DETERMINANTS OF NON-GOVERNMENTAL ORGANIZATIONS' ACCOUNTABILITY TO THE COMMUNITY IN KISUMU EAST DISTRICT, KENYA

BY

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DECLARATION

This research project report is my original work and has not been presented in any university for any award.

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DEDICATION

This work is dedicated to my lovely dad Dr Paul Odundo Amollo, my mum Olga Adhiambo Odundo and my son Habil Otieno whose support and encouragement has remained my source of inspiration and a symbol of perseverance during the economic turmoil of my study period.

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ACRONYMS AND ABBREVIATIONS

AIDS - Acquired immune-deficiency syndrome

BDS- Boycotts, Divestment and Sanctions

CBO- Community Based Organization

CHWs- Community Health Workers

CSOs- Civil society organisations

CEE- Central and Eastern Europe

FAO- Food and Agricultural Organization

GROs- Grass root Organizations

HIV- Human immune-deficiency virus

HAP-I- Human Accountability Partnership- International

IRS- Internal Revenue Service

IMF- International Monetary Funds

NGOCAP – Ngolanya Community Action Plan

NGO- Non Governmental Organizations

NPOs- Non- profit organisations

OECD- Organization for Economic Cooperation and Development

OHCHR- High Commissioner for Human Rights

POs- People Organizations

PCNC- Pakistan centre for philanthropies

SNGOs- Southern Non-governmental organizations

UNDP- United Nation Development Programme

US- United States

UN- United Nations

UK- United Kingdom

USAID- United State Agency for International Development

WV- World Vision

ABSTRACT

Non -governmental organisations are effective change agents in socio-economic sectors including poverty reduction, HIV AIDS, education, health, human rights, natural resources management, agriculture, alternative trading and the various kinds of vulnerability. Therefore, the role of NGOs in community development is very essential to the communities and to the nation as a whole this because NGOs are the links to people at the grass root level and it also help in the development of the nation. Their relationship with donors, national governments, project and programme beneficiaries, and the general public is being interrogated by stakeholders on NGOs' accountability to the communities. This is because NGOs tend to concentrate mainly on their funders and the delivery of services without so much involvement of the communities that they work with. Kisumu East hosts most of the head offices of NGOs that operate within western region and it has the largest population that those NGOs serve. However studies done on NGOs' accountability to the community indicate that not all NGOs that are within Kisumu east are accountable to the communities that they serve. The purpose of this study was therefore to investigate the determinants of NGOs' accountability to the community in Kisumu East District, Kenya. The main objectives of this study was to establish how organisational policies influence NGOs accountability to the community, to assess the extent to which employees' attitude influence NGOs' accountability to the community, to assess how the donors influence the NGO accountability to the community and to establish how managerial capacity influence NGOs' accountability to the community. A correlation research design was used in the study and structured questionnaires with open and closed ended questions were employed to collect the data in an attempt to answer the research questions. Census was employed on a population of 58 NGOs from which purposive sampling technique was used to select two managers as respondents from each NGO which adds up to 116 managers for the sample size. The validity of the instruments was established through construct and content validity whereby the research sought the judgment of the construct from the experts (supervisors). The reliability of the instruments was determined through test retest whereby a pilot study was conducted on ten managers and repeated after two weeks the results were then correlated. The coded data was analysed with the aid of statistical package for social science (SPSS) version and Microsoft Excel. Descriptive and inferential statistic data analysis was employed on quantitative data. Multiple linear regressions was used to find factors that determined NGOs accountability to the community while descriptive tables were used to display distribution of population information on respondent's background information. Qualitative were transcribed, put in themes and reported. The findings of the study indicate that organizational policies, managerial capacity and donor influence had a higher influence on NGOs' accountability to the communities. Therefore the findings from the study revealed that strong positive correlations exist between organisational policies, NGOs influence, managerial capacity and accountability to the community. So for NGOs to be more accountable to the community there should be proper organization policies in place and qualified managers to operate in these organizations. There should also be flexibility of donor's conditions on the project implementation to the community. This will enhance the efficiency and effectiveness of the NGOs hence sustainability of the projects being implemented. In addition the study established that there is little significance of employees' attitude on NGOs accountability to the community. There should be further study on effects of donor requirements on financial accountability and effects of beneficiaries' demands and expectations on management of NGOs activities.

CHAPTER ONE

INTRODUCTION

1.1 Background of the study

Jordan (2005) claims that NGO accountability and performance has to do with quality versus the quantity of NGO services. A distinction is made between short-term functional accountability (accounting for resources, use and immediate impacts) and strategic accountability (accounting for the impacts that an NGO's actions have on other organisations and the wider environment). O'Dwyer, (2007) also reiterates broader conceptions of and motives for NGO accountability which makes performance measures not limited to their stewardship or proper use of financial resources but to include impacts on 'clients' that they serve. According to Liston (2008) quoted in Ouko (2013), Non -governmental organisations are effective change agents in socio-economic sectors including poverty reduction, HIV AIDS, education, health, human rights, natural resources management, agriculture, alternative trading and the various kinds of vulnerability.

"Mechanisms through which an organization enables stakeholders to address complaints against its decisions and actions, and through which it ensures that these complaints are properly reviewed and acted upon" (Blagescu, Casas and Lloyd, 2005). This enhances stakeholder engagement and wider democratization-an internal driver of NGO accountability (Sustainability, 2003). In this particular study NGOs accountability entails the how the community are involved in the project implementation, involvement in the decision making and the sharing of the issues that are pertaining the project.

In Colombia, the issue of accountability in the civil society sector has gained increasing prominence both at index developed on the basis of more than 50 country studies has found the issue of civil society organisation legitimacy to be the most widely raised concern. The takeover of the welfare functions of the formally accountable state by international NGO and local non -profit organisations has also given more urgency to the issue, especially among states. NGO accountability to ensure both the legitimacy and effectiveness of their operations could thus be considered the reverse side of greater opportunities to expert influence on a

wider range of issues. On the other hand NGOs accountability is a concept that is still being debated and analysed by various stakeholder globally (Marie, 2009).

Philippine NGOs have been at the cutting edge of NGO self-regulation. The Caucus of Development NGO Networks (CODE-NGO), the biggest coalition of NGOs in the Philippines, established a Code of Conduct for Development NGOs in 1991. It was the first to establish a Code of Conduct among NGOs in Asia (Sidel, 2003) and probably one of the first in the global NGO community. CODE-NGO's Code of Conduct has since been signed by over a thousand NGOs and was recently updated to provide for clearer enforcement mechanisms. In 1998, the Philippine Council for NGO Certification (PCNC) was established by 7 of the biggest NGO coalitions. It is one of the very few government recognized NGO certification system in the world and has been the subject of discussion and possible replication by NGOs in different countries. Today, however, after 8 years of existence, PCNC has certified only 1,000 NGOs nowhere near its potential market of 6,000 NGOs when it was established. While there are a number of factors that could have contributed to this less than expected performance, the challenge to PCNC (as well as the entire NGO community in the Philippines) is how to take NGO accountability through self-regulation to the next level. This is an overwhelming challenge at a time when Philippine NGOs are facing a serious crisis of sustainability and relevance. This crisis in the Philippines has strong parallelism to the global NGO situation (Songco, 1991).

The Irish countries have several reasons why NGOs should be accountable to their community beneficiaries for example as stated by Leen, (2006), there is push and pull factors that facilitate greater accountability to the communities. For instance, many see accountability as a means of raising their legitimacy and credibility among key policymakers and thus the effectiveness of their work. Another pull factor is that greater accountability allows for greater opportunities for learning from the work undertaken and for enhancing future organisational performance and learning. Many NGOs are reflecting more on their core tasks and the added value they offer the development process, while recognising the need for a greater culture of learning. This reflective learning process has been complemented by a growth in the range of research and academic courses on international development.

In Vietnam, NGOs are in fact private business entities established for social goals, profits or personal endeavours they have "nothing to do with 'grass root' or 'community based' organizations in western model" as shown by (Kelly, 2000 in Mayhey, 2005) while the NGO

sectors in Haiti is best described as an uncoordinated mass of organization de facto unaccountable to any governing or regulatory institution (Schwartz, 2010). This has raised a lot of complains among the beneficiaries communities.

A system for recognising the "rights" of beneficiaries and the obligations of agencies do exist. According to Carlos, (2014), in Haiti the Sphere Project, for example, sets out in great detail the minimum standards to be expected in, say, a refugee camp. But there are few legal frameworks capable of holding NGOs to account, or setting out in detail exactly when, where and how communities might be able to hold an organisation accountable for an intervention that has gone disastrously wrong. Unless NGOs and humanitarian agencies can be legally challenged and held to account, such principles and minimum standards do not do enough to establish real accountability.

According to United Nations, the 11 of the world's leading human rights, environmental and social development international organisations have publicly endorsed the first global accountability charter for non-profit sector (Bendell 2006),Signing the Action Aid International, Amnesty International, CIVICUS World Alliance for Citizen Participation, Consumer international, Greenpeace International, Oxfarm International, the International Save the children Alliance, survival international, international federation Terre des Hommes, and world YWCA. The international NGOs charter sets the core values and operating principles for international NGOs, including good governance and management; fundraising and multi-stake- holder engagement. It also makes specific reference to respective for universal principles for NGOs.

In 2003 in Southern Sudan, the Humanitarian Accountability Partnership (HAP) was established with the aim of promoting higher standards of accountability and better management systems among NGOs – particularly those providing humanitarian assistance. The HAP standards of accountability require that NGOs prioritise recipients of aid as stakeholders. However, although this group is most affected by the decisions and actions of NGOs, in practice they are often trumped by other stakeholders. For example, during the period of research in South Sudan, the Ministry of Health decided to prioritise a specific age-group of children for immunisation. While adhering to this directive, NGO staff received complaints from mothers and carers who had walked long distances only to be told that their child was not eligible for vaccination. In this case, government legislation took priority over

the wishes of the community. It is the tension and complexity of stakeholder priorities that we need to consider when we talk about NGO accountability. But we also need to understand what accountability means to different groups (Beattie, 2011).

In Nigeria, according to Eddun (2000) examined six heath care projects in Nigeria (founded by world bank and the bilateral development agencies of united kingdom, united states, and Canada) concluded that although each of projects claimed community involvement that their various failures showed that they did not adequately consider community needs, strengths, and conditions prior to design and implementation. In addition (Roche,1999) study of several participatory impact assessment observed that participatory exercises in groups can neglect some people's views for instance, women's or children's and moreover, validates and legitimate the views of dominants groups thus increasing their power vis-a-vis others. On the other hand a study conducted on NGOs accountability to investigate the type of and for whom NGO Accountability is practised in Nigeria with a view to enhancing sustainable development in the country. The findings revealed the hierarchical conception of accountability privileging a narrow range of stakeholders, that which is short-term focused and not strategic. Last but not least in Nigeria, a number of NGOs have been reported in the various communication media as not been insulated from lack of transparency and corruption that has plagued the country over a number of years. The challenge of lack of accountability and poor transparency in many aspects of the Nigerian economy is very daunting (Transparency International, 2006, 2007, 2008)

The Civil Society Organizations are now represented on a range of government commissions, national committees and advisory bodies and their involvement in governance has been institutionalised through the non-profit organisations Act (Act71 of 1997) (NPO Act), in south Africa which gives both legal definition to NGOs and formal recognition of their role in public policy. This made them to become powerful force for shaping and influencing public policy. On the other hand with their visible increase in power, there has been greater scrutiny with their activities. Questions are now asked in the country and internationally about where CSOs get their mandate and funding from, and whom they represent, how they make their decisions and what impact they are having to the community and the society as whole. In case where mismanagement and corruption has been discovered, CSOs have been rightly criticised and in some instance prosecuted (Commonwealth Foundation 2013).

According to the ministry of community development, gender and children (NGO Act no 11, 2005), in Tanzania, despite the fact that NGOs act requires all registered NGOs to submit reports and pay their annual fees to the registrar, it becomes a challenge to deal with the perceptions on accountability of NGOs to the community by the government.

Kirini and Bhoke, (2008) explains the 4th international conference on NGOs accountability which was held in Kampala between July 7th-9th 2008. The conference was convened by the development network of indigenous voluntary associations a Ugandan umbrella body for local non- profit organisations. The theme of the conference was NGO accountability, self-regulation and the law. The aim of the conference was to generate policy conclusions in relation to NGO accountability self-regulation and the law in Uganda.

Jillo, (2009), states that on a continent frequently shaken by political instability and repressive authorities, African non-governmental organizations (NGOs) often find themselves subject to laws that range from inconvenient to incapacitating. In Kenya, NGOs have complained about faults with their own laws. They have criticized the unaccountable authority vested in government officials and opined inadequate definitions for distinguishing different types of organizations from each other. Kenyan government officials, NGO leaders and many others have developed a consensus that Kenya's 1990 NGOs Co-ordination Act is gravely flawed. However, precisely how to reform the law has inspired intense and prolonged debate. Finally, two decades of advocacy and exhortations to comprehensively reform the NGOs Coordination Act may be close to fruition. In 1990 the government of Kenya enacted the NGOs Coordination Act (hereinafter referred to as the Act) to be a central reference point for registration of all NGOs (both local and international) operating in Kenya. Prior to this, NGOs in Kenya were registered in different legal regimes. These are operational agreements with the Kenyan Government through the Ministry of Culture and Social Services, Legislation, the Department of Social Services, and the Attorney General's Office, seeking registration as Societies, Companies Limited by Guarantee, or Trusts. Due to the multiple registration frameworks available for registration, NGOs in Kenya operate in diverse forms and operational structures, making consistent regulation difficult.

In addition in Kenya, according to the study conducted by Care Kenya, (2010) in Kisumu district, some NGOs believe that they should only be accountable to their donors and not to their communities this has caused so many misunderstanding to the community up to date.

1.2 Statement of the problem

The debate over whether NGOs should be accountable and transparent, like government, is a question under review and discussion in a variety of spheres (Marie, 2009). The subject is also linked to a dynamic decentralization of a democratic society that respond to the needs for greater awareness and consolidation of human rights. Most NGOs are organised around specific issues such as alleviation of poverty, HIV/AIDS, education, health, human rights, natural resources management, agriculture, alternative trading, and the various kind of vulnerability (Liston, 2008). This shows that NGOs are very important to the community and at the national level. In most cases NGOs performance is focusing on the satisfaction of the donor's request, they don't duel on the beneficiary community that they serve. There is also time pressure that is involved in humanitarian work, which hinders them from being accountable ,as one nurse put it: 'it is very tempting to just … start giving out your services … you want to catch up with time' Beattie (2011). On the other hand, Jordan (2005), noted that NGO accountability and performance has to do with quality versus the quantity of their services and for this to happen there must be community involvement and participation in the projects. Studies conducted in other parts of Kenya by FAO and Tr'ocaire (2012), in Mwingi district in Eastern province Kenya on impact on the delivery of services to the community and the findings revealed that most NGOs involve just a few communities in the decision making and the implementation of the projects. In addition Okungu (2012), conducted a research study on influence of community participation on sustainability of donor funded rural water projects in Koremo Division Siaya county and the findings revealed that there was a lot of silent top down decision making for the developments projects which donors did not intend and this slowly led to reduction in the level of sustainability**.**

In this study the researcher is focusing on Kisumu East district which has 58 active NGOs that operate within the area yet their impact is not being felt by the community. This is evidenced in the studies conducted by Ochuodho (2013) on the influence of governance on accountability to stakeholders by NGOs in Kisumu Municipality, the findings revealed that regarding decision on a project to be undertaken by the NGO, the donors and NGO staff members have the greatest say. In addition, Care Kenya (2010), conducted a study on NGOs accountability to the community and the findings revealed that many NGOs believes that they should only be accountable to their donors and not to their communities this has caused

so many misunderstanding to the community up to date. This is an issue that may hinder the community ownership hence lack of sustainability of the projects.

Therefore since NGOs are the link to the grass-root community and they are responsible for the various projects being offered in the area, is therefore the need to improve on community participation and involvement in the implementation of the project for better development and sustainability of the project within the community within Kisumu east district. Hence the researcher was interested in finding out those factors that determine NGOs accountability to the community in terms of participation and involvement of the community in the projects.

1.3 The purpose of the study

The purpose of this study was to establish the determinants of NGOs' accountability to the community in Kisumu East district.

1.4 Objectives of the study

The study was guided by the following objectives

1. To establish how organisational policies influence NGOs' accountability to the community in Kisumu East district.
2. To assess the extent to which employees' attitude influence NGOs' accountability to the community in Kisumu East district.
3. To assess how the donor's influence the NGOs' accountability to the community in Kisumu East district.
4. To establish how the managerial capacity influence NGOs' accountability to the community in Kisumu East district.

1.5 Research questions

The study was to answer the following questions:

1. How does organisational policies influence NGOs' accountability to the community in Kisumu East district?
2. To what extent does employees' attitude influence the NGOs' accountability to the community in Kisumu East district?

3. How do donors influence NGOs' accountability to the community in Kisumu East district?
4. How does managerial capacity influence NGOs' accountability to the community in Kisumu East district?

1.6 Significance of the study

The ministry of planning and development and NGO council plays a significant role of overseeing activities and policy regulations of NGOs in this country. It is therefore hoped that the findings of this study may be found useful to them during their operations. This study hopes to form the basis and measures of promoting NGOs' accountability to the community so that the disadvantaged people at the grass root level which are the community beneficiaries are able to have a say on the development projects in their area. This is by hoping to promote transparency, full participation in the project and ownership of the project by the community. It is also hoped that the study would provide momentum for further research by building a foundation upon which other related studies could be anchored. Finally it is hoped that this document act as a source of reference to all stakeholders in the NGO field.

1.7 Basic assumptions of the study

The study was based on the assumptions that: all the information required were provided by the respondents within the required time frame this because the researcher agreed with respondent on the time to collect the questionnaires and some of the questionnaires were administered by the researcher and information collected the same time. Finances were also available therefore there were no constrains and hindrance to the research and some of the respondents were transparent, honest and truthful in their responses to the research questions.

1.8 Limitation of the study

Lack of transparency within NGOs may have major obstacle in getting the correct information for the study, this because some NGOs are not willing to give out the confidential information about their organization. To minimise this hindrance the researcher was able to assured the respondents that the information will be treated with utmost confidentiality. Some of the respondents were not prompt in answering the questionnaires as per the expectations of the researcher, so to minimise the delay, the researcher did an

intensive follow up of the questionnaires and the response turn up was good. Due to difficulties in moving from one NGO to another while collecting the data since these NGOs are located in different areas, the researcher managed to employ enough research assistants to assist in data collection within time required. This resulted in high return rate of questionnaires from the managers.

1.9 Delimitations of the study

The study was conducted in Kisumu which is the third largest city in Kenya, after Nairobi metropolis and the chief seaport, Mombasa. The district has a shoreline on Lake Victoria occupying northern, western and a part of the southern shores of the Winam Gulf. It has a population of 968,909 (according to the 2009 national census). The land area of Kisumu district total 2085.9km with the highest population of 168 892. Kisumu East which has land area of 32.70km compared to other parts of Kisumu district is the area of the study. In addition, Kisumu East has the highest number of NGOs and their headquarters which make it easy to get the required information for the study.

1.10 Definition of significant terms as used in the study

Accountability- this is being answerable or responsible for whatever activities that NGOs does within the community.

Community- these are the individuals at the grass root level that are the beneficiaries of the projects being offered by the NGOs.

Determinants- these are the issues that may facilitate NGOs accountability and if not properly managed and implemented may hinder the NGOs from being accountable to the community.

Donor's influence- this is how the funders play part in the activities of the recipient NGOs and how those NGOs are answerable to their donor countries in each and every activities taking place in the community.

Employees' attitude- this is the feelings and willingness of the NGOs employees to the delivery of services to the community.

Managerial capacity- this is the quality and ability of the NGOs managers and the staffs in community service delivery and sustainability.

Non- governmental organizations- these are the non- profit making and independent groups or union that have no control by the government. They are institutions that are entirely independent of government and that have primarily humanitarian or cooperative rather than commercial objectives.

NGOs accountability to the community- this is whereby NGOs being capable, transparent and efficient in all that they do to the community that they work with by involving them in project implementation and in the decision making of the project .

Organisational policies- refer to a plan of actions, statements of aims and ideals, especially the ones made by the governments or NGOs to govern the NGOs operation within the community.

Organization- they are the groups or unions that work together with a common goal to serve the community.

1.11 Organization of the study

The study was organized in five chapters; chapter one concerns the introduction to the study. It presents the background of the study, followed by statement of the problem, purpose of the study, objectives of the study, research questions and hypothesis, significance of the study, limitation and delimitation, basic assumptions, definition of significance terms and organisation of the study.

Chapter two represent the introduction, literature review on the determinants of NGOs accountability to the community along the following themes: the organisational policies on NGOs accountability to the community, employees' attitude on NGOs accountability to the community, donors influence on NGOs accountability to the community, managerial capacity on NGOs accountability to the community. It highlights theoretical formwork and conceptual framework of the study.

Chapter three describes the methodology that is supposed to be used to conduct the study which includes research designs, sampling techniques, the population from which the data is

to be obtained, the research procedures, control measures data collection techniques and means of data analysis.

Chapter four describe data analysis and the findings of the study that is presentations, interpretations and discussions of the data. The last chapter which is chapter five has the summary of the findings, conclusions and recommendations for further studies. It also has the reference and the appendices.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

The chapter reviews literature on the determinants of NGOs accountability to the community, by looking at the following themes: organisational policies on NGOs accountability to the community, employee's attitude on NGOs accountability to the community, the donors influence on NGOs accountability to the community and managerial capacity on NGOs accountability to the community.

2.2 Organizational Policies and NGOs accountability to the community

In the global public policy institute, mechanism for NGOs accountability research paper no 3 published by Jordan (2005), states that, today, global public policy is formed through a negotiation process between states, civil societies, the organizational associations between the states and the family and the profit seeking sector. NGOs have become a De-facto partner in the establishment of global norms and standards, negotiating, influencing and proposing policy solutions to social public problems like the spread of communicable diseases, poverty, housing and education crises, shrinking wages ecosystem fragility and human rights violation. At the national level many social services that are today delivered by the private sector or through NGOs.

According to Ouma, (2009), the World Bank's policy document on project design speaks of the importance of understanding beneficiary attitudes, customs and skills and motivation in order to design appropriate project service and institutions. The guidelines for the project appraisal also reflect the significance of grass-root participation to the early stages of project development. The sociological factors mentioned as important for understanding the community are: the socio-cultural and demographic characteristics of local beneficiaries; the social organisation of productive activities of the population in the project area; the cultural acceptability of the project and its compatibility with the behaviour and perceived needs of the intended beneficiaries; and the social strategy for the project implementation and operation needed to elicit and sustain beneficiaries' participation (Paul, 1987). Participation and democratisation allow citizens and consumers to demand better performance and

accountability from organisations that are supposed to serve them (Mureithi and Munyua, 2006).

As stated by Lloyd and casas on www.oneworldtrust.org, the mechanisms for ensuring accountability between institutional donors and NGOs, for example, are generally strong because of contractual obligations and the dependence of NGOs on donor funds. Similarly, governments create the legal and regulatory environment within which NGOs function, so they too have significant leverage to guarantee accountability. Beneficiaries, on the other hand, despite being the reason why most NGOs exist, generally lack the power to make demands of them. Few organizations have institutionalized means for beneficiaries to make their opinions felt, and as a result the accountability relationship with them is often weak. In addition the governments are also offering the incentive of tax deductions on donations as a way of getting organizations to sign up. In the Philippines and Pakistan, certification by the Philippine Council for NGO Certification (PCNC) and the Pakistan Centre for Philanthropy's Non-profit Organization (NPO), respectively, are criteria for NGOs being granted tax deductibility for their donations.

According to Covey (1995), the challenge of building an effective policy influencing organization increases as groups seek to shape positive policy environments as well as protest negative ones. For example, winning policy advantages requires that mobilized public opinion be accompanied by convincing analysis that is at least on a par with the analytic capability of the decision makers NGOs are trying to influence (Clark, 1992). Covey continues to argue that, the dual challenges of effectively mobilizing arguments as well as people are great. Arguments that gain the attention of development policy makers on the one hand call for "expert" knowledge of both the issue and the decision making process, while public outcry and protest actions that constrain decision makers' power call for an active and organized grass roots constituency. On the other hand, policy influence efforts may or may not create conditions that foster greater popular participation in the future.

In Central and Eastern Europe countries, although the basic documents may identify the general assembly as the highest governing body in NGOs, in reality it meets rarely and performs few governance functions. Between annual meetings a separate body, often known as the executive board may assume a more active governance role, but its duties too can be poorly defined (Wyatt, 2004).

According to Oxfarm report (2007), commissioned to understand and assess the extent to which Oxfarm and its partners are accountable to beneficiaries in the Tsunami response program in south India. The report is based on a field survey in two states (Tamil Nadu, Kerala) and the Union Territory of Pondicherry. The survey covered the work of partners in nine districts, 55setlements. The survey team spoke to 997 beneficiaries and 35 Panchayat (local government) members. Framework has developed for the study drawing on various humanitarian standards and principles including the Red cross code, sphere charter, Humanitarian accountability partnership-international (HAP-I) and people in Aid. And the result of the assessment shows that all NGO staff exhibit an awareness of the term accountability although they do not necessarily know about the accountability "principles". Nevertheless they adhere to some accountability principles in their work due to their inherent approach of working through communities. However NGOs have not put any specific mechanisms in place to ensure accountability and Oxfarm have not supported them to do so.
In an increasingly interdependent and information rich world, government, policy makers, and the citizens faces the common problem of bringing expert knowledge to bear on decision making. Policy makers need basic information about the society they govern, about how current policies are working, possible alternatives, and their likely cost and consequences. Citizens increasingly demand the same, and NGOs have grown to be an integral part of the response to this increased demand for information (Mcgann and Johnstone, 2005).

In Ecuador, in World movement for democracy article entitled freedom of association, assembly, and expression presented by Munoz, (2008) on achieving NGO accountability and sustainability, states that all forms of associations are legally recognized under Article 95 of the constitution. However, in 2008, the government tried to implement mechanisms to exert governmental control over NGOs. One such mechanism was decree 92/2008, which stimulates that NGOs must be officially registered. This was to reduce the corruption among civil society's actors. This was not effective enough because the civil societies were still not effective in their work this because some of the funds were being misused and are not accounted for.

The revived prominence of accountability stems from the increasing numbers of development scholars and practitioners who, over the past decade, have argued that relationships of accountability between different social actors are central to improving service delivery and to making policy and planning processes more inclusive. Based on this discourse, many

development institutions have adopted social accountability agendas that, on one hand, support civil society and citizens to engage in processes of service delivery and to exerting various kinds of pressure on their governments and, on the other hand, also support state capacity to respond to those voices and to live up to policy commitments (UNDP, 2013).

According to CARE (2010), the government of Kenya prepared a policy document to give guidelines on NGO governance and accountability in Kenya, the seasonal paper No 1 of 2006, NGOs have their own internal procedures for accountability that the government requires them to operate in a more transparency manner particularly in regards to their financial and human resource management system. The government through the NGOs coordination board, demand report strategic plans and audit reports from all NGOs. In addition all NGOs are required to work under the umbrella of the NGO council an umbrella mandated to enforce self regulation in the sector.

In the NGOs monitor report (2013), states that in previous years, NGOs (non-government organizations) and well-known charities are exploiting the 2013 Christmas season with political warfare against Israel. Groups such as Christian Aid (UK), Sabeel, War on Want (UK), Amos Trust, Israel Committee Against House Demolitions (ICAHD), and Adalah-NY are again using theological themes to advance immoral anti-Israel campaigns. These organizations often use offensive and inflammatory rhetoric in Christmas carols, holiday messages and cards, nativity scenes, and other items. This year, verses and prayers that promote anti-Israel themes are prominent, polarizing Jewish-Christian relations and exacerbating an already complex and violent conflict.

According to PEN (2010) quoted in Ochuodho (2013), NGOs are governed by Boards of directors elected by members but the government requires them to operate more transparently particularly in regard to their financial and human resources management systems. The government through the NGO coordination board, demands reports, strategic plans and audit reports from all NGOs. Moreover, all NGOs are required to work under the auspices of the NGOs council, an umbrella body mandated to enforce self- regulation in the sector. Furthermore the government seem to have a hand on approach to NGO governance this is manifested in the fact that the NGOs coordination board is also called upon to ensure that self-regulation takes place in an effective manner and the board will do this in its supervisory capacity. The government supervisory role in what ought to be “self-regulation” by NGOs is

highly criticised. This law is highly contested by the NGO sector in Kenya, and amendment to the NGO coordination Act of 1990 is already proposed.

2.3 Employee's attitude on NGOs accountability to the community

According to CARE (2010), some NGOs believe that they should only be accountable to their donors and not to their communities this has caused so many misunderstanding to the community up to date. On the other hand, accountability is already a matter of worldwide debate, although there is no legislation obligating civil society organisations to be accountable, the democratic process and the current context demand a more inclusive, participatory and transparent relationship. Culture of secrecy persists among the authorities as does the beliefs that they are under no obligation to disclose everything. There are laws that govern this process, although they only correspond to government. Also the population still distrust its authorities, organisations and other enterprises in the community. To draw back their trust, some local authorities and officials are showing interest in giving access to information, social watch and accountability. In addition, only local government is made accountable, not other government departments or civil society this have been a problem which has made the civil society gradually showing the interest in giving access to information, social watch and accountability. The methodologies that they use are not the most appropriate and they do not focus on the process, they only look at numerical results. So NGOs decided to come up with some interesting example of social watch, mainly in the participatory budget. Last but not least, information is not provided regularly, meetings are called at any time and the information provided for population is often unclear and incomprehensible. The civil society organizations are thoughtful about avoiding 'charity' and exercising a more democratic and inclusive role, but there is still a long way to go.

According to Beattie (2011), in the humanitarian exchange magazine, a research study was conducted on 23 field staff of three different nationalities and interviewed at two different sites. Of these, 18 had received some form of training or induction in the HAP standards. Depending on when staff joined, their interview included questions on accountability. In one site, training was followed up by the appointment of a full-time accountability officer; in the other, follow-up was through further training events. While the more senior staff were able to articulate the concept of accountability in some depth, junior staff tended to understand just one or two aspects of the word. The lack of clarity around the concept resulted in junior staff

having a disproportionately negative view of the accountability mechanisms established. On the other hand the communities were asked questions about the quality of services offered and the findings revealed that there is no clear link between the implementation of accountability mechanisms and the quality of the services delivered. While the accountability mechanisms provided the community with information, and avenues for feedback and complaints ensured that responses were given, the community did not link these to improvements in services.

Another difficulty for NGOs accountability to the community is the time pressure involved in humanitarian work. As one senior manager put it, 'it was just another thing … our programme was struggling to actually run a health care clinic much less sit down with the community and be accountable to them'. This concern was expressed by a number of interviewees, and was echoed in the findings of The Listening Project, a collaborative venture to record the views of nearly 6,000 local people on what can be done to make international aid efforts more effective and accountable. Reporting deadlines and pressure to spend contrast with the lengthy process of getting to know a community sufficiently to develop trust. As one nurse put it: 'it is very tempting to just … start giving out your services … you want to catch up with time' Beattie (2011).

For NGO accountability means demonstrating regularly that it uses its resources wisely and does not take advantage of its special privileges to pursue activities contrary to its non profits status. Moreover, a transparent NGO that is one that readily opens its accounts and records to public scrutiny by funders, beneficiaries, and others is regarded as being accountable (watt, 2004). This study therefore sought to establish if respondents shared audited financial statements with the beneficiary communities. On the other hand Ochuodho (2013), conducted a research study on the influence of governance on accountability to stakeholders by NGOs in Kisumu municipality. And he wanted to find out if NGOs share the financial reports with the beneficiary communities, the findings revealed that a larger percentage of beneficiary community is kept unaware of the financial position of the NGOs that serve them. Similar finding was reported in Singh and Ingdal (2007) study on donor best practise towards NGOs in Nepal, that accountability is directed more towards that side than towards the beneficiaries in whose name the organisation has been established.

Branch(2008) presents a forceful argument against the NGO practice of setting up their own 'alternative' community accountability structures: Aid agencies further reduce the possibility

that they might be held accountable by evading existing local institutions that display a degree of democratic accountability themselves. Humanitarian agencies also help establish a myriad of committees dedicated to the collection of information; feedback loops intended to better secure the overall regulation of the population. These committees lack popular representation and are accountable to the agencies funding and running them. This shows that the existing accountable institutions are undermined while unaccountable administrative institutions are set up and empowered in their place. A recommendation from the NGO (Cordaid, 2009), on this argument based on their experience in the tsunami response, presents an alternative, but less common, NGO practice. “The Cordaid compliant handling mechanism can be built into the existing local culture or practices and village structure where all the communities can understand. It is the best to strengthen and develop the capacity of the existing structure or existing best practices or habits rather than creating new ones”.

As stated in NGOs Monitor series by Herzberg (2013), the 2011 “Arab Spring” sparked optimism that there would be profound democratic change in the Middle East, a region dominated by autocratic and oppressive regimes. The lack of rights and fundamental freedom for women in the region was one of the most egregious manifestations of these abusive governments. While women’s rights should be a primary focus of the most prominent human rights NGOs, specifically Amnesty International and Human Rights Watch (HRW), these organizations have not directed sustained attention to women’s rights in this area of the world. HRW and Amnesty have allowed ideology and politics to prevail at the expense of true freedom for women.

According to McDonald (1999), the problem for NGOs is that the accountability that they have to respond to are diffuse complex, and multiple to the extent that to some they may seem to be Non-existent. In addition the tools of enforcement particularly for their work are limited, simply because NGOs by definition lack a formal membership who they are required to open up to (Ferejohn, 1999). On the other hand (Mulgan, 2003) refer this as ‘grace and favour’.

As argued by Scholte (2003) quoted in Jordan (2005), U.N. resolutions signed by member governments on maintaining environmental integrity, ensuring the rights of women, achieving inclusive social development, among others, and most recently the Millennium Development Goals, are excellent examples of how NGOs have succeeded in pressing governments to tie their performance against their public commitment to achieve measurable

poverty reduction targets. Unfortunately, the advocates themselves have been slow to practice what they preach.

Because many different individuals in large organizations contribute in many ways to the decisions and policies, it is difficult even in principle to identify who should be accountable for the results. This is what is known, following Thompson, as the problem of many hands. It creates a dilemma for accountability. If individuals are held accountable or responsible, individuals who could not have prevented the results are either unfairly punished, or they "take responsibility" in a symbolic ritual without suffering any consequences. If only organizations are held accountable, then all individuals in the organization are equally blameworthy or all are excused. Various solutions have been proposed. One is to broaden the criteria for individual responsibility so that individuals are held accountable for not anticipating failures in the organization. Another solution, recently proposed by Thompson, is to hold individuals accountable for the design of the organization, both retrospectively and prospectively (Thomson, Dennis F, 2012).

Wyatt (2004), explains that NGOs should behave accountably even in countries where the general public doesn't expect it or the legal or political environment isn't supportive of the NGO sector. Throughout CEE, a so called "accountability gap" exists in that NGOs often feel little pressure from stakeholders to behave accountably do nor doesn't ask how money is spent, or beneficiaries don't ask who funds an organisation and why. However, the best NGOs view this accountability gap as all the more reason to prove they deserve their special privileges. By behaving responsibly and responsively, an NGO demonstrates its commitment to serving the public interest.

As noted by Clark (1991), conversely dialogue with NGOs may not be very productive when the State-NGO relationship is too cosy. In such situations NGOs tend to accept uncritically both the government's information and the government's role in coordinating all development activities, including those of NGOs. The NGOs are largely content to fill in gaps as directed by the authorities and rely on such commissions for their raison d'etre. They do not question state activities, and therefore fail to inject the grassroots perspective. A degree of financial autonomy of the NGO sector is necessary to ensure their independence**.**

According to Ebrahim (2003), accountability in practice in NGOs emphasized 'upward' and 'external' mechanisms remain comparatively undeveloped. NGOs and donors have focused

primarily on short-term ‘strategies’ process. NGOs typically have relationships with at least six identifiable stakeholders of which donors and government are two. The others are its own staff and the general public sector which include even the community. Not every NGO has a relationship with each of these societal sectors, but one or more come into play with almost every NGO.

Slim (2002), frames the NGO legitimacy controversy by challenging NGOs to declare whether: they speak as the poor (as NGOs, CBOs/POs made up of poor people or the victims of human rights violations), with the poor (if the NGO is working very closely with such people and speak with their consent), for the poor (if the poor and the oppressed are effectively unable to speak out and are somehow ‘voiceless’) or simply about the poor.

Grant (1998) and Bothwell (2004), talks about the huge 1992 scandal about Bill Aramony, CEO of United Way America, who was discovered to be using large amount of donation for his personal pleasures instead of helping the community that the donation is to serve. This actually shows how NGOs fund are being misused by the staffs due to lack of policies that govern those NGOs.

Okungu (2012), conducted a research study on influence of community participation on sustainability of donor funded rural water projects in Koremo Division Siaya county. And the findings revealed that there was a lot of silent top down decision making for the developments projects which donors did not intend and this slowly led to reduction in the level of sustainability. On the other hand Ochuodho (2013), conducted a research study on the influence of governance on accountability to stakeholders by NGOs in Kisumu municipality. The focus of his study was to find out if NGOs informs the beneficiary communities about their sources of funding, the findings reveals that larger percent of respondent agree to be sharing the source of funding and a smaller percentage did not agree. This shows that, the disclosure of an organisation’s sources of funding to the beneficiaries communities is considered moral obligation and their believes by most NGOs. It gives legitimacy to the work of the NGO.

2.4 Donor’s influence on NGOs accountability to the community

According to Lloyd and Casas on www.oneworltrust.org, in a number of codes beneficiary accountability is not even mentioned, in those where it is, it is often expressed in rather vague terms. For example, the Botswana code notes that NGOs need to ‘be accountable for their

actions and decisions, not only to donors and governments but also to project beneficiaries. While the Philippine CODE-NGO's code states that signatories need to be 'accountable to their various publics and stakeholders.

The issue of funding and accountability becomes even more complex when an NGO operates across national borders, at which point the need for NGO transparency and accountability becomes most clear. It is often almost impossible to accurately track the funding of NGOs based outside the United States, Europe, Japan, and Australia. Most NGOs in the developed world have at least achieved financial transparency as a result of a mix of public and private oversight, regulation, and accreditation. Every NGO in the United States, for example, must file its finances annually with the Internal Revenue Service (IRS), the federal agency in charge of taxation. Once filed and processed, these reports are accessible to the public. In addition, every U.S. NGO must register with the state in which it is resident and is required to publish an annual report. Charitable organizations throughout Europe, Japan, and Australia are also required to register with their governments; beyond registration, however, further accountability in terms of governance and programs is not uniform, and in many cases is not required (McGann and Johnstone, 2005).

In the past two decades, the development field has been experiencing an increase in donor-driven standardization of planning, reporting and accountability practices (Mawdsley, Townsend, Porter and Oakley 2002; Wallace, Bornstein, and Chapman 2006). Funded by Northern-based donor agencies, non- governmental organizations (NGOs) in countries of the global South (SNGOs) carry out community-based work to alleviate poverty, provide social services, develop civil society and democratic processes, and advocate for the poor and marginalized. However, these procedures, presumably designed to increase accountability and transparency, and secure against the misappropriation of funds, in many cases have shifted SNGO focus away from their most meaningful work (Henderson 2002; Jellinek 2003; Markowitz and Tice 2002; Mawdsley et al. 2002; Perera 1997; Wallace et al. 2006).

Cruz, Hoelman and Munoz (1997) states that regarding NGO sustainability, like other countries Mongolia also experiences the problem of a lack of funding for institutional support, such as office rental, electricity, etc. This is a major sustainability issue. The refusal of donors to provide administrative support has spurred NGOs into pushing for their own

accountability, and Mongolian NGOs are now looking to the government to produce state regulations ensuring NGO sustainability.

According to Lister (2003) quoted in Rauh (2010), within the global NGO community, legitimacy is established through performance and accountability, but also through the strength of an organization's connections with the poor "on the ground". While Northern funders provide funding to their Southern partners, SNGOs provide Northern funders legitimating local knowledge and the link with program beneficiaries (Brehm, 2001). However, Southern organizations are more dependent on resources from Northern organizations than the other way around (Lister, 2000).

Coercion goes hand in hand with the dependent organization's consent to the conditions on funding. Because donors have control over the funding and can decide to withdraw their contribution, coercion may include force. However, it is often a result of the acceptance of norms that are rarely questioned or challenged because they are seen as the standardized or "correct" way to do development work. On other words, coercion may be direct or indirect through the adoption of norms held within the NGO field (Wallace, 2006).

Leen (2006), states that in the humanitarian field both NGOs and the donors official are collaborating to set standards that better serves their constituents. Indeed, it is in the arena of humanitarian action that most attention has been paid to the need to regulate NGO behaviour. For instance, a group of NGOs in the UK have been exploring the option of creating the office of humanitarian ombudsman. But according to Munoz (2008), the challenge of donor standards and the minimum requirement of NGOs accountability have allegedly contributed to undermining not only NGO's sustainability, but accountability as well. Tight regulations regarding the donor's finances, for instance, often prevent them from providing funds to improve an NGO's institutional system of accountability. This often creates tension between competing priorities of pursuing project that produce result and improving the organization capacity of NGO to ensure its accountability. It is therefore important for NGOs to set their own agendas for development. In addition, there is also no consensus among donor and internal NGOs on how to address the need for accountability and sustainability. Due to strict standards of the donors NGOs accountability can only be established by experienced or well established NGOs, but not well by smaller or new ones. In general donor organizations are run by hired professionals, while NGOs are usually run by young people who simply have the ambitions to help people and are not as concerned about accountability.

Imbalance relationship between donors and NGOs recipients has grown over the years. In some ways, it minimises the ability of NGOs to become sustainable in the long term. But the general condition of donor NGO relationships does not necessarily reflect this imbalance. In post conflict environments, for instance the highest paid jobs are in NGO. This has led to suspicion that NGOs are infarct for profit organisation, which has resulted in turn governments regulating and standardizing NGOs (Munoz, 2008).

Ebrahim (2003) explain that beyond the reputation cost, accountability, when narrowly defined as external oversight, can also result in stringent directives imposed by donors stifling experimentation, innovation and flexibility to respond to the needs of a constituency that an NGO serves. A second cost lies in ‘goal deflection’ whereby the donor agency frame of the problem prevails over the needs of the constituency This cost must be taken into account by donors and other who have power to regulate or coerce changes in NGOs.

According to Makoba (2002), the weakening financial situation of Uganda and Kenya, like that of other African countries, is due to a combination of huge external debts, corruption and the effects of structural adjustment programs imposed by the International Monetary Fund (IMF). In particular, the structural adjustment programs have "strained the ability of the African states to provide services and has attracted more NGOs to cushion the adverse short-term effects of adjustment programs, such as by providing affordable healthcare services."30 Given the prevailing political and economic conditions in Uganda and Kenya, as well as elsewhere in Africa, the role and contribution of NGOs to the development process is expected to increase. Also despite donor interest in channelling development aid through NGOs, critics contend that funds from such powerful donors as the World Bank or USAID are likely "to compromise the independence and effectiveness of NGOs in achieving their social goals.

Among the many dangers that involved in NGOs operations is that they become more like the bodies from which they draw their legitimacy (Kamat, 2003). Such issues all serve to blur the distinction between NGOs and Non NGOs (Bebbington and collision, 2005)

Ebrahim (2004), points out that NGOs and donors faces twin challenges of demonstrating effectiveness in their work and accountability in their relationships with various stakeholders. On one hand, donors are especially concerned about the accountability of NGOs in the efficient and effective delivery of services. NGOs on the other hand, are deeply concerned

that accountability to donors could overshadow and overwhelm their accountability to the communities and to their own mission. Ebrahim continues to argue that for a sector that views itself as largely mission driven, there is an urgent need for the international development community to take performance assessment seriously in order to justify activities with substantiated evidence rather than by anecdote for rhetoric. Funders and regulators also bear responsibilities in this regard. A greater emphasis by donors building up the internal capacity of NGOs to develop their own long term assessment tools rather than receiving regular reports of a pre-specified nature might go a long way toward internationalising performance assessment in NGOs. On the other hand, (Ebrahim, 2003) notes that external evaluations, including those funded by official donors, can improve NGOs accountability not merely by assessing performance but analysis of failure as means of learning.

According to NGO monitor report (2013) a number of NGOs have received US government funds in multiple years and from multiple funding frameworks the evidence suggest that officials involved in administering the funding do not have the information necessary to assess the overall activities and verify claims in the NGO submissions and reports. As the holders of the valuable resources on which SNGOs are largely dependent, donors are in a position of power and often put conditions on how aid is used and how programs are implemented (Chambers and Pettit 2004). The problem is that Northern funding agencies often create program objectives in very different contexts than where they will be implemented, and therefore, these programs often do not suit the cultures that receive them (Lindenberg 2001). On the other hand, northern funders often impose their own norms and values, and their priorities often fluctuate toward areas of development that are currently popular (Degnbol-Martinussen and Engberg-Pedersen 2003). These frequent fluctuations in funder priorities increase environmental uncertainty and the pressure to implement programs that are likely to be seen as “successful” rather than addressing the root of the problem, which usually involves complex, long-term processes (Rauh, 2010). Funders often favour programs with easily quantifiable results, but these often are not able to promote longer-term, sustainable projects (Lindenberg 2001). Similarly, donor agendas may limit particular political strategies, even when they lead to greater long-term and meaningful social change (Markowitz and Tice, 2002).

Win (2004) states that both SNGOs and their funders agree that accountability is important and both Northern and Southern organizations are made up of people who are deeply committed to making positive change and empowering the poor in developing countries. Yet donor requirements and upward accountability procedures often "undermine many aspects of the partnerships that NGOs [international NGOs] seek out and crave to develop with southern agencies" (Wallace, 2006). The time used to meet donor conditions takes time away from engaging the local community and developing alternative ways of conceptualizing and accounting for their work (Wallace, 2006). However, Mawdsley and her colleagues (2002) point out that although local participation is essential, SNGOs may not always have the best solutions, and Northern NGOs still have a role to play in assisting SNGOs with technical and information abilities(Rauh, 2010).

Masinde (2011), conducted a study on factors influencing collaboration between CBO and NGOs in community development projects in Siaya Distict, Kenya. The findings revealed that the donors' funds are found to be tied to conditions that sometimes go against the spirit of collaboration from the donors. The over relying on donors resources that come against the spirit of collaboration and effectiveness in their work.

2.5 Managerial capacity on NGOs accountability to the community

A research study conducted on level of grassroots participation in sustainability of project initiated by community based organisations in Madiany Division, reveales that grass-root participation encourages the community to learn and make informed decision on the implementation of the projects so grass-root participation contributes to the sustainability of the projects initiated by the CBOs and NGOs. It also found that grass-root participation in CBO projects is stimulated by some characteristics of CBO and involve them differently at different stages of project management. The levels of grass-root involvement were also found to be different depending on the perception of the community and the nature of projects being implemented (Lusih (2009)

As argued by Brett (1993) quoted in Johnson (2001), beneficiaries are clearly disadvantaged in exchanges with NGOs; they come as supplicants rather than equals and have little information about the NGOs' resources or actions. They are aware of the services that the NGOs provide in their immediate area, but not of the costs involved, the way decisions are arrived at or what is happening elsewhere.

According to FAO and Tr'ocaire (2012) through their study in Mwingi district in Eastern province Kenya about giving voice to disaster affected communities in East Africa in June (2012). The study was to find out the impact on the delivery of services to the community affected by the NGOs. People spoke about a local NGO called NGOCAP that introduced green houses to grow vegetables in their community. However the NGO did not involve the community but only a few individuals. The NGO is now selling vegetables to the community at high prices. People feel angry about this. Participants in the field teams thought that this was more an income generating activity than the work of an NGO. The finding was that communities are aware of what motivates NGOs and whether they are doing things right and doing the right thing. And recommendation was community led accountability that challenges agency practice, separate from agency complaints procedures and agency led external evaluations. In addition, other findings were the youth are marginalized and alienated from participating on issues that impact on them. This because they were not given a chance to have their voices heard. The youths felt particularly marginalised by local authorities and the political interference forces them to withdraw from community development work. They felt unrecognised by the chief and the local government.

As noted by Beattie (2011), in the humanitarian exchange magazine, a study was done focusing on NGO accountability to the people humanitarians aim to assist in Southern Sudan. The research looks at the gap between theory and practice and draws on learning from the literature. The findings of the research did not show a clear link between the implementation of accountability mechanisms and the quality of the services delivered. While the accountability mechanisms provided the community with information, and avenues for feedback and complaints ensured that responses were given, the community did not link these to improvements in services.

McGann and Johnstone (2005), states that it is important to remember that many NGOs do not fit the meld of the grassroots, mass-participation vehicles idealized by many theorists. However, NGOs often comes the closest to engaging directly with those citizens most affected by but least heard in policy decision-making. The growth in interest in civil society has thus stimulated interest in NGOs as an alternative source of information on issues of national and international concern and as a potential critic of government policy that can, in theory, speak with a uniquely objective voice independent of either governmental or business interests.

According to Kilby (2004), NGOs are seen to be ideally place to perform the task; given their relatively closer proximity to the poor communities they serve, however their accountability particularly the downward accountability to their constituents the beneficiaries of their work can affect their role as empowerment. The dilemma that NGOs is first, they are generally not required by law to be accountable to their constituents and as consequence there is a risk that they any processes of accountability they adopt would not provide their constituency the necessary control that is required for genuine. On the other hand a weakness of NGOs' and their public benefit role is that they lack a defined accountability path to their constituency that a representative structure would provide. That is, while NGOs purport to represent the interests of their constituency, at a broader level there is no clearly defined path by which they can be held to account by that constituency in representing those interests.

Community-led initiative is one that originates from community members and is managed by community members. Also they believe that community mobilization is the process of building community capacity to identify their own priorities, resources, needs, and solutions in such a way as to promote representative participation, good governance, accountability and peaceful change. But some communities' faces or experiences a major shock that overturn social and economic system and people find themselves in unfamiliar new reality. Involving community members in a way that promotes their ownership over decision-making and skills to carry out those decisions is a complex task to many NGOs. And in 1997, Mongolian NGOs were introduced to a very simple model of directors and staff. However, with such a structure it is possible for NGOs to be held hostage by their boards. Consequently it is easy to find NGOs that are not necessary bad in their program implementation, but may simply have a weak accountability structure. Accountability mechanism, through which NGOs can demonstrate their capacity and ability, is a working process that is important for NGOs to build up their legitimacy (Corps (2008).

As noted in World Vision article written by (Wood, 2011), there are comprehensive list of complaints channels (mechanisms) that are currently being used by NGOs. These include suggestion/complaints boxes used by Tearfund, Kenya, WV in Georgia and CARE International in Cambodia (CARE, 2006); village committees for addressing complaints (CARE International Cambodia); student committees (OFADEC, Senegal); beneficiary reference groups (Tearfund); camp committees (WV, Haiti); village development forums;

community meetings; community help desks; daily complaint hour; face-to-face meetings with NGO staff; information centres; visits to programme offices; e-mails; SMS, phone calls, letters and petitions; complaints sheets (provided with products such as latrines and used to record any problems with installation and service); Facebook; radio calls; theatre groups (child-focused); Children Ombudspersons (Save the Children, Sweden); reports from third parties; and complaints picked up through media such as radio and news 006). All these mechanisms are advised to be used by NGOS to aid in the community accountability by getting the information and communicating to them freely but they are not being used effectively by NGOs.

Edward, (2000) Non- governmental organizations (NGOs) are generally seen to be playing an increasingly important role in National and international development. The on-going support given to NGOs by donors can be construed as evidence that they are considered to be more effective than state- owned organizations in implementing sustainable development projects. It has further been seen that NGOs and their operations have been influenced by the" New policy Agenda". He then stated the theories that support the statement; the first theory implies that NGOs have been enabled by governments to be private providers because of their supposed cost effectiveness and their ability to more effectively reach the masses than the public sector. The second suggest since NGOs are vehicles for democratization they have a fundamental humanitarian role to fulfil which should counterbalance state power, protect human rights, open up communication channels and participation, and promote activism and pluralism.

According to Kilby (2004), the public benefit purpose of development NGOs has distinct advantage to aid donors and governments seeking to provide services to the most marginalised groups in society; these NGOs are able to reach a wider and possibly more diverse constituency, than mutual benefits organisation. Public benefits organisation are also seen to be inclusive rather than exclusive in their approach to constituency, which gives them some legitimacy (Scurrah, 1996; International Centre for Non- profit law, 1997) the disadvantages, such as empowerments and social change is that they have more legitimate requirements for formal accountability mechanism to the local constituency compared to the other organisations. As a consequence there are limited opportunities for formal say by the constituency in the work of the NGO. This limitation on the feedback mechanisms can have the impact on the effectiveness of the work (Couto, 1998, kilby, 2003; Sreen, 1995).

In community mobilization as explained by (Corps 2006, 2008), every community and all citizens have the right to know the procedures, decision-making processes, and financial flows of the programs Mercy Corps implements, as well as the specific community-led projects. Mercy Corps and local partner organizations sign contracts, have open selection criteria and processes for projects, and require documentation and tracking of all information to keep exchange of information open. Transparency helps ensure that decisions that affect the community are made in a socially responsible way – that particular groups, such as ethnic minorities or persons with disabilities, are not excluded from the benefits of projects or activities.

Songco, (1998) argues that the transformation of NGO work from service provision to advocacy unleashed their real power in social discourse in the global arena. What has attracted the greatest controversy about NGOs, and which has brought about the question of their legitimacy, is their claim to be "the voice of the people", or alternately "the voice of the poor" an affront to governments who NGOs claim to have betrayed public trust. In retaliation, elected and appointed public officials (joined by corporate CEOs who claim accountability to their shareholders) have asked: who appointed NGOs to speak "for the people" and who determines whether their views are upheld by the public which they purport to represent.

2.6 Theoretical Framework

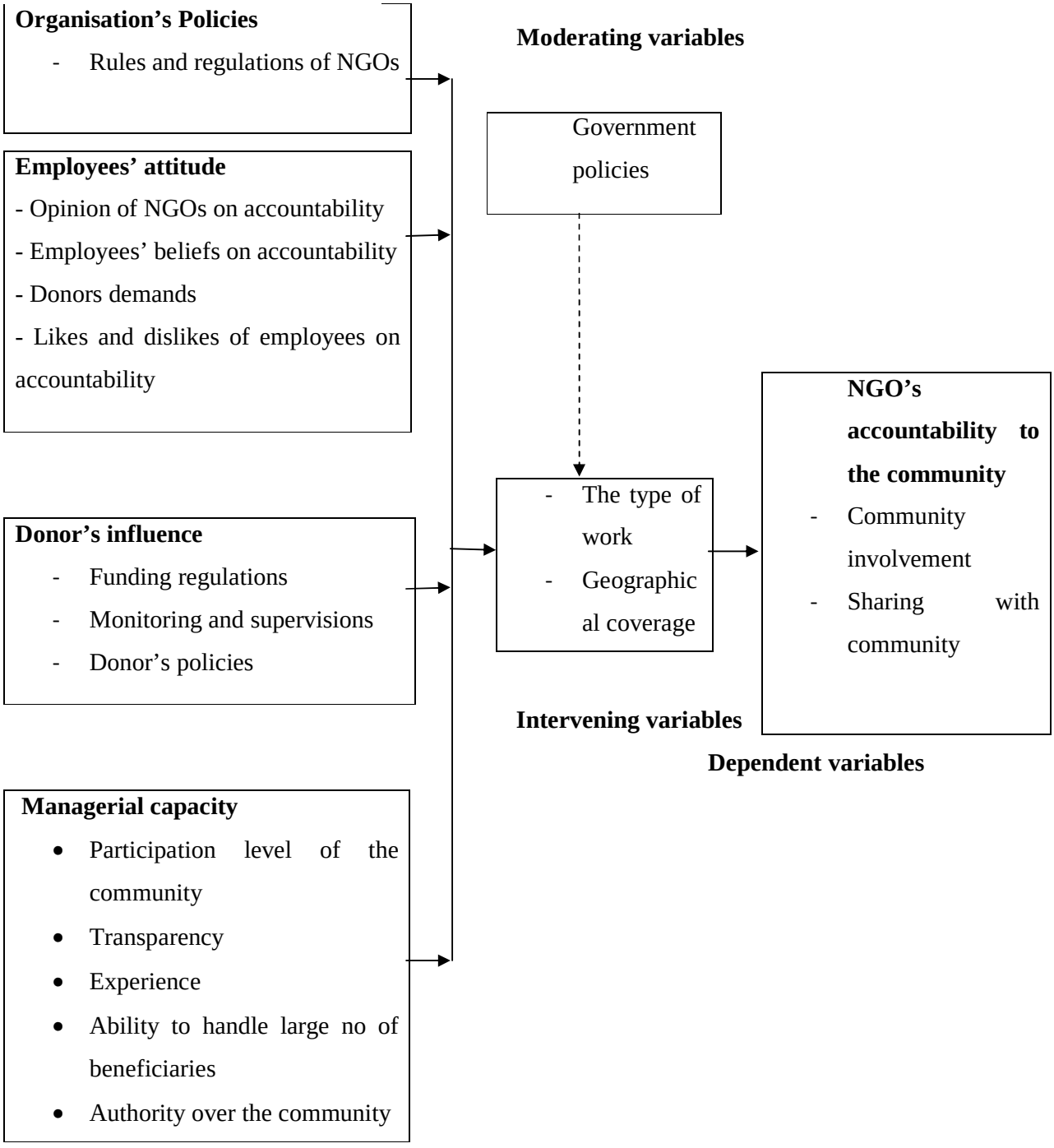
According to human rights based approach UN (2003), Capacity building theory is the ability of individuals, institutions, and societies to perform functions and solve problems. A goal of rights-based approach to development is to increase the capacity of both the duty bearers and the rights holders. Key principles to increase capacity are sought to build upon existing capacities, ensure national engagement and ownership, and adjust to countries' needs as development occurs. In this method, the duty bearers and the rights holders both have an active role in development. The duty bearers are accountable for respecting, protecting, and fulfilling human rights; while the rights holders need to ask what they should do to help promote and defend their freedoms. This action keeps their governments accountable for creating sustainability. Capacity building is an on-going process, and is often intangible. This is why many NGOs have not been able to engage or transition more towards capacity building. Donors like to see tangible results or they like to see where their money is going.

Also the success of non-profit and NGOs is shown through tangible results, leading organizations more toward service delivery than capacity building. The term community capacity building emerged in the lexicon of international development during the 1990s. Today, "community capacity building" is included in the programs of most international organizations that work in development, the World Bank (World Bank), The United Nations (UN) and non-governmental organizations (NGOs) like Oxfam International. Wide usage of the term has resulted in controversy over its true meaning. Community capacity building often refers to strengthening the skills, competencies and abilities of people and communities in developing societies so they can overcome the causes of their exclusion and suffering. This theory helps to understand the mission of every stakeholder and their interest in the development of the community and how to attain sustainability of the project within the community. So NGOs in Kisumu East district should adopt the theory and ensure that the local beneficiaries are involved in all the activities and decision making regarding the project offered by them in the area

2.7ConceptualFramework

This study was guided by the following conceptual framework

Figure 2. 1: Conceptual Framework



2.7.1 Operationalization of Variables

The conceptual framework explains the independent variables which include the organisation's policies; these are the rules and regulations of the NGOs and the taxation levies like subsidies given to the NGOs by the government in order to forgo some expenses during their operations in the community. Employees' attitude; their opinion, beliefs, donors demands and likes and dislikes on NGOs accountability to the community. Donor's influence on NGOs accountability to the community which are facilitated by factors like their funding regulations, monitoring, supervision and donor's policies. There is also managerial capacity; these are the participation level, transparency, experience ability and the level of authority over the community that they serve.

Dependent variables which is NGOs accountability to the community shows how communities are being involved in the projects being offered by NGOs, how they share ideas with the community and the capacity building of the community. Finally there is a moderating variable which is government policies and intervening variables which includes the type of work and geographical coverage of NGOs during their operations.

2.8 Knowledge Gap

Reflecting the negative ways in which international donors perceived the role of government in the 1980s, non-governmental organisations (NGOs) became something of a favoured partner for multi- and bi-lateral donors in the 1990s and beyond. Underlying this transformation was a belief that flexibility, small size and the (relatively) altruistic motivations of NGOs enabled them to meet and articulate the needs of individuals whose preferences had been traditionally underrepresented in the realm of the market and the state. However, the features that make for greater flexibility and reach can also have a detrimental effect on those for whom aid is designed to assist. There is Lack of information on a formal means for ensuring that policies, schemes and programmes are in fact meeting their stated objectives. This because poor people can be highly disadvantaged when dealing with foreign or non-local NGOs. Given the fact that NGOs are often highly dependent on international donors whose programme priorities may overlook or misunderstand the needs and aspirations of their intended beneficiaries. Under such conditions the relationship between NGOs and beneficiaries can be far from accountable. This may hinder accountability between NGOs and their intended beneficiaries (Johnson, 2001).

2.9 Summary of literature review

This chapter captures literature review related to determinants of NGOs accountability to the community in the following themes: organisational policies on NGOs accountability to the community which entails the government regulations and taxation issue on NGOs activities and NGOs policies on delivery of services to the community, employees' attitude on NGOs accountability to the community, donors influence on NGOs accountability to the community which entails the how the donor influence determine the activities of recipient NGOs and their county and managerial capacity on NGOs accountability to the community which include the qualities of the staffs in their delivery of services and their ability. It also states the theoretical frame work and conceptual framework.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter describes the methods that were used in conducting the study. These includes; the research designs, the target population, sample size, sample and sampling procedure, the research instruments, the validity and reliability of the instruments, data collection procedures, data analysis.

3.2 The research design

The study employed a descriptive research design. According to Kombo and Tromp (2006) descriptive research is the process of explaining the state of affairs as it exists. Descriptive is not only restricted fact finding but also results into the formulation of important principles of knowledge and solution to significant problems (Kerlinger, 1969). In addition, Correlational research design (Creswell, 2008) was also used to determine those factors that enable the NGOs to be accountable to the community. It was useful in describing the characteristics of the existing situation being studied and demonstrated relationships. It was also flexible in the sense that a wide range of information was gathered, which was the case for this study. The study involved conducting interview using structured questionnaires to the managers. Both quantitative and qualitative techniques were used to collect and analyse data. The survey was cross-sectional in nature as data was collected at one point in time. The cross sectional study design has been recommended by Babbie, (2009), for gathering information on a population at a single point in time.

3.3 Target Population

The target population is “that population to which a researcher wants to generalize the results of the study” (Mugenda and Mugenda, 2003). In this case, the study targeted a population comprising of 58 NGOs comprising of 116 managers who will be the respondents within Kisumu East district according to NGOs council (2014), and ministry of development and planning (2014).

3.4 Sample size and Sampling procedures

Under this section the study was to discuss sample size and sampling procedures that are to be adopted.

3.4.1 Sample size

A sample size is a smaller group obtained from the whole population. It is a sub group carefully selected so as to act as a representative of the whole population (Mugenda and Mugenda, 2003). According to Krejcie and Morgan, (1990), when the targeted population is below 100 then the entire population can be a sample size. For this study the researcher conducted the research on the entire population of 58 NGOs that operate within Kisumu east district taking one top manager and one project officer as a respondent, which added up to the total population of 116 managers. The sample size was therefore 116 managers for the study.

3.4.2 Sampling procedures

In sampling when a sample from a population is generated there will always be margin for error, whereas in case of Census, entire population is taken into account and as such it is most accurate. When whole population is taken into account, data collection is called Census Method (Sigdel, 2011). In this study the researcher focused on 58 NGOs therefore, the researcher picked one top manager and one project officer from each NGO as a respondent which added up to 116 respondents thereafter administered the questionnaires to each one of them for data collection.

3.5 Research instruments

The research tool that was used for data collection was structured questionnaires. A questionnaire is a research instrument that is used to gather data over a large sample and diverse regions. It upholds the confidentiality, saves time and has no interviewer bias (Tromp and Kombo, 2006). It had both open ended and closed ended questions. The questionnaires were divided into sections intended to extract specific information from respondent. Each section was address specific objectives and by extension sought to answer specific research questions. Section one was to obtain information related to respondent profile, section two was to obtain information about organizational policies on NGOs accountability to the community; section three addressed questions related to employees' attitude on NGOs

accountability to the community; section four addressed the questions on the donors influence on NGOs accountability to the community; section five should addressed the questions on managerial capacity on NGOs accountability to the community and section six was to address the information on dependent variables which is accountability to the community.

3.5.1 Pilot testing

According to Mugenda and Mugenda (2003), the purpose of piloting the instrument is to ensure that items in the instruments are stated clearly and have the same meaning to all respondents. It's at this stage that the researcher should assess the clarity of the instruments and the ease use of the instruments. Pilot testing may prevent costly mistakes and an important step in the research process. For this study 10 NGOs from Kisumu central district were selected for Pilot study and 10 questionnaires were employed for the study. This was done by pre-testing whether the questions were clear, unambiguous and could be understood by the participants. Ten questionnaires were pre-tested then changes were made. To test content validity the questionnaire was also revised by my supervisors to ensure the clarity. They were piloted with a small sample that was not part of the main study. This enabled the researcher to find out if; the questions were measuring what they were purpose to measure, the wording was clear, all questions were interpreted in the same way by respondents, what response was provoked and if there was any research bias. All the changes were made to the questionnaires to ensure the validity of the instruments before the main study commenced.

3.5.2 Validity of Research Instruments

Validity of research instrument is a measure of the extent to which the instruments measure what they are intended to measure (Kathuri and Pals, 1993). A research instrument is valid if it actually measures what it is supposed to measure and when the data collected through it accurately represents the respondents' opinions (Amin, 2002). To ensure validity of the instruments the researcher ensured that questionnaires have instructions to be followed and the questions was written in simple language which the respondents could understand. The content validity for the instrument is the extent to which the instrument provides adequate coverage of the investigation questions guiding the study. Therefore, researcher also sought judgement from the experts by giving the instrument to the two supervisors to evaluate the relevance of each item in the instrument to the objectives.

3.5.3 Reliability of Research Instruments

Reliability is a measure of the degree to which a research instrument yields consistent results or data after repeated trials (Mugenda and Mugenda, 2003). If measure has been developed and is said to be reliable, it means that if applied repeatedly to measure phenomenon, it would produce the same results (Gatara, 2010) The researcher ensured that questions in the questionnaires were designed using simple language that were easy to understand by the respondents in addition the researcher conducted Test- retest study on the instruments which involve administering the same questionnaires twice to NGOs respondents in the similar condition in Kisumu central district after period of two weeks and correlating their responses independently using appropriate formula which is Spearman's Brown Prophecy formula.

$$\text{Reliability of entire test} = \frac{(\text{Reliability of } 0.5)\,(r)}{1 + (\text{Reliability of } 0.5 \text{ test})\,(r)}$$

Where r is coefficient of correlation, r is the quantitative measure of reliability on a scale of 0-1 such that as it lead to 1 the stronger the reliability of the instrument (Salemi, 2003).
The desired reliability of 0.7 was achieved thus showing that research instruments were reliable.

3.6 Data collection procedure

Prior to actual instrument administration, the researcher sought permission to carry out the research from the University of Nairobi and was issued with introductory letter. Thereafter sought permission for data collection from National Council of Science and Technology. After successful application, the researcher visited the area of the study for familiarization. Then the researcher ensured that data collection team are rigorously trained on research ethics, data collection process and use of data collection tool. The researcher ensured also that the questionnaires and the cover letters were clearly printed. The respondents were contacted through meetings, direct contacts or telephone calls within agreed time frame for data collection. At the meeting the researcher or research assistants handed over the questionnaires with covering letters to the respondents and introduced the questionnaires to the respondents. The researcher agreed on the time frame that the respondent should submit the questionnaires and the collection of the questionnaires was done by the researcher as agreed on in the meeting. Secondary data was collected from the line ministries offices, NGOs offices, library

staff reference books, scholarship journals, internet, publications, dissertations and theses, indexes and abstracts, research reports among others.

3.7 Data Analysis Techniques

Data analysis is the process of systematically searching and arranging field findings for presentation (Bagdan and Biklen, 1992). It involves organizing the data, breaking it into categories and units and then searching for trends and patterns before deciding to report. It seeks to fulfil the research objectives and provides answers to the research questions. The researcher used quantitative and qualitative data analysis approaches. Quantitative data obtained from closed end questions was analysed using quantitative techniques with aid of Statistical Package for Social Science (SPSS) and Microsoft Excel.

Quantitative data was analysed by sorting and checking for correct completion and consistency followed by coding the open ended data, then entering them in the system ,then cleaning and transforming the data, analysing and interpreting the data. Multiple regression analysis was carried out whereby; organizational policies, employees' attitude, donors influence and managerial capacity were used as determinants of NGOs accountability to the community. The qualitative data were grouped into themes that are corresponding to the objectives of the study, transcribed and reported

3.8 Ethical Considerations

Information which were obtained from other sources or from other authors to support the relevance of this research was adequately acknowledged in the form of references. The researcher and assistants were adequately and clearly explained the purpose of the study to the respondents during data collection process. Before administering the questionnaires, the researcher asked permission from the respondent to participate voluntarily in the study. Information that was provided by the respondent was treated with high confidentiality and the research purpose only. In conducting this study due consideration was made to avoid plagiarism by ensuring other people works are duly acknowledged and proper citations documented.

3.9 Summary

This chapter describes the methods that were used in conducting the study. These include the area of the study, research designs, the target population, sample size, sample procedures, research instruments, validity of instruments, reliability of the instruments, data collection procedures and data analysis. The study was conducted in Kisumu East district on NGOs that operate within the area. The research adopted descriptive research design and the research instrument was structured questionnaires conducted through census. Validity was ensured through pilot testing and seeking the experts' judgement. The reliability of the research instruments was established through Test pre-test and checking the consistency of the responses to the questions asked in the questionnaires. Data collection procedures involved delivery and collection of the questionnaires through face to face contact.

CHAPTER FOUR

DATA ANALYSIS, PRESENTATION, INTERPRETATION AND DISCUSSION

4.1Introduction

This chapter presents analysis interpretation and discussion of the following themes; organizational policies and NGOs accountability to the community, employee's attitude on NGOs accountability to the community, donors influence on NGOs accountability to the community, managerial capacity on NGOs accountability to the community in Kisumu east district.

4.2 Response Return Rate

A total of 116 research instruments were developed for data collection from different NGOs in Kisumu East district. The return rate was positive which was 100% response return rate comprising of 116 in number. The two instruments were administered in each NGO and given to two managers. The high response return rate among the respondents was attributed to the fact that the research instruments were collected from the respondents as soon as they finished answering the questions. This reduced chances of misplacement or loss of instruments. Another strategy that was employed to ensure high return rate was that the instruments were distributed to the respondents after which the researcher and his assistants went round to pick them. The researcher also followed up with research assistants on the progress of the data collection to determine the number of instruments issued and those already filled and returned.

4.3 Demographic characteristics of the respondents

The study sought to establish demographic distribution of the respondents in terms of scope of the organisation that they work in, gender, academic qualifications, their level of management, duration of service and the number projects they have implemented. The sub-sections discuss some of these demographic characteristics in order to understand the participants who took part in the study.

4.3.1 Distribution of respondents by scope of the organisation that they are working in

To establish the scope of the organizations, the respondents were asked to state the scope of their organization in terms of national and international. The results were tabulated in frequencies and percentages and presented in the Table 4.1 as shown below.

Table 4.1: Distribution of Respondents by Scope of the Organisation that they are Working in

Scope of organization	Frequency	Percent
National	60	51.7
International	56	48.3
Total	116	100.0

According to the research findings in Table 4.1 above, 60(51.7%) are national and 56(48.3%) are international. This shows that there are a higher percentage of national NGOs (51.75%) followed closely by international NGOs (48.3%).The findings explain clearly that majority of the NGOs in Kisumu east districts are locally based and should be familiar with the local communities' requirements and needs and rules and regulations on accountability.

4.3.2 Distribution of respondents by gender

To establish the gender of the respondents, the respondents were asked to state whether they are female or male. The results were tabulated in frequencies and percentages and presented in the Table 4.2 as shown below.

Table 4.2: Distribution of Respondents by Gender

Gender	Frequency	Percent
Female	32	27.6
Male	84	72.4
Total	116	100.0

According to the research findings in Table 4.2 above, 32(27.6%) are female and 84(72.4%) are male. This shows that majority of the respondents were male (72.4%) followed at a wide

range of (27.6%) of female counterparts. This also shows that there are more male in the management position in most of the NGOs operating within Kisumu east district. It indicates that there is no gender balance in the management hence this can alter the result in service in delivery to the community.

4.3.3 Distribution of respondents by academic qualification

To establish the academic qualifications of the managers of the NGOs operating in Kisumu East District, the respondents were asked to state their academic qualifications. The results were tabulated in frequencies and percentages and presented in the Table 4.3 as shown below.

Table 4.3: Distribution of Respondents by Academic Qualification

Academic qualification	Frequency	Percent
Diploma	9	7.8
Bachelors degree	37	31.9
Masters Degree	61	52.6
PhD	9	7.8
Total	116	100.0

According to the research findings in Table 4.3 above, 9(7.8%) are diploma holders, 37(31.9%) are bachelor degree holders, 61(52.6%) are master degree holders and 9(7.8%) are PhD holders. This shows that the highest percentage were master degree holders (52.6%) followed by the bachelor degree holders (31.9%) then lastly followed by those with the diploma and PhD having the same percentage (7.8%). This indicates that more respondents were master degree holders which explain it clearly that majority of these NGOs that are operating within Kisumu East District are managed by more qualified personnel.

4.3.4 Distribution of respondents by level of management

For the researcher to establish the level of management of each manager, the managers were asked to state their level of management in the organization. The results were tabulated in frequencies and percentages and presented in the Table 4.4 as shown below.

Table 4.4: Distribution of Respondents by Level of Management

level of management	Frequency	Percent
Top level	38	32.8
Middle level	64	55.2
Lower level	14	12.1
Total	116	100.0

According to the research findings in Table 4.4 above, 38(32.8%) are top managers, 64(55.2%) are middle level managers and 14(12.1%) are lower level managers. This shows that middle level managers were the highest respondents by 55.2% followed by the top level managers with 32.8% and lastly were the lower managers with 12.1%. This explain it that majority of the respondents were middle level managers who should have enough information on NGOs accountability to the communities. The top managers are mostly located in other region as stated by one of the manager.

4.3.5 Distribution of respondents by duration of service

To establish the duration that the managers have served in their management position in their respective organizations, the managers were asked to state the durations they had served. The results were tabulated in frequencies and percentages and presented in the Table 4.5 as shown below.

Table 4.5: Distribution of Respondents by Duration of Service

Duration of service	Frequency	Percent
1-2 years	46	39.7
3-4 years	48	41.4
5-6 years	22	19.0
Total	116	100.0

According to the research findings in Table 4.5 above, 46(39.7%) are 1-2 years, 48(41.4%) are 3-4 years and 22(19%) are 5-6 years. This shows that the majority of the managers have worked in their management position for three to four years (41.4%) followed closely by

those who have worked for one to two years(39.7%) then lastly followed by a wide range of managers who have worked for five to six years (19%). This indicates that majority of the managers in these NGOs in Kisumu East District have worked for three to four years for their organization, and this implies that they have enough experience and are competent in implementing more projects and programs within the community. This was followed closely by the managers who have worked for one to two years in their management position. There were few managers who have worked for five to six years this proved the statement that there were few international NGOs who have been issued with long term contract that last for five to ten years as stated by one of the managers during the interview.

4.3.6 Distribution of Respondents by the Number of Projects have Implemented

To establish the number of the projects implemented by managers, they were asked to state the number of the projects they have implemented within the last two years. The results were tabulated in frequencies and percentages and presented in the Table 4.6 as shown below.

Table 4.6: Distribution of Respondents by the Number of Projects have Implemented

Number of projects implemented	Frequency	Percent
1-2 projects	59	50.9
3-4 projects	43	37.1
5-6 projects	14	12.1
Total	116	100.0

According to the research findings in Table 4.6 above, 59(50.9%) of the managers responded for 1-2 projects, 43(37.1%) responded for 3-4 projects and the last were 14(12.1%) who responded had 5-6 projects. This shows that the highest respondents were the managers who have implemented one to two projects (50.9%), followed by the ones who have implemented three to four projects (37.1%) and lastly followed by those who have implemented five to six projects (12.1%). This indicates that majority of the managers have implemented one to two projects to the communities within a period of two years. It also indicates that the more these mmanagers stay in the organisation the more projects they are likely to implement.

4.4 Determinants of NGOs accountability to the community in Kisumu East district.

To find out Determinants of NGOs Accountability to the Community in Kisumu East district, multiple regression model was used to find how the independent variables (organizational policies, employee's attitude, donor's influence and managerial capacity) predict the dependent variable (accountability to the community) and which ones among them are the most significant predictors. Besides, percentages and frequencies were run as preliminary analysis to produce the quantitative observations.

Table 4.7: Determinants of NGOs Accountability to the Community in Kisumu East District.

Determinants of accountability	**B**	**B**	**Sig**	**Partial correlations**	**Part correlations**
(Constant)	2.447		.000		
Organizational policies highly influence NGOs Accountability	.118	.327	.002	-.288	-.274
Employee's attitude	-.042	-.053	.610	-.048	-.044
Donor's influence	.30	.79	.001	-.42	-.45
Managerial Capacity	.122	.300	.025	.211	.196

KEY: B-un-standardized coefficient, β-standardized coefficient

From the model 4.7 above, it is clear that organizational policies, donors influence and managerial capacity had a significant influence on NGOs accountability to the community. The overall model explained 49%, [R=.23, R^2 =.49] variance in the accountability of NGOs to the community, F (4,111) =5.65, p<.05. Donors influence had the highest significant effect [β=.79, p=.001], organizational policies had significant influence [β=.327, p<.05] and managerial capacity had an effect as well, [β=.300, p<.05]. These research results are consistent with previous results, for instance Munoz (2008), found that, the challenge of donor standards and the minimum requirement of NGOs accountability have allegedly contributed to undermining not only NGO's sustainability, but accountability as well. Tight

regulations regarding the donor's finances, for instance, often prevent them from providing funds to improve an NGO's institutional system of accountability.

4.4.1 Influence of organisational policies on NGOs accountability to the community

To find out the influence of organizational policies on NGOs accountability to the community, the managers were asked whether NGOs adhered to their legal obligation, and also, if the organization used a clear set of rules for its operation. The results were tabulated and presented on a frequency table. The table below shows the frequencies and percentages of the respondents on a binary scale of yes/no.

Table 4.8: Adherence of Organizational Policies

Policies in the organization	**Yes** **f (%)**	**No** **f (%)**
NGOs adhere to their legal obligations	109(94.0)	7 (6.0)
Organization use clear set of rules	116(100)	0(0.0)

From Table 4.8 above, 109(94.0%) of the managers viewed that the organization adhered to their legal obligations while 7(6.0%) saw that they did not adhere to these obligations. The research results indicates that all the organizations visited, had clear set of rules, 116(100%) as shown in table 4.8 above.

In an interview with a group of managers, a manager gave his views according to his observation on the level of adherence to legal obligations. He stated that

> "*NGOs adhere to their legal obligation since they are accountable to non-governmental organization board, they pay taxes. There is also involvement of community in projects during planning".*

Furthermore, Pearson correlation was carried out to find the relationship between organizational policies influence and accountability to the community. There was a moderate positive significant correlation between respondents perception and accountability to the community[r=.357, p<.005].This implied that strictness to organization policies promoted

accountability to the communities. Regression results supported this as shown in the regression Table 4.9 below.

Table 4.9: Regression results on effect of Policies on NGOs Accountability

Model	R	R Square	F Change	df1	df2	Sig. F Change
1	.357[a]	.127	16.637	1	114	.000

From Table 4.9 above, the model shows that organizational policies explained 13% variance in NGOs accountability to communities,[R=.357, R^2 =.127]. These results were significant at p=.000, [F(1, 114)=16.64, p<.005]. The results indicate that organizational policies explained a moderated variance of 13 %. This meant that the rules facilitated accountability of the NGOs to the community hence, strict adherence to the rules leads to NGOs accountability to the communities. These findings are in line with Ouma, (2009), findings on the World Bank's policy document on project design, which states the importance of understanding beneficiary attitudes, customs and skills and motivation in order to design appropriate project service and institutions. He further stated that the guidelines for the project appraisal also reflect the significance of grass-root participation to the early stages of project development.

4.4.2 Extent of Influence of Employees' Attitude towards NGOs Accountability to the Community

To find out employee's attitude towards NGOs accountability to the community, respondents were asked if employees saw value of briefing stakeholders on financial matters. They were also asked whether donors should hold NGOs accountable and progress reports shared by the NGOs to the community. The responses were tabulated and presented in the Table 4.10 as shown below.

Table 4.10: Employee's Attitude towards Accountability of NGOs to the Community

Employee's attitude	Strongly disagree f (%)	Disagree f (%)	Agree f (%)	Strongly agree f (%)	Mean	Std
NGOs should share progress of the report with community	5 (4.3)	0(0.0)	26(22.4)	85 (73.3)	3.65	.701
Donors should hold NGOs accountable	3 (2.6)	0(0.0)	20(17.2)	93 (80.2)	3.75	.588
Employees do not see the value of briefing stakeholders on financial matters	8 (6.9)	7 (6.0)	47(40.5)	54 (46.6)	3.27	.86

From Table 4.10 above, 85(73.3%) of the respondents strongly point that NGOs should share the progress of the report with community, 26(22.4%) agree and 5(4.3%) strongly disagree.93 (80.2%) also see that donors should hold NGOs accountable, 20(17.2%) agree with this and only 3(2.6%) disagree. In addition, respondents strongly agreed that employers do not see value of briefing stakeholders on financial matters 54(46.6%), 47(40.5%) agreed to this. Only 7(6.0%) and 8(6.9%) disagreed on this.

Pearson correlation coefficient was also used to find out if there was a significant correlation between employee's attitude scale and accountability scale for the tested items. Employee's attitude and accountability scale non significantly correlation[r=.007, p>.05]. This shows that employee's attitude has very little influence on NGOs accountability to the community.
Multiple regression analysis was used to test if employee's attitude significantly predicted NGOs accountability to the communities and the results are shown in the Table 4.11bellow.

Table 4.11: Regression analysis on the prediction ability of Employees attitude

R	R Square	Adjusted Square	F Change	df1	df2	Sig.
.238[a]	.057	.048	6.832	1	114	.010

The results of the regression, Table 4.11 above, indicated that employee's attitude explained 0.057% of the variance on NGOs accountability to the community, (R^2=.057, F (1,114) =6.83, p<.05). It was found that employees attitude had insignificant prediction on NGOs accountability to the community (β = -.053, p=.61). From these results, it is clear that employee's attitude did not determine NGOs accountability to the community; this is true as some NGOs believe that they should only be accountable to their donors and not to their communities. This has caused so many misunderstanding within the community up to date CARE (2010).These findings could also be attributed to Singh and Ingdal (2007) study on donor best practise towards NGOs in Nepal, that accountability is directed more towards that side than towards the beneficiaries in whose name the organisation has been established thus resulting into little attitude of employees affecting NGOs accountability to the community since they bother less.

4.4.3: Donor's Influence on NGOs Accountability to the Communities.

To explore the influence of donors on accountability of NGOs, managers were asked to rate the factors that encompassed donors involvement in NGO's projects, including policies, finance and supervision process. The results were tabulated in the table and presented in Table 4.12 below in form of frequencies and percentages.

Table 4.12: Donor's Influence on NGOs Accountability to the Communities

Donor's influence on accountability	Less often f (%)	Often f (%)	Quite often f (%)	More often f (%)	Mean	Std
How often funds received from donors	9(7.8)	44(37.9)	32(27.6)	31(26.7)	2.73	.945
How often donors involved in supervision and monitoring of projects	5(4.3)	33(28.4)	37(31.9)	41(35.3)	2.98	.904
Donor funds come with conditions of community involvement	39(33.6)	57(49.1)	14(12.1)	6(5.2)	1.89	.81
Often Agree with policies put in place by donors on accountability	0(0.0)	6(5.2)	64(55.2)	46(39.7)	3.29	.72

Table 4.12 above shows that funds were often received from donors 44(37.9%), quite often, 32(27.6%), and more often 31(26.7%).Very few 9(7.8%) saw that funds were received less often. Donors were also involved in supervision of the projects more often, 41(35.3%) according to the respondents, and only 5(4.3%) saw that they were involved less often. A large percentage perceived that NGOs agreed with the policies put in place by donors, quite often, 64(55.2%) and more often agreed with the policies, 46(39.7%). However, the respondents saw very little conditions on donor's funds 39(33.6%), less often and 57(49.1%) often respectively. 14(12.1%) of the respondents saw that donor funds came with conditions quite often and 6(5.2%) saw that they came with conditions more often.

Managers were also asked to respond to questions concerning donors' influence, specifically on the type of projects to be implemented, policies in place and whether donors ensured that these policies worked as shown in Table 4.13 below.

Table 4.13: Donor influence on NGOs Accountability to Communities by Policies

	Yes f (%)	No f (%)
Donors decide on the projects to be implemented	93(80.2)	23(19.8)
Policies are in place on NGOs accountability to the community from donors	96(82.8)	20(17.2)
Donors ensure that policies on NGOs are being implemented	99(85.3)	17(14.7)

From Table 4.13 above, 93 (80.2%) of the respondents saw that donors decided on the projects to be implemented, whereas 23 (19.8%) of the respondents, saw that donors did not have decision on the projects implemented. 96(82.8%) of the managers had policies in place for NGOs by donors while 20(17.2) did not have. Concerning implementation of the policies on NGOs, 99(85.3%) saw clear implementation by the donors while only 17(14.7%) did not see any act.

Multiple regression analysis was also used to test if donors significantly predicted NGOs accountability to the community. The results were presented in the Table 4.14 shown below.

Table 4.14: Regression analysis on Donors' influence on NGOs Accountability to Communities by Policies

R	R Square	Adjusted Square	F Change	df1	df2	Sig.
.79[a]	.06	-.03	.711	1	114	.401

The results of the regression indicated that donor's influence explained 6% of the variance (R^2=.06, F (1,114) =6.711, p<.01). It was found that donor's influence significantly predicted NGOs accountability (β = .79, p<.05).These results are consistent with Grant and Keohane (2005) findings which argue that NGOs could be sanctioned either by donors' ability to withhold funds through either "fiscal" or "market" accountability, where donors choose to withhold donations when organizations are found not be fulfilling their assigned purpose, or simply re-allocate those funds to an alternative organization.

An interview with one of the managers revealed that donors decided on the projects to be implemented, and he stated.

> *"At times, donors decide on the project to be implemented since at times they give funds for specific projects. Also donors may fund projects depending on the proposals submitted by communities, partners or concerned staff as agreed."*

This implies that donors have high influence on NGOs accountability to the community since they can decide on the projects to fund and the ones not be funded. In addition Brett (1993), argues that NGOs, like many agents, have an incentive to maintain maximum autonomy and minimize accountability.

4.4.4: Influence of Managerial Capacity on NGOs Accountability to the Communities.

To find out the influence of managerial capacity on NGOs accountability, managers were asked to share their opinions on whether managers influenced NGOs accountability to communities. The results were tabulated and presented in frequency counts and percentages as shown in the Table 4.15 below.

Table 4.15: Influence of Managerial Capacity on NGOs Accountability to the Communities.

Rating managerial capacity	Strongly agree f (%)	Disagreed f (%)	Agree f (%)	Strongly agree f (%)	Total n (%)
Managers have high influence on NGOs accountability to communities	14(12.1)	7(6.0)	18(15.5)	77(66.4)	116(100%)

From Table 4.15 above, 77(66.4%) of the respondents strongly agreed that managers influenced NGOs accountability to the communities, 18(15.5%) agreed to the same but 7(6.0%) disagreed and 14(12.1%) strongly disagreed. This shows that majority of the NGOs management capacity has a high influence on NGOS accountability to the community.

In addition to the frequency table results above, a multiple linear regression was used to predict the influence of managerial capacity on NGOs accountability to the community. The results are presented in the Table 4.16 as shown below.

Table 4.16: Influence of Managerial Capacity on NGOs Accountability to the Communities.

Rating managerial capacity	Strongly agree f (%)	Disagreed f (%)	Agree f (%)	Strongly agree f (%)	Total n (%)
Managers have high influence on NGOs accountability to communities	14(12.1)	7(6.0)	18(15.5)	77(66.4)	116(100%)

From Table 4.16 above, 77(66.4%) of the respondents strongly agreed that managers influenced NGOs accountability to the communities, 18(15.5%) agreed to the same but 7(6.0%) disagreed and 14(12.1%) strongly disagreed.

In addition to the frequency table results above, a multiple linear regression was used to predict the influence of managerial capacity on NGOs accountability to the community. The results are presented in the Table 4.17 as shown below.

Table 4.17: Regression on Predictive Ability of Managerial Capability on NGOs Accountability

	R	R Square	Adjusted R Square	Change	df2	Sig.
1	.166[a]	.027	.019	3.218	114	.000

From Table 4.17 above, the results of the regression model shows that managerial capability explained 2.7% of variance in NGOs accountability to the community, (R^2=.027, F(1,114)=3.28, p<.05). It was found that managerial capability significantly predicted NGOs accountability to the communities (β = .300, p<.05). Thus managerial capability had a significant influence on NGOs accountability such that good management resulted in good accountability to the community. The results support Boice (2004), statement that for the non-profits sector, accountability has many meanings. There is being answerable to the

public, which includes effectively carrying out activities to fulfil the organization's mission, respecting donor intent, upholding ethical standards and using good governance practices.

Managers were also asked to report whether projects were accomplished within the time which they were planned. The results had a good indication. The table 4.18 below shows the frequencies and percentages of the response.

Table 4.18: Timeliness of Project Completion

Timeliness	**Yes**	**No**
	f (%)	**f (%)**
Projects are accomplished within set period	106 (91.4)	10(8.6)

From the results in Table 4.18 above, response to timeliness was positive. The results indicate that 106(91.4%) of the managers reported timely completion of their projects while only 10(8.6%) showed untimely completion. According to the Institute of Corporate Governance of Uganda (ICGU,2001), corporate governance should put in place a framework to ensure timely and accurate disclosure of all material matters regarding the corporation, including the financial situation, performance, ownership and the governance of the company. The research findings thus show that managerial accountability in time influences NGOs accountability to communities. On the other hand according to Beattie (2011) study on NGOs accountability to the community from South Sudan, time pressure involved in humanitarian work. As one senior manager put it, 'it was just another thing … our programme was struggling to actually run a health care clinic much less sit down with the community and be accountable to them'. This concern was expressed by a number of interviewees, and was echoed in the findings. He further argues that reporting deadlines and pressure to spend contrast with the lengthy process of getting to know a community sufficiently to develop trust. As one nurse put it: 'it is very tempting to just … start giving out your services … you want to catch up with time'.
It was also necessary to establish managerial competency in performance of duties, the top managers were asked to report whether the managers were skillful in performance of the duties. The results were computed and reported in counts and percentages as shown in Table 4.19 below.

Table 4.19: Management Skills

Skills rating	Frequency	Percent
very skillful	80	69.0
Skillful	36	31.0
Total	116	100.0

According to the results in Table 4.19 above, it is clear that managers were skillful in duty performance, 80(69.0%) reported that they were very skillful, while few are not, 36(31%) of the respondents.

The managers were also asked to state whether there were challenges associated in their accountability to communities. The results were tabulated in frequency tables and presented as shown below. The results were tabulated and presented as shown in the Table 4.20 below.

Table 4.20: Challenges in Management

Face challenges	Frequency	Percent
Yes	100	86.2
No	16	13.8
Total	116	100.0

Table 4.20 above shows that 100(86.2%) of the respondents reported an encounter with challenges in their art to be accountable to the community. A few of the respondents 16(13.8%) reported that they did not encounter any challenges in their accountability. This shows that many NGOs face challenges that may hinder them from effective delivery of services to the community

Interview with some managers revealed accountability but with associated challenges during delivery of services to the community

> *"We face many challenges during delivery of services, for instance, over expectation from communities and in turn resources turn to be minimal, at times, the interaction only addresses one problem but many problems remain un- tackled. We also have a*

problem in the variation of communities' priorities from time to time and noted political interference"

The Asian Development Bank (ADB, 2005), states that transparency and information openness cannot be assured without the legal frameworks that balance the right to disclose against the right of confidentiality. Similarly, predictability in the functioning of the legal framework is helpful for ensuring the accountability of institutions.

4.5: Forms of Accountability

To access the forms of accountability to the communities, managers were asked to state how frequently they shared the progress reports, financial reports and sources of funding about the projects with the community beneficiaries. The frequency tables were tabulated in form of counts and percentages.

Table 4.21: Information Sharing

Sharing information with community	Very frequent f (%)	Frequent f (%)	Not at all f (%)	mean	Std
Progress report	27(23.3)	79(68.1)	10(8.6)	1.85	0.548
Audited financial reports	11(9.5)	52(44.8)	53(45.7)	2.36	0.651
Sources of funding with community	32(27.6)	59(50.9)	25(21.6)	1.94	0.701

From the results in Table 4.21 above, most of the managers reported frequent sharing of the results with the beneficiaries. 79(68.1%) of the managers shared progress report frequently, 27(23.3%) shared very frequently, and 10(8.6%) did not share at all. Audited financial reports were shared frequently as reported by 52(44.8%) of the respondents, 53(45.7%) did not share financial reports at all and 11(9.5%) shared very frequently.

This shows that even though financial reports were shared, a good number of organizations were not fully accountable to the communities this is supported by Marshall (2002), stating that there is no straight forward measure of effectiveness of NGOs on accountability to the community.

Sources of funding were frequently shared as reported by 59(50.9%), and 32(27.6%) reported to share very frequently. 25 (21.6%) were considered not accountable as they did not share

the sources of funds at all. This shows that majority of the NGOs in Kisumu East District share their source of funding with the community. In addition according to Samuel (1991), study he refers to accountability as holding individuals and organizations responsible for performance, measured as objectively as possible. He also adds that the various forms of accountability include democratic accountability, professional accountability, legal accountability and financial accountability. On the other hand, Tilt (2006) claims that the most important issue when considering accountability of NGOs is the means by which they will be required to provide an Account. Also Langenberg (2004), states that while NGOs might argue that existing accountability mechanisms are sufficient, voluntarism and self-regulation is not effective. He further argues that simply having a code does not ensure all organizations will follow the rules. Thus, on the surface, it would appear that some form of mandatory reporting by NGOs forms an ideal measure of accountability. However, mandatory reporting has its own problems, the difficulty of standardizing reports.

The research also explored to find out whether communities made decisions on which projects to be carried out. The following frequency Table 4.22 shows the results of the responses.

Table 4.22: Decision Making on Type of Project by Community

Community decision on projects	Frequency	Percent
Yes	88	75.9
No	28	24.1
Total	116	100.0

From the tabulated Table 4.22 results above, 88(75.9%) of the managers reported that the communities had a say on which projects were to be carried out, while 28(24.1%) reported the reverse. This shows that majority of the NGOs allow the communities to take part in the decision making on the project to be implemented.

This is supported by Berry (1999), as quoted in Burger, Dasqupta and Owens (2014) study on why pay NGOs to involve the community ?, that the participatory approach credits people with the ability even in the most extreme circumstances, to engage with the issues that face them. Accordingly the beneficiary is to be given more information, responsibility and

decision making power in diverse projects areas, including its focus the targeting of the beneficiaries, the implementations strategies and assessment.

The managers were also asked whether they involve the community in project implementation and the results were presented in the Table 4.23 below.

Table 4.23: Involvement of Communities in Project Implementation

Beneficiaries involvement		
	Frequency	**Percent**
Yes	103	88.8
No	13	11.2
Total	116	100.0

From the above frequency Table 4.23 above, 103(88.8%) of the respondents reported that project beneficiaries were involved in the projects while 13(11.2%) did not involve communities in project implementation. The large percentage of community involvement shows that project beneficiaries were involved in project matters. This is in line with Ross (1973), findings which states that the issue of accountability arises as part of the process of delegation of work to the community and therefore this is an expression of clear accountability to the communities. On the other hand Burger, Dasqupta and Owens (2014) states that beneficiaries' welfare depends positively on both community involvement, participation and actual project expenditure. Last but not least, during the interview one of the managers explained the importance of involving the community in the project implementation stating that.

"Beneficiaries are the main reason for starting the project so that they may benefit from it, they have to be consulted before the any project is implemented through their representatives who are members of the board. Their representatives consult them by inquiring what they lack in the community that needs to be put in place for the improvement of their lively wood".

CHAPTER FIVE

SUMMARY OF THE FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter presents summary of the research findings as per the research objectives. The research findings are aimed at bringing out factors that determine NGOs accountability to communities. The conclusions are done chapter by chapter beginning with chapter one to chapter four. There are also recommendations, contribution to the body of knowledge and suggestions for further studies.

5.2 Summary of the findings

Beginning with objective one, organizational policies were found to have a significant influence on NGOs accountability to the community, thus a determinant of NGOs accountability. At least 100% of the organizations were found to have organizational policies, which 94% adhered to. More so, a remarkable percentage that explained variation in the accountability was noted by carrying out a regression model, results were significant at $p=.000$, $[F(1, 114)=16.64, p<.005]$. The results indicate that organizational policies explained a moderated variance of 13 %. This meant that the rules facilitated accountability. It is thus clear that the Ouma's findings in 2009, that guidelines for the project appraisal reflect the significance of grass-root participation to stages of project development and accountability to the communities were not a mere hypothesis but reflects a true picture of organizational policies as a determinant of NGOs accountability to communities.

Employee's attitude is another factor that is seldom taken into consideration by many researchers. In as much as it is sidelined, this research explored the influence of employees' attitude on NGOs accountability to the community. Research findings concerning employee's attitude are not surprising at all. Their attitude was found to have very minimal influence towards NGOs accountability towards communities. In fact, responses were mixed up thus reflecting some positive attitude and equally negative attitude, implying that there was no directional perception towards NGOs activities, 85(73.3%) of the respondents strongly point that NGOs should share the progress of the report with community on the other hand, other respondents strongly agreed that employers do not see value of briefing stakeholders on

financial matters 54(46.6%). Employee's attitude and accountability scale non significantly correlation[r=.007, p>.05]. This shows that employee's attitude has very little influence on NGOs accountability to the community. Regression model thus brought out that employees have some negative attitude, a finding that neutralized the researcher's perception thus almost nullifying employee's attitude. It was thus clear that employee's though thought to determine NGOs accountability by; a more specific aspect could unveil the cause of this. Other factors were therefore considered in more detailed manner, such were as mentioned before, donor's influence and managerial capacity of the NGOs.

Donor's influence on NGOs accountability is a clear-cut factor. The many aspects that encompass the influence of donors are not a secret, starting from financial ability to facilitate functioning of NGOs, to sanctions and evaluation reports. Appropriate funding would put an NGO in a better financial position to meet the community requirements, and even enable accommodation of many projects. Besides, competitive strategies that could position donors to enhance measurement of the level of policy adherence could switch NGOs into proper accountability. Donors used such policies to track down the level of accountability to the community. Statistical findings of this research clearly support this, a good percentage of the managers (80.2%) reported that donors decide on the projects to be implemented, 82.8% responded that there are policies in place for NGOs accountability to the community from donors and 85.3% responded that donors ensures that their policies were adhered to. How often funds were received from the donors 37.9% of respondents said often which is somehow a remarkable report of compliance with the policies put in place by donors on accountability are a niche high than the mere observations. Regression analysis shows that donor's influence significantly predicted NGOs accountability ($\beta = .79$, $p<.05$).The Needless to say, this is enough evidence that donors have the power to determine NGOs accountability to the communities.

In addition, managerial capability is a straightforward determinant as managers are the drivers of the NGOs success. The managers' response on their ability to influence NGOs accountability to the community was overwhelming the 87.9% approval of the question is not out of greed, 66.4% agreed that managers have high influence on NGOs accountability to the community, 91.4% of respondents agreed that the projects are accomplished within the time that it is scheduled. However 86.2% of the respondents agreed that there are challenges that they faces during their duties. A regression equation on combined factor shows that

managerial capability significantly predicted NGOs accountability to the communities (β = .300, p<.05). This show that managerial capacity is a greater determinant on NGOs accountability to the community also reveals positive similar results, not just a hypothesis that managers determined NGOs accountability to the community, but a true and trustable finding that could lead acquisition of competitive management. A team of experts in matters of management can therefore viewed as a driving force of NGOs accountability to the community, thus sealing the gap between NGOs and accountability to the community.

Finally, regardless of the means by which it is achieved, it is important that accountability and aid effectiveness is increased. There is significant opportunity costs associated with inefficient accountability and in cases where aid is actually detracting from recipient welfare, rather than increasing it, difficult choices may have to be made about whether it would be better to avoid taking any action at all. The best way to avoid having to make a choice between taking no action and engaging in aid which may turn out to be a pyrrhic victory is to ensure that aid is delivered in an effective and efficient manner and communities receive the desired satisfaction from the NGOs mandate. This would not only improve the ability of efficiency of NGOs to deliver on their mission, but it can have real and substantial real-world benefits for communities that are in crises.

5.3 Conclusion

From the above findings, the study came up with some conclusions. One, the study concluded that there are more national NGOs than international NGOs who should be in the position to have the information about accountability to the community. The study also concluded that these NGOs majority are headed by male and few are headed by female. This shows that there is gender in balance. Majority of the managers have worked for three to four years which shows that they are have experience in NGOs accountability to the community.

Two, the study revealed that there is a strong positive correlations existing between organisational policies and NGOs accountability to the community and the regression done showed that organisation policies are the predictors of the NGOs accountability to the community . In addition organizational policies had significant influence [β=.327, p<.05], this shows that there is significance effect on NGOs accountability to the community.

Therefore the study concluded that NGOs should put in place the proper policies that govern NGOs on accountability to the community.

Three, the study also revealed that there is a significant relationship of donors influence on NGOs accountability to the community, [β=.79, p=.001]. In addition a correlation analysis done showed that donors were the highest predictor of accountability to the community. The findings imply that accountability of an NGO can be greatly improved by having good donor-NGO relationship and the community that they serve. Donors should also be somehow flexible on the conditions on project implementations to the community, this will allow the NGOs to implement on the community needs and priorities.

Four, according to the findings, the study concluded that managerial capacity have significant influence on NGOs accountability to the community, [β=.300, p<.05]. This shows that managerial capacity has influence on NGOs accountability to the community. Furthermore regression analysis was done and the findings showed that managerial capacity is greater determents of NGOs accountability to the community. Therefore the study concluded that for NGOs to maintain their accountability to the community there should be skilled managers to enhance good management for greater accountability. However, on the issue of challenges that the managers faces during their operation should be kept into consideration and dealt with for the improvement of NGOs accountability to the community.

Last but not least, the study also revealed that employees' attitude has less significant on NGOs accountability to the community. However the NGOs should not ignore the issue of employees' attitude on NGOs accountability to the community. This because employees are the main implementers of the projects within the community and their likes and dislikes on accountability should be put in consideration.

Lastly the findings from the study revealed that strong positive correlations exist between organizational policies, NGOs influence, Managerial capacity and accountability to the communities. The regression analysis in chapter 4 established that donors were a predictor of accountability to the community. The findings imply that accountability of an NGO can be greatly improved if managerial capacity, good donor-NGO relationship and policy implementation are strengthened. However, in order to yield positive results the process of strengthening these variables should be continuous.

5.4 Recommendations

The recommendations for this research are based on the gaps in the research findings and the short falls of this research.

1) I recommend that the NGOs should improvise better strategies for ensuring that apart from adherence to the policies, there is focus on the community where they serve.

2) Awareness of the importance of having a positive attitude to the communities should be highly carried out by donors, in order to ensure that there is no friction between employees and service to the communities

3) Donors should tighten their regulations on the funds they release in order to keep the NGOs on feet over accountability to the community. Besides, funds should always be released after successful implementation of previous projects and upon presentation of solid strategies that are realistic and practical to the communities.

4) Proper management that entails expertise and service oriented should always be sought in order to ensure that NGOs are well managed for proper accountability to the communities they serve.

5.5 Contribution to the body of knowledge

To establish how organisation policies influence NGOs accountability to the community in Kisumu East District.	The study established that there is a great significant in organisation policy on NGOs accountability to the community so it a determinant of accountability to the community. Therefore it is advisable to put in place proper policies on NGOs accountability to the community.
To assess the extent to which employees attitude influence NGO accountability to the community in Kisumu East District.	The study findings established that there is minimum significance of employees' attitude on NGOs accountability to the community. However employees attitude should not be totally ignored by the management since it has some effects on delivery of services to the community.
To assess how donors influence the NGOs accountability to the community in Kisumu East District.	The study established that there is greater significant of donor influence on NGOs accountability to the community. Therefore donors are the greater determinants of NGOs success hence there should be good donor NGOs relationship.
To establish how managerial capacity influence NGOs accountability to the community in Kisumu East District.	The study established that there is also a greater significance of managerial capacity on NGOs accountability to the community. This is evidenced from the findings that majority of the NGOs in Kisumu East District are managed by more qualified personnel thus there is more accountability to the community.

5.6 Suggestions for further studies

I suggest that further study should be conducted on other factors that affect NGOs accountability, to the community specifically in the following areas:

a) The impact of corruption on financial accountability in NGOs.

b) The challenges of financial accountability in NGOs

c) The effect of donor requirements on financial accountability in NGOs.

d) The effect of beneficiaries' demands and expectations on management of NGOs activities

e) Impact of government sanctions on NGOs accountability to the communities.

f) The challenges that NGOs face during the implementation of the projects within the community

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Transparency International (TI), founded in (1993), is the civil society organization leading

the fight against corruption. TI, with more than 100 national chapters around the world, has its International Secretariat in Berlin, Germany. More information on TI is available at www.transparency.org.

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APPENDICES

APPENDIX 1

Letter of transmittal

ODUNDO CAROLYNE ACHIENG

P.O. BOX 79162-00400,

NAIROBI

7TH MAY 2014

THE PRINCIPAL,

_____
_____
_____
_____

Dear Sir/ Madam,

RE: CONDUCTING ACCOUNTABILITY RESEARCH IN YOUR ORGANISATION

I am a student at the University of Nairobi in the Department of Extra Mural Studies Kisumu Campus, pursuing a masters of arts in project planning and management, admission number: L50/66073/2013.

I have identified your organisation as a source of the required data to assist in the study of the "Determinant of Non- governmental organisation accountability to the community in Kisumu east district Kenya".

I am writing to introduce myself and request your permission to collect data in your organisation and the top manager is requested to fill a questioner. Data collected and any other information collected will be treated with utmost confidentiality. The data will be used for academic purpose only. Thank you for your co-operation,

Yours faithfully

Odundo Carolyne A.

APPENDIX 2

Questionnaires to the managers

INSTRUCTIONS

Respondent should be a project manager or an officer of equivalent title. Please read the questions bellow and give your honest answers by putting a tick (√) in the most appropriate bracket and give your comments on the parts that require explanations.

SECTION ONE

RESPONDENTS PROFILE

1. What is the scope of your organization?

National ( ) International ( )

2. What is your gender?

Male ( ) Female ( )

3. What academic qualifications do you have?

Certificate ( ) Diploma ( ) Bachelor degree ( ) Masters Degree ( ) PhD ( )

4. At what level of management are you?

Top level ( ) Middle level ( ) Lower level ( )

5. How long have you served in management position?

1-2 years ( ) 3-4 years ( ) 5-6 years ( )

6. How many projects have you implemented within the last 2 years?

1-2 Projects ( ) 3-4 Projects ( ) 5-6 Projects ( )

SECTION TWO

ORGANIZATION POLICIES

7. Does the NGOs adhere to their legal obligations?

   Yes ( ) No ( )

   Give examples

   …….

   …….

8. Does organisation use a clear set of rules for its operation?

   Yes ( ) No ( )

Please give reasons

.....
.....
.....

9. How regular does the board members hold their meetings on accountability issues?

   Very regular ( ) Regular ( ) Not regular ( )

10. How often are the community beneficiaries briefed on the policies that govern project implementation?

   Less often ( ) Often ( ) Quite often ( ) More often ( )

SECTION THREE

EMPLOYEES' ATTITUDE

11. Do you think it is important for NGOs to share the progress reports with the community?

   Strongly disagree ( ) Disagree ( ) Agree ( ) Strongly agree ( )

12. To what level do you agree that the donors should hold NGOs accountable for what they do within the community?

Strongly disagree ( ) Disagree ( ) Agree ( ) Strongly agree ( )

13. Rate the importance of involving the community beneficiaries in the implementation of the projects?

Very important ( ) Important ( ) Not important ( )

14. Many employees of this organisation do not see value of briefing stakeholder on financial status of the organisation.

Strongly agree ( ) Agree ( ) Disagree ( ) strongly disagree ( )

SECTION FOUR

DONOR'S INFLUENCE

15. How often are the funds received from the donors?

Less often ( ) Often ( ) Quite often ( ) More often ( )

16. How often are the donors involved in the supervision and monitoring of the projects?

Less often ( ) Often ( ) Quite often ( ) More often ( )

17. Do you agree with the policies that are put in place by the donors on accountability to the community?

Strongly disagree ( ) Disagree ( ) Agree ( ) Strongly agree ( )

18. Do the donors decide on the projects to be implemented?

Yes ( ) No ( )

Give reasons for your answers

.....
.....
.....

19. Are there any policies in place on NGOs accountability to the community from the donors?

Yes ( ) No ( )

20. Do donors ensure that the policies on NGOs are being implemented?

Yes ( ) No ( )

21. Donor funds come with conditions of community involvement.

Strongly agree ( ) Agree ( ) Disagree ( ) Strongly Disagree ( )

SECTION FIVE

MANAGERIAL CAPACITY

22. Are the projects accomplished within time upon which they are planned?

Yes ( ) No ( )

If No please explain why

.....

.....

.....

23. How skilful are the managers in performing their duties effectively?

Very skilful ( ) Skilful ( ) Not skilful ( )

24. Our management capacity is very inadequate to enhance full accountability to the community?

Strongly agree ( ) Agree ( ) Disagree ( ) Strongly disagree ( )

25. How many projects can the organisation offer with its current capacity in a period of one year?

1-2 Projects ( ) 3-4 Projects ( ) 5-6 Projects ( )

26. How restricted are you in the delivery of services to the community by the local authority?

Very restricted ( ) Few restriction ( ) Not restricted ( )

27. Are there some challenges that you face in the delivery of services to the communities?

Yes ( ) No ( )

Explain

.....

.....

.....

SECTION SIX

ACCOUNTABILITY TO THE COMMUNITY

28. How frequent do you share the progress reports about the projects with the community beneficiaries?

Very frequently ( ) Frequently ( ) Not at all ( )

29. How frequent do you share the audited financial reports with community beneficiaries?

Very frequent ( ) Frequent ( ) Not at all ( )

30. How frequent do you share your sources of funding with the community beneficiaries?

Very frequent ( ) Frequent ( ) Not at all ( )

31. How often do you involve the community beneficiary in the decision making on the project?

Less often ( ) Often ( ) Quit often ( ) More often ( )

32. Are the communities allowed to decide on the project to be offered in their areas?

1 ( ) Yes 2 ( ) No

33. Do project beneficiary community take part in planning activities of our project?

1 ( ) Yes 2 ( ) No

If yes explain how

.....

.....

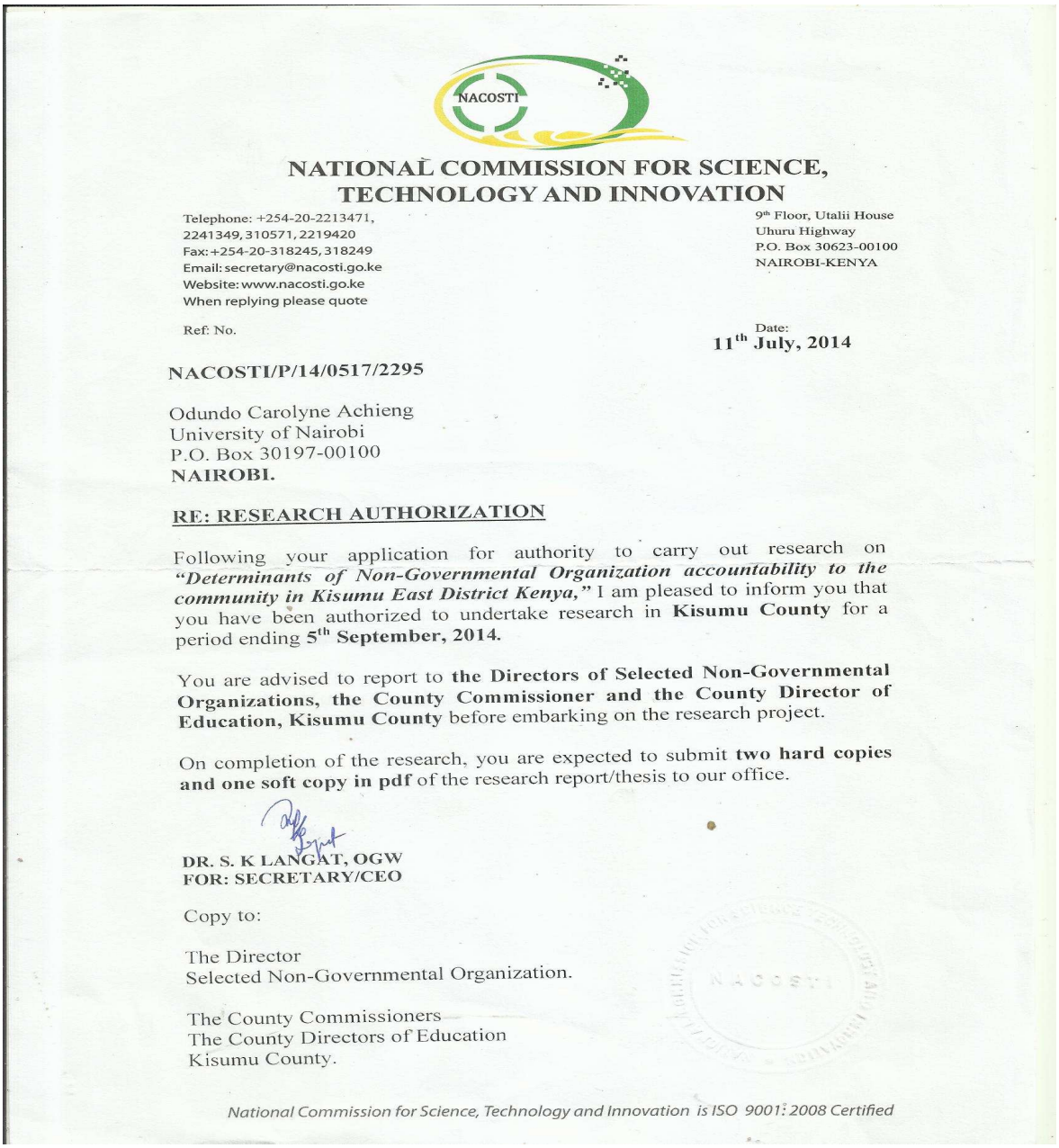
If No explain why

.....

.....

APPENDIX 3

RESEARCH AUTHORISATION LETTER



NACOSTI

NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY AND INNOVATION

Telephone: +254-20-2213471, 2241349, 310571, 2219420
Fax: +254-20-318245, 318249
Email: secretary@nacosti.go.ke
Website: www.nacosti.go.ke
When replying please quote

9th Floor, Utalii House
Uhuru Highway
P.O. Box 30623-00100
NAIROBI-KENYA

Ref: No.

Date:
11th July, 2014

NACOSTI/P/14/0517/2295

Odundo Carolyne Achieng
University of Nairobi
P.O. Box 30197-00100
NAIROBI.

RE: RESEARCH AUTHORIZATION

Following your application for authority to carry out research on ***"Determinants of Non-Governmental Organization accountability to the community in Kisumu East District Kenya,"*** I am pleased to inform you that you have been authorized to undertake research in **Kisumu County** for a period ending **5th September, 2014.**

You are advised to report to **the Directors of Selected Non-Governmental Organizations, the County Commissioner and the County Director of Education, Kisumu County** before embarking on the research project.

On completion of the research, you are expected to submit **two hard copies and one soft copy in pdf** of the research report/thesis to our office.

DR. S. K LANGAT, OGW
FOR: SECRETARY/CEO

Copy to:

The Director
Selected Non-Governmental Organization.

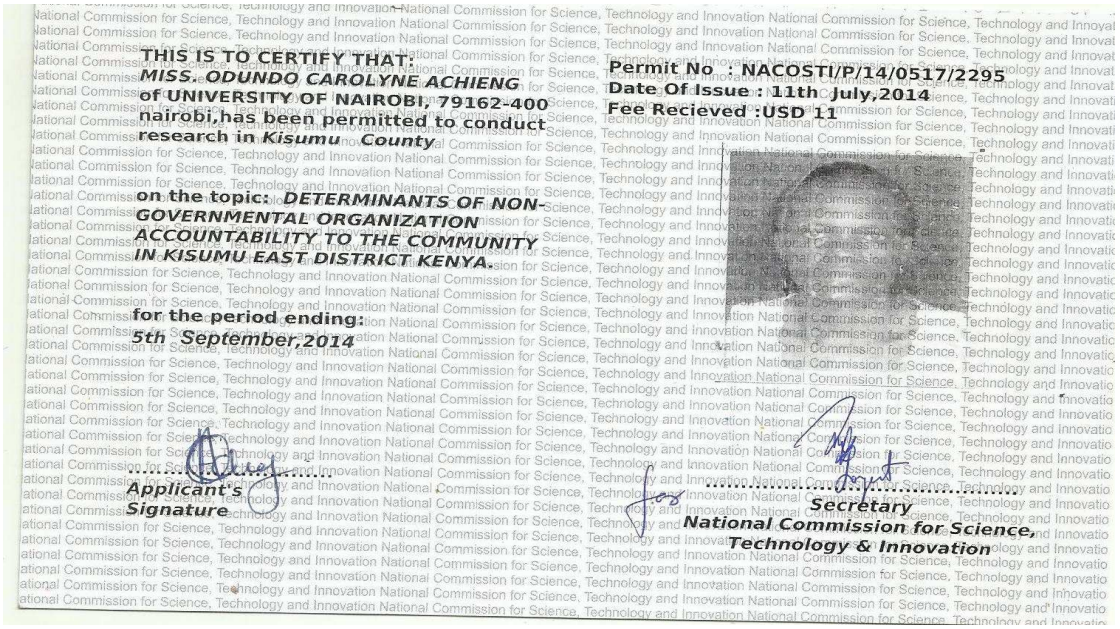
The County Commissioners
The County Directors of Education
Kisumu County.

National Commission for Science, Technology and Innovation is ISO 9001: 2008 Certified

APPENDIX 4

RESEARCH CLEARANCE

PERMIT



THIS IS TO CERTIFY THAT:
MISS. ODUNDO CAROLYNE ACHIENG
of UNIVERSITY OF NAIROBI, 79162-400
nairobi,has been permitted to conduct
research in Kisumu County

on the topic: DETERMINANTS OF NON-GOVERNMENTAL ORGANIZATION ACCOUNTABILITY TO THE COMMUNITY IN KISUMU EAST DISTRICT KENYA.

for the period ending:
5th September,2014

Permit No : NACOSTI/P/14/0517/2295
Date Of Issue : 11th July,2014
Fee Recieved :USD 11

Applicant's Signature

Secretary
National Commission for Science,
Technology & Innovation

CONDITIONS

1. You must report to the County Commissioner and the County Education Officer of the area before embarking on your research. Failure to do that may lead to the cancellation of your permit
2. Government Officers will not be interviewed without prior appointment.
3. No questionnaire will be used unless it has been approved.
4. Excavation, filming and collection of biological specimens are subject to further permission from the relevant Government Ministries.
5. You are required to submit at least two(2) hard copies and one(1) soft copy of your final report.
6. The Government of Kenya reserves the right to modify the conditions of this permit including its cancellation without notice

REPUBLIC OF KENYA

NACOSTI

National Commission for Science, Technology and Innovation

RESEARCH CLEARANCE PERMIT

Serial No. A 2351

CONDITIONS: see back page