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An investigation of Social Accountability practices by NGOs operating in the UMP District

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1. DECLARATION

I, the undersigned do declare that the work contained in this dissertation is my own work and that I have not previously submitted it, in its entirety or in part, to any university for a degree.

Signed: ....

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Date: May 2016

Social Accountability Practices in NGOs - Research Report, 2016: Lorraine Rutendo Kajokoto: Student Number: R0541855

Page ii

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Lorraine Rutendo

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Social Accountability Practices in NGOs - Research Report, 2016: Lorraine Rutendo Kajokoto: Student Number: R0541855

Page iii

ABSTRACT

Civic society all over the world has been demanding formal democratic systems in states, where states are expected to be accountable to citizens. There is a tendency for development actors, mainly NGOs, to pressurise governments to exercise accountability, by advocating for, and, strengthening citizen voice and the engagement. Some NGOs tend to ignore their own accountability obligations to the communities and citizens they serve. Accountability as good governance means allowing people, in particular the poor and marginalized to have a say: in how they are governed; and in how decisions that affect them are made and implemented. Social accountability in the NGO sector is about: creating opportunities for information exchange, dialogue and negotiation between beneficiary communities and the NGO; the ability of NGOs to demonstrate accountability both to communities they serve and the government;; transparency and open information sharing, attitudes, skills and practices supporting listening and constructive engagement between the beneficiary community and the NGO as a service provider. Stakeholder participation as a key element of social accountability is meant to ensure good governance, based on a system of checks and balances. NGOs are not-for profit businesses, but still have to practice corporate governance, which is a system by which the organisations are directed and controlled. Since corporate governance is about improving business performance, there is need to place stakeholder participation at the centre of business strategy. A study was carried out in Uzumba Maramba Pfungwe District in 2016 to establish social accountability practices by NGOs in the district. The research population was 95 respondents selected from NGO management and board members; Officials in Government Departments that work with the NGOs; Officials in institutions that receive donor support; and Influential members of communities that receives NGO support. The study found that there were neither documented nor implied Social Accountability practices in NGOs. The research further concluded that there were no clear governance frameworks in NGOs, that guaranteed genuine and effective participation where all stakeholders could have a voice in decision-making, either directly or through legitimate intermediate institutions/sub-structures that represented their interests

Social Accountability Practices in NGOs - Research Report, 2016: Lorraine Rutendo Kajokoto: Student Number: R0541855

Page iv

DEDICATION

I dedicate this dissertation to my family members, especially my father, Lancelot Kajokoto, my mother and my brother Lesley Takudzwa. Above all I pay tribute to God, the Almighty for making this project possible.

Social Accountability Practices in NGOs - Research Report, 2016: Lorraine Rutendo Kajokoto: Student Number: R0541855

Page v

ACRONYMS

ADF - African Development Bank

CIDA – Canadian International Development Agency

CRC – Community Report Card

CSC – Community Score Card

CSO – Civil Society Organisation

CTDO- Community Technology Development Organisation

DESA - Department of Economic and Social Affairs

HIV - Human Immune Virus

MfDR – Managing for Development Results

NGOs – Non-Governmental Organisations

ODAC - Open Democracy Advice Centre

OECD -Organization for Economic Cooperation and Development

OVC – Orphans and Vulnerable Children

PA – Participatory Appraisal

PESTEL – Political. Economic, Social, Technological and Legal factors

PMBOK - Project Management Body of Knowledge

PRA – Participatory Rural Appraisal

RBM – Result Based Management

Social Accountability Practices in NGOs - Research Report, 2016: Lorraine Rutendo Kajokoto: Student Number: R0541855

Page vi

SWOT – Strengths Weaknesses Opportunities Threats

UMCOR - United Methodist Church on Relief

UMP – Uzumba Maramba Pfungwe

UNDP - United Nations Development Programme

UNICEF – United Nations Children's Fund

UOC - Uzumba Orphan Care

USAID- United States Agency for International Development

ZICHIRE- Zimbabwe Community Health Intervention Research Project

Zim-Asset- Zimbabwe Agenda for Sustainable Socio-Economic Transformation

Social Accountability Practices in NGOs - Research Report, 2016: Lorraine Rutendo Kajokoto: Student Number: R0541855

Page vii

LIST OF FIGURES

Social Accountability Practices in NGOs - Research Report, 2016: Lorraine Rutendo Kajokoto: Student Number: R0541855

Page viii

LIST OF TABLES

Social Accountability Practices in NGOs - Research Report, 2016: Lorraine Rutendo Kajokoto: Student Number: R0541855

Page ix

TABLE OF CONTENTS

CHAPTER 1: INTRODUCTION

1.0 Introduction to the Study

Societies are always battling problems such as inequality, unemployment, poverty, precarious situations or climate change, to mention a few. Governments and various civic society groups are continuously increasing programmes to address such societal and community problems. The inability by governments and various political and civic society groups to solve problems is occasionally penalised by democratic voting or by changeovers in organisational leadership. To outshine competing political and pressure groupings, governments and civil society groups have to demonstrate responsiveness and accountability to the society and communities they serve. This research is an investigation into social accountability practices by civil society groups, or non-governmental organisations.

1.1 Background to the Study

Non-governmental organisations (NGOs) have played a significant role in community socio-economic development spheres in the developing world for a long time. In some cases, NGOs have become more visible than the national government. This has resulted in some NGOs exercising a lot of influence in the communities they work, hence drawing the ire of national governments, who accuse the NGOs of over-stepping their mandates.

There have also been reports from some parts of the world accusing some NGOs of arrogance and providing services that do not really benefit communities they are supposed to serve and

uplift. NGOs are required to exercise verifiable commitment to compliance with relevant national laws and local by-laws; employment, safety, and environment laws; and, basic civil and human rights (www.businessdictionary.com).

Social accountability initiatives are expected to facilitate positive development outcomes such as empowering marginalized groups, and ensuring a sustainable response to the concerns of the poor (Camargo and Jacobs, 2013). There are issues of what mechanisms are supposed to be in place, and what are facilitating pre-conditions for accountability to work. It is against this background that this author seeks to investigate social accountability practices by NGOs working with Uzumba Maramba Pfungwe (UMP) Rural District communities, in Mashonaland East Province of Zimbabwe. UMP Rural District Council has two Parliamentary Constituencies (Uzumba and Maramba Pfungwe); and, 16 Council Wards.

1.1.1   Background to the Research Population

Uzumba Maramba Pfungwe (UMP) Zvataida Rural District Council is one of the 57 districts in Zimbabwe and it is one of the 12 districts in Mashonaland East Province. UMP Rural District Council has two Parliamentary Constituencies – Uzumba and Maramba Pfungwe. According to the Zimbabwe National Population Census results of 2012, UMP District Council has a population of 113 000 people.

There are five (5) charitable organisations currently operating in UMP, viz: Ambuya Foundation; Uzumba Orphan Care (UOC); the Zimbabwe Community Health Intervention Research Project (ZICHIRE); the United Methodist Church on Relief (UMCOR); and, the

Community Technology Development Organisation (CTDO). Ambuya Foundation and UOC are community based organisations while CTDO, UMCOR and ZICHIRE are Non-Governmental Organisations which operate in a number of Provinces and districts in Zimbabwe.

UMCOR's community projects range from community agriculture, health and nutrition related training of trainers; business and household financial management support to environmental conservation work such as river bank protection and human wildlife capacity building. Ambuya Foundation promotes the existence of people and wildlife in harmony. Their projects range from environmental conservation, tourism and promotion of education. CTDO works on food security, biodiversity, environmental management and policy and advocacy. ZICHIRE is a behaviour change organisation that works on promoting community behaviour change in the prevention of the Human Immune Virus (HIV). UOC works with orphans and vulnerable children (OVCs) through payment of school fees and provision of sustainable projects for these OVCs.

1.2 Statement of the Problem

Available literature portrays NGOs as struggling with developing tools and mechanisms that help them to demonstrate their accountability towards various stakeholders. Literature further

suggests that, although there is consensus on the need for accountability mechanisms, there is little agreement on an appropriate mechanism that ensures transparency and, at the same time considers the heterogeneous nature of the voluntary sector.

The rapid growth in number, influence and effectiveness of Non-Governmental Organizations (NGOs) has created greater need for these organisations to be accountable to their stakeholders, specifically, and to the societies they operate in, in general. This demand for accountability has made Social Accountability very critical to organizations in general, and, NGOs in particular. This study seeks to establish the existence, nature and effectiveness of social accountability mechanisms in Uzumba Maramba Pfungwe District-based NGOs.

1.3 Research Aim and Objectives

1.3.1   Research Aim

The study sought to establish the existence, nature and effectiveness of social accountability mechanisms as well as provide insights on how to apply best practice Social Accountability in NGOs.

1.3.2   Research Objectives

The objectives of this study were to:

a) Establish what Social Accountability practices were there in selected locally based NGOs;

b) Assess the effectiveness of current Social Accountability practices of selected local-based NGOs; and

c) Provide a strategic approach to Social Accountability for consideration by locally-based NGOs.

1.3.3   Research Questions

The research questions based on the research objectives were:

Research Questions linked to Research Objective 1:

    i.   What is the appropriate methodology for effectively implementing Social Accountability by locally-based NGOs?

   ii.   What is the role of NGO governance protocols in promoting Social Accountability?

Research Questions linked to Research Objective 2:

    i.   What are the current Social Accountability practices in locally-based NGOs?

   ii.   How effective are the current local NGOs' practices in promoting Social Accountability?

Research Questions linked to Research Objective 3:

    i.   What are the strategic choices available for local NGOs' Social Accountability practices implementation?

    ii.   How can locally-based NGOs' Social Accountability practices be effectively monitored and evaluated?

1.4 Research Delineation

This research was conducted on 4 (four) locally-based NGOs based in the Maramba and Uzumba Wards of Uzumba Maramba Pfungwe District Council, in Mashonaland East Province of Zimbabwe. The research did not look into areas such as: individual NGOs' backgrounds, their Board compositions, and competences. The research was mainly quantitative with a small component of document review relevant to the study. Research participants were:

- NGO Senior Management Members;

- NGO Board Members;

- Officials in Government Departments that work with the NGOs under study;

- Officials in institutions that receive donor support; and

- Influential members of communities that receive donor support.

The study was limited to the Maramba and Uzumba Wards of Uzumba Maramba Pfungwe District Council because of logistical problems associated with the Pfungwe area of the full research universe. This was a limitation as Maramba and Uzumba socio-economic environmental factors may be different from factors affecting Pfungwe area, hence, findings

and recommendations were not be easily applicable to the whole district, province and country. The researcher did not access all the local NGOs' strategic documents for analysis as some NGOs felt that their ideas might be poached.

1.5 Justification of the Study

This study sought to highlight the different dimensions of social power and social participation in social accountability as corporate governance in the NGO sector. The study was meant to enable NGOs to develop a system of service values that ensured the right to services, and entitling communities to access the same range of services according to their real needs.

Good social accountability practices ensure community leadership and people's power to assert social needs and interests, to influence the allocation of resources towards communities' real needs. The study will also help communities to challenge the distribution of power and resources that block proper social accountability. The study was meant to enable the building of social power, participation and accountability as central concepts in people-centred service delivery systems.

The study recommended the building of different collective forms of power within communities, including self-reflective consciousness, power to engage and to act, and transform. The study will also provide a foundation and processes for building systems for participatory democracy.

1.6 Conclusion

This chapter outlined the background information to the study; the statement of the problem; and objectives of the study. The importance of the study, its limitations and delimitations were also presented.

CHAPTER 2: LITERATURE REVIEW

2 Introduction

Literature review is done based on the assumption that people learn and build on what others have done before (Neumann, 2003). Creswell (2003) argues that literature review shares with the reader the results of studies that are closely related to the study being reported on. Further, literature review provides a framework for establishing the importance of the study as well as a benchmark for comparing the results of the study with other findings. The study's literature review will be on Social Accountability and its related concepts; and will be guided by the study's key objectives of establishing:

1. Social Accountability practices in NGOs;

2. Effectiveness of Social Accountability practices; and

3. A strategic approach to Social Accountability

2.1 Overview of Related Literature

An overview of literature related to the study shows a growing concern about the role NGOs play in uplifting communities, with particular reference to accountability to stakeholders. The growing strength and prominence of civil society organisations in social and economic affairs has inevitably led to increased calls from governments, donors and other stakeholders for greater NGO accountability and transparency in terms of their management and programmes.

As the sector comes under increased pressure and scrutiny to demonstrate transparency and public accountability, some NGOs are taking steps to strengthen their governance systems to improve their legitimacy among policy makers and thus the effectiveness of their work (Lloyd, 2005). Social accountability initiatives are expected to facilitate positive development outcomes such as more responsive local governance, exposing government failure and corruption, empowering marginalized groups, and ensuring a sustainable response to the concerns of the poor (Camargo and Jacobs, 2013). Arnstein 1969, 216) posits that, "the idea of citizen participation is a little like eating spinach: no one is against it in principle because it is good for you." However, issues of what mechanisms are supposed to be in place, and what are facilitating pre-conditions for accountability to work, have not been sufficiently explored by available literature. A mixed record of success and failure of social accountability on the ground confirms the practical challenges and fundamental questions about its applicability (Gaventa and Barrett 2010, McGee and Gaventa 2010).

2.2 Defining Social Accountability

Definitions of social accountability vary, yet they all focus on citizens holding actors accountable ((Boydell and Keesbury, 2014). Social accountability is an approach towards building accountability that relies on civic engagement, in which ordinary citizens and/or civil society organizations participate directly or indirectly in exacting accountability (World Bank, 2004). The World Bank Sourcebook (2005) expands the World Bank (2004) definition of social accountability, as, the broad range of actions and mechanisms that citizens can use

to hold the state to account as well as actions on the part of government, civil society, media and other actors that promote or facilitate such efforts.

Social accountability is a concept that holds individuals, agencies and organizations (public, private and civil society) responsible for executing their powers according to certain standards (McGee and Gaventa 2011). Ringold, Dena, Holla, Koziol, and Srinivasan (2012) view social accountability as a set of tools that citizens as stakeholders can use to influence the quality of service delivery by holding providers accountable. On the other hand, Holland, Jeremy, Thirkell, Trepanier, and Earle (2009), define social accountability as the ability of citizens, civil society and the private sector to scrutinize public institutions and governments and to hold them to account, while Fox (2014) view it as strategies for trying to improve public sector performance by bolstering both citizen engagement and government responsiveness.

Social accountability can also be viewed as a measure of an organization's acknowledgement of the emerging social concerns and priorities of internal and external stakeholders. It is reflected by an organisation's commitment to factors such as: willing compliance with requisite laws; respect for basic civil and human rights; and, betterment of community and its surroundings (Black's Law Dictionary, 2007; and, http: //www.businessdictionary.com /definition/social-accountability.html#ixzz3xav8fCqP Accessed on 18/01/2016.

From the above definitions, social accountability in the civil society sector can be viewed as the efforts of citizens to collect and scrutinize relevant information and use this information to hold civil society as service providers, to account for delivering promised services at the

community level. The direct participation of citizens is the defining factor of social accountability (Malena, Forster, and Singh 2004).

According to the UNDP (2013), accountability is the obligation to take responsibility for actions by those in power. Accountability is the description of the dynamics of rights and responsibilities that exist between people and institutions that have an impact on their lives. According to World Bank Sourcebook (2005), power-holders are those who hold either political, financial or other forms of power and include officials in government, private corporations, international financial institutions and civil society organizations (CSOs). In the context of CSOs, social accountability is about affirming and operationalizing direct accountability relationships between citizens and the CSOs (World Bank Sourcebook (2005).

Accountability is classified as either 'horizontal' or 'vertical' - horizontal accountability prevails within the structures of the state; while, vertical accountability originates outside the state, that is civic (NGO), pressure groups and individual citizens (Sadasivam and Forde, 2010).

2.3 Rationale for Social Accountability

The concept of accountability has over the last decade received increased attention in the development dialogue, particularly regarding aid effectiveness (Boydell and Keesbury, 2014). There has also been an explicit recognition of the link between accountability and impact, whereby officials are accountable for their commitments and the poorest people are able to access available opportunities, resources and services (Department for International

Development 2011). Social Accountability has become an attractive approach to the civil society for improving governance processes, service delivery outcomes, and improving resource allocation decisions (World Bank Sourcebook, 2005).

Social accountability aims to strengthen citizens, both individually and collectively, in holding service provision actors accountable. This implies that civil society has a responsibility or obligation to respond in some way to citizen demands. Civil society responses can range from duty bearers answering questions raised (answerability) to sanctions for failing to answer accountability claims (enforcement) (Goetz and Jenkins 2002). Responsiveness can be viewed as changes made to the people's lives on the basis of ideas or concerns raised by, or with, community members through formally introduced decision-making mechanisms (Molyneux et al. 2012).

Social accountability started as a form of civic engagement that was meant to build accountability through the collective efforts of citizens and civil society organizations to hold public officials, service providers and governments to account for their obligations with responsive efforts (Joshi, 2008). Gaventa and Barrett (2010) argue that social accountability initiatives involve citizens in either seeking information from government and, or, other service providers in areas of: budgets, expenditures or compliance with legal frameworks or in creating new information about access to and quality of services. Such initiatives provide information to citizens about their rights and legal and institutional procedures. Social accountability is therefore about building awareness of the foregoing issues through fostering active and effective citizenship and encouraging citizens to engage.

Social accountability in civil society emphasizes solid direct dialogue and negotiation activities between civil organisations and communities they serve. These activities include: participatory strategy-making, participatory budgeting, expenditure tracking, and community monitoring and evaluation of civil society initiatives and programmes (World Bank Sourcebook, 2005). In the CSO sector, the concept of social accountability underlines both the right and the corresponding responsibility of citizens to expect and ensure that CSOs act in the best interests of the communities they serve. The obligation of CSO officials to be accountable to citizens/communities they serve derives from notions of citizens' rights, often enshrined in constitutions, and the broader set of human rights (World Bank, 2004 and World Bank Sourcebook, 2005). Social accountability initiatives therefore help citizens understand their civic rights and play a proactive and responsible role in making citizens exercise those rights.

The 2001 World Development Report and the Social Development Strategy (World Bank 2005) recognize accountability as an integral component of empowerment, poverty reduction and sustainable development. The degree to which a person or group is empowered is influenced by agency (the capacity to make purposive choice) and opportunity structure (the institutional context in which choice is made).

Social Accountability is the cornerstone of good governance and democracy in service delivery (Boydell and Keesbury, 2014). Social accountability involves citizens/communities in: monitoring CSOs' performance; demanding and enhancing transparency; and, exposing CSOs' failures and misdeeds. Improved social accountability empowers citizens. Ringold et al. (2012) argue that citizens can influence service delivery if they have access to information

about their rights and the type and quality of services that they should expect, and if they have opportunities to use this information to affect the behaviour of providers and the decisions of policy makers.

McGee and Gaventa (2011) summarize three typical outcomes from social accountability interventions, as:

- **Democratic outcomes**: more informed, organized, and systematic engagement between citizens/communities and the state/service provider.

- **Developmental outcomes**: more effective service delivery and public/civil society sector performance.

- **Empowerment outcomes**: increased or improved means to increase and aggregate the voice of the disengaged and vulnerable groups.

2.4 Accountability in NGOs

The rapid growth in nongovernmental organizations around the world and some highly publicised scandals in the NGO sector have raised concerns about accountability in nongovernmental organizations (NGOs) (Gibelman and Gelman, 2001; Young, Bania, and Bailey, 1996). The growth of NGOs, especially in the South (mostly developing countries) was fuelled by a belief among donors that NGOs are more cost-effective than governments in providing basic social services, and that NGOs are better able to reach the poor, and are key players in democratization processes (Edwards & Hulme, 1996; and Mackintosh, 1992). This belief has had a negative effect in some cases as some NGOs practice accountability

purely in an upward and external approach to donors, because of resource interdependence in which NGOs rely on donors for money, and donors rely on NGOs for their reputations in development (Ebrahim, 2002; Hudock, 1999; Perera, 1997); while ignoring downward and internal mechanisms (Ebrahim, 2003). In as much as NGOs need to take responsibility, they also need to be held responsible by their donors and beneficiaries (Cornwall, Lucas, and Pasteur, 2003). Arguably, NGOs face the competing demands of multiple stakeholders more acutely and regularly than do private firms (Ebrahim, 2003).

Five broad mechanisms of NGO accountability are identified as: reports and disclosure statements, performance assessments and evaluations, participation, self-regulation, and social audits (Ebrahim, 2003). Each of the accountability mechanism is distinguished as either a tool or a process. Accountability tools refer to discrete devices or techniques used to achieve accountability, and are often applied over a limited period of time; can be tangibly documented, and can be repeated (Gibelman & Gelman, 2001; and Kearns, 1996). Financial reports and disclosures are tools that are applied and repeated quarterly or annually, and are documented as financial statements, ledgers, or reports (Ebrahim, 2003). Performance evaluations are also often carried out at specific points in time, usually at the end of a specific project, and result in an evaluation report.

Accountability processes refer to mechanisms such as participation and self-regulation and are generally more broad and multifaceted than tools, while also being less tangible and time-bound, although each may utilize a set of tools (such as participatory rural appraisal) for achieving accountability (Ebrahim, 2003).

2.4.1 Disclosure statements and reports

Disclosure statements and reports are among the most widely used tools of accountability and are frequently required by state laws in many countries. This information is provided to the Revenue Services in order to ensure that the organization is in conformance with tax exemption law, and especially to demonstrate that its activities are primarily for educational, charitable, religious, or scientific purposes and for public, rather than private, benefit (Ebrahim, 2003). Such reports and legal disclosures are significant tools of accountability in that they make available (either to the public or to oversight bodies) basic data on NGO operations (Ebrahim, 1999).

2.4.2 Performance assessment and evaluation

Another widely used set of tools for facilitating accountability includes various kinds of evaluation, including performance and impact assessments. It is useful to distinguish between external and internal evaluations. Evaluations aim to assess whether and to what extent programme goals and objectives have been achieved and are pivotal in determining future funding to NGOs (Riddel, 1999).

2.4.3 Participation

As an accountability mechanism, participation is quite distinct from evaluations and reports because it is a process rather than a tool, and it is thus part of ongoing routines in an organization. In examining participation, it is helpful to distinguish between different levels

or kinds of participation. There are four levels of participation (Gardner and Lewis, 1996; Guha, 1989), notably:

- Participation in terms of information about a planned project being made available to the public, and can include public meetings or hearings, surveys, or a formal dialogue on project options;

- Participation as public involvement in actual project-related activities, and it may be in the form of community contribution toward labour and funds for project implementation, and possibly in the maintenance of services or facilities;

- Communities being able to negotiate and bargain over decisions with NGOs or even hold veto power over decisions. At this level, communities are able to exercise greater control over local resources and development activities.

- Participation where people's own initiatives occur independently of the NGOs (Khagram, 1998).

2.4.4 Self-regulation

Self-regulation refers to efforts by NGO or non-profit networks to develop standards or codes of behaviour and performance: partly in an effort to redeem the image of the sector (as a result of public scandals or exaggerated claims of performance), and partly to forestall potentially restrictive government regulation (Schweitz, 2001).

2.4.5 Social auditing

Social auditing refers to a process through which an organization assesses, reports, and improves upon its social performance and ethical behaviour, especially through stakeholder dialogue (Gonella, Pilling, and Zadek, 1998; and Vancouver, 1999). It is a complex process that integrates elements of many of the accountability mechanisms discussed above, including disclosure statements, evaluations, participation, and standards of behaviour.

2.5 Issues Related to Social Accountability

2.5.1 Governance

Governance is a broad, dynamic and complex process of interactive decision making that is constantly evolving and responding to changing circumstances (Nowrot, 2004). Governance has only relatively recently became a focus of concern in organizational theory and management. There is need to avoid the unfortunate confusion of terms, as governance is not synonymous with government (Graham, Amos, and Plumptre, 2003; and Nzongola-Ntalaja, 2003).

Governance is about how governments and other social organizations interact; how they relate to citizens, and how decisions are taken in a complex world. Graham, Amos, and Plumptre (2003) view governance is the process whereby a society makes important decisions, determines whom they involve, and how they render account; while more precisely, governance comprises complex mechanisms, processes, relationships, and

institutions through which citizens and groups articulate their interests, exercise their rights and obligations, and mediate their differences (Cheema 2005). Wyatt (2004) contends that governance is based on a system of checks and balances between the different branches of an organisation. Governance should be understood to include a process of regular consultation between service delivery authorities and organisations and the general public, so that citizens can hold such authorities accountable to their trust and ensure their interests are served.

The Institute of Directors Southern Africa (2009) points out that the governance of organisations can be on a statutory basis, or as a code of principles and practices, or a combination of the two. Some countries, like the United States have a statutory regime known as 'comply or else'. In other words, there are legal sanctions for non-compliance (King Report on Governance for South Africa 2009). There are however, strong arguments against the 'comply or else' regime because it implies a 'one size fits all' approach that cannot logically be suitable because the types of business carried out by organisations vary in a large degree. The danger of 'comply or else' is that the board and management may become focused on compliance at the expense of real service delivery, and exercising social accountability (Choudhury & Ahmed, 2002).

There inherent diversity in national traditions and public cultures, renders the existence of different definitions of governance, but just three main types of governance can be isolated (Nzongola-Ntalaja 2003). The first type is: political or public governance, whose authority is the State, government or public sector, and it relates to the process by which a society organizes its affairs and manages itself (Manning, Kraan and Malinska, 2006) The second type is: economic governance, whose scope is the private sector, and relates to the policies,

the processes or organizational mechanisms that are necessary to produce and distribute services and goods. The third type, which is concerned with this study, is social governance: whose authority is the civil society, including citizens and non-for-profit organizations, and relates to a system of values and beliefs that are necessary for social behaviours to happen and for public decisions to be taken.

2.5.1.1 Role Players in Governance

There are four sectors of society, situated among citizens at large: business, the institutions of civil society (including the voluntary or not-for-profit sector), government and the media ((Graham et al, 2003). The figure below shows the role players in governance:

Figure 1: Role Players in Governance
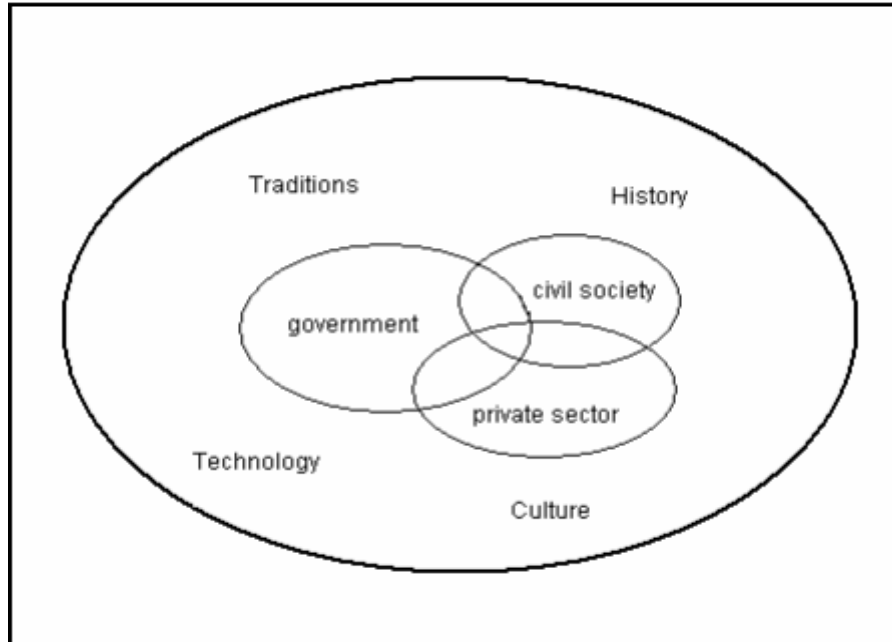
Source: Graham, Amos, and Plumptre (2003)

The concept of governance can be applied to any form of collective action. Governance is about the more strategic aspects of steering: the larger decisions about direction and roles (Graham, Amos, and Plumptre, 2003). Organizational governance (governance in 'organization space') comprises the activities of organizations that are usually accountable to a board of directors. Community governance (governance in 'community space'): this includes activities at a local level where the organizing body may not assume a legal form and where there may not be a formally constituted governing board.

2.5.2 Governance Principles

According to Graham etal (2003), defining the principles of good governance is difficult and controversial, but the United Nations Development Program (UNDP)'s "Governance and Sustainable Human Development (1997) and the Department of Economic and Social Affairs –DESA, (2007) suggested a set of five principles that have universal recognition, notably:

1. **Legitimacy and Voice: Participation and Consensus orientation.**

   - **Participation** means that all men and women should have a voice in decision-making, either directly or through legitimate intermediate institutions that represent their intention. Such broad participation is built on freedom of association and speech, as well as capacities to participate constructively;

   - **Consensus orientation** refers to good governance as mediating differing interests to reach a broad consensus on what is in the best interest of the group and, where possible, on policies and procedures.

2. **Direction**

- **Strategic vision** refers to leaders and the public having a broad and long-term perspective on good governance and human development, along with a sense of what is needed for such development. Strategic vision should be grounded on an understanding of the historical, cultural and social complexities in which an organisation operates.

3. **Performance refers to responsiveness; effectiveness and efficiency of the organisation.**

- **Responsiveness** is about organisations and processes that strive to serve all stakeholders.

- **Effectiveness and efficiency** refer to processes and institutions producing results that meet needs while making the best use of resources.

4. **Accountability refers to accountability and transparency**

- **Accountability** is about decision-makers in organizations being accountable to the public, as well as to institutional stakeholders. This accountability however, differs depending on the organizations and whether the decision is internal or external.

- **Transparency** is built on the free flow of information. Transparency ensures that processes, institutions and information are directly accessible to those concerned with them, and enough information is provided to understand and monitor them.

5. **Fairness: this refers to equity and adherence to the rule of law.**

- Equity means that all men and women have opportunities to improve or maintain their wellbeing.

- Rule of Law is a legal framework that ensures that rules and laws are fair and enforced impartially.

The UNDP (2004); the UNDP (2006); and Council of Europe (2008) expand the number of governance principles to 12 with the following definitions:

Principle 1 - Fair Representation and Participation

- Citizens are at the centre of public activity and they are involved in clearly defined ways in public life at local level.

- All men and women can have a voice in decision-making, either directly or through legitimate intermediate bodies that represent their interests. Such broad participation is built on the freedoms of expression, assembly and association.

- All voices, including those of the less privileged and most vulnerable, are heard and taken into account in decision-making, including over the allocation of resources.

- There is always an honest attempt to mediate between various legitimate interests and to reach a broad consensus on what is in the best interest of the whole community and on how this can be achieved.

- Decisions are taken according to the will of the many, while the rights and legitimate interests of the few are respected.

Principle 2 – Responsiveness

- Objectives, rules, structures, and procedures are adapted to the legitimate expectations and needs of citizens.

- Public services are delivered, and requests and complaints are responded to within a reasonable timeframe**.**

Principle 3 - Efficiency and Effectiveness

- Results meet the agreed objectives.

- Best possible use is made of the resources available.

- Performance management systems make it possible to evaluate and enhance the efficiency and effectiveness of services.

- Audits are carried out at regular intervals to assess and improve performance.

Principle 4 - Openness and Transparency

- Decisions are taken and enforced in accordance with rules and regulations.

- There is public access to all information which is not classified for well-specified reasons as provided for by law (such as the protection of privacy or ensuring the fairness of procurement procedures).

- Information on decisions, implementation of policies and results is made available to the public in such a way as to enable it to effectively follow and contribute to the work of the local authority.

Principle 5 - Rule of Law

- The local authorities abide by the law and judicial decisions.

- Rules and regulations are adopted in accordance with procedures provided for by law and are enforced impartially.

Principle 6 - Ethical Conduct

- The public good is placed before individual interests.

- There are effective measures to prevent and combat all forms of corruption.

- Conflicts of interest are declared in a timely manner and persons involved must abstain from taking part in relevant decisions.

Principle 7 - Competence and Capacity

- The professional skills of those who deliver governance are continuously maintained and strengthened in order to improve their output and impact.

- Public officials are motivated to continuously improve their performance.

- Practical methods and procedures are created and used in order to transform skills into capacity and to produce better results.

Principle 8 - Innovation and Openness to Change

- New and efficient solutions to problems are sought and advantage is taken of modern methods of service provision.

- There is readiness to pilot and experiment new programmes and to learn from the experience of others.

- A climate favourable to change is created in the interest of achieving better results.

Principle 9 - Sustainability and Long-term Orientation

- The needs of future generations are taken into account in current policies.

- The sustainability of the community is constantly taken into account.

- Decisions strive to internalise all costs and not to transfer problems and tensions, be they environmental, structural, financial, economic or social, to future generations.

- There is a broad and long-term perspective on the future of the local community along with a sense of what is needed for such development.

- There is an understanding of the historical, cultural and social complexities in which this perspective is grounded.

Principle 10 - Sound Financial Management

- Charges do not exceed the cost of services provided and do not reduce demand excessively, particularly in the case of important public services.

- Prudence is observed in financial management, including in the contracting and use of loans, in the estimation of resources, revenues and reserves, and in the use of exceptional revenue.

- Multi-annual budget plans are prepared, with consultation of the public.

- Risks are properly estimated and managed, including by the publication of consolidated accounts and, in the case of public-private partnerships, by sharing the risks realistically.

Principle 11 - Human rights, Cultural Diversity and Social Cohesion

- Within the local authority's sphere of influence, human rights are respected, protected and implemented, and discrimination on any grounds is combated.

- Cultural diversity is treated as an asset, and continuous efforts are made to ensure that all have a stake in the local community, identify with it and do not feel excluded**.**

- Social cohesion and the integration of disadvantaged areas are promoted.

- Access to essential services is preserved, in particular for the most disadvantaged sections of the population.

Principle 12 - Accountability

- All decision-makers, collective and individual, take responsibility for their decisions.

- Decisions are reported on, explained and can be sanctioned.

- There are effective remedies against maladministration and against actions of local authorities which infringe civil rights.

2.5.3   Corporate Governance

Marope (2011) postulated that corporate governance has been widely studied and identified as an important framework affecting organizational performance and operating efficiency.   It exerts a strong influence on resource allocation and impacts on the behaviour and performance of organisations; innovative activity and entrepreneurship. Sir Adrian Cadbury (2008) defined board governance or corporate governance as the system by which organisations are directed and controlled.   According to the World Bank (2000), corporate governance is a system concerned with holding the balance between economic and social goals between individual and communal goals with the aim of aligning as nearly as possible

the interest of individuals, corporations and society. Governance then brings control and accountability on boards and individual behaviour.

Wieland (2005) argues that recent corporate governance practices emphasise social responsibility. Despite the attention given to social responsibility, there has been little research to integrate the interests of all the different stakeholders into an organisation's decision-making and management processes and on the effect of adherence to corporate governance practices (Alkhafaji, 1998; and Clarke, 1998).

According to Maher and Anderssonn (1999), the term corporate governance has basically two different models - the shareholder model and the stakeholder model. In the shareholder model, corporate governance describes the formal system of accountability of senior management to shareholders. In the stakeholder model, corporate governance describes the network of formal and informal relations involving the firm or corporation. The stakeholder approach will be centre of this study as it emphasises contributions by stakeholders that can contribute to the long term performance of the firm or organisation. However, elements of the shareholder approach like the role of business ethics and stakeholder relations will be relevant as they have an impact on the reputation and long term success of the organisation.

2.5.3.1 Recommended Code of Governance for Organisations

According to Sir John Holman (2013) the recommended code of governance for not-for-profit organisations has three elements namely:

- **Element A:** A shared vision and long – term strategic plan for the organisation, from which annual organisational performance plans can be derived with the Board monitoring plans.

- **Element B**: A framework for governance, setting out how the governing body is expected to function. This comprises: skills, effectiveness, strategy and engagement; the role of the chair and the accountability of the executive.

- **Element C**: High-level organisational performance indicators, encompassing all outcomes for an effective organisation, on which the board reports annually to stakeholders. The organisational board members need to monitor the performance indicators.

2.5.3.2 Best Practice Corporate Governance

The Institute of Directors in Southern Africa (2009) points out Sir Adrian Cadbury's contribution to the evolutionary nature of corporate governance in England resulting in the Cadbury Report. Following the Cadbury Report, the Greenbury, Hampel, Turnbull, Smith and Higgs Reports were issued (The Institute of Directors in Southern Africa, 2009). These were combined and the UK governance code is now known as the Combined Code. Following Sir Adrian's advice, other countries, like South Africa came up with King Committee that published King 1; 11 and 111 Reports on Corporate Governance. The King Code has become an internationally recognised brand in corporate governance.

Sub- committees were established for the King III process, namely:

- Boards and directors;

- Accounting and auditing;

- Risk management;

- Internal audit;

- Integrated sustainability reporting;

- Compliance and stakeholder relationships;

- Business rescue;

- Fundamental and affected transactions;

- IT governance; and

- Alternative dispute resolution (The Institute of Directors in Southern Africa, 2009).

2.5.3.3 Corporate Governance and Organisational Performance

The concept of organizational performance, though very common in the academic literature, its definition is difficult because of its many meanings (Gavrea, Ilieş and Stegerean, 2011). According to the stakeholder model, performance is judged by a wider constituency interested in employment, market share, and growth in trading relations with suppliers and purchasers, as well as financial performance (Maher and Anderssonn, 1999).

Gavrea, etal, (2011) postulate that performance definitions progressed over different year categories, as follows:

- In the '50s organizational performance was defined as the extent to which organizations, as a social system fulfilled their objectives (as cited in Georgopoulos and Tannenbaum, 1957);

- In the 60s and 70s, performance was defined as an organization's ability to exploit its environment for accessing and using the limited resources (citing Yuchtman and Seashore, 1967);

- In the 80s and 90s, organizational performance got viewed as a result of its successful accomplishment of its goals (effectiveness) using a minimum of resources (efficiency), as cited in Lusthaus and Adrien (1998).

Lebans and Euske (2006) as cited by Gavrea, etal, (2011), illustrate the concept of organizational performance as:

- a set of financial and non-financial indicators which offer information on the degree of achievement of objectives and results;

- dynamic, requiring judgment and interpretation;

- illustrated by using a causal model that describes how current actions may affect future results;

- being understood differently depending on the person involved in the assessment of the organizational performance (e.g. performance can be understood differently from a person within the organization compared to one from outside);

- an understanding of its elements and characteristic relative to each area of responsibility; and,

- the quantification of organisational results.

2.5.4   The Organisational Performance Model

Gavrea, etal, (2011), propose a model that identifies the factors that impact on the performance of an organization. The key elements of the model are:

- Structural issues relating to organisation or company size (number of employees), age of the organisation (years) and, its purpose;
- The external and internal variables used to analyse the organisation:
  - ✓ external environment reflected by the following sub-variables: competition, customers and suppliers; and
  - ✓ internal environment reflected through the following sub-variables: strategy, leadership, employees, quality, performance measurement, innovation and development information technology and corporate governance.
- The performance of the organization quantified on the bases of its results.

Organisational strategy significantly influences performance, with the external environment having the role to mitigate the effects of strategy on performance. According to Burke and Litwin (2001) and Kates and Galbraith, (2007), structural issues refer to organisational size (number of employees), age (years) and flexibility and adaptability of organisational functions and positions.

The impact of leadership on organizational performance is very critical (Weisbord, 1976; Waterman et al., 1980; Burke & Litwin, 2001). Garrat (1990), Bryson and Crosby (1992) and Bryson (1995) identify the leadership task as critical for strategic change implementation that

results in organizational performance improvement. Garrat (1990) identifies the critical leadership tasks in organizational performance improvement as tracking: major trends in the political, economic and technological environments; what customers need and what they think about the organisation; what competitors are doing; and, creating an effective corporate culture. Leaders also need to create climate and systems that ensure that the organisation could learn continuously.

Andrés et al, (2011) identify six salient aspects of corporate governance that influence organisational performance as:

- Organisational design – composition and competencies of the Board and the Chief Executive Officer;

- Performance orientation;

- Management;

- Legal framework; and

- Transparency/ disclosure.

Corporate governance recognizes the role of accountability as central in the management of public institutions. Efficiency and transparency are critical to organisational performance (Wong, 2004; and Department of Public Enterprises, South Africa, 2002). Corporate governance embodies processes and systems by which an organisation is directed, controlled and held to account).

2.5.5   Board Characteristics and Organisational Performance

Vo & Phan (2013)   argue that corporate governance's impact on performance is considered to be influenced by the following Board elements, among others:

- the size of the board;

- the presence of female board members;

- the education level of board members; and

- the working experience of the board.

Board's Size

There are two schools of thoughts that contest the impact of Board size on organizational performance. The first school of thought argues that a smaller board size will contribute more to the success of an organization (Lipton and Lorsch, 1992; Jensen, 1993; Yermack, 1996).The second school of thought argues that a large board size will improve an organisation's performance (Pfeffer, 1972; Klein, 1998; Coles, 2008). Klein, (1998) further contends that a large board will support and advise the organisation's management more effectively because of a complex of business environment and an organizational culture. Moreover, a large board size will gather much more information. As a result, a large board size appears to be better for organisational performance (Dalton, 1999).

Female Board Members

Dutta và Bose, (2006) observe that female board members reflect a diversified characteristic of the board. This is supported by Smith et al. (2006) who gave the reasons for the need for females on a board, as that:

- Female board members usually have a better understanding of a market in comparison with male members. This understanding enhances the decisions made by the board;

- Female board members bring better images in the perception of the community for an organisation and this will contribute positively to the organisation's performance; and

- Other board members will have enhanced understanding of the business environment when female board members are appointed. Moreover, female board members can positively affect career development of junior female staff in a business.

Board's Educational Level

The main role of the Board is the internal corporate governance of the organisation (Fama, 1980) and, putting in place a control system in the business (Fama and Jensen, 1983). These roles require a board member who is fully equipped with management knowledge such as finance, accounting, marketing, information systems, legal issues and other related areas to the decision making process. The quality of each board member will contribute significantly and positively to management decisions which are then translated into the organisation's performance (Nicholson and Kiel, 2004; Fairchild and Li, 2005; Adams and Ferreira, 2007).

Board's Experience

A board member with a higher age average is assumed to have much more experience compared to a younger age average. This experience is therefore expected to positively contribute to the better performance of the organisation. However, an older-age board member appears to be more aggressive and dictatorial with decisions, resulting in risky decision making, which may undermine the organisation's performance (Carlson and Karlsson, 1970). Board members with a higher age average may not feel the pressures to a changing business environment, hence hindering the implementation of more strategic decisions (Child, 1975). A theory on restrained resources considers that board members with more experience will cope better within a business environment by working well in a group which will contribute positively to the organisation's performance (Wegge et al., 2008).

2.5.6   Ethics

Corporate governance is based on ethics. Ethics is a philosophical term originating from Greek word "ethos" meaning custom or character (Mihelič, Lipičnik, and Tekavčič, 2010). Ethics is concerned with describing and prescribing moral requirements and behaviors, which suggests that there are acceptable and unacceptable ways of behaving that serve as a function of philosophical principles (Minkes, Small, and Chatterjee, 1999). Ethical behaviour is defined as behaviour which is morally accepted as "good" and "right" as opposed to "bad" or "wrong" in a given situation (Sims, 1992). Trevino, (1986) views ethics as the code of values and moral principles that guides individual or group behaviour with respect to what is right or wrong. Ethical behaviour is therefore both legally and morally acceptable to the larger

community. Ethical dilemmas though, are present in uncertain situations, in which different interests, values, beliefs pertaining to multiple stakeholders are in conflict (Mihelič, Lipičnik, and Tekavčič, 2010).

In an organizational context, ethics can be viewed as a frank conversation about those values and issues most important to stakeholders and to business. Ethics is a continuous discovery and reaffirmation and evaluation of own values and principles (Freeman and Stewart, 2006). Ethical behaviour in organizational context has been most frequently described in terms of ethical standards of senior leaders (Management and Board members) and the culture to which they substantially contribute (DeGeorge, 1986).

2.5.7   Leadership

Leadership is about influencing people to attain organisational goals since an organisation is people – people with brains, hearts and guts (Bateman and Snell, 2003). Leadership is the art of persuading a follower to want to do the things, activities that the leader sets as goals (Mihelič, Lipičnik, and Tekavčič, 2010).

2.5.7.1 Leadership Tasks

Garrat (1990), Bryson and Crosby (1992) and Bryson (1995) identify the critical leadership tasks as tracking: major trends in the political, economic and technological environments; what customers/stakeholders need and what they think about the organisation; what competitors are doing; and, creating an effective corporate culture. Leaders also need to

create climate and systems that ensure that the organisation could learn continuously. Understanding the people involved, including oneself; understanding the sponsoring of the process (considering who are the supporters who will protect the client and subsequently, the leader); championing the process; facilitating the process: and, fostering collective leadership are important interconnected leadership tasks (Bryson, 1995); Bryson and Crosby, 1992; and Ackermann et al, 2005).

Kotler (1996) highlights leadership steps that drive towards organisational strategic change as: establishing a sense of urgency; forming a powerful coalition; creating vision; communicating the vision; empowering others to act on the vision; and, encouraging risk taking and non-traditional ideas. Koouzes and Posner (1987) assert that the leader's job is to create a vision - if there is no vision, there is no business. Leaders are therefore painters of the vision and architects of the journey.

Lawler (2002) in Cooper and Burke (2004) says managers with sound leadership qualities; employ latest approaches to their jobs i.e. empowerment, team work, delegation, benchmarking, total quality management, leveraging diversity and creating change-readiness in followers. This view is supported by Kotler, et al (2009) who argue that the new sources of sustainable competitive advantage available to organisations have people at the centre-their creativity and talent, their inspirations and hopes, their dreams and excitement.

2.5.7.2 Types of Leadership

Judge and Bono (2000), Robbins and Coulter (2002), Sadler (2003) and Bateman and Snell (2003) agree that there are typically two types of leadership; transformational and transactional.

Transformational leadership involves transforming a vision into reality by motivating people to forgo their personal interests for the good of the organisation. Judge and Bono (2000) argue that transformational leaders employ four basic skills/strategies notably: crafting a vision, communicating the vision; building trust in people; and possession of a positive self-regard. By crafting a vision, transformational leaders set an agenda, or a results-orientation that captures people's attention. Their communication of vision is through words, manner and acts of symbolism. Trust is built through consistency, dependability and persistency. Finally, in their display of positive self-regard, transformational leaders do not feel self-important or complacent; they recognise their personal strengths and weaknesses and learn from their failure (Judge and Bono, 2000).

Transformational leaders delegate challenging tasks to deserving people and keep lines of communication open. Bateman and Snell (2003, p. 397) say, transformational leaders "do not treat everyone alike, because not everyone is alike". Transformational leaders are intellectually stimulating – they articulate the organisation's strengths, weaknesses, opportunities and threats. Transformational leaders are usually good leaders because they have vision; integrity, determination, technical and managerial competence; interpersonal skills; they are believable; and they people-oriented and positive thinking (Gillen, 2002).

Transactional leadership is the opposite of transformational leadership. The transactional leader uses legitimate, reward or coercive powers to give commands. Transactional leadership is dispassionate; it does not excite, transform, empower or inspire people to focus on group or organisational interests (Bateman and Snell, 2003). Leadership is therefore multifunctional: it involves managing through others; and the selection of appropriate strategic management tools that help the organisation cope with change that seems to be increasing exponentially in today's globalised environment (Huey, 1994, as cited in Amin, 1998). Strategic leadership requires the ability to accommodate and integrate both external and internal conditions, and to manage and engage in complex information processing. Organisations use the strategic management process successfully through effective strategic leadership (Hitt & Keats, 1992, as cited in Amin, 1998). Strategic thinking as a key strategic leadership competence, integrates what executives learn from all sources - from their own and others' experience, from analysis of financial data, and from trends in the larger environment into a coherent sense of direction for the business. Strategic thinking goes much beyond strategic planning (concerned only with analysis) in the sense that as synthesis, strategic thinking assures resiliency and informs coherent decision-making in a rapidly changing environment (Bennett & Brown, 1995).

Vecchio's (1995) generic view is that leadership is the process through which leaders influence the attitudes, behaviours, and values of others; while strategic leadership is the leader's ability to anticipate, envision, maintain flexibility, and empower others to create strategic change as necessary (Amin, 1998). Strategic leadership involves planning and effecting strategic change, when the leader changes the strategy being used by the

organisation by modifying its (organisation) behaviour to reflect new knowledge and insights (Wheelen and Hunger, 2002). Strategic leadership in the change process is the ability to accommodate and integrate both external and internal conditions, and to manage and engage in complex information processing (Hitt and Keats, 1992).

2.5.8 Ethical Leadership

Ethical leadership includes various diverse elements (Yukl, 2006). (Brown et al., 2005, p. 120), define ethical leadership as "the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement and decision-making." The foregoing definition of ethical leadership proposes that:

a. ethical leaders' conduct serve as role-modelling behaviour for followers as their behaviour is accepted as appropriate;

b. ethical leaders communicates and justifies their actions to followers (Bass & Steidlmeier, 1999);

c. ethical leaders continually behave according to ethics, therefore they set ethical standards in the organisation and reward ethical conduct (Minkes et al., 1999) on the part of employees as well as punish unethical behaviour; and

d. ethical leaders incorporate ethical dimension in the decision-making process, consider the ethical consequences of their decisions and above all try to make fair choices.

Ethical leadership is about enabling people to do the right thing (Freeman & Stewart, 2006). An ethical leader is a person living up to principles of conduct that are crucial for him/her (Mihelič, Lipičnik, and Tekavčič, 2010). To be an ethical leader one needs to adhere to a more universal standard of moral behaviour (Thomas, 2001). Leading ethically is viewed as a process of inquiry – asking questions about what is right and what is wrong – and as a mode of conduct – setting the example for followers and others about the rightness or wrongness of particular actions (Guy, 1990). Ethical leadership can be viewed in terms of healing and energizing powers of love, recognizing that leadership is a reciprocal relation with followers (Mihelič, Lipičnik, and Tekavčič, 2010). A leader's mission is to serve and support followers; and, his/her passion for leading comes from compassion (Kouzes & Posner, 1992).

2.6 Social Accountability Initiatives/Practices

2.6.1   Stakeholders Management

Stakeholder management is informed by the stakeholder theory (Freeman, 1984) and its complementary theories such as: the theory of stakeholder influences (Rowley, 1997); the theory of network governance (Jones, Hesterly, and Borgatti, 1997); stakeholder-agency theory (Hill and Jones, 1992); and, stakeholder salience theory (Mitchell et al., 1997). Stakeholder theory is a theory of organizational management and ethics (Phillips, Freeman, and Wicks, 2003).

Freeman (1984) defined stakeholders as groups and individuals who can affect or are affected by the organisation's activities. Post, Preston and Sachs (2002) view stakeholders of an

organisation as individuals and constituencies that contribute to its activities, and who are beneficiaries, and, or, risk bearers. PMBOK guide (PMI, 2013, p. 29) defines stakeholders as "individual, group, or organization who may affect or be affected by, or perceive itself to be affected by a decision, activity, or outcome of a project, who may be actively involved in the project or have interests that may be positively or negatively affected by the performance of completion of the project."

There are two types of exogenous and endogenous variables of stakeholder management (Rajablu, Marthandan, and Yusoff, 2014). , notably:

1. **Project stakeholder influential variables**, consisting of six latent variables of power, interest, urgency, legitimacy, proximity, and relationship network (independent variables); and

2. **Manage-through-Stakeholder variables**, consisting of five observed variables of stakeholder identification and classification, communication, engagement, empowerment, and risk control.

2.6.1.1 Stakeholder Model

The traditional stakeholder Model dictates that an organisation as a business is responsible to a wider constituency of stakeholders other than shareholders (Shleifer and Vishny, 1997 and Maher and Anderssonn, 1999). The stakeholder view is that organisations should be socially responsible institutions, managed in the public interest (Maher and Anderssonn, 1999). The traditional stakeholder model is however regarded as difficult, if not impossible, to ensure

that organisations fulfil the wider stakeholder objectives (Blair (1995). The stakeholder model is criticised for failing to give clear guidance to help organisational managers and Board members set priorities and decide among competing socially beneficial uses of corporate resources, and does not provide obvious enforcement mechanisms to ensure that the organisation lives up to its social obligations (Blair, 1995 and Mayer, 1996). Some critiques of the stakeholder model further argue that managers or directors may use "stakeholder" reasons to justify poor organisational performance (Maher and Anderssonn, 1999).

2.6.1.2 Stakeholder Attributes

Bourne and Walker (2006) introduced the typology of power, urgency and proximity. Power is the ability used by some to bring the outcomes they wish (Salancik and Pfeffer, 1974). Power is categorized in organizational settings by as coercive power e.g. physical resources or force (Etzioni, 1964); utilitarian (financial resources), and normative (prestige). Johnson and Scholes (1999) modified the stakeholder environment scanning model introduced to measure stakeholder interest through formulated power/interest matrix (Olander and Landin, 2005). Rowley and Moldoveanu (2003) stated that interest-based perspective is capable of mobilizing stakeholder group and influence the focal organization independent from power or urgency. Freeman, Harrison, Wicks, Paramar, and Colle (2011) contributed to the power/interest debate by stressing that moral interest is an important criterion for identifying who counts.

According to Mitchell et al. (1997) legitimacy and power are linked while although they are independent of each other. All stakeholders of an organisation may have a legitimate claim to make but the claim will not receive attention from management unless the stakeholder has either the power to push for or has a high degree of urgency to drive the claim forward (Rajablu, Marthandan, and Yusoff, 2014). Bourne and Walker (2006) replaced legitimacy with proximity claiming that legitimacy ignored stakeholders beyond contractual rights. Legitimacy has been described through broader notion that explains the subject as a socially constructed concept with ownership title, moral rights, interest (self or moral), legal, contractual, and exchange relationship (Carroll and Buchholtz, 2011; Phillips, 2003; Suchman, 1995). Legitimacy is also viewed by a number of scholars as the core attribute in stakeholder-manager relationships (Clarkson, 1995; Donaldson and Preston, 1995; Freeman, 1984).

Urgency seeks to respond to the dynamism of situation (Mitchell et al. (1997). Urgency refers to how urgent stakeholders' claims are based on time sensitivity and criticality (Mitchell et al., 1997). The importance of urgency in an organisation's project(s) was confirmed by researchers (Bourne and Walker, 2006; Bourne, et al., 2011).

Proximity evaluates stakeholders' relationship based on their ties with the organisation's management team and processes (Bourne & Walker, 2006). Proximity in conjunction with other attributes is expected to add a dimension enabling organisational managers to analyze community of stakeholders based on their closeness, role and relationships with the team and processes.

2.6.2 Stakeholder Participation

Stakeholder participation as social accountability is an act of decentralization. Mupindu (2012) views decentralization as the process of re-assigning responsibility and corresponding decision making authority for specific functions from higher to lower levels of organizational units. Chambers (1994) viewed decentralisation and empowerment as the key concepts of participatory strategies in organisational governance. Decentralisation as empowerment allows people to take control over their lives and secure ownership and control of productive assets (Harriet, et al., 2013). The assumption is that decentralization works by increasing participation of citizens, leading to improved services (Mupindu, 2012).

2.6.2.1 Participation Levels

Barnes and Sekpey, (2006) and Stiftel (2000) as cited in Harriet, et al., (2013), posit that participation levels range from low to high level, depending on stakeholder interests in the benefits to be derived and how much participation in terms of their involvement. These participation levels include: consult, collaborate/partner, and empower/control.

Wilcox (2002) proposed a five-step ladder of participation that involves: Information (merely telling people what was planned); Consultation (offering some options, listening to feedback, but not allowing new ideas); deciding together (encouraging additional options and ideas, and providing opportunities for joint decision–making), acting together (different interest groups deciding together on what was best, form partnership to carry out decisions); and, supporting independent community interests.

Participation in the development sector (Pretty, 1994) is premised on the following typology:

1. **Passive participation:** here, people participate by being told what is going to happen or has already happened based on a unilateral announcement by an administration or project management without listening to people's responses. The information being shared belongs only to external professionals.

2. **Participation in information giving:** this is when people participate by answering questions posed by extractive researchers using questionnaire surveys, but people do not have the opportunity to influence proceedings, as the findings of the research are neither shared nor checked for accuracy.

3. **Participation by consultation:** this where people participate by being consulted, and external people (professionals) listen to the people's views. The external professionals define both problems and solutions, and may modify these in the light of people's responses. The challenge with this consultative process is that people do not have any share in decision making, and professionals are under no obligation to take on board people's views.

4. Participation for material incentives: this is when people participate by providing resources, for example labour, in return for food, cash or other material incentives, but are not involved in the process of learning. Although this is commonly seen as participation, people have no stake in prolonging activities when the incentives end.

5. **Functional participation:** this is where people participate by forming groups to meet predetermined objectives related to a project. This involvement however,

does not happen early in the project cycle or planning, but rather after major decisions have been made.

6. **Interactive participation:** this is where people participate in joint analysis, which leads to action plans and the formation of new local structures or the strengthening of existing ones. This approach involves interdisciplinary methodologies that seek multiple perspectives and make use of systematic and structured learning processes. In this approach, different groups of people take control over local decisions; hence they have a stake in maintaining the said structures or practices.

7. **Self-mobilisation:** here, people participate by taking initiatives independent of external institutions to change systems. They develop contacts with external institutions for resources and technical advice they need, but retain control over how resources are used.

2.6.3   Stakeholder Engagement

Stakeholder engagement is a means of describing a broader, more inclusive, and continuous process between an organisation and those potentially impacted by the organisation's operations that encompasses a range of activities and approaches, and spans the entire life of a project or programme (International Finance Corporation, 2007).   Altria Corporate Services, Inc., (2004) views engagement as a way of building better relationships with communities and societies in which organisations operate, ultimately resulting in improved organisational planning and performance.

Figure 2: Stakeholder Engagement Approach
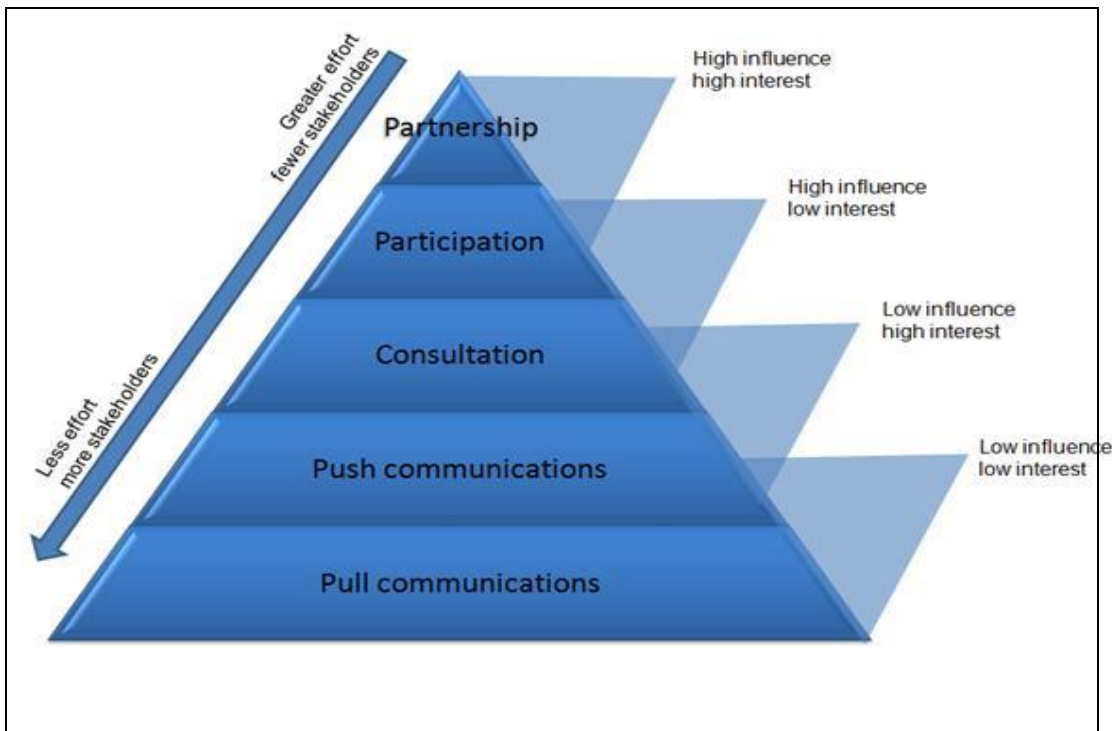
Source: Jeffrey (2009).

Jeffrey (2009) and Altria Corporate Services, Inc., (2004) summarise the description of the different stakeholder engagement approaches as follows:

- **Partnership**: shared accountability and responsibility in the form of two-way engagement joint learning, decision making and actions;

- **Participation**: making stakeholders part of the team, who are engaged in delivering tasks or with responsibility for a particular area/activity.

- **Consultation**: this is involvement, but not the ability to influence things outside of consultation boundaries. This is limited to the organisation asking questions, and stakeholders answering.

- **Push Communication**: This is one-way engagement where the organisation may broadcast information to all stakeholders or target particular stakeholder groups using various channels like: email, letter, webcasts, podcasts, videos, or leaflets.

- **Pull Communication**: This is one-way engagement. Here, information is made available and stakeholders choose whether to engage with it.

2.7 Participatory Development

Participatory Development is a theoretical framework, an approach to development that began as an approach intended to subvert development orthodoxy (Richards, 1995). Participation later became synonymous with democracy, equity and popular success. Participation is perceived as a logical direction to take with respect to the failed, wasted and damaging top-down projects and programmes (Gardener and Lewis, 1996; Nelson and Wright, 1995; and Richards, 1995). The foregoing views are an extension of the view that Participatory, or People Centred, Development is a shift from development bureaucracy and its centrally mandated development projects and programmes, to the community itself: identifying its needs, its capacities, and ultimately its own control over both its resources and its destiny (Korten, 1986).

According to Chambers (1994), participation has been formalised into a development approach called Participatory Appraisal (PA). PA is further unpacked as Participatory Rural Appraisal (PRA) – an approach that puts a high premium on the active participation of the population to maximise its participation in a programme or project, hence ensuring community empowerment and ownership (Freudenberger, 2008). Although Cornwall, Guijt and Welbourn (1993) argue highly for PA, the practice, according to Scoones (1995), has its own challenges, notably: the process is slow and difficult; the technique is complex and requires many other skills, especially of communication, facilitation and negotiation; wider issues of organisational change, management systems, ethics and responsibilities also need to be addressed; and, PA is based on an action-research approach, in which theory and practice are constantly challenged through experience, reflection and learning.

In Participatory Development, the idea and practice of participation is centred on the notion of empowerment. Power in relation to participatory development is divided into two components: "power to" and "power over" (Nelson and Wright (1995). 'Power to' relates to the process where both parties (beneficiary and external project) question the realities with which they started and both transform their understanding; and, 'power over' is about gaining political power, outside the individual, and power over access to decision-making resources (Nelson and Wright, 1995). Gaining political power is the process whereby marginalised groups (women, youths, and the poorest of the poor) gain access to decision making institutions and the resources held therein. This is about allowing the marginalised group to receive treatment as equal partner in such institutions, so they have long term access to resources and decision making (Nelson and Wright, 1995).

The central mechanism in Participatory Development is participatory monitoring and evaluation, a system and process that provides programme's progress, affecting activities at various levels of implementation. This usually involves four stakeholders: the donor, the implementing agency, the host government and the community or beneficiaries. Effective monitoring must therefore meet the needs of each group. Participatory monitoring and evaluation requires a progressive move away from the influence of the donor and implementing agency toward co-ordination by the government and ownership by the community (Chambers, 1994, and Scoones, 1995).

Traditionally, social accountability was about citizen or civil society-led efforts to hold governments accountable and included actions such as public demonstrations, protests, advocacy campaigns, investigative journalism, and public interest lawsuits (World Bank Sourcebook, 2005; World Bank 2004; and Ackerman, 2004). In recent years, a new generation of social accountability practices has seen the expanded use of participatory data collection and analysis tools combined with enhanced space and opportunity for communities' engagement with civil society (World Bank Sourcebook, 2005).

2.8 Social Accountability Tools

Social accountability tools are based on the social audit approach (UNICEF, 2011). The social audit approach functions as a management and accountability mechanism that offers a range of methodologies, tools and techniques that are used to assess, understand, report on and improve the social performance of an organisation, a plan or a policy. The key features of social audits are a focus on stakeholder participation and accountability. The participation of

rights holders ('people') and duty bearers ('service providers') is also critical for the success of a social audit (UNICEF, 2011).

The social audit approach facilitates transparency (availability and accessibility of information); knowledge generation (by bringing on board people's opinions, perceptions and experiences); and, accountability (for the delivery of quality public services and policies) (Camargo and Jacobs, 2013). The social audit approach is about assessments of: organisational performance; the integrity of the process that leads to that performance; and the impact of such performance (UNICEF, 2013). The social audit approach is a pragmatic management tool that is in line with principles of good governance, and aims at revealing the normative 'good' and, also at providing essential information and feedback for improved management decision making, allocations and overall service delivery (Ackerman, 2003).

Social performance can be measured and improved through, for example:

- analysis of the degree of focus on social issues in plans and policies;
- analysis of the degree to which this translates into action (including the scope and quality of indicators that measure progress in stated priorities);
- assessment of the social impact of plans and policies; and
- through generation of information through participatory methods that can complement existing information (UNICEF, 2013; and Claasen, and Alpín-Lardiés, 2010).

According to World Bank (2004), there are five components that need be present for accountable relations to take place in public governance, notably: mandate, resources,

performance, information about performance, and enforceability. Malena, Forster, and Singh (2004); World Bank (2004)); and, Baez-Camargo (2011) agree that:

- A clear mandate governing what is expected from the agent (CSO/government) must exist and be known;
- The agent needs to have access to the resources necessary to carry out the mandate;
- With a clear mandate and adequate resources the agent should perform as indicated;
- Since, the essence of accountability resides in the fact that the principal retains the ability to follow up on the performance of the agent, performance of the agent needs to be monitored vis-à-vis the original mandate and the potential to enforce sanctions in case of unsatisfactory performance needs to exist; and
- The different functions associated with accountability need to be interconnected in a coherent manner, notably; resource allocation needs to correspond to the scope of the mandate and the information generated by the monitoring activity needs to be communicated to those evaluating performance and enforcing sanctions.

Goetz and Jenkins (2005), and UNDP 2010) posit that social accountability involves at least three core elements: voice, enforceability and answerability, which together form part of a cycle. Voice has a variety of mechanisms – formal and informal – through which people express their preferences, opinions and views and demand accountability from power-holders; enforceability refers to a situation where, when the mandate is not appropriately fulfilled, consequences are expected to exist and be executed; while, answerability is the obligation to provide an account and the right to get a response (UNDP 2010).

Grimes (2012) identifies a range of social accountability tools and approaches notably: community score cards, citizen report cards, participatory expenditure tracking, participatory evaluation of local service provision, citizen based ex-post auditing and participatory monitoring of procurement and implementation of local contracts; while World Bank 2007 and Transparency International (2011) unpack Social accountability as follows:

- **Citizen report card (CRC):** The CRC is a simple but powerful tool to provide public agencies with systematic feedback from users of public services. It provides citizens and service delivery agencies with qualitative and quantitative information on current standards and gaps in service delivery at national, regional or local levels (UNICEF, 2013).

- **Community scorecards (CSC):** these combine participatory quantitative surveys with community meetings bringing together service users and providers to jointly analyse and resolve service delivery problems. Citizens are empowered to provide immediate feedback to service providers in face-to-face meetings.

- **Participatory budgeting**: this a process through which communities/citizens participate directly in the different phases of budget formulation, decision-making, and the monitoring of budget execution. This assists in increasing the transparency of service delivery expenditure and in improving the targeting of budgets. The process involves participatory output monitoring, a method through which local actors/communities can monitor the achievement of stated project or policy outputs against identified indicators.

- **Social audits**: these are designed to build accountability and transparency in the use and management of resources through citizen monitoring, analysis and evaluation of service provider performance.

- **Study circle**: this is a small group of people who meet over a period of time to learn about and deliberate on a critical service delivery issue through the assistance of facilitators who provide discussion materials to the circle and move the discussion from personal experience to action.

- **Virtual or online town hall meeting**: this is an organized web based meetings where participants pre-submit questions to a CSO official or representative, and the officials respond during the allocated time. Depending on the technology used, the responses can either be viewed online in real time or can be received via email, phone or live web-text.

- **Appreciative inquiry summit**: this is an inquiry that focuses specifically on the positive aspects or core strengthens of a community or organization in order to enhance the system's or organization's capacity for collaboration and change.

- **Public forum**: this is a place that is dedicated to the free exercise of the right to speech and public debate and assembly. Public forums are established when a CSO opens official meetings to the community public to receive input or feedback. Public forums are intentionally created by an organization to provide space for public debate and discourse.

2.9 Effectiveness of Social Accountability Practices

2.9.1   Factors contributing to Effectiveness

2.9.1.1 Information and Communication

Civil society organisations with good communication strategies and proactive engagement with local media; and that rely on robust research to back up their pro-accountability activities tend to be more successful in their social accountability efforts (Claasen, and Alpín-Lardiés, 2010). Barrett, Calland, Carlitz, Joshi, McGee, and Acosta (2010) argue that civil society organisations that integrate social accountability work into their mandates are more likely to be successful than those that struggle without these resources. Coordinated action in the form of partnerships – whether partnerships between civil society organisations and/or partnerships between civil society organisations and state actors are regarded as key to most social accountability initiatives' success. In the various phases of the social accountability implementation, independent facilitation / mediation amongst and between civil society and state actors is an important factor for success (Barrett, et al, 2010).

Lack of information about service delivery, rather than service delivery itself, is a key component in causing citizens' dissatisfaction with civil societies' and other public agencies' work (Dimba, 2008; and ODAC, 2010). The lack of information creates a power imbalance between organisations' officials and the communities they serve is regarded as quite evident resulting in a pervasive attitude on the part of the officials wherein they regarded service delivery as a favour that they do for the citizens/community (Barrett, et al, 2010). The

African Development Bank (2009) weighs in by pointing out that the most effective means of accountability seems to have been accountability to local beneficiary agencies, communities, and poor citizens. This can occur through official provision of information and through monitoring and reporting channels for the poor.

2.9.1.2 Accountability

For social accountability to be effective, accountability has to be viewed as two distinct elements: Answerability: the need for descriptive account of and justification for public actions; and Enforcement: the need for mechanisms to sanction unsatisfactory actions or justifications of those actions (Schedler 1999). Joshi (2007) argues that these two elements must go together because answerability without penalties for low performance or inadequate justifications leads to frustrations and citizens lose faith in the entire process. However, a related element, responsiveness, should be differentiated from accountability since, accountability implies following rules and procedures and reaching certain goals, while responsiveness requires that public officials should be responsive to the needs of ordinary people, to be fair and listen to divergent views and to follow a transparent process while deciding on competing claims (Goetz & Jenkins 2004).

2.9.1.3 Citizens' Capabilities

Citizens' or community members' capabilities are central for effective and sustainable community monitoring, and social accountability (Flores, 2011). However, there is a major gap in relation to measuring those capabilities, hence the need for complementary indicators

looking at awareness of rights, knowledge of legal and institutional procedures, disposition towards action, social organizing skills and the thickness of social networks when receiving services (Kabeer et al 2010; and Nyamu-Musembi 2010).

2.9.1.4 Civic Engagement

Civic engagement, particularly those forms of engagement that bring citizens into formal governance processes to ensure ex-ante accountability (i.e. accountability mechanisms that ensure accountability throughout the governance process rather than as an ex-post judgment in the form of annual general meetings or reporting), contribute tremendously to social accountability effectiveness (Ackerman, 2005). Citizen report cards, community scorecards, access to information and community monitoring are among the tools that support civic engagement (Barrett et al, 2010). Ackerman, (2005) in Barrett et al, (2010) highlights six key features of effectiveness of social accountability initiatives, and suggest that each of these components must be incorporated into any social accountability design in relation to the context:

- Punishment vs. reward based;

- Rule following vs. performance based;

- Level of institutionalisation;

- Depth of stakeholder (community) involvement;

- Inclusiveness of participation; and

- Branches of government spheres involved.

2.9.1.5 Participatory Planning

Stakeholders need to be involved in sorting of information into issues and opportunities in order to enable plans and priorities to be formulated (Talen, 2000). Associated to these activities, the roles of implementation and evaluation are negotiated. If planning is to help deliver sustainable communities there needs to be a new relationship between planning authorities, and those persons, organisations, businesses and agencies whose combined actions can sustain or undermine communities (Taylor, 2000). All parts of the community - individuals, organisations and businesses - must be able to make their voice heard (DTLR, 2001).

2.9.1.6 Typology of Participation

Participatory planning is done at varying degrees (Pretty 1994), notably:

1. Passive participation: where people are told what will happen or is taking place.

2. Participation in information: where people answer a survey team's questions, but there is no follow-up by project managers.

3. Participation by consultation: where people answer questions but outsiders define/design solutions.

4. Participation for incentives: where people participate or work for cash, food or other incentives.

5. Functional participation: where decisions are made by outsiders, and groups form to meet objectives.

6. Interactive participation: where there is joint analysis and decisions for action plans; and stakeholder groups implement and monitor plans.

7. Self-mobilization: these are initiatives taken independently from official institutions.

2.9.1.7 Participatory Evaluation

Participatory evaluation is the active involvement in the programme/project evaluation process, of those with a stake in the programme, notably: providers, partners, customers (beneficiaries), and any other interested parties (Judi, 1994; and USAID, 1996). In Participatory Evaluation, participation typically takes place throughout all phases of the evaluation: planning and design; gathering and analysing the data; identifying the evaluation findings, conclusions, and recommendations; disseminating results; and preparing an action plan to improve programme performance (Freeman, 1994; and Feurstein, 1991).

2.10 Strategic Approach to Social Accountability Implementation

2.10.1 Strategy

NGOs as philanthropy business entities need a business strategy like any other properly run business organisations. An effective organisational business strategy provides answers to questions on: business scope; customer/stakeholder needs; how the organisation will exploit its advantages; and, how competitive advantage will be achieved. Business strategy also describes the main actions necessary to implement the organisational strategy and the reasons

why changes are necessary (Kay, 1999). Strategy is concerned with what an organization aims to be, and why (Freedman & Tregoe, 2003). Sound business strategy is an outcome of strategic decision making which is a collective act, hence the need for full stakeholder participation in strategy development and implementation (Mathur and Kenyon, 1997).

Every NGO as a civic business organisation should have a strategic intent that is coherent with other related strategies (Ackermann et al, 2005). In the context of the NGO business strategy, there is need to align it with national legislative and local regulatory prescripts; the national development planning blue print (in the context of Zimbabwe, the Zimbabwe Agenda for Sustainable Socio-Economic Transformation - ZimAsset); the relevant Ministry of Labour and Social Welfare strategic plan; and the relevant local Authority's Strategic Plan. Stakeholders of the NGO also need to make an analysis of identified strategic options based on relevant information. The business strategy should include how the organisation will interact with its stakeholders.

2.10.2 Strategic Planning

Jeyfarth (1996, p. 19-20) looks at strategic planning as, "a process through which stakeholders in an organisation work together to assess internal and external environments, identify an organisation's mission and goals, and develop strategies for achieving these goals". From the above view, strategic planning involves the process of analysis, quantification and forecasting. Strategic planning is an act of strategic analysis (Johnson, Scholes and Whittington, 2009); and strategic definition (Rumelt, 1987) - activities that are

informed by the external environment (Hunt, 2000); internal capability (Ulrich & Lake, 1991); and SWOT and Ansof matrices (Kourdi, 2009; Peng, 2006; and Dess, 2005).

Formal techniques such as portfolio analysis; organisational strengths, weaknesses, opportunities and threats – SWOT as well as external-environment analysis using the Political, Economic Social, Technical, Ecological and Legal taxonomies' (PESTEL) model should be undertaken (Miller, et al 2011; Babette et al 2008; and Gupta 2013). Stacey (1990) hints that in strategy formulation, innovation and entrepreneurial game playing should not be synonymous to cowboy-like behaviour on the part of a single individual. It should be a team play, hence the need for stakeholder participation! Effective stakeholder participation in organizational strategic planning therefore improves organizational performance and enhances the organisation's social accountability mechanism. The strategic planning framework is summarised by the figure below:

Figure 3: The Strategic Planning Framework

Source: www.free-mnagaement-ebooks.com

2.10.3 Results Based Management

One of the key elements of good strategic management that anchor accountability in the service delivery sector is the implementation of a Results Based Management (RBM) regime. RBM, also known as Managing for Development Results – MfDR (MfDR, 2008) seeks to provide a coherent framework for strategic planning and management based on learning and accountability in a decentralised environment (World Bank, 1997). The implementation of a results-based approach is meant to improve management effectiveness and accountability by: defining realistic expected results; monitoring progress toward the achievement of expected results; integrating lessons learned into management decisions; and reporting on performance (CIDA, 1999).

According to MfRD, (2008); and UNDP (2000), RBM/ in is based on four main pillars, notably:

- the definition of strategic goals which provide a focus for action;
- the specification of expected results which contribute to these goals and align programmes, processes and resources behind them;
- on-going monitoring and assessment of performance, integrating lessons learnt into future planning; and
- improved accountability, based on continuous feedback to improve performance.

The four pillars of RBM require stakeholders' involvement in sorting of information into issues and opportunities in order to enable plans and priorities to be formulated accountability (Talen, 2000). This inevitably is an act of social accountability. Linked to participatory is the

active involvement in the programme/project evaluation process, of those with a stake in the programme, notably: providers, partners, customers (beneficiaries), and any other interested parties (Judi, 1994; and USAID, 1996). This is another key justification for RBM implementation in the NGO sector.

The approach to results-based management is centred on two types of development result: outputs and outcomes (UNDP, 2000). Inputs and activities which transform into outputs reflect the process of implementing projects/programmes rather than desirable end results (CIDA, 1999 and UNDP, 2000). From a results perspective, the implementation process (which is the object of social accountability) is significant only in terms of what it leads to – or what follows from the process of planning, managing and implementing (UNDP, 2000; and World Bank, 2008).

Outputs are the specific products and services which emerge from processing inputs through programme or non-programme activities. Outputs, therefore, relate to the completion (rather than the conduct) of activities and are the type of result over which managers have a high degree of influence (UNDP, 2000; and World Bank, 2008). Outcomes are the actual or intended changes in development conditions that UNDP interventions are seeking to support (OECD/DAC, 2002; and MfDR, 2008). Outcomes describe a change in development conditions between the completion of outputs and the achievement of impact. For both development outputs and outcomes to be declared realistic and factual, there should be a social accountability mechanism that allows all stakeholders to honestly provide their own views on their experiences with the entire development intervention process.

RBM/MfDR has three key features that resonate with social accountability practices, notably:

- **Feature 1: Shared Goals and Strategies**

  ✓ Focus on development outcomes with agreed indicators and time-bound targets;

  ✓ Broad agreement on goals and alignment of resources; and

  ✓ Use of results chains.

- **Feature 2: Performance-Based Budgets**

  ✓ Linked plans and budgets;

  ✓ Programme budgeting; and

  ✓ Predictable donor pledges.

- **Feature 3: Evidence-Based Decision-Making**

  ✓ Results-based statistics, performance monitoring systems and evaluation Protocols;

  ✓ Budgetary and operational flexibility; and

  ✓ Annual multi-stakeholder performance reviews (USAID, 1996; OECD/DAC, 2002; MfDR, 2008; UNDP, 2000; and World Bank, 2008).

2.10.4 Strategic Alignment

Achieving strategic alignment is a critical issue for any organisation, including NGOs. Chan and Huff (1997) see strategic alignment as the degree to which the resources directed at achieving strategic change are consistent with the strength of the organisation's emphasis on each of the corresponding seven dimensions of business strategy: aggressiveness; analysis; defensiveness; fatuity; innovativeness; proactiveness and riskiness. Molden and Symes (1999) make an attempt to simplify alignment by postulating that it is the understanding of

the organisation's identity across the workforce and the role it plays for its customers; business partners and staff.

Strategic alignment is organisational fit – an effective linkage between business strategy and the organisation's capabilities; its strategy, its design and culture with its capabilities and its leadership behaviour with its organisational design (Coulter, 2010). Social accountability therefore becomes one of a civil society organisation's core capabilities.   Johnson and Scholes (2002) view alignment as strategic fit, which is the matching of the activities and resources of an organisation to the environment in which it operates. Alignment as fit therefore, has to be achieved as a conscious cohesion amongst the organisational variables of organisational structure; environment, strategy, technology; culture and leadership. It is critical to note that organisations need to achieve alignment or fit with both their external and internal environments. Internal organisational alignment suggests fit between such levers as; structures, processes, policies, practices and leadership (Coulter, 2010).

2.10.5 Organisational Culture

Social accountability is a critical strategic decision for a civic society organisation. Johnson and Scholes (2002) observe that one of the main problems organisations face in strategic decision making, is affecting changes in the organisational culture. Organisations tend to pursue some strategies in the organisation based on that which is taken for granted in the organisation: assumptions about the nature of the organisation: its environment; and the way things are done in the organisation (Johnson and Scholes, 2002).

The advantage side of culture is that it provides a short cut way of understanding complex organisational situations since it is difficult to imitate (Johnson and Scholes, 2001). On the negative side; information opinions and ideas may be filtered out especially if the culture tends to be oppressive-power and person cultures. Culture can be difficult to change particularly if the organisation's previous successes have been based upon it. Organisational culture can constrain strategy development and impede strategic decision making, resulting in misalignment (Molden and Symes, 1999 and Johnson and Scholes, 2002). It should be recognised that things are always changing. Davies (2000, p.125) assert that "things only appear too constant when circumstances and forces which would cause change are balanced by counter forces". The assertion is underpins the need for alignment. Social accountability practices in organisations therefore need to be aligned with the organisational strategy, structure, culture, policies and procedures. A stakeholder engagement strategy can be one such deliberate way of aligning social accountability initiatives with organisational culture.

2.11 Accountability Framework

Social accountability has a lot of critical variables, that, if not properly structured, these variables will not help NGOs to properly practice social accountability. There has to be a mechanism of making accountability focus on transparency, liability, responsiveness, controllability, and responsibilities dictated to an organisation and its staff by some defined authority (One World Trust, 2008; and Koppell, 2005). An Accountability Framework is therefore required to guide an organisation's accountability practices. *Accountability* practices are an organisation's obligation to: demonstrate that work has been conducted in

accordance with agreed rules and standards; and, report fairly and accurately on performance results vis-à-vis mandated roles and/or plans (OECD, 2002). An Accountability Framework (AF) is a statement defining the organisation's commitments, that is, its aims, standards and procedures and how it ensures that it is accountable for them (Danish Refugee Council, 2008). An accountability framework comprises of three key components; strategic planning, performance management, and public reporting (City of Saint John Accountability Framework, Draft, 2009*).* It identifies processes for:

- setting clear objectives through strategic planning or policy development;

- identifying measures to track the progress towards stated objectives;

- measuring performance;

- communicating performance results to the public and other stakeholders through regular reporting;

- comparing performance to desired results; and

- realigning or eliminating service offerings to enhance or improve service delivery with the goal of better addressing the needs of the public (Schacter, 2002; City of Saint John Accountability Framework, Draft, 2009; and, Citizen's Circle for Accountability, 2008).

The accountability framework describes organization-wide processes for monitoring, analysing, and improving performance in all aspects of the organization. This includes regulatory framework, policies, processes and procedures in support of the organisation's strategic plan (UNDP Strategic Plan, 2008-2011). Further, an Accountability Framework spells out the critical organisational systems and control elements of: internal control,

Oversight and transparency (UNDP, 2008). Internal Control is described a process, effected by a governing body, management or other personnel of an organization, designed to provide reasonable assurance regarding the achievement of objectives in the categories of: effectiveness and efficiency of operations; reliability of financial reporting; and, compliance with applicable laws and regulations (UNDP, 2008). Oversight refers to the general process of review, monitoring, evaluation, supervision, reporting and audit programmes, activities, policy implementation, and results of the organization - to ensure organizational, financial, operational and ethical accountability, effectiveness of internal controls, and the prevention of fraud and malpractice (United Nations Evaluation Group report -extract, 2007: A/60/883/Add.1, and U.S. Congressional Research Service -extract, 2007: RL30240). Transparency is a process by which reliable, timely information about existing conditions, decisions and actions relating to the activities of the organization is made accessible, visible and understandable (Report of the Working Group on Transparency and Accountability , 1998).

2.11.1 Accountability Framework Principles

Without clear accountability, organizations lack the commitment necessary to adapt processes, re-align strategies, and reassign resources to meet expectations (Zook, 2013). Since accountability is the obligation to demonstrate and take responsibility for performance in light of commitments and expected outcomes, a set of key primary principles are required to implement accountability. Zook (2013); Rochlin (2009); and, Schacter (200) concur on the need of the following five principles:

1. **Predefining and making expectations understood:** all stakeholders need to be clear on the conditions for an endeavour's success prior to starting such an endeavour.

2. **Making decisions in a reasonable way:** although anyone can make a decision, such decision making should be done rationally and based on verifiable evidence, since accountability relies on the ability to explain why decisions were made.

3. **Embracing feedback and criticism:** accountability requires that managers in the NGO context, view criticism as a different perspective of their performance that creates an opportunity to improve overall programme performance. Although not all criticism or feedback can be acted upon, it should be considered, and, the decision to use or not use criticism should be defensible.

4. **Accepting responsibility:** responsibility is not limited to meeting performance expectations, but also for the process in achieving outcomes. Accountable behaviour is based on understanding policies, best practices, laws and regulations, as well as mandates and ensuring that organisational processes are compliant.

5. **Institutionalising continuous improvement:** NGOs need to be learning organisations for them to achieve high performance and effective performance management. Organizations therefore must continuously adapt to environmental changes to ensure processes are efficient and effective. Organizations must continuously review their processes to eliminate wastefulness and ensure that what is being done is needed.

2.11.2 Key Principles of Accountability

Based on the Accountability Framework, two authorities identify key principles of accountability as: participation, evaluation, transparency and feedback (One World Trust, 2008]); and, transparency, liability, controllability, responsibility, and responsiveness (Koppell, 2005). Transparency and feedback/responsiveness feature in both authorities' views.

2.11.3 Elements of an Accountability Framework

An Accountability Framework is meant to broadly set the parameters of exercising and improving accountability. In setting out to improve accountability and transparency in public service delivery, there must be a common understanding of what the terms accountability and transparency truly mean – to all stakeholders (Citizen's Circle for Accountability, 2008; Rochlin, 2009; and Schacter, 1999).

2.11.3.1 Accountability

Accountability is explaining publicly, in a clear and concise manner, decisions made and actions taken in carrying out the responsibilities of government (Schacter, 2003). It is essentially a report card to the public on the performance of the NGO's Board and Management – comparing the results of service delivery with planned outcomes for the community (City of Saint John Accountability Framework, 2009). Accountability therefore

becomes an exercise of reporting on the progress the NGO is making towards achieving its goals.

2.11.3.2   Transparency

Transparency broadly means something that can be seen through. It refers to the access a beneficiary community has to information that will allow them to better understand the decisions and actions taken with respect to service delivery (Citizen's Circle for Accountability, 2008; Rochlin, 2009; and Schacter, 1999). Transparency provides the basis for accountability, ensuring that there is public confidence a service organisation's report card on performance (Citizen's Circle for Accountability, 2008). When done well, transparency is an indicator of a service organisation that is community/citizen-focused and service-oriented (Schacter, 2003).

2.11.3.3   Performance Measurement

Performance measures are viewed as a viable and transparent tool to demonstrate an organization's accountability for service results. Performance measurement is largely an information gathering exercise (Schacter, 2003).   Performance measurement is more meaningful when it is tied to strategic planning initiatives – allowing the service organisation to track progress against the things that matter to the community (Pearce, 1996, and Vancouver, 1999). Accountability in the NGO sector starts with an understanding of the needs of the community. From there, it is the service organisation's responsibility to design and deliver services that: address those needs; identify intended outcomes from the delivery

of those services; measure service results against planned outcomes; and make improvements where necessary (Citizen's Circle for Accountability, 2008; and Government of Alberta, 2007).

2.11.4 Design Considerations for an Effective Accountability Framework

An effective accountability framework is meant to support a service organisation in achieving its accountability and transparency goals, that is, to demonstrate that the organisation is addressing the identified needs of the public or community, while ensuring that donor funds are spent wisely and in areas that will derive maximum benefit for the beneficiary community (ISEA, 2001 and Gonella et al).

Based on this goal, the accountability framework must: foster a culture of continuous improvement with respect to service delivery; and ensure the service organisation can tell a credible performance story (City of Saint John Accountability Framework, 2009).

2.11.4.1   Continuous Improvement

The achievement of accountability and transparency objectives requires that a service organisation establishes a performance management system that focuses on continuous improvement (Schacter, 2002; City of Saint John Accountability Framework, 2009; and Citizen's Circle for Accountability, 2008). Continuous improvement is an organizational attitude, approach and philosophy to providing service, which involves the constant evaluation of service delivery processes to determine if they are effective in meeting the

needs of the community while identifying inefficiencies, redundancies, or waste in those processes (Schacter, 2002; and 2003). Service evaluations require an examination of: how services are delivered; and, who actually delivers the services. Funding services and service delivery are not the same (City of Saint John Accountability Framework, 2009). A service organisation may choose to provide for a service but engage external service providers in cases where the capacity (resources or expertise) of the organization is exceeded or others can deliver the service at a lower cost with the same quality (Schacter , 2002; and 2003).

2.11.4.2   Credibility

The main challenge service organisations face in meeting accountability and transparency objectives is defining the process that will allow the organisation to tell a credible performance story (USAID, 1996; OECD/DAC, 2002; MfDR, 2008; UNDP, 2000; and World Bank, 2008). Credibility relates to the ability of a service organisation to make a strong case to the public or community that a service is both worthwhile and well managed. A well-developed accountability framework allows a service organisation to tell a convincing story, backed by credible data, about the value that service delivery is providing to the community (Schacter, 2002). A credible performance story is one that is linked to strategic planning initiatives that identify:

- the desired outcomes the organisation wants to see in the community;

- the steps that the organisation will take to achieve those outcomes; and

- how the organisation will know that service delivery is on track to achieve these outcomes (City of Saint John Accountability Framework, 2009).

2.12 The Theoretical Framework

The theoretical framework of this study is based on: the development of a system of service values; ensuring community leadership and people's power to assert social needs and interests, to influence the allocation of resources; the building of social power, participation and accountability as central to people-centred service delivery systems; providing a foundation and processes for building systems for participatory democracy.

In a successful scenario, social accountability bolsters citizen participation in promoting more responsive service delivery mechanisms and better provision of basic services by linking users' feedback to the policy design, implementation and monitoring activities undertaken by service providers. The theoretical framework will be an analytical framework that identifies the key components that are required to exercise effective accountability and how to assess social accountability initiatives.

Social accountability initiatives are expected to facilitate positive development outcomes such as more responsive local governance, exposing government failure and corruption, empowering marginalized groups, and ensuring a sustainable response to the concerns of the poor (Camargo and Jacobs, 2013). Arnstein (1969:216) posits that, "the idea of citizen participation is a little like eating spinach: no one is against it in principle because it is good for you." However, issues of what mechanisms are supposed to be in place, and what are facilitating pre-conditions for accountability to work, have not been sufficiently explored by available literature. A mixed record of success and failure of social accountability on the

ground confirms the practical challenges and fundamental questions about its applicability (Gaventa and Barrett 2010, McGee and Gaventa 2010).

2.12.1 The Conceptual Framework

The study's conceptual framework was premised on the view that accountability is a process within a principal-agent relationship, where the behaviour and performance of the agent is evaluated against predetermined standards by the principal and misdeeds are sanctioned (Baez-Camargo 2011). World Bank (2004) further points out that citizens or service beneficiaries are intrinsically the ultimate principals with either the state or benefactor Civil Society Organisations acting on citizens' behalf to provide a wide array of public goods and services. The conceptual framework is underpinned by the World Bank's (2004) five components of accountability in public governance, notably: mandate, resources, performance, information about performance, and enforceability. The World Bank's framework is summarised by Baez-Camargo (2011) in the figure below.

Figure 4: Components of Accountability in Principal-Agent Relations
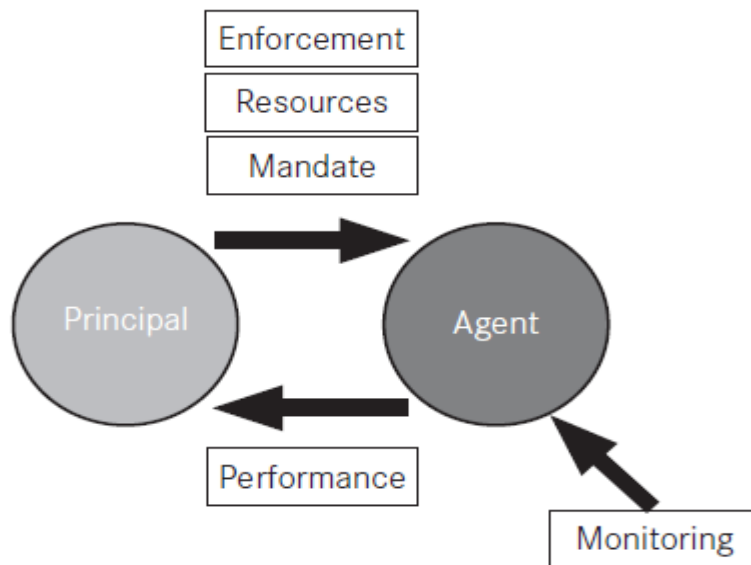
Source: Beaz Camargo (2011) based on World Bank (2004).

2.13 Conclusion

This chapter provided the rationale for literature review. The study's theoretical and conceptual frameworks were discussed. The concept of social accountability was defined. The elements, initiatives and tools of social accountability were unpacked. A number of management variables related to social accountability were presented.

CHAPTER 3: RESEARCH METHODOLOGY

3.1 Introduction

This chapter describes the methods that were employed by the author to conduct the research. It is critical to highlight that although complete control of all the aspects of research are not always possible, these aspects still have to be planned for in advance in order to achieve reasonable success in all aspects where possible. Issues of research process/ methodology, research philosophy, research approach, research strategy, sampling frame, data collection, pilot test and research reporting will be explained in this chapter.

Research methodology is the process of striking compromise between sustainable and feasibility (Neuman, 2006 and Saunders et al, 2000). The research methodology adopted depends on the available resources and the time frame. Saunders et al. (2000) propose that the process be considered as an "onion" Like a real onion, one has to get to the centre point (data collection) by first peeling away the outer layers.

3.2 Research Philosophy

Positivism and phenomenology are two views that underpin research philosophy (Saunders et al., 2000). This research`s philosophy is phenomenology. Phenomenology is associated with the desire to establish details of the situation and uncover the "reality working behind the reality" (Saunders et al., 2000). According to Giorgi (as cited by Stones, 1988), the operative word for phenomenological research is 'describe'. In this research, the researcher described

the phenomenon as accurately as possible, truthfully and factually (Groenewald, 2004). Phenomenology is the understanding the social and psychological phenomena from the prospective of those directly involved (Kruger, 1999). Phenomenology research involves trying to understand the essence of a phenomenon by examining the views of people who have experienced that phenomenon. Phenomenology is interested in the individual experiences.

3.3 Research Design

Research design is the plan, structure, and strategy of investigation conceived to obtain answers to research questions and to control variance. Bleikie (2000, p.39) says a research design is "the process that links research questions, empirical data, and research conclusions." Saunders et al (2000) view a research design as a general plan of how a researcher would go about answering the research question(s) he/she would have set. Research design includes an outline of what the investigator will do from coining the research aim, objectives, questions, and the literature review and their operational implications to the final analysis of data (Kerlinger and Pahazur, 1973). Hedrick et al. (1993) identify three types of designs, namely; descriptive, experimental and quasi-experimental. Blaikie (2000) argues that the most common types of research designs are; experiments, social surveys and field research or ethnography.

The researcher adopted the quantitative research methodology. The research approach was deductive as findings were linked to relevant theory that provided an explanation of how Social Accountability is practiced. The researcher gathered data using the survey strategy

since it is associated with the deductive approach. The survey was based mainly on the questionnaire, in order to give the researcher more control over the research process. The survey strategy allowed the researcher to collect data using purposive sampling from a total 20 respondents from the identified respondent categories.

3.3.1   Research Population

This research was conducted on 5 (five) locally-based NGOs based in Uzumba Maramba Pfungwe District Council, in Mashonaland East Province of Zimbabwe. These are, Ambuya Foundation; UOC; CTDO; ZICHIRE; and, UMCOR. The research targeted respondents from NGOs' Board and Management members and key stakeholder groups that work with the NGOs under study.

These stakeholder groups were:

- Government departments that work with the NGOs under study which are: Ministry of Health and Child Welfare; Ministry of Agriculture, Mechanisation and Irrigation; Ministry of Labour and Social Welfare; Ministry of Primary and Secondary Education; and, the Ministry of Local Government and Public Works;

- Institutions that received donor support; and

- Community leadership (representatives). These included Ward councillors, the Local Members of Parliament (2); (School Development Committee) SDC members, and Kraal Heads.

It is from the above stakeholder groups that researcher came up with a sample of research respondents.

3.4 Sampling

Mason and Lind (1996) define a sample as a portion, or part of the population of interest. Without sampling, it would be impractical for the researcher to survey the entire population (Fraenkel and Wallen, 2001). Time and budgetary constraints also prevented the surveying of the entire population. Sampling allowed data to be analysed to obtain results quickly.

Sampling methods are classified as either probability or non-probability. In probability samples, each member of the population has a known non-zero probability of being selected. Probability methods include random sampling, systematic sampling, and stratified sampling. In non-probability sampling, members are selected from the population in some non-random manner. These include convenience sampling, judgment sampling, quota sampling, and snowball sampling.

The researcher used mixed sampling methods, which are both random and a non-random sampling methods. The purposive sampling technique is also known as judgmental, selective or subjective sampling (Patton, 2002; and Kuzel, 1999). Purposive sampling relies on the judgement of the researcher when it comes to selecting the units that are to be studied. The main goal of purposive sampling was to focus on particular characteristics of a population that were of interest, which would best enable the researcher to answer the research questions. Purposive sampling was used on selection of NGO Board and

Management members; officials in Government departments; and, officials working in beneficiary institutions.

For the community leadership, the researcher used stratified random sampling. Stratified random sampling is a method of sampling that involves the division of a population into smaller groups formed on members' shared attributes or characteristics. Community leadership was made up of: Members of Parliament; Local Ward Councillors; Kraal Heads; Community Health Workers; and School Development Committee members. It is from these subsets that a random sample was obtained.

Purposive sampling minimised the logistical challenges posed by the geographical spread of the NGOs in UMP District, as well as time and financial resources constraints.

3.4.1   Sample size

The research gathered responses from ninety-five (95) participants/respondents. Questionnaires were distributed as follows:

- NGO Senior Management Members (10);

- NGO Board Members (10);

- Officials in Government Departments that work with the NGOs under study (15) ;

- Officials in institutions that receive donor support (6);

- Community Representatives in institutions that receive NGO support (19); and

- Influential members of communities that receive donor support (35).

3.5 Data Collection

Babbie (2010) defined data collection methods as instruments and procedures which are used to collect data. The researcher used quantitative (self-completion) questionnaires. Questionnaires were distributed to respondents and collected three days later. Limited qualitative data collection was meant to involve document review of sampled NGOs' strategic documents, such as: Strategic Plans; Stakeholder Management Plans; and Monitoring and Evaluation Reports. The limited qualitative approach was mainly intended to establish the context of social accountability in the governance of NGOs. The document analysis exercise was a flop as most NGOs were not at liberty to provide the researcher with their strategic documents. One of the NGOs however indicated that such strategic documents were not available.

3.5.1   Pilot Study

A pilot study/test of the data collection instrument was undertaken to enable the researcher to refine questions which respondents might have problems answering. Nelson (1996, p. 318) says that in a pilot study, "…people can provide valuable critiques about the questionnaire format, content, expressional and importance of items, and whether questions should be added or deleted." The pilot study was conducted on respondents from two (2) UMP District-based NGOs outside the sample population.

The pilot study enabled the researcher to assess the questions` validity and the likely reliability of the data that will be collected (Saunders et al, 2000). The responses from the

participants in the pilot study were analysed and necessary corrections made to come up with the final questionnaire. The pilot study resulted in the splitting of influential members of communities into two categories, notably: Influential members of the Community; and, Community representatives in institutions that received NGO support.

3.6 Research Validity

Thomas and Nelson (1996, p.214) contend that, "validity of measurement indicates the degree to which the test of instrument measures what is it supposed to measure." The key to the validity of the survey was the representativity of respondent categories.   Respondents were chosen from each of the identified stakeholder categories.

3.7 Research Reliability

Reliability is concerned with accuracy and consistency of the measuring instrument/tool (Best and Khan, 1993). Great care was taken to ensure that the study's findings were more than a one-off finding and be inherently repeatable.   The study would enable other researchers to conduct exactly the same study, under the same conditions and generate the same results.

3.8 Data Management

The researcher created a database to ensure that raw data would be available for independent inspection. The database ensured the reliability of the study as it enabled the researcher to track and organize data sources through archived: notes, narratives, and documents, where applicable (Baxter and Jack, 2008).

3.8.1 Analysis

Data collected through self-completion questionnaires was analysed per respondent category and later compared with other respondent categories' responses.

3.8.2 Analytic strategies

Two general analytic strategies (Yin, 1994) were used, notably:

1) Relying on theoretical propositions: theoretical orientation guided the analysis following theoretical propositions that forms the conceptual framework, literature review and design of the study. This will help the researcher in focusing attention on specific data.

2) Developing a phenomenon description: this was a descriptive framework for organizing the data analysis. Analysis was organized on the basis of description of the general characteristics and relations of the literature review.

3.9 Research Reporting

The research report described the study in a comprehensive manner. The researcher addressed each of research objective and its related questions. This ensured that the report remained focused and answered the research questions. Findings were compared and contrasted to what had been found in literature in order to situate the new data into pre-existing data (Baxter and Jack, 2008).

3.10   Research Ethics

The researcher sought permission to conduct the study from: the relevant government Ministries' District Offices; the relevant Rural District Council department; and local NGOs' Senior Management. Informed consent was sought from all the prospective respondents. The purpose of the study was clearly explained to the respondents. Confidentiality and anonymity of respondents were guaranteed.

3.11   Conclusion

This chapter presented and discussed the research methodology. Phenomenology was identified as the research philosophy because the research involved trying to understand the essence of a phenomenon by examining the views of people who had experience with that phenomenon. The research approach was identified as deductive. The survey strategy was used as it was the most commonly used in social research.

CHAPTER 4: RESEARCH FINDINGS

4.1 Introduction

This chapter presents and discusses the research findings. This chapter presents and analyses data that was gathered. Findings were drawn from the content and context analysis done. The data was analysed using responses from all the selected participants. The chapter answers the study research questions.

4.2 Background to Respondents

NGO Management and Board member respondents were drawn from five (5) UMP NGOs that worked with communities in the areas of: Health; Education; Social Welfare; and Agriculture. Senior government officials responsible for the fore-mentioned sectors who responded included the District Administrator (who is responsible for all government departments' programmes in the district). Influential members of the community who participated in the survey included the local Members of Parliament; local Ward Councillors; and Kraal Heads. Community representatives in institutions that receive NGO support came from the Education and Health sectors only. Only one institutional official from the Education sector participated in the survey because the other officials were away on a Workshop during the data gathering period.

4.3 Response Rate

Ninety-five (95) questionnaires were distributed to NGO stakeholder groups, with the targeted responses in brackets, and actual responses outside the brackets as follows:

- NGO Senior Management Members (10) 10;

- NGO Board Members (10) 10;

- Officials in Government Departments that work with the NGOs under study (15) 12;

- Officials in institutions that receive donor support (6) 1;

- Community Representatives in institutions that receive NGO support (25)19; and

- Influential members of communities that receive donor support (35) 27.

A 100% response rate was received from both NGO Management and Board members. An 80% response rate was achieved from officials of Government Departments that dealt directly with NGOs. A 75% response rate was realised from both influential members of the community (Community Leadership) and community representatives in institutions that receive NGO support. The least response rate was 25%, which came from officials in institutions that received donor support. The overall response rate was 77%.

4.4 Respondents Demographics

4.4.1 Respondents' Length of Service

Table 1: Respondents' Length of Service with Current Organisation

	Length of Service	Less than 1 Year	1-5 Years	6-10 Years	11-15 Years	16-20 Years	More than 20 Years
Respondent Category	Senior Government Officials		50%	12%			38%
	Community Representatives	30%	70%				
	Community Leadership		100%				
	NGO Management	25%	75%				
	NGO Board Members	25%	50%	25%			
	School Administration						100%

The table above shows that the majority of respondents across all the respondent categories had served in their respective positions for a period of 1-5 years. The demographics show that, generally, senior government officials had been in their positions for a longer period than the other respondents. The 100% from School Administration is based only on the fact that there was one responded, hence this statistic was not significant. The response pattern shows that, either the NGOs that were surveyed were relatively young, the NGO Management and Board members were new, or, both. Experience is expected to positively contribute to the better performance of the organisation. A theory on restrained resources considers that board members with more experience will cope better within a business

environment by working well in a group which will contribute positively to the organisation's performance (Wegge et al., 2008).

4.4.2 Respondents' Age Categories

Table 2: Respondents' Age Category

	Age Category	Less than 25 Years	25-35 Years	36-45 Years	46-55 Years	56-65 Years	Over 65 Years
Respondent Category	Senior Government Officials		38%	12%	38%	12%	
	Community Representatives		33.3	33.3	33.3		
	Community Leadership			70%	30%		
	NGO Management		75%				25%
	NGO Board Members		25%		50%	25%	
	School Administration				100%		

The majority of the Senior Government Officials respondents were above the 36 year category, of which a cumulative 50% of this respondent group were in the 46-65 years age category. All the community leadership respondents were in the 36-55 year age group; while a cumulative 75% of the NGO Board member respondents were above the age of 45. The majority of NGO Management members were relatively young – within the 25-35 year age group. The response pattern here reflected heavily on the age and experience variables. A

board member with a higher age average is assumed to have much more experience compared to a younger age average. This experience is therefore expected to positively contribute to the better performance of the organisation. However, on the downside, an older-age board member appears to be more aggressive and dictatorial with decisions, resulting in risky decision making, which may undermine the organisation's performance (Carlson and Karlsson, 1970). Board members with a higher age average may not feel the pressures to a changing business environment, hence hindering the implementation of more strategic decisions (Child, 1975).

4.4.3 Respondents' Gender

Table 3: Respondents' Gender

	Gender	Male	Female
Respondent Category	Senior Government Officials	100%	
	Community Representatives	70%	30%
	Community Leadership	100%	
	NGO Management	25%	75%
	NGO Board Members	75%	25%
	School Administration		100%

The majority of the respondents from all the respondent categories, except for the NGO Management category, were male. The response pattern reflected an imbalance in gender representation in the various spheres of the UMP community. The gender demographics, especially in the NGO Boards, went against Dutta và Bose's, (2006) observation that female board members reflected a diversified characteristic of the board. This was supported by

Smith et al. (2006) who gave the reasons for the need for females on a board, as that female board members: usually had a better understanding of a community in comparison with male members; brought better images in the perception of the community for an organisation and this will contribute positively to the organisation's performance; and could positively affect career development of junior female staff in the organisation.

4.4.4 Respondents' Educational/Professional Qualifications

Table 4: Respondents' Educational/Professional Qualifications

	Qualification	'O' Level	Diploma	Bachelors Degree	Masters Degree	Master's Degree + Business Qualification	Doctorate Degree
Respondent Category	Senior Government Officials		12%	63%	25%		
	Community Representatives	70%		30%			
	Community Leadership		70%	30%			
	NGO Management			25%	50%	25%	
	NGO Board Members			25%	25%	25%	25%
	School Administration			100%			

The majority of the respondents from all the respondent categories had qualifications ranging from a diploma to as high as a doctorate. All respondents from the NGO Board and Management members had qualifications ranging from a bachelor's degree to a doctorate. The qualification levels had a bearing on good governance in NGOs, since the main role of the Board is the internal corporate governance of the organisation (Fama, 1980) and, putting in place a control system in the business (Fama and Jensen, 1983).The quality of each board member is expected to contribute significantly and positively to management decisions which are then translate into the organisation's performance (Nicholson and Kiel, 2004; Fairchild and Li, 2005; Adams and Ferreira, 2007).

4.5 Document Analysis Findings

The document analysis exercise involved analysing NGOs' strategic documents, mainly Strategic Plans. Most of the NGOs (75%) were not at liberty to provide the researcher with their documents, but indicated that they had Strategic Plans that incorporated: Stakeholder Management Plans; and Monitoring and Evaluation Reports. One organisation was open to admit that there were no strategic documents in place. The absence of Strategic Plans meant that there were no Accountability Frameworks in the NGOs.

Information and communication are critical social accountability practices, and concise strategic documents are supposed to provide information and act as communication tools. Lack of information about service delivery, rather than service delivery itself, is a key component in causing citizens' dissatisfaction with civil societies' and other public agencies'

work (Dimba, 2008; and ODAC, 2010). The lack of information creates a power imbalance between organisations' officials and the communities they serve. By not providing strategic information to stakeholders, especially service beneficiaries, results in a pervasive attitude on the part of the officials wherein they regard service delivery as a favour that they do for the citizens/community (Barrett, et al, 2010).

4.6 Quantitative Findings

The quantitative questionnaires sought views that were administered to the various respondent categories sought views on the same themes, although the questions were constructed to distinguish the various roles of the respondent categories. The questions were presented under five themes, notably:

- Knowledge of Business Strategy;

- Corporate Governance Issues;

- Stakeholder Participation Issues;

- Stakeholder Participation in Programme Performance; and

- Impact of Social Accountability on NGO Governance.

4.6.1 Knowledge of Business Strategy

On understanding of own organisation's/constituency's vision and mission; and strategic objectives, NGO Senior Management and Board Members; officials in institutions that receive donor support; influential members of communities that receive donor support; and

Community Representatives' responses were all positive, ranging from agree to strongly agree. The response pattern was the same for these respondent groups on questions of the relevant NGOs supporting beneficiary communities' and institutions' strategic objectives; and, awareness of the long-term business strategy of the NGOs.

Most of the responses from Officials in Government Departments that work with the NGOs under study, under the Business Strategy theme, differed sharply from those of the rest of other respondent categories. All respondents in this category understood the visions and missions of their Government Ministries. 50% of the respondents said they understood the vision(s) and mission(s) of the NGO(s) that worked with their Departments, while 38% said they were not sure, and 12% said they did not agree with the statement. The majority of government officials agreed that they: understood the strategic objectives of the NGO(s) that work with their Departments, and, that the strategic objectives of the NGO(s) that worked with their government Department were in alignment with the Department's strategic objectives. However, the same government officials' responses on their awareness of the long-term business strategies of the NGO(s) that worked with their government Departments were split, with only 25% being on the positive, while 50% neither agreed nor disagreed, and 25% disagreed.

The response pattern under the Business Strategy theme, in comparison with the document review findings revealed that there were no clear business strategies in NGOs under study. NGOs as philanthropy business entities need a business strategy like any other properly run business organisations. The negative responses from government officials suggested that, in

cases there were strategic plans in NGOs, these were neither clearly communicated to stakeholders, nor effective. Literature says that organisational business strategy provides answers to questions on: business scope; customer/stakeholder needs; how the organisation will exploit its advantages; and, how competitive advantage will be achieved. Business strategy also describes the main actions necessary to implement the organisational strategy and the reasons why changes are necessary (Kay, 1999). Strategy is concerned with what an organization aims to be, and why (Freedman & Tregoe, 2003). Sound business strategy is an outcome of strategic decision making which is a collective act, hence the need for full stakeholder participation in strategy development and implementation (Mathur and Kenyon, 1997).

4.6.2 Corporate Governance Issues

All respondents from Community leadership; Community representatives; and School administration indicated that they were aware of the legal framework for the operations of NGOs. 25% of NGO Management members; and 50% of NGO Board members neither agreed nor disagreed on whether they were aware of the legal framework in question, while 13% of officials from government Departments were also in this category.

On the question of availability of clear governance framework that showed management and governance structures with clear roles and responsibilities in NGO's, the response pattern was as follows:

- There was a 100% strongly agree response from the School Administration;

- 70% of the Community Leadership and respondents agreed, while 30% neither agreed nor disagreed;

- Community Representatives responses were evenly distributed about among the neither agree nor disagree; disagree and strongly disagree options;

- 70% of NGO Board Members' responses were neither agree nor disagree, while 30% disagreed;

- A cumulative 100% of NGO Management members' responses were positive (50% strongly agreed and 50% agreed); and

- 63% of government officials neither agreed nor disagreed; 13% agreed, while 24% disagreed.

On whether there was evidence of ethical behaviour by those in the NGO structures; 70% of Community leadership agreed, while 30% disagreed; and the Community representatives' were evenly split among the strongly agree; neither agree nor disagree; and disagree options. NGO Board members' views were also split with 50% agreeing and 50% neither agreeing nor disagreeing. 75% of NGO Management members agreed and 25% strongly agreed; while all school administration respondents agreed. The majority (75%) of government officials neither agreed nor disagreed, while 25% agreed.

On whether the current NGO Boards sizes ensured effective governance, the various respondent categories' responses were as follows:

Table 5: Distribution of Responses on NGO Board Sizes

Respondent Category	Strongly Agree	Agree	Neither Agree/ Disagree	Disagree	Strongly Disagree	Strongly Disagree
NGO Management Members	25%	75%				
NGO Board Members		50%	50%			
Officials in Government Departments		50%	50%		1	
Officials in institutions		100%				
Community Leadership		70%	30%			
Community Representatives		33.3%			33.3%	33.3%

On whether having more female Board members increased the NGO Board's effectiveness, responses differed with the majority (100%) of NGO Management members; and Institutional Officials strongly agreeing. NGO Board members' and Government Officials' responses were both split between strongly agree and neither agree nor disagree. The majority of Community representatives' and Community leadership's (70% in both cases) respondents disagreed with the view.

On whether NGO Board members had the right qualifications, the responses were as follows:

- The majority (70%) of the Community leadership neither agreed nor disagreed; while 30% strongly disagreed;

- 30% of Community representatives agreed, while 70% strongly disagreed;

- 50% of NGO Board members agreed, while 25% neither agreed nor disagreed, and another 25% disagreed.

- 50% of NGO Management members strongly agreed, while another 50% agreed.

- All institutional officials agreed; and

- 63% of Government Department officials neither agreed nor disagreed.

The above response pattern was repeated on the item on whether the people who sat on NGO Boards had the right experience.

On the item on whether NGO Management Team members had appropriate corporate governance competencies; the figure below shows a summary of the cumulative positive responses (strongly agree and agree) by respondent category:

Figure 5: Distribution of Positive Responses on NGO Management Team Members' Corporate Governance Competencies
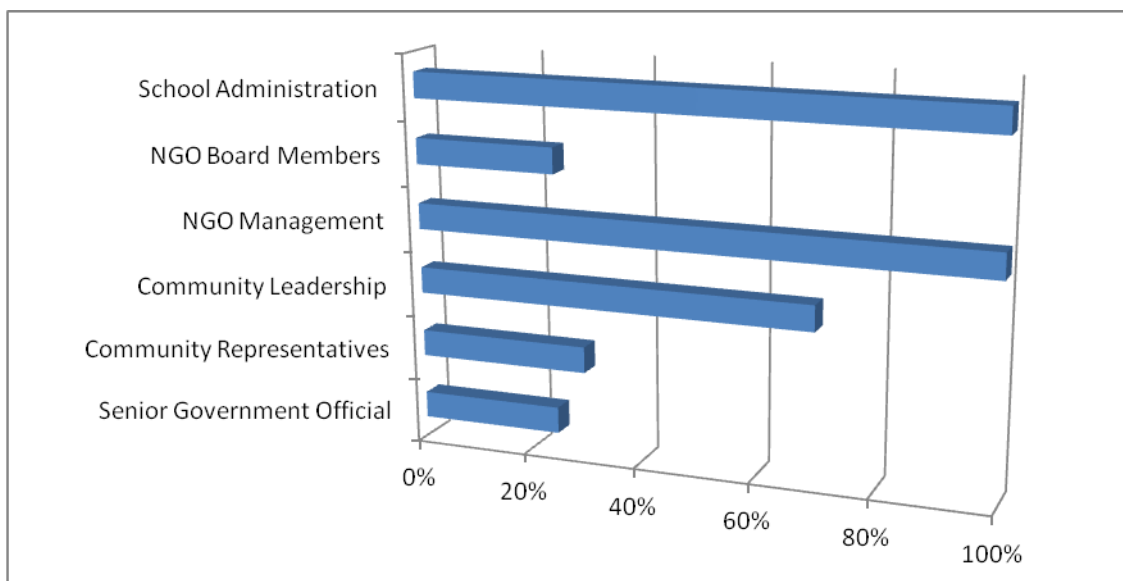
The response pattern on the Corporate Governance Issues theme showed that there was no common understanding on the corporate governance framework among the NGO

stakeholders. The response pattern showed that governance was not viewed by NGOs as a process of how stakeholders make   important decisions, determines whom they involve, and how they measure accountability as proposed by Graham, Amos, and Plumptre (2003). More precisely, governance was not being viewed as comprising complex mechanisms, processes, relationships, and institutions through which citizens and groups articulated their interests, exercise their rights and obligations, and mediate their differences, as proposed by Cheema (2005).

The response pattern further revealed that contends that governance in the NGOs was not based on a system of checks and balances between the different branches of the organisations, hence stakeholders did not know about the qualifications and experiences required of NGO Board members. NGOs did therefore not have a process of regular consultation which enabled citizens/community members to hold such NGOs accountable to their trust and ensured their interests (citizens') were served, as suggested by Wyatt (2004). Further, the response pattern on the theme in question showed that NGOs did not value social governance, whose authority included the civil society, citizens and non-for-profit organizations, as it relates to a system of values and beliefs that are necessary for social behaviours to happen and for public decisions to be taken (Manning, Kraan and Malinska, 2006). The response pattern also showed lack of unanimity on views of respondents in the same respondent category. This meant that the concept of governance was not being applied as a form of collective action. Governance in the NGOs surveyed was not about the more strategic aspects of steering and the larger decisions about direction and roles, as recommended by Graham, *et al* (2003).

Responses on the issue of ethics reflected on the type of leadership in NGOs. Ethics is concerned with describing and prescribing moral requirements and behaviours, which suggests that there are acceptable and unacceptable ways of behaving that serve as a function of philosophical principles (Minkes, Small, & Chatterjee, 1999). The negative responses on the question of ethics revealed that some NGOs did not display what was morally accepted as "good" and "right" as opposed to "bad" or "wrong" in a given situation (Sims, 1992). Ethical behaviour is therefore both legally and morally acceptable to the larger community

The survey findings revealed that stakeholders either did not know or agree with the level of qualifications and experience of NGO Board members, a situation that suggested that there was no:

- Consensus orientation, which refers to good governance as mediating differing interests to reach a broad consensus on what is in the best interest of the group and, where possible, on policies and procedures; and

- Transparency, which is built on the free flow of information. Since some respondents neither agreed nor disagreed with some statements, it suggested NGO processes, institutions and information were not directly accessible to those concerned with them, and not enough information was being provided to understand and monitor the processes.

The above findings are based on the United Nations Development Program (UNDP)'s "Governance and Sustainable Human Development (1997) and the Department of Economic and Social Affairs –DESA, (2007) suggested principles of governance.

4.6.3 Stakeholder Participation Issues

On awareness of a documented Stakeholder Engagement Strategy for the NGO; respondent categories' positive responses (both strongly agree and agree) are summarised in the figure below:

Figure 6: Distribution of Positive Responses on Awareness of Stakeholder Engagement Strategy
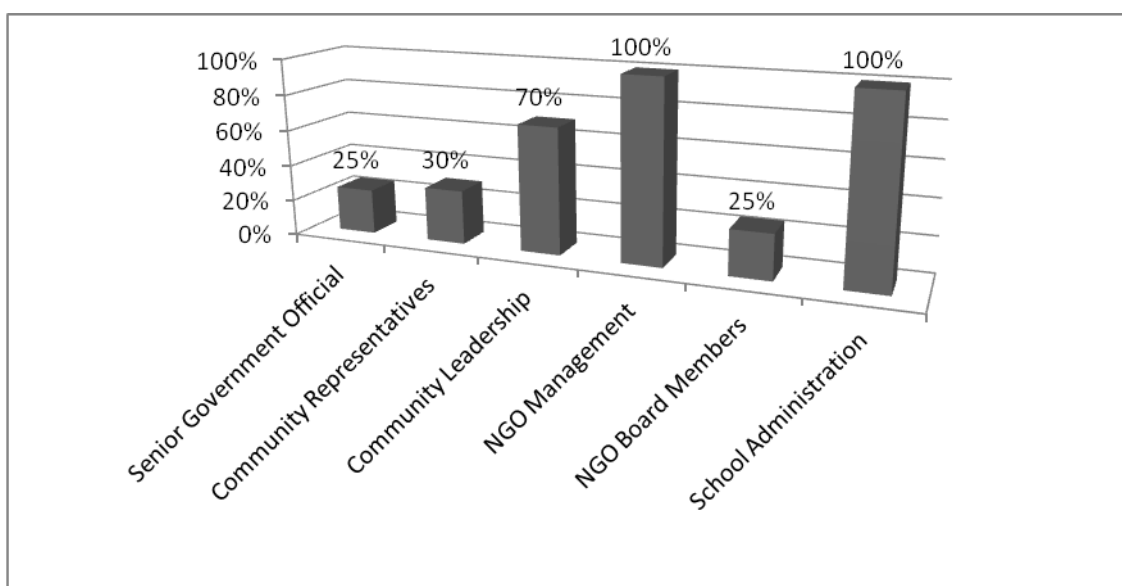
Government officials; Community representatives and NGO Board member respondents were significantly divided on their views as significant numbers within the respondent categories did not agree that there were Stakeholder Management Strategies in NGOs.

On the item on whether there was evidence of a shared vision among stakeholders of the NGOs where NGOs derived their long – term organisational strategic and annual performance plans; the responses differed by responded category. Both Community leadership and Community representatives' responses were a positive was positive 70%.

Only 25% of NGO Board members indicated there was a shared vision; while all NGO Management members' responses were a cumulative 100% positive. 63% of government officials gave a positive response, while 37% neither agreed nor disagreed.

All respondent categories indicated that the under study NGOs clearly identified their stakeholder groups. On whether NGOs provided information to stakeholders on their governance processes, Community leadership responses differed from Community representatives, with the former showing a 70% positive response, compared with the latter's 30% (with 70% showing a strongly disagree response). All NGO Board and Management members' responses were positive; while 70% of Government officials' responses were positive.

The majority of all the respondent categories' responses on whether NGOs organised all-stakeholders meetings, were positive. On whether there were NGO governance structures or sub-committees that accommodated various stakeholder group interests in the NGOs, only 30% of both Community leadership and Community representatives agreed. 70% and 30% of Community representatives and 30% of Community leadership respondents disagreed. NGO Board members' responses differed from those of NGO Management members, with the former group showing a 25% positive response, in sharp contrast to the latter's 75%. Only 37% of Government officials were positive that there were NGO governance structures or sub-committees that accommodated various stakeholder group interests in the NGOs.

On whether all the different stakeholder groups were genuinely consulted on NGO operational issues, 70% of Community leaders agreed; 70% of Community representatives strongly disagreed; and only 25% of NGO Board members agreed, with 50% neither agreeing

nor disagreeing. 75% of NGO Management members indicated that all the different stakeholder groups were genuinely consulted on NGO operational issues, while only 37% of Government officials also agreed. 50% of Government officials neither agreed nor disagreed.

On whether all stakeholder groups acted together in deciding on what was best for the NGOs' beneficiary groups, the figure below shows the distribution of positive responses (both strongly agree and agreed) by responded category:

Figure 7: Distribution of Positive Responses on whether all Stakeholder Groups acted together in Deciding on what was best for the NGOs' beneficiary groups
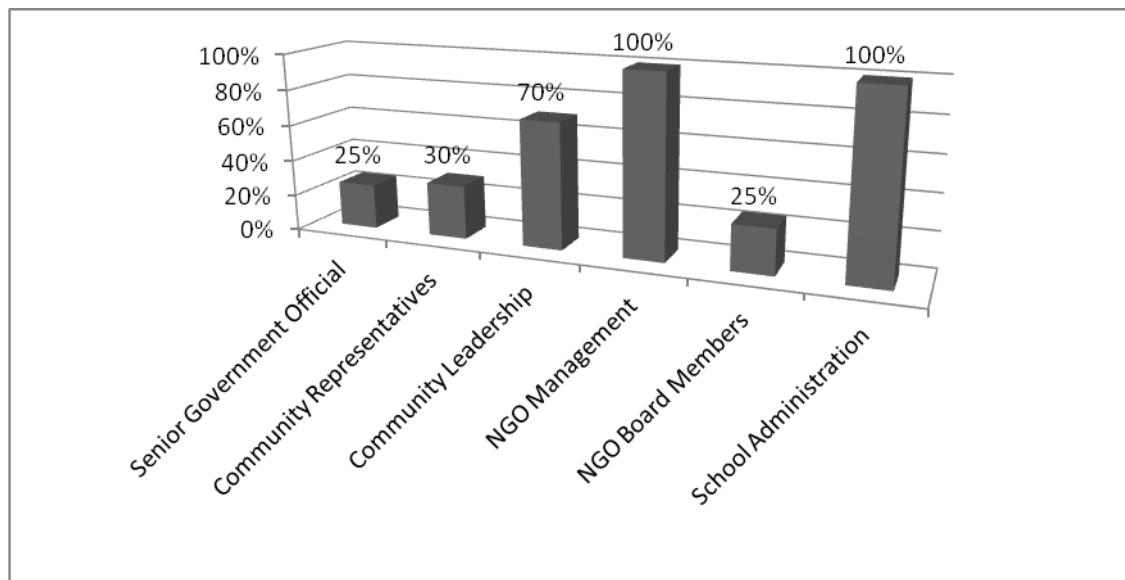
On whether different stakeholder groups contributed to the monitoring of the implementation of the NGOs' programmes/projects; the positive responses were distributed across the respondent categories as follows:

Figure 8: Distribution of positive responses on whether different stakeholder groups contributed to the monitoring of the implementation of the NGOs' programmes/projects
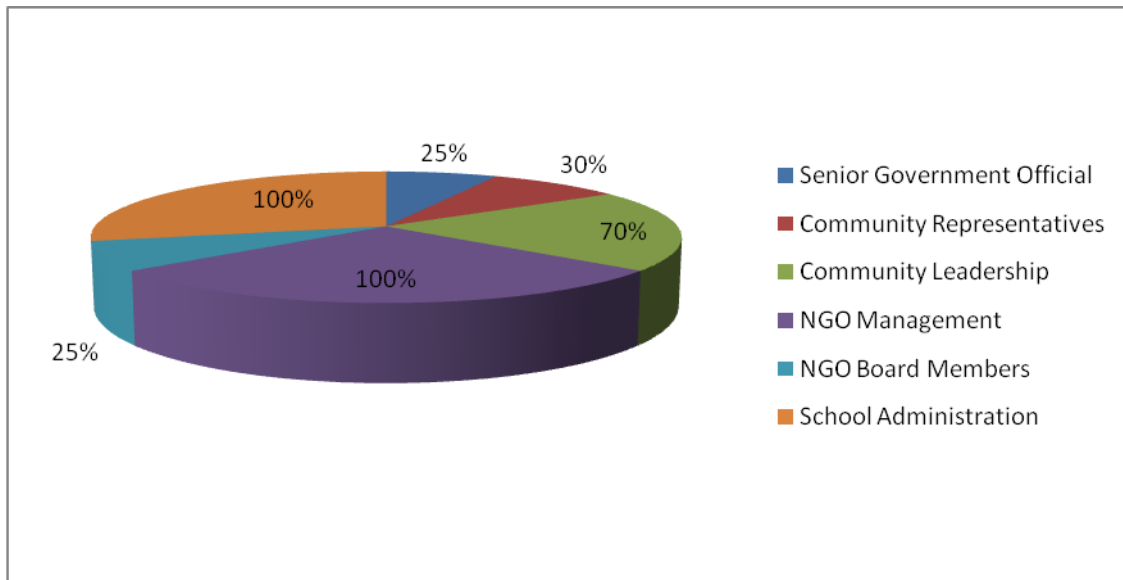
A significant number of respondents across most of the respondent categories indicated that there were no clearly documented Stakeholder Management strategies in NGOs. Stakeholders as groups and individuals who can affect or are affected by the NGOs' activities (Post, Preston and Sachs , 2002), are the most critical groups of citizens, as NGOs exist to provide services to specific groups of stakeholders. A Stakeholder Management Strategy is critical as it will address both the exogenous and endogenous variables of stakeholder management (Rajablu, Marthandan, and Yusoff, 2014), notably: project stakeholder influential variables, consisting of six latent variables of power, interest, urgency, legitimacy, proximity, and relationship network (independent variables); and, manage-through-Stakeholder variables, consisting of five observed variables of stakeholder identification and classification, communication, engagement, empowerment, and risk control.

The response pattern showed that community leadership and School Administration seemed to be more informed about NGO activities than other stakeholders. This can be explained through Bourne and Walker's (2006) typology of power, urgency and proximity. Community leaders seem to be more informed because they have power, which is the ability to bring the outcomes they wish in the NGOs (Salancik and Pfeffer, 1974). NGOs might be involving Community leadership more than other stakeholders because of this group's coercive power, which could either be political force, normative (prestige), or both (Etzioni, 1964). NGOs could also have preferred to engage a certain stakeholder group more than others based on the stakeholder environment scanning model that measures stakeholder interest through formulated power/interest matrix (Johnson and Scholes; 1999 and Olander and Landin, 2005). Based on the political culture of the communities served, NGOs might have relied on the interest-based perspective to mobilise stakeholder groups and influence how things were done (Rowley and Moldoveanu, 2003). The challenge with relying on the power/interest approach is that it might have alienated other stakeholders, like the Community representatives who appeared to be mostly in the negative, especially when the power/interest approach is not based moral interest (Freeman, Harrison, Wicks, Paramar, and Colle, 2011). In as much as all stakeholders of an organisation may have a legitimate claim to make, such a claim will not receive attention from management unless the stakeholder has either the power to push for or has a high degree of urgency to drive the claim forward (Rajablu, Marthandan, and Yusoff, 2014). This could explain why Community leaders appear to be more engaged by NGOs.

NGOs could have also been under pressure to engage Community leaders more than other stakeholders because of such a stakeholder's proximity and ties with the NGOs' management (Bourne & Walker, 2006). However, proximity in conjunction with other attributes should add a dimension that enables NGO managers to analyze community of stakeholders based on their closeness, role and relationships with the team and processes.

There were mixed views on stakeholder participation among respondent categories. Some respondents, including some from both NGO Board and Management members were not convinced that there was genuine stakeholder participation in NGOs' activities. Stakeholder participation as social accountability is an act of decentralization. Decentralization as the process of re-assigning responsibility and corresponding decision making authority for specific functions from higher to lower levels of organizational units (Mupindu, 2012), was not really visible from the response pattern. The absence of stakeholder sub-committees in NGO structures meant that decentralisation and empowerment were not used as participatory strategies in organisational governance (Chambers, 1994), since the assumption was that decentralization works by increasing participation of citizens, leading to improved services (Mupindu, 2012).

The responses reflected that there were no Stakeholder Engagement Strategies; and, no genuine stakeholder participation in some NGOs. Although NGO Management and some respondent categories indicated the existence of the foregoing stakeholder participation variables, it needs to be acknowledged that stakeholder participation levels range from low to high level, depending on stakeholder interests in the benefits to be derived and how much participation in terms of their involvement (Barnes and Sekpey, 2006). Stiftel (2000) as cited

in Harriet, et al., (2013), posit that these participation levels include: consult, collaborate/partner, and empower/control.

An analysis of the response pattern, reflected components of Wilcox's (2002) elements of the five-step ladder of participation that involved: Information (merely telling people what was planned); Consultation (offering some options, listening to feedback, but not allowing new ideas); deciding together (encouraging additional options and ideas, and providing opportunities for joint decision–making), acting together (different interest groups deciding together on what was best, form partnership to carry out decisions); and, supporting independent community interests. Stakeholder participation in NGOs was therefore mainly based on two elements, notably: Information (merely telling people what was planned); and, Consultation (offering some options, listening to feedback, but not allowing new ideas).

It was further observed that the response pattern conformed to Pretty's (1994) observation that participation in the development sector was premised on a typology of seven variables, notably: passive participation; participation in information giving; participation by consultation; participation for material incentives; functional participation; interactive participation; and self-mobilisation. It was observed that stakeholder participation in NGOs was mainly based on: passive participation**,** where people participate by being told what was going to happen or had already happened based on a unilateral announcement by an administration or project management without listening to people's responses; and participation in information giving**,** where people may have participated by answering questions posed by Ngo project management teams, but the people did not have the opportunity to influence proceedings.

In cases where respondents were positive that there was a genuine consultative process, this may have been a reflection of participation by consultation, where people participated by being consulted, and external people (NGO professionals) listened to the people's views. The external professionals then defined both problems and solutions, and might have modified these in the light of people's responses. The obvious challenge with this consultative process is that people will not have any share in decision making, and professionals are under no obligation to take on board people's views.

The response pattern showed that Community leaders and a section of NGO Board members were positive in their responses throughout. This could mean that these stakeholders may have participated for material incentives, where people participate in return for cash or other material incentives, but are not involved in the process of learning. NGOs are known to pay allowances to some stakeholders for attending meetings. Although this is commonly seen as participation, people have no stake in prolonging activities when the incentives end.

The response pattern did not show evidence of either: functional participation, where people participate by forming groups to meet predetermined objectives related to a project; or, interactive participation, where people participate in joint analysis, which leads to action plans.

The differing responses on the element of stakeholders genuinely jointly participating in NGO programme/project monitoring and evaluation activities revealed that some NGOs were not geared towards Participatory Development, which is participatory monitoring and evaluation, a system and process that provides programme's progress, affecting activities at various levels of implementation.. Effective monitoring must meet the needs of each

stakeholder group. Participatory monitoring and evaluation is meant to be a progressive move away from the influence of the donor and implementing agency toward co-ordination by the government (departments) and ownership by the community (Chambers, 1994, and Scoones, 1995).

4.6.4 Stakeholder Participation in Programme Performance

On whether NGOs utilised different stakeholder groups in formulating programme/project performance targets, the positive responses from different respondent groups are summarised in the figure below:

Figure 9: Distribution of positive responses on whether NGOs utilised different stakeholder groups in formulating programme/project performance targets
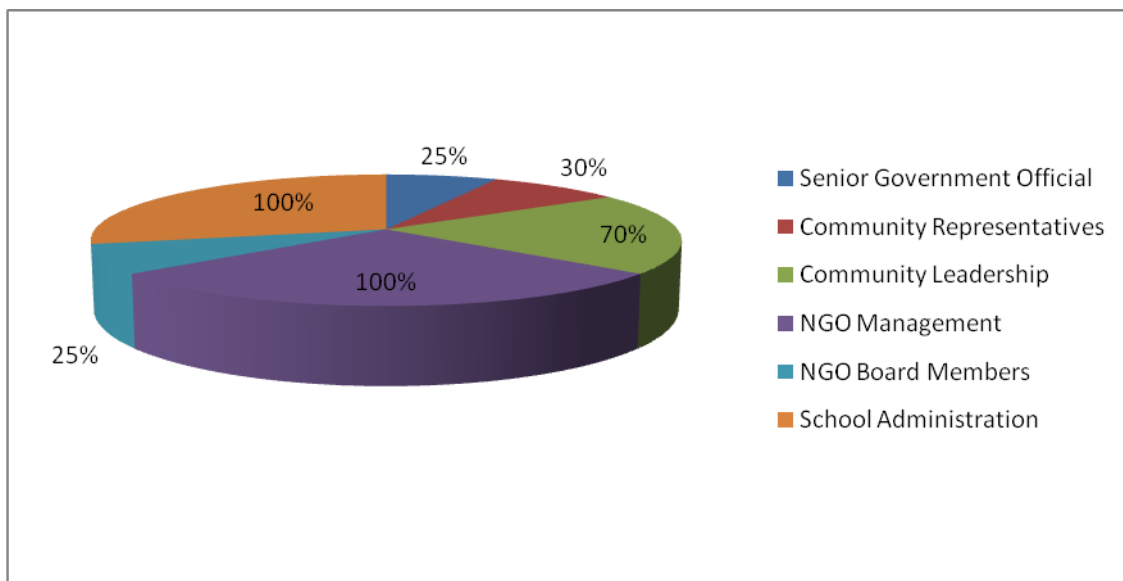

NGO Management; School Administration and Community leadership were of the view that NGOs utilised different stakeholder groups in formulating programme/project performance

targets; whereas the other three respondent groups were either divided on the view (Board members; neither agreed nor disagreed (mostly Government officials), or strongly disagreed (70% of Community representatives).

On whether all relevant stakeholder groups actively participated in the NGO(s) strategic planning processes, the positive response pattern across the respondent groups was as follows:

Figure 10: Distribution of positive responses on whether all relevant stakeholder groups actively participated in the NGO(s) strategic planning processes
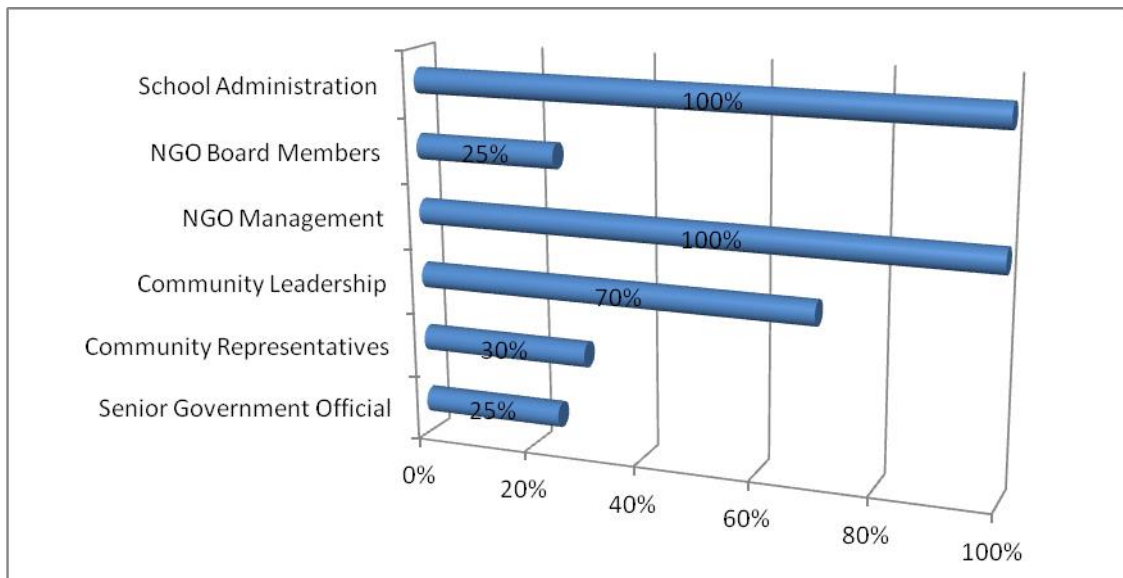

Both NGO Board and Management respondent groups' responses were split with 50% from both groups agreeing, 25% neither agreeing nor disagreeing; and another 25% disagreeing. On this item, Community leadership shared the same sentiments with Community representatives, indicating that there was no active participation by stakeholders in the

NGOs' strategic planning processes. A very low 25% of Government officials agreed, while 63% neither agreed nor disagreed.

On whether all the NGOs' different stakeholder groups agreed on what constituted NGOs' programme/project effectiveness (performance), 70% of Community leaders and 30% of Community representatives agreed. 25% of NGO Board members agreed, while another 25% neither agreed nor disagreed, with 50% disagreeing. NGO Management members' views differed as 50% agreed, 25% indicating neither agreement nor disagreement, and another 25% strongly disagreeing. 25% of Government Officials agreed, with 50% neither agreeing nor disagreeing, and 25% disagreeing.

On whether stakeholders of NGOs were given regular feedback on all aspects of programme performance, including the: attainment of strategic goals; and budgetary performance, the positive responses were distributed among the respondent categories as follows:

Figure 11: Distribution of positive responses on whether NGO stakeholders are given regular feedback on programme performance
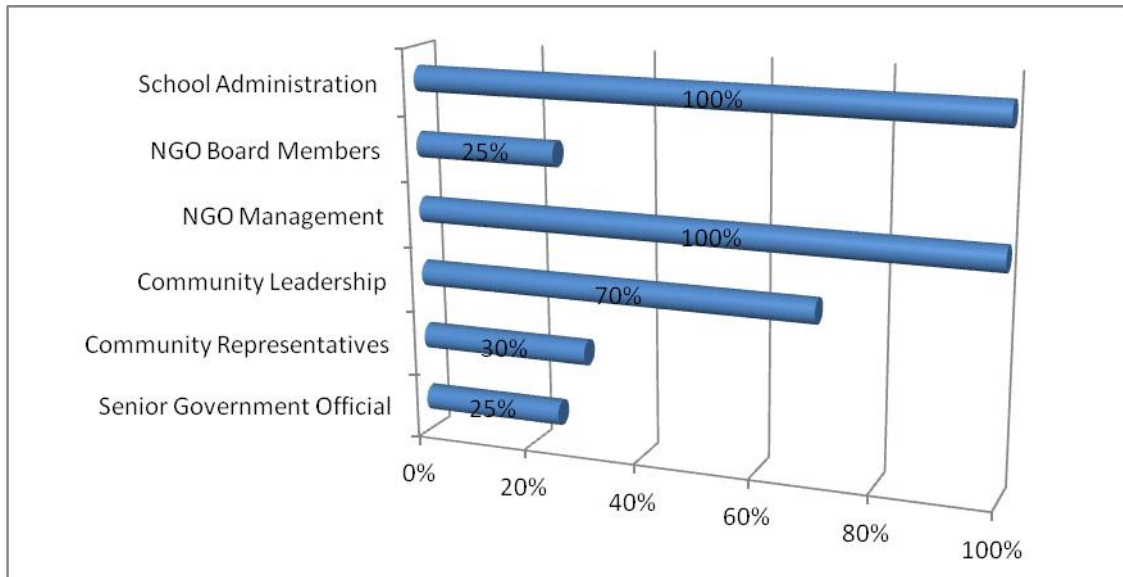
NGO Management was unanimous that they gave NGO stakeholders regular feedback on all aspects of programme performance, including the: attainment of strategic goals; and budgetary performance, while NGO Board members' views on this item differed with 50% agreeing, 25% neither agreeing nor disagreeing, and another 25% disagreeing. None of the Community representatives agreed, while only 305 of the Community leadership agreed. 37% of Government officials agreed with another 37% disagreeing, while 26% neither agreed nor disagreed.

On whether NGOs genuinely sought different stakeholder groups' views on improving programme performance through Stakeholder Satisfaction Surveys, the positive responses were distributed across the respondent categories as follows:

Figure 12: Distribution of positive responses on whether NGOs genuinely sought different stakeholder groups' views on improving programme performance through Stakeholder Satisfaction Surveys
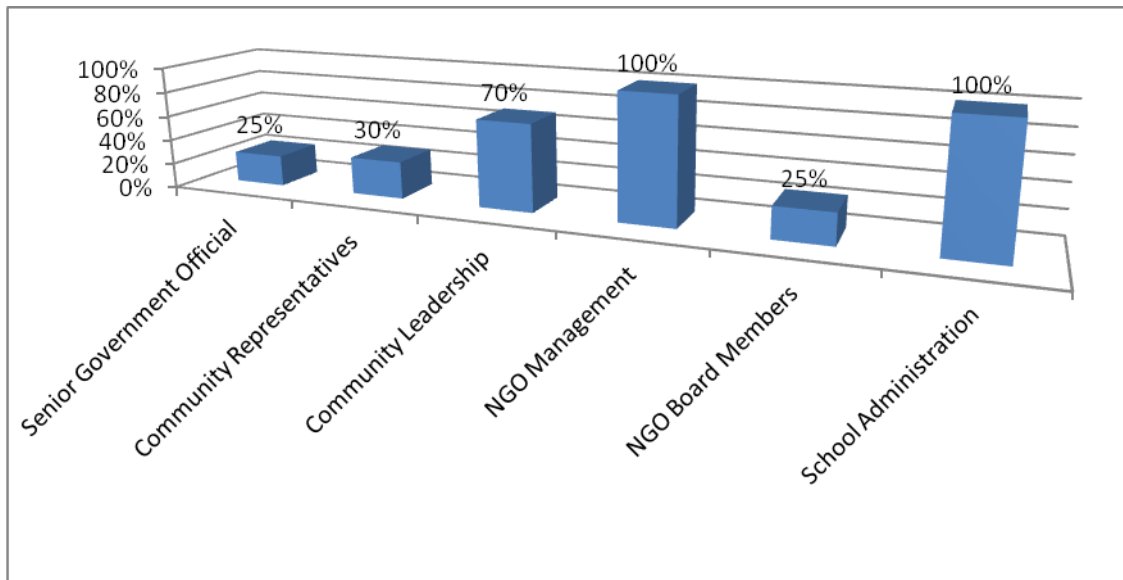
The response pattern showed that, generally NGOs did not genuinely sought different stakeholder groups' views on improving programme performance through Stakeholder Satisfaction Surveys.

On the item on whether NGO Management Team members displayed organisational performance planning competencies, the positive responses were distributed as follows:

Figure 13: Distribution of positive responses on whether NGO Management Team members displayed organisational performance planning competencies
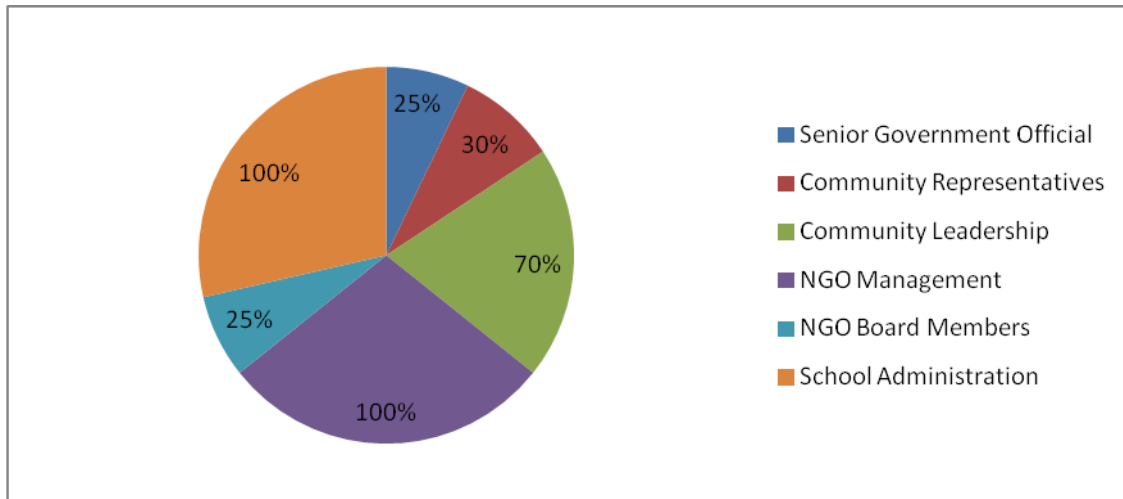
An analysis of the responses on the Stakeholder participation in programme performance, a lot of issues emerged. NGOs did not implement Participatory Planning - where stakeholders are involved in sorting of information into issues and opportunities in order to enable plans and priorities to be formulated (Talen, 2000). NGOs were not offering stakeholders an opportunity to negotiate the roles of programmes and projects implementation and evaluation. Planning helps to deliver sustainably on communities' needs through a relationship between planning authorities, and those persons, organisations, and agencies whose combined actions are required to sustain the communities (Taylor, M. (2000). All parts of the community - individuals, organisations and businesses - must be able to make their voice heard (DTLR, 2001). There was evidence of passive participation in planning, where people were told what would happen or was taking place (Pretty, 1994).

The response pattern also showed lack of participatory evaluation among NGO stakeholders. Participatory evaluation is the active involvement in the programme/project evaluation

process, of those with a stake in the programme, notably: providers, partners, customers (beneficiaries), and any other interested parties (Judi, 1994; and USAID, 1996). In Participatory Evaluation, participation should typically take place throughout all phases of the evaluation: planning and design; gathering and analysing the data; identifying the evaluation findings, conclusions, and recommendations; disseminating results; and preparing an action plan to improve programme performance (Freeman, 1994; and Feurstein, 1991).

There was no shared understanding for the need for genuine strategic planning in NGOs. Strategic planning is a process through which stakeholders in NGOs s work together to: assess internal and external environments, identify the NGO's mission and goals, and develop strategies for achieving such goals (Jeyfarth, 1996). Stacey (1990) hinted that in strategy formulation, innovation and entrepreneurial game playing should not be synonymous to cowboy-like behaviour on the part of a single individual, especially the NGO Management. Strategy formulation should be a team play, hence the need for stakeholder participation! Effective stakeholder participation in organizational strategic planning therefore improves organizational performance and enhances the organisation's social accountability mechanism. The challenge with some NGOs was that they were started by individuals and this tended to influence the individualistic tendencies of some NGO leaders.

The response pattern revealed lack of a commonly understood strategic framework for NGOs. Without a strategic framework in NGOs, it meant that were no:

- Shared Goals and Strategies, which: focused on development outcomes with agreed indicators and time-bound targets; reflected a broad agreement among stakeholders on goals and alignment of resources; and focused on use of results chains;

- Performance-Based Budgets, which were linked to plans and budgets;

- Evidence-Based Decision-Making, where: there were results-based statistics, performance monitoring systems and evaluation protocols; and annual multi-stakeholder performance reviews (USAID, 1996; OECD/DAC, 2002; MfDR, 2008; UNDP, 2000; and World Bank, 2008).

Programme performance management in NGOs is the cornerstone of social accountability. Social accountability should hold individuals, agencies and organizations (public, private and civil society) responsible for executing their powers according to certain standards (McGee and Gaventa 2011). Strategic planning therefore becomes both a social accountability and governance issue, where stakeholders need to genuinely participate in deciding on how to tackle issues affecting them and their constituencies. Genuine stakeholder engagement in NGOs' strategic planning is meant to empower stakeholders in contributing to: structural issues that relate to the NGO's size and, its purpose; and, the performance of the organization quantified on the bases of its results (Gavrea, et al, 2011).

The lack of unanimity among the respondents across the different respondent categories on the use of Stakeholder Satisfaction Surveys pointed on the absence of a social audit approach UNICEF, 2011) in NGOs. Stakeholder Satisfaction Surveys are social audit tools and techniques that are meant to assess, understand, report on and improve the social performance of the NGOs. The key features of social audits are a focus on stakeholder participation and accountability. The social audit approach is meant to facilitate transparency (availability and accessibility of information); knowledge generation (by bringing on board people's opinions, perceptions and experiences); and, accountability (for the delivery of quality public services

and policies) (Camargo and Jacobs, 2013). The social audit approach is a pragmatic management tool that is in line with principles of good governance, and provides essential information and feedback for improved management decision making, budgetary allocations and overall service delivery by NGOs (Ackerman, 2003).

Stakeholder Satisfaction Surveys are part of a range of social accountability tools and approaches that include: community score cards, citizen report cards, and participatory evaluation (Grimes, 2012; World Bank, 2007; and, Transparency International, 2011).

4.6.5 Impact of Social Accountability on NGO Governance

On the item on whether stakeholder participation in the NGOs' programme governance had contributed to the stakeholders' understanding of changes occurring in the NGOs' programme environments, the majority of Community leadership; NGO Management, School administration; and government officials gave positive responses at 70%; 75%; 67%; and 100%, respectively. Community representatives and NGO Board members' responses were negative 70% and 75%, respectively.

On whether stakeholders were contributing to conscious decision-making on how NGOs operated, positive responses came from Community leadership (70%); NGO Management (75%); and School administration (100%) respondent groups. Community representatives had a 100% negative response rate, while NGO Board Members' views were split equally (50% each) between agree and disagree. 50% of Government officials agreed that stakeholders were contributing to conscious decision-making on how the NGOs operated, while 17% neither agreed nor disagreed, and 37% strongly disagreed.

On whether different stakeholders understood the NGOs' core processes that were necessary to deliver quality service to the community, the figure below shows the distribution of the positive responses across the respondent categories:

Figure 14: Distribution of positive views on different stakeholders understood the NGOs' core processes that were necessary to deliver quality service to the community
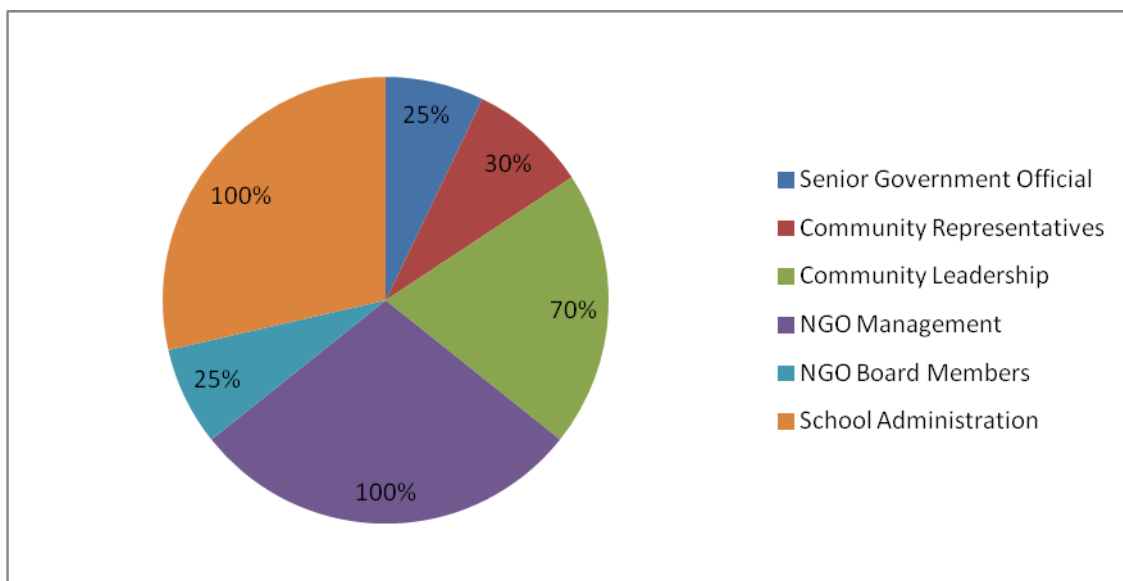
Only NGO Management and School Administration respondent categories had positive responses on this item.

The positive responses on whether stakeholder participation had contributed to the establishment of effective organisational systems in the NGOs were distributed across the respondent categories as follows:

Figure 15: Distribution of positive responses on whether stakeholder participation had contributed to the establishment of effective organisational systems in the NGOs
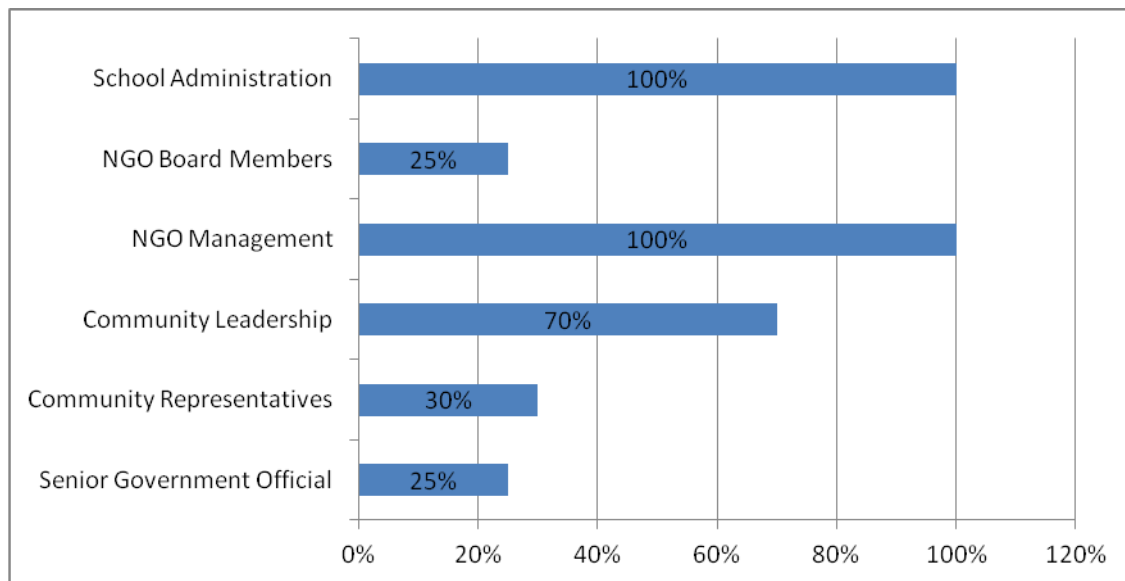
Community leadership positive responses were almost similar to NGO Management's, while Community representatives tended to have similar perceptions with NGO Board members. Government officials' negative responses were high 63%.

On whether Stakeholder participation was part of the culture of the NGOs, responses were distributed as follows:

- 70% of Community leaders agreed, while 30% disagreed;

- All Community representatives indicated neither agreement nor disagreement;

- NGO Board members differed in their responses with 50% in the positive category and another 50% neither agreeing nor disagreeing;

- 75% of Management members gave positive responses while 25% neither agreed, nor disagreed;

- School Administration respondents were always on the positive; and

- 50% of Government officials responded positively; 25% neither agreed nor disagreed; and another 25% strongly disagreed.

On whether stakeholder participation had set a foundation to the achievement of agreed programme performance targets in NGOs; the positive responses across the respondent categories were as follows:

Figure 16: Distribution of positive responses on whether stakeholder participation had set a foundation to the achievement of agreed programme performance targets in NGOs
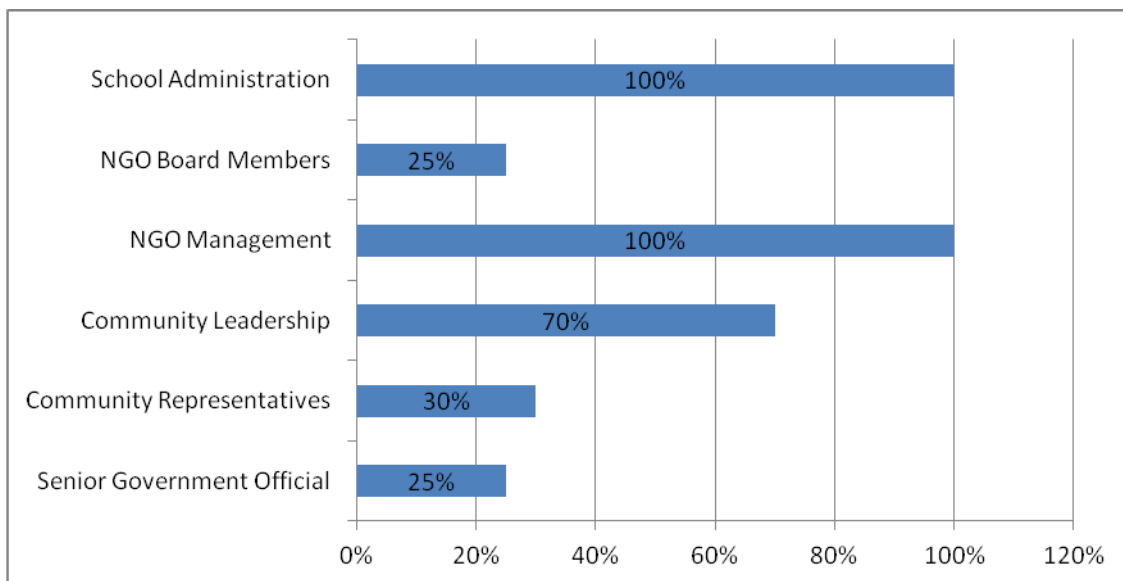
50% of Board members disagreed, while 25% neither agreed nor disagreed. 30% of Community leaders and 70% of Community representatives disagreed; while 25% of Government officials also disagreed with another 25% neither agreeing nor disagreeing.

On whether there was shared strategic leadership among the NGO stakeholders and structures, necessary to drive the NGOs' programme performance, the figure below shows the distribution of the positive responses across the respondent categories:

Figure 17: Distribution of positive responses on whether there was shared strategic leadership among the NGO stakeholders and structures, necessary to drive the NGOs' programme performance
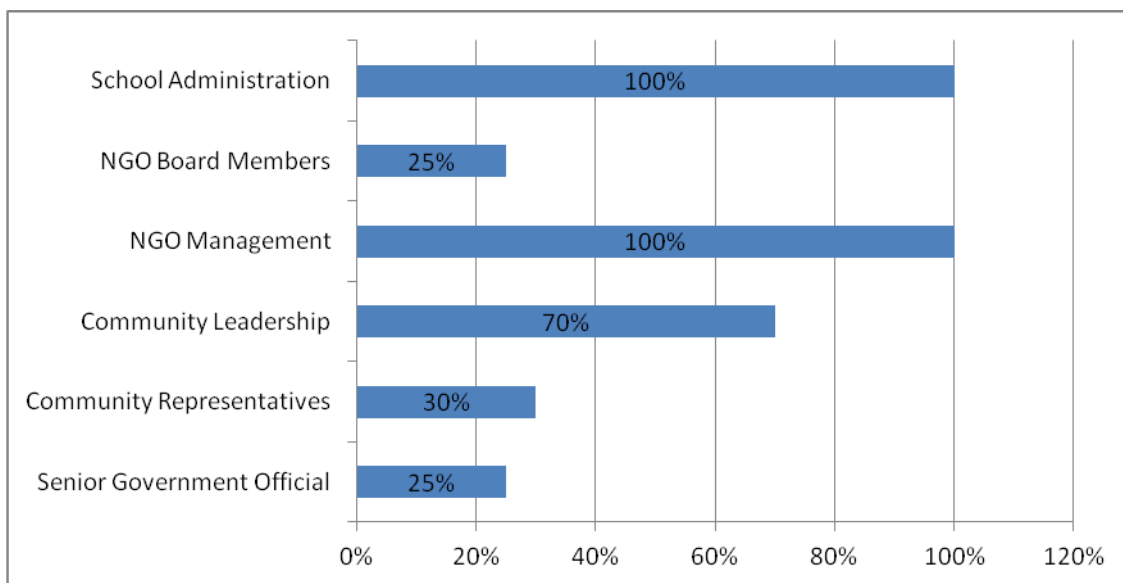
50% of Board members and Government officials strongly disagreed, while a similar 25% in both respondent categories neither agreed nor disagreed.

The frequency of neither agree nor disagree responses indicated that there was no solid direct dialogue and negotiation activities between NGOs and communities they served. The dialogue and negotiation activities such as: participatory strategy-making, participatory

budgeting, expenditure tracking, and community monitoring and evaluation of the NGO initiatives and programmes (World Bank Sourcebook, 2005) were not being practised. The concept of social accountability underlines both the right and the corresponding responsibility of citizens/community members to expect and ensure that NGOs act in the best interests of the communities they serve, a situation that Community representatives and some NGO Board members indicated was not prevailing.

The response pattern reflected information and communication gaps in NGOs as there were signs of lack of coordinated action in the form of partnerships – whether partnerships between civil society organisations and/or partnerships between civil society organisations and state actors. Lack of information about service delivery, rather than service delivery itself, is a key component that causes citizens' dissatisfaction with civil societies' and other public agencies' work (Dimba, 2008; and ODAC, 2010). The African Development Bank (2009) points out that the most effective means of accountability is accountability to local beneficiary agencies, communities, and poor citizens. This can occur through official provision of information and through monitoring and reporting channels for the poor.

Respondents differed on whether there shared strategic leadership between the NGOs and their stakeholders. This reflected that NGOs did not implement leadership steps that were geared towards organisational strategy formulation and implementation, such as: establishing a sense of urgency; forming a powerful coalition; creating vision; communicating the vision; empowering others to act on the vision; and, encouraging risk taking and non-traditional ideas (Kotler, 1996).

4.6.6 Conclusion

This section of the research report presented and analysed the research data based on the research tool's six sections, notably: Respondents' Demographics; Knowledge of Business Strategy; Corporate Governance Issues; Stakeholder Participation Issues; Stakeholder Participation in Programme Performance; and Impact of Social Accountability on NGO Governance. The Chapter presented data in tables and figures. NGOs did not present strategic documents for analysis.

CHAPTER 5: CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

The research conclusions emanated from the data analysis. The research conclusions were based on research objectives, questions and research themes. The research conclusions were informed by the research objectives, which were to:

a) Establish what Social Accountability practices are there in selected locally based NGOs;

b) Assess the effectiveness of current Social Accountability practices of selected local-based NGOs; and

c) Provide a strategic approach to Social Accountability for consideration by locally-based NGOs.

The research conclusions were also specific to the research questions emanating from the research objectives, viz:

1. **Research Questions linked to Research Objective 1:** Establish what Social Accountability practices are there in selected locally based NGOs

   i. What is the appropriate methodology for effectively implementing Social Accountability by locally-based NGOs?

   ii. What is the role of NGO governance protocols in promoting Social Accountability?

2. **Research Questions linked to Research Objective 2:** Assess the effectiveness of current Social Accountability practices of selected local-based NGOs:

   i. What are the current Social Accountability practices in locally-based NGOs?

ii. How effective are the current local NGOs' practices in promoting Social Accountability?

3. **Research Questions linked to Research Objective 3:** Provide a strategic approach to Social Accountability for consideration by locally-based NGOs:

    i. What are the strategic choices available for local NGOs' Social Accountability practices implementation?

    ii. How can locally-based NGOs' Social Accountability practices be effectively monitored and evaluated?

5.2 Conclusions Based on Research Themes

Research conclusions were drawn based on the following themes:

- Knowledge of Business Strategy;

- Corporate Governance Issues;

- Stakeholder Participation Issues;

- Stakeholder Participation in Programme Performance; and

- Impact of Social Accountability on NGO Governance.

5.2.1 Knowledge of l Business Strategy

All stakeholders understood their organisations' vision and mission. Respondent categories outside the NGO Board and Management members differed on their understanding of the visions and missions of the specific NGOs they worked with. There was no evidence of strategic plans in NGOs. This meant that there was a danger that NGOs' activities could have

been misaligned with the respective government departments' and beneficiary communities' priorities.

There was no evidence of NGOs having strategic planning processes through which stakeholders worked together to assess internal and external environments, identify the respective NGO's vision, mission and goals, and develop strategies for achieving these goals (Jeyfarth, 1996). There was also no evidence of stakeholders undertaking formal techniques such as portfolio analysis; organisational strengths, weaknesses, opportunities and threats – SWOT as well as external-environment analysis using the Political, Economic Social, Technical, Ecological and Legal taxonomies' (PESTEL) model (Miller, et al 2011; Babette et al 2008; and Gupta 2013). Clearly, NGOs also did not have Accountability Frameworks as critical strategic documents. This meant that whatever social accountability activities that were being undertaken by NGOs, were being done haphazardly and without a basis.

5.2.2 Corporate Governance Issues

The majority of respondents across the respondent groups understood the NGOs' mandates. However there was no evidence of a clear governance framework that showed governance structures with clear roles and responsibilities of stakeholders in the NGOs. Such a gap meant that there was no unanimity among stakeholders on:

- whether there was evidence of ethical behaviour by those in school governance structures;

- whether the current NGO's size ensured effective organisational governance;

- Whether having more female Board members increased the NGO Board's effectiveness; and

- whether people who sat on the NGO Boards had the right qualifications and experience.

Although respondents indicated that there was a clear legislative framework on NGO operations in the District and country, the study found that NGO governance was not based on a system of checks and balances. This was contrary to Wyatt's (2004) contention that governance in the public sector is a process of regular consultation between authorities and the general public, so that citizens can hold authorities accountable to their trust and ensure their interests were served. The Institute of Directors Southern Africa (2009) points out that the governance of organisations should be on a statutory basis, or as a code of principles and practices, or a combination of the two.

Some respondent categories did not believe that there was ethical behaviour by those in the NGO governance structures hence NGOs' business activities did not have the necessary approval from stakeholders. According to King 111 Report on Governance for South Africa (2009), in good corporate governance, ethics, or integrity, is the foundation of, and reason for, corporate governance.

5.2.3 Stakeholder Participation Issues

There were no Stakeholder Engagement Strategy documents in NGOs. The absence of a Stakeholder Engagement Strategy in NGOs meant that there was no unanimity among stakeholders on:

- a shared vision among NGO stakeholders from which the long – term strategic plan and annual NGO performance plans could be derived;

- knowledge of where to find information on stakeholder participation in NGO governance issues if stakeholders had questions;

- having attended education all-stakeholder meetings organised by all the governance structures of specific NGOs;

- the presence of NGO governance structures or sub-committees that accommodated various stakeholder group interests;

- the different NGO stakeholder groups being genuinely consulted on NGO governance issues;

- all stakeholder groups acting together in deciding on what was best for the NGO; and

- different stakeholder groups contributing to the monitoring of the implementation of NGO strategies.

5.2.4 Stakeholder Participation in Programme Performance

The study concluded that there was no genuine and effective stakeholder participation on NGO organisational performance issues, as revealed on respondents' lack of unanimity on views on whether:

- all stakeholder groups actively participated in the NGOs' strategic planning processes;

- all the different stakeholder groups agreed on what constituted organisational effectiveness;

- different stakeholder groups were contributing to the setting of organisational performance indicators;

- all stakeholders were given regular feedback on all aspects of organisational performance; and

- NGOs genuinely sought different stakeholder groups' views on improving NGO organisational performance through Stakeholder Satisfaction Surveys.

5.2.5 Impact of Social Accountability on NGO Governance

The stakeholder participation levels in the governance of NGOs did not add value to the NGOs' key stakeholders. Although respondents were positive that NGO Management members had appropriate corporate governance and organisational performance planning competencies; from a strategic analysis point of view, it can be concluded that, actually, this important group, did not have such competencies. This was evident from the non-availability of key strategic documents in the NGOs. The non-availability of key strategic documents, including Accountability Frameworks meant that there were no documented and coherent social accountability mechanisms. Without documented Accountability Framework, organisations cannot clearly identify and distinguish social accountability tools and processes.

There was no shared strategic leadership among the NGO stakeholder structures, necessary to drive organisational performance and enhance social accountability. Lawler (2002) in Cooper and Burke (2004) postulates that sound leadership; employed latest approaches to

jobs i.e. empowerment, team work, delegation, benchmarking, total quality management, leveraging diversity and creating change-readiness in followers. This was not evident from the study.

There was no effective stakeholder participation in the NGOs' strategic planning processes, hence stakeholders did not agree on what constituted organizational performance.

5.3 Conclusions based on Research objectives

5.3.1 Social Accountability practices in NGOs

The document review exercise revealed that, although some NGOs claimed to have strategic documents that detailed their social accountability practices, such documents were not availed to the researcher. One of the NGOs indicated that it did not have documented Social Accountability practices. From the responses of different respondent categories, there was no unanimity on the Social Accountability practices in NGOs. The research therefore concluded that there were no documented Social Accountability practices in NGOs. There was no evidence of any social accountability tools and processes used by NGOs.

5.3.2 Effectiveness of current Social Accountability practices of NGOs

Based on the response pattern, the Social Accountability practices of NGOs, whether documented or not, where not effective. There were sharp differences between Community leaders' and representatives' perceptions, while NGO members and Government Officials tended not be sure of what was happening in NGOs they worked with. This reflected a lack of clear strategic directions in

NGOs. The research established that the absence of concise Stakeholder Engagement Strategies in NGOs meant that there were no effective information and communication channels and strategies in NGOs.

The research further concluded that there were no clear governance frameworks in NGOs, that guaranteed genuine and effective participation where all stakeholders could have a voice in decision-making, either directly or through legitimate intermediate institutions/sub-structures that represented their interests. There was also absence of a consensus orientation in NGOs, which meant that there was lack of good governance which could mediate differing interests to reach a broad consensus on what was in the best interest of the stakeholder groups and, where possible, on NGOs' policies and procedures.

The research also concluded that stakeholder participation in NGOs was mainly at the levels of:

- Passive participation where, people participated by being told what was going to happen or had already happened based on a unilateral announcement by an administration or project management without listening to people's responses;
- Participation in information giving, were people (especially Government Officials) participated by being asked to provide answers, but do not having the opportunity to influence proceedings in NGOs;
- Participation by consultation, where people (mainly Community leaders) participated by being consulted, and the NGO Management listened to their people's views, but these people did not have any share in decision making; and
- Participation for material incentives, especially at Community leadership and NGO Board levels, where people participated in return for cash incentives for attending meetings or endorsing Management decisions.

5.3.3 Strategic approach to Social Accountability for consideration by NGOs

The research established that since some NGOs might have been started by individuals, felt not obliged to implement sound business strategy formulation and implementation practices, in the form of: joint strategic planning with stakeholder groups; developing concise Stakeholder Engagement Strategy documents; employing ethical leadership practices; employing sound organisational performance management; and commissioning Stakeholder Satisfaction Surveys. In addition, there were no clear governance protocols in NGOs.

5.4 Summary of Conclusions

This study showed that social accountability had an impact on the effective governance and performance of NGOs. Social Accountability practices needed to be informed by an organisational Accountability Framework (AF) - a statement defining the organisation's commitments, that is, its aims, standards and procedures and how it ensures that it is accountable for them. Enhancing public access to and demand for public information was a key step towards empowering citizens to participate proactively and effectively in NGO governance processes. Genuine stakeholder participation as a process through which stakeholders influenced and shared control over development initiatives, decisions and resources that affected them was lacking in NGOs. Participation needed to be viewed in terms of genuine consultation or decision making in all phases of NGOs' approach to the development cycle, from needs assessment to appraisal, as well as from implementation to monitoring and evaluation.

5.5 Research recommendations

5.5.1 Recommendations

Based on the findings and available relevant literature, the follow are the study's recommendations:

1. NGOs should strengthen and document their strategic planning processes. This will require developing Accountability Frameworks that will inform social accountability practices.

2. Based on their Social Accountability, NGOs should urgently organise all-stakeholders' workshops on social accountability practices, including tools and processes.

3. NGO Management members should undergo a development programme in areas of: NGO Business Strategy Development; Stakeholder Management; and Organisational Performance Planning.

4. The government department responsible for overseeing the activities of NGOs should assess NGOs on the availability of detailed and strategic plans that show clear social accountability interventions.

5. NGOs should have a concise Stakeholder Engagement Strategy that has a code of governance for each respective NGO (Sir John Holman, 2013) showing three elements of:

- A shared vision and long – term strategic plan for the NGO, from which annual performance plans can be derived with the stakeholders led by the NGO Board, monitoring the plans;

- A framework for governance, setting out how the NGO Board is expected to function. This will comprise: skills, effectiveness, strategy and engagement; the role of the chair and the accountability of the executive; and

- High-level organisational performance indicators, encompassing all outcomes for an effective NGO, on which the NGO board reports annually to other stakeholders. The NGO Board has to monitor the performance indicators.

The importance of stakeholder engagement can never be emphasised, as Jeffrey (2009) and Altria Corporate Services, Inc., (2004) agree on the need to employ different stakeholder engagement approaches such as: partnership; participation; consultation; push communication; and, pull communication.

5.1 The Stakeholder Engagement Strategy should indicate participation levels, ranging from low to high level, depending on the stakeholder group's interests (Barnes and Sekpey, 2006; and Stiftel, 2000 as cited in Harriet, et al., and 2013).

5.2 The Stakeholder Engagement Strategy reflect a five-step ladder of stakeholder participation that spells out when to exercise: Information giving (merely telling people what was planned); Consultation (offering some options, listening to feedback, but not allowing new ideas); Deciding together (encouraging additional options and ideas, and providing opportunities for joint

decision–making); Acting together (different interest groups deciding together on what was best, form partnership to carry out decisions); and, Supporting independent stakeholder community interests (Wilcox, 2002).

5.3 There should be an agreed NGO Board selection criteria that recognises the importance of prospective members' qualifications and experience (Nicholson and Kiel, 2004; Fairchild and Li, 2005; Adams and Ferreira, 2007; and, Wegge et al., 2008).

5.4 There should be a number of stakeholder sub-committees to increase the generation and adoption of views. These sub-committees will work under the ambit of the NGO Board, hence expanding its size. This is because a large board size will improve an organisation's performance (Pfeffer, 1972; Klein, 1998; Coles, 2008). Klein, (1998) further contends that a large board will support and advise the organisation's management more effectively because of a complex of business environment and an organizational culture. Moreover, a large board size will gather much more information.

5.5 There should be a deliberate effort to recruit more females in the NGO Board as Dutta và Bose, (2006) observes that female board members reflect a diversified characteristic of the board.

6. NGOs should conduct annual Stakeholder Satisfaction Surveys in order to gauge and strengthen stakeholder participation in NGO governance. These surveys will be a social accountability effort aimed at enhancing stakeholder knowledge and the use of conventional mechanisms of accountability, like, through public education about legal rights and available services (Gaventa and Goetz, 2001). Social accountability

initiatives contribute to stakeholder empowerment. Empowerment is a person's capacity to make effective choices (Alsop and Heinsohn, 2005).

7. Individual NGOs should hold all-stakeholder meetings, at least once annually where all stakeholders genuinely discuss and agree on factors that contribute to the NGOs' organisational performance. Lebans and Euske (2006) as cited by Gavrea, etal, (2011), illustrate the concept of organizational performance as:

   • a set of financial and non-financial indicators which offer information on the degree of achievement of school objectives and results;

   • using a causal model that describes how current actions may affect future results;

   • being understood differently depending on the person involved in the assessment of the organizational performance (performance can be understood differently by school internal and external stakeholders);

   • an understanding of its elements and characteristic relative to each area of stakeholder responsibility; and,

   • the quantification of organisational results.

8. NGOs should promote the practice of social accountability through the implementation of a Results Based Management (RBM) regime, also known as Managing for Development Results – MfDR (MfDR, 2008) which seeks to provide a coherent framework for strategic planning and management based on learning and accountability in a decentralised environment (World Bank, 1997).

9. NGOs should utilise social accountability tools applicable to their situations. These tools can be selected from a range of tools and approaches like: community score

cards; citizen report cards; participatory expenditure tracking; participatory evaluation of service provision; and, community based ex-post auditing and participatory monitoring and evaluation (Grimes, 2012; World Bank 2007 and Transparency International 2011).

10. NGOs adopt Social Accountability measures and processes that include:

- Designing and implementing Information and Communication strategies;

- Designing and implementing accountability based on the elements of: Answerability: the need for descriptive account of and justification for stakeholders' actions; and Enforcement: the need for mechanisms to sanction unsatisfactory stakeholder actions or justifications of those actions by (Schedler 1999).

- Enhancing beneficiary communities' capabilities for effective and sustainable community monitoring, and social accountability (Flores, 2011). This should include the crafting of indicators of awareness of beneficiary community members' rights; and, knowledge of legal and institutional procedures (Kabeer etal 2010; and Nyamu-Musembi 2010).

- Promoting civic engagement by bringing citizens into formal governance processes;

- Implementing participatory planning by involving stakeholders in sorting of information into issues and opportunities in order to enable plans and priorities to be formulated (Talen, 2000).

- Implementing participatory evaluation by actively involving stakeholders in the programme/project evaluation process - throughout all phases, notably: planning and design; gathering and analyzing the data; identifying the evaluation findings, conclusions, and recommendations; disseminating results; and preparing an action plan to improve programme performance (Freeman, 1994; and Feurstein, 1991).

It is also recommended that a more qualitative follow-up study on social accountability practices by NGOs be conducted as this will unpack in detail, the limitations and opportunities of stakeholder participation in NGO governance.

5.6 Recommendations' Implementation Plan

An implementation plan based on the above recommendations is suggested as follows:

Table 6: Recommendations Implementation Plan

Social Accountability Issue/Activity	Implementation Responsibility	By When
Conducting an all-stakeholders' workshop on Social Accountability.	NGOs with all their stakeholder groups.	As soon as possible.
Put NGO Management members on a development programme on areas of: Business Strategy Development; Stakeholder Management; and Organisational Performance Planning.	The local NGOs' Association	By NGOs' Mid-Year Strategic Review Period
Development of an Accountability Framework that will inform an NGO's social accountability practices	NGOs' Board and Management Members	By NGOs' Mid-Year Strategic Review Period
Development of detailed and strategically aligned NGO Strategic and Annual Performance Plans.	NGOs' Board and Management Members	By NGOs' Mid-Year Strategic Review Period
Development and Implementation of Results Based Management	NGOs' Board and Management Members	By NGOs' Mid-Year Strategic Review Period
Development of a Stakeholder Engagement Strategy	Individual NGOs, with support from their local NGO Association and the relevant line Ministries they work with.	As soon as possible, so that this can be tabled at the NGOs' Mid-Year Strategic Review Sessions.
Holding all-stakeholder meetings.	Individual NGOs, with support from the line Ministries they work with.	At least by the end of each NGO's Financial year.
Conduct annual Stakeholder Satisfaction Survey	Individual NGOs.	By the end of each school year.

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