

# **A RESEARCH ON THE ACCOUNTABILITY OF NGOs IN ESKISEHIR, TURKEY**

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## **Abstract**

The purpose of this study is to help with the identification of accountability of Non-Governmental Organizations (non-profit organisation) (NGOs) at Eskisehir in Turkey. Accountability is the processes through which an organisation makes a commitment to respond to and balance the needs of stakeholders in its decision-making processes and activities, and delivers against this commitment (Brendan Whitty 2008). Accountability is very important for NGO's in terms of their existence and development. If in one society NGO's are accountable, they tend to grow, develop and become useful and helpful in the development of Democracy in that Society in a positive way. We can have a hypothesis that if NGO's are accountable for their actions they continue in their activities and development. If their accountability increases, the support and donations by the Public continue and this helps the NGO's to fulfil and continue their activities.

Firstly, in this study the existing literature will be reviewed then it will focus on the concept of accountability of NGOs. Secondly, the relationship between the NGO's and the accountability will be studied. Thirdly the focus will be to understand the perception of accountability of NGO's in Eskisehir Turkey. A field work study was carried out in Eskisehir Turkey, by randomly choosing five hundred and forty university students and graduates to investigate their perception of the concept of accountability of NGOs. Finally the study will be completed with a conclusion and recommendations.

# 1-INTRODUCTION

There has been a great increase in the number of private nonprofit and nongovernmental organisations all around the world in recent years. This is certainly an immense social innovation for the exercise of private initiative in pursuit of public purposes.

Accountability is very important for NGOs for their existence and development. By accountability NGOs make a commitment to respond to and balance the needs of stakeholders in its decision-making processes and activities. This way NGOs can grow, develop and become useful and helpful in the development of democracy in their societies in positive way. On the other hand, if the public believe that NGOs are accountable, they continue their donations and support so that NGOs can fulfil and continue their activities.

Accountability is the processes through which an organisation makes a commitment to respond to and balance the needs of stakeholders in its decision-making processes and activities, and delivers against this commitment (Whitty, 2008, p:20).

The purpose of this study is to help with the identification of accountability of Non-Governmental Organizations (non-profit organisation) (NGOs) in Eskisehir, Turkey. Firstly, the terminology NGOs will be studied, the existing literature will be reviewed then it will focus on the concept of NGOs. Secondly, the relationship between the NGOs and the accountability will be studied. Thirdly the focus will be to understand the perception of accountability of NGOs. A fieldwork study was carried out in Eskisehir, Turkey, by randomly choosing 540 university students and graduates to investigate their perception of the concept of accountability of NGOs. Finally the study will be completed with a conclusion and recommendations.

## 2- TERMINOLOGY OF NGOs

The term, "non-governmental organization" (NGO), came into currency in 1945 because of the need of the United Nation (UN) to differentiate in its Charter between participation rights for intergovernmental specialised agencies and those for international private organizations. At the UN, virtually all types of private bodies can be recognized as NGOs. They only have to be independent from government control, not seeking to challenge governments either as a political party or by a narrow focus on human rights, non-profit-making and non-criminal. (Willetts, 1996) While the usage of NGO was first made in the context of the UN system, its usage internationally changed over time. (Saglam, 2005,p: 2)

NGOs are a heterogeneous group. A long list of acronyms has developed around the term "NGO". Apart from "NGO", often alternative terms are used as for example: not-for-profit (NFP) , non profit Institutions (NPI) nongovernmental sector, third sector, independent sector, volunteer sector, civil society, grassroots organizations, transnational social movement organizations, private voluntary organizations, self-help organizations and non-state actors (NSA's).

NGOs are variously described as autonomous, non-profit-making, self-governing and campaigning organisations with a focus on the well being of others. Another common phrase used in describing such activities is non-profit organization, (often called "non-profit org" or simply "non-profit" or "not-for-profit") this may be a formal incorporated not-for-profit

corporation that does not have shareholders, though it may have members and issue membership certificates or requires member loans. It may also be a trust or association of members. In the United States, the corresponding term for the third sector is in fact non-profit- sector. A nonprofit institution (organisations) (NPI - NPO) is defined as an economic unit, which, in its own right, conducts economic transactions, owns assets, and incurs liabilities. An NGO can consist of one or more establishment. NGOs are not permitted to be source of income, profit or other financial gain for persons or entities that establish, control, or finance them. Also the terms 'civil society' and 'welfare mix' have been used to describe this segment of society. (Saglam, 2005, p: 2) The term “civil society organization” (CSO) has been used by a growing number of organizations. The term “citizen sector organization” (CSO) has also been advocated to describe the sector — as one of citizens, for citizens. This labels and positions the sector as its own entity, without relying on language used for the government or business sectors. However some have argued that this is not particularly helpful given that governments and business in fact fund most NGOs and that some NGOs are clearly hostile to independently organized people's organizations.

Another common phrase used in describing such activities is charity. Derived from its British colonies roots, a charity is an organisation, which seems to imply “doing good for the poor and the needy”. Charitable initiatives include provision of welfare and social services; health, education, drinking water, fodder, etc. are more common. Charity also includes provision of institutionalised care – for orphans, street-children, destitute women, elderly, and other neglected segment of society. (Saglam, 2005, p: 2):

The European Union defines the third sector in terms of economy: 'social economy' encompasses co-operatives, mutual companies, associations and foundations (voluntary organisations). These entities are defined according to the very principles that distinguish them from the private and public sectors: co-operation, solidarity, self-help, voluntarism, independence, democracy and non-profitability. (Saglam, 2005, p: 2):

The terms “nonprofit,” “nongovernmental,” “voluntary,” “civil society,” “third,” or “independent” sector may sometimes include within it hospitals, universities, social clubs, professional organizations, day care centres, environmental groups, family counselling agencies, sports clubs, job training centres, human rights organizations, and many more. (Salamon and others, p:1) As these organisations are also voluntary, the terms “voluntary initiatives”, “voluntary associations”, “voluntary agencies”, “voluntary organisations” etc. are usually used too.

The term "NGO" can nevertheless be used as shorthand to refer to a range of organisations that normally share the following characteristics (Commission Discussion Paper, p:3-4)

- NGOs are not created to generate personal profit. Although they may have paid employees and engage in revenue-generating activities they do not distribute profits or surpluses to members or management;
- NGOs are voluntary. This means that they are formed voluntarily and that there is usually an element of voluntary participation in the organisation;

- NGOs are distinguished from informal or ad hoc groups by having some degree of formal or institutional existence. Usually, NGOs have formal statutes or other governing document setting out their mission, objectives and scope. They are accountable to their members and donors;
- NGOs are independent, in particular of government and other public authorities and of political parties or commercial organisations (Willetts, 2002)
- NGOs are not self-serving in aims and related values. Their aim is to act in the public arena at large, on concerns and issues related to the well being of people, specific groups of people or society as a whole. They are not pursuing the commercial or professional interests of their members.

### **3- LITERATURE REVIEW**

Lester Salamon was a pioneer in the empirical study of the NGO in the United States and, more recently, throughout the world. His 1982 book, *The Federal Budget and the Non-profit Sector*, was the first to document the scale of the American non-profit sector and the extent of government support to it. His study, *Partners in Public Service* examines government and non-profit relations in the United States. Salamon has extended this analysis to the international sphere, producing the first comparative empirical assessment ever undertaken of the size, structure, financing, and role of the non-profit sector at the global level. The results of this work have been published in Salamon's 1994, *The Emerging Sector*, in his more recent volumes, *Global Civil Society: Dimensions of the NGO* and in an entire series of books on the international non-profit sector was published. Salamon is also the author of *America's NGO: He examines the changing role of non-profits in various subsectors of society*. This revised edition of *America's NGOs* presents many updated charts and tables to illustrate spending, growth, and other recent trends in each particular field. The Comparative Non-profit Sector Project (CNP) is the largest systematic effort ever undertaken to analyse the scope, structure, financing, and impact of non-profit activity throughout the world in order to improve our knowledge and enrich our theoretical understanding of this sector, and to provide a sounder basis for both public and private action towards it.

NGO accountability is one of the hottest to accompany the rise of civil society. The discussions and debates around accountability suggest that NGOs have arrived as an accepted form of civil expression. (Jordan p:5) There are a wide variety of definitions of accountability used or assumed by people working on questions of organizational transparency, responsiveness, ethics, legitimacy and regulation, whether in relation to governments, corporations, NGOs or other organizations (Bakker, 2002). UNDP defines accountability as the requirement that official answer to stakeholders on the disposal of their powers and duties, act on criticisms or requirements made of them and accept (some) responsibility for failure, incompetence or deceit.

As NGOs grow in importance on the international development scene, transparency, accountability and government co-option are becoming increasingly important topics. The growing influence of NGOs requires that donors, academics, and policy makers start carefully examining transparency and accountability issues on both in micro and macro level. (Pareena G. L., Sheila N. 2009)

In 1995, Edwards and Hulme framed the debate on NGO accountability in their book “NGOs -Performance and Accountability”. They concluded: “Despite the complexities and uncertainties involved, all agree that the current state of NGO ... accountability is unsatisfactory”. “Improving performance-assessment and accountability is not an optional extra for NGOs: it is central to their continued existence as independent organisations with a mission to pursue” (Edwards & Hulme, 1995, p. 222-224).

Tina Wallace’s 2006 book “The Aid Chain” presents detailed research on the mechanisms of accountability that are currently widespread in the NGO sector, and the effect they have on development practice on the ground. She describes a fracture between the languages of accountability upwards (e.g. to donors) – project planning, indicators and impact assessment – and the reality of fieldwork that is actually undertaken.

The debate on ‘downward accountability’ is rooted in a different discourse, including in particular the literature on participation. The term downward accountability describes the extent to which an NGO is accountable to those lower in the aid chain, generally to organisations that receive funds or to intended beneficiaries. It is often used loosely, to describe the extent to which the NGO is transparent about its actions, and listens and responds to those lower down the aid chain, involving them in decision-making. (Jacobs and Wilford, p: 9). The purpose of ‘downward accountability’ is to release power to those further down the aid chain, for example from an NGO to its intended beneficiaries.

The Report presents the results from the Study on recent public and self-regulatory initiatives improving transparency and accountability of NGOs in the European Union commissioned by the Directorate-General of Justice, Freedom and Security of the European Commission. The Report’s key goal is to map and assess the recent and most important public and self-regulatory initiatives enhancing NGOs transparency and accountability in the 27 EU member states. The Report seeks to support increased knowledge and improved dialogue in these issue areas, while improved NGOs transparency and accountability. (EC, 2009, p. 6)

“Debating NGO Accountability” by Jem Bendell (2006), puts democracy and human rights firmly at the centre of the debate about NGO accountability for UN Non-Governmental Liaison Service (NGLS).

#### **4. IMPORTANCE OF NGOs IN THE WORLD**

NGOs play vital roles in societies throughout the world. These organizations deliver important human services, meet unmet needs, generate new approaches to solving societal problems, provide avenues of expression, offer mechanisms through which to advocate for improved policies, and foster norms of reciprocity and habits of cooperation.

While these organizations can accomplish much on their own, they can often accomplish even more when they work collaboratively. Like organizations in the business and government sectors, NGOs can gain in strength and effectiveness from working with institutions that serve their common interests.

The study by Johns Hopkins University (Salamon and Anheier, 1998) reveals that the non-profit sector (including government contributions, fees and voluntary donations of funds and time) is estimated at a staggering \$1,311 billion in just the 5 largest economies (the G5) for 1995. As shown in Table 1, as a share of gross domestic product (GDP), nonprofit

expenditures vary from a low of 1.3 percent in Hungary to a high of 6.4 percent in the United States. However, the remaining countries all fall within one standard deviation (+/- 1.6 percent) of the average (3.6 percent). Compared to their relative rankings in terms of employment, moreover, both Sweden and the United Kingdom rank higher in terms of expenditures.

**Table:1** Nonprofit Operating Expenditures as a Share of Gross Domestic Product, 1990, By Country

Country	Nonprofit Operating Expenditures as % of GDP
Hungary	1.3%
Italy	2.0%
Japan	3.2%
France	3.3%
Germany	3.6%
Sweden	4.0%
U.K.	4.8%
U.S.	6.4%
Average	3.6%

NGOs account for 7.3% of the GDP of Canada. The sector accounts for 5 percent of gross domestic product (GDP) of the U.S. economy, 8 percent of wages and salaries, and 10 percent of employment in 2008. In addition, 29 percent of Americans volunteer through formal organizations. Nonprofit organizations receive \$260 billion in donations.( Kennard T. Wing, Thomas H. Pollak, 2008) NGOs account for 3.4% of GDP of Australia in 2007 (Mark Lyons, 2009) and 4.9% of GDP New Zealand in 2004. NGOs account for 1.6 of the GDP of Turkey in 2006 (ISMMMO).

## 5- ACCOUNTABILITY OF NGOs

NGOs (NPI) can be defined, as economic unit because in their own right, they may conduct economic transactions, own assets, and incur liabilities (SNA, 1993: 4.54-4.56). An NGO can consist of one or more establishments. On the other hand, NGOs cannot to be a source of profit to other institutional units. If they provide services and charged prices of fees for their services, they become market producer. (SNA, 1993: 4.161). But such kind of NGOs are less frequent than non-market producers because NGOs are usually founded for charitable, philanthropic or welfare reason.

## **5.1 An emerging issue: NGO Accountability**

NGOs have become more and more important in the 20<sup>th</sup> century together with globalisations. According Julian Lee (2004) there is some importance for NGO Accountability Emerge as an Issue. Several reasons are usually put forth for this emergence into the mainstream. (Jonathan P. Doh and Sushil Vachani 2004)

Robert Lloyd, One World Trust July 2005 made a research on NGO accountability; there has been a significant growth in the use of voluntary codes of conduct, certification schemes and other such self-regulation initiatives by the NGO sector. This paper examines their rise and investigates the conditions under which they can play an effective role in increasing accountability. It is particularly concerned with investigating the role that self-regulation initiatives can play in increasing NGO's accountability to their beneficiaries.

NGO accountability and transparency initiatives across Europe take place in the framework of a wider context of debate on governance, accountability and transparency. There are a number of initiatives aiming at the European level that affect NGO transparency and accountability. (ECNL, p:93) The EU the Justice and Home Affairs Council agreed transparency, accountability and good governance lie at the heart of donor confidence and probity in the non-profit sector. EU prepared Comments on Draft Recommendations to Member States Regarding a Code of Conduct for Non-Profit Organisations To Promote Transparency and Accountability Best Practices in 2005.

The International Federation of Red Cross and Red Crescent Societies developed its widely used Code of Conduct in 1994; the Sphere Project was established in 1997 to promote a Humanitarian Charter; the Active Learning Network for Accountability and Performance in Humanitarian Action (ALNAP) was also established in 1997 as a forum on learning, accountability, and performance issues for the humanitarian sector; and the Humanitarian Accountability Partnership (HAP), began as field research (ECNL, p:114).

Julian Lee explained “Why Did NGO Accountability Emerge as an Issue” in 2004. They are given at the following paragraphs.

The rapid growth of the NGO—or “third”—sector: Recent years have witnessed a significant upsurge of organized private, nonprofit activity in the countries of Asia, Africa, and Latin America and, with it, a new appreciation of the important role that nonprofit organizations play in the processes of economic and political change.(Salamon, Anheier, 1997, p:1) The number of internationally operating NGOs is estimated at 40,000 (Roberd Lloyds, 2004). The US alone may have roughly 2 million NGOs, Russia has 277,000 NGOs, while India accounts for about 1 million. Even the emerging NGO scene in China counts between 1.4 and 2 million non-registered NGOs . In North America and Western Europe, the non-profit sector is a major economic entity, which employs as much as 12% of the labour force. (Lee, 2004, p:3-4) In such a large sector, it becomes hard to monitor who is legitimate and who is not. In Turkey there are 84201 associations (30 march 2010) and 5.000 foundations.

The increased amount of funds NGOs attract: The global NGO is estimated to be worth over \$1 trillion globally (Sustainability 2003: 1; Crawford 2004). NGOs may account for as much as 15% of GDP in North America and Western Europe. This growth means that NGOs are becoming more visible and that the stakes involved in their work are becoming higher. In part as a result of this growth, regulators in some countries (notably in the United States) are seeking ways to pass new legislation and tighten up regulations. At the same time as governments often promoted NGO growth, however, NGOs increasingly also felt the need to diversify their private support when reduced government expenditures led to the drying up of funding. Private donors started raising more questions about NGOs' actions and legitimacy. (Lee, 2004, p:3-4)

The stronger voice and increased power NGOs have in shaping policy: NGOs have achieved critical mass, which means that they are influential, effective actors on the political scene. Many people feel that such power needs to be accompanied by accountability.

A fourth argument is that NGOs address the accountability matter when their political space is threatened (Lee, 2004, p:3-4). Although this analysis discounts the possibility that NGOs may address the problem of accountability out of their own volition, it does recognize that important events in the NGO community may set off substantial reform. There is Code of Conduct for NGOs, humanitarian charter and ombudsman under the umbrella of the Humanitarian Accountability Project (HAP).

A "crisis of legitimacy" has recently plagued several sectors; in particular business and government. Those scandals have made accountability a hot topic in general, and this has spilled over to the NGO world. NGOs have been continuously challenging companies, governments and multilateral organizations to become more transparent and accountable. (Lee, 2004, p:3-6).

The 1990s saw the "third wave of democratisation" moving around the world, starting with the fall of the Berlin Wall. Democratisation became perceived to be a cure-all. As democracy implies accountability, and because NGO activity automatically challenges governmental authority, the "third wave of democratisation" started affecting NGOs as well.

More recently, and in part as a response to the increasing trendiness of NGO accountability, several organizations have published reports, which showed that some NGOs are still lacking in their accountability. (Charity Commission for England and Wales 2004).

## **5.2 Dimensions of accountability**

There are three dimensions of the accountability issue that have been raised against NGOs: transparency, legitimacy and performance. The question of transparency came at a time when massive flows of public and private funds are known to be flowing towards this sector, sometimes in competition with funds that were traditionally going directly to government. (Danilo A. Songco, 2007). 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. The new era of good governance that pervades all types of institutions is a product of NGO advocacy.

Accountability has to do with the possibility, for example, of the members and owners of an organization holding management responsible for its decisions and undertakings. This is made possible because an organization is identifiable. It is not only registered, it also has a formalized structure with legal statutes, defined objectives, and formalized division of responsibilities among its employees and so on. In this sense, it can be said that accountability has to do with backward linkages – from the staff to its owners, but also to the institutionalised legal system in which organizations operate. An organization, for example an NGO, thus, is accountable to its owners/members. When organizations cooperate for some purpose, the scope and forms of this cooperation are generally legally codified (e.g. a contract) in order to safeguard accountability. NGOs have frequently been found to lack accountability in the sense that their clients and beneficiaries have little influence over the NGOs’ operations and/ or decision-making. (Hans Holmén and Magnus Jirström, p: 434)

The principles of accountability are participation, evaluation, transparency and feedback mechanisms, each of these empowers stakeholders to inform themselves about the organisation and to become involved in its activities, providing them a voice in setting the course of NGOs. (Whitty, 2008; p:8)

- Participation concerns the way in which NGOs involve stakeholders in its decision-making processes and activities.
- Evaluation is a process or bundle of processes by which NGOs reflect on its activities.
- Transparency is a characteristic of processes defining the way in which NGOs make available information about their activities and aims.
- Feedback mechanisms comprise the processes whereby NGOs invite comments and critique of its activities.

Researchers from the UN University warn that there are two main problems in expanding and institutionalising participation of NGOs and other associations:

-How to ensure that they are truly representative and how to hold them accountable?

-How can NGOs remain independent and critical if they are part of the institutionalised decision making process?

NGOs have to be accountable to many different stakeholders, including: beneficiaries, senior managers, trustees, governments and all their different donors. This creates a lot of work for staff - particularly if many different donors have their own rules about how NGOs should report their work. As a result, the most powerful stakeholders may get more attention (e.g. donors) and less powerful stakeholders may get less attention (e.g. beneficiaries). In practical terms, accountability to beneficiaries is made up of five components:

- Providing information publicly;
- Working with local social structures;
- Involving people in making decisions;
- A complaints procedure;
- The attitudes of NGO staff.

Accountability to beneficiaries brings important practical advantages, including:

- Increasing the chance that an NGO's activities meet beneficiaries' real needs.
- Increasing the sense of ownership that beneficiaries feel towards an NGO's work, which improves the chance of long-term impact.
- Supporting beneficiaries' self-respect and self-confidence.
- Reducing the risk of fraud, or of funds being used inefficiently.

As the debate on NGO accountability has increased, so various voluntary and mandatory initiatives have been forthcoming, addressing issues such as NGO governance, transparency, advocacy, finances and tax status, as well as their stakeholder relations. (UN; NGLS, New York, 2006)

There are four general directions of accountability. (a) NGOs are upwardly accountable to donors, government and other sources of financial support. Upward accountability can present a problem when NGOs are in a position where they cannot reveal sensitive contacts or sources, leaving donors in the dark about some of the "how" of the operation. (b) NGOs are inwardly accountable to their staff and mission. (c) NGOs are horizontally accountable to their peers in the humanitarian aid sector. Finally, (d) NGOs are downwardly accountable to their clients. This is a moral and ethical accountability that can raise many questions (Pareena G. Lawrence and Sheila Nezhad, 2009, p:77.).

WWF attempts to bring about transparency in its functioning by being open and honest about its practices, its activities, and its methods of work. Most information concerning how WWF works, who its partners are, and its level of income and expenditure are found in various places on its website.

Friends of the Earth - "The attention on NGO accountability is a distraction from the much more pressing issue of corporate accountability given transnational corporations are massive economies having a huge impact on many people's lives and the environment".

American Enterprise Institute - "While many NGOs have made significant contributions to human rights, the environment, and economic and social development, a lack of international standards for NGO accountability also allows far less credible organizations to have a significant influence on policymaking."

One World Trust - Its Global Accountability Project aims to assess how open and receptive global organisations are to the internal demands of their members and the external demands of individuals and groups who are affected by the organisations daily operations.

## **6. RESEARCH AND ITS METHODS**

### **6.1 Research Design**

Eskisehir is located in the northwest of the Central Anatolian region in Turkey. The total population of the province is 755.427 and 617.215 of them live in city centre. Eskisehir also has one of the highest levels of education in the country, with a province average of 96% literacy. There are two universities in the city. According to research based on 58 parameters of the State Institution of Planning (DPT) “Social and economic development of provinces (2003)”, Eskisehir was the 6th developed province among the provinces. Research of foreign institutions also shows the social and economic development of Eskisehir in the recent years. Research made in 2009 by CNBC-e Business indicates that Eskisehir is the 2’nd socially developed province.

A fieldwork study was carried out in Eskisehir, Turkey, by randomly choosing 540 university students and graduates aged between 18 and 30 to investigate their perception of the concept of accountability of NGO’s. The fieldwork was designed using stratified random sampling. By using this method there may often be factors which divide up the population into sub-populations (university students and graduates aged between 18 and 30) and we may expect the measurement of interest to vary among the sub-populations. The aim of selecting students and graduates aged between 18 and 30 is because it is assumed that they knew of NGOs and accountability. University students and graduates of 18-30 age groups who are assumed that be responsive to NGOs knowing and NGOs chosen as a sample mass by virtue of participations to culture, art, sport, training, social networking and political areas.

### **6.2 Reliability of Survey Percentages**

The results of any sample are subject to sampling variation. The magnitude of the variation is measurable and is affected by the number of interviews and the level of the percentages expressing the results.

The population that in 18-30-age range is nearly 120.000 persons in Eskisehir.12.5 % of Eskisehir population is high-school graduate and 7.8 % of the population is graduated. Hence, It can be accepted that the population who 18-30 age groups of Eskisehir is nearly 25.000 persons and these are high-school graduate and graduates. In addition, if we add both of two universities students from outside, we have nearly sample space 50.000 persons in order to be two universities in Eskisehir.

The table below shows the possible sample variation that applies to percentage results reported from the sample. The chances are 95 in 100 that a survey result does not vary, plus or minus, by more than the indicated number of percentage points from the result that would be obtained if interviews had been conducted with all persons in the universe represented by the sample.

Table:2 Sampling Tolerances

Size of Sample on Which Survey Results Are Based	Approximate Sampling Tolerances Applicable to Percentages At or Near These Levels				
	10% or 90%	20% or 80%	30% or 70%	40% or 60%	50%
2,000 interviews	1%	2%	2%	2%	2%
1,000 interviews	2%	2%	3%	3%	3%
500 interviews	3%	4%	4%	4%	4%
250 interviews	4%	5%	6%	6%	6%
100 interviews	6%	8%	9%	10%	10%

Source:MORI

In order to understand whether research sample space to represent or not, the above chart shows that 4% of the part can be represented with tolerable error rate of 50.000 persons space to 540 persons samples. Hence, It can be said that the space number of research sample is represented adequately.

The Survey's data was transferred to computer and SPSS and excel programs were used in the survey. The results of this study are given.

### 6.3 Results of Research

In this part the results of the research are given and commented on.

1- Do you think that is goal-directed to the studies of NGOs?	Frequency	%
a- Yes	190	0,35
b- No	181	0,34
c- No idea	165	0,31
N.a	4	0,01
Total	540	1,00

35 % of participants of the research think that this is goal-directed to the studies of NGOs, 34% of participants think that is not a goal-directed to the studies of NGOs and 31% of participants have no idea about it.

2. What do you think is the most important obstacle in the field of study of NGO?	Frequency	%
a- Pressure from the state	136	0,25
b- Economic problems	161	0,30
c- Military intervention against politics	70	0,13

d- Low educational level	88	0,16
e- Cultural and social obstacles	85	0,16
Total	540	1,00

Among the most important problems that are met by NGOs are economic problems with 30%, pressure from the state was the second most important problem, and low educational level and cultural and social obstacles were joint third with 16%. Military intervention against politics was the least important with 13%.

3- Which should be attached to the importance of the followings in order to be well understood of NGOs?	Frequency	%
a- Developing the consciousness of citizens and eradicating the obstacles in front of the organization	103	0,19
b- Platforms should be created in order to increase cooperation and be informed of each other's activities; civilian, public and private enterprise.	126	0,23
c- Participation should be encouraged with various methods and approaches in order to coordinate with the local government operations of public participation.	102	0,19
d- Local governments should improve financial audit mechanisms that are provided by the nation.	38	0,07
e-All of them	167	0,31
N.A.	4	0,01
Total	540	1,00

In order for NGOs to be well understood, platforms should be created in order to increase cooperation and be informed of each other's activities; civilian, public and private enterprise was placed at the top with 23%. Developing the consciousness of citizens and eradicating the obstacles in front of the organization, came second with 19%. Also with 19%, participation should be encouraged with various methods and approaches in order to coordinate with the local government operations of public participation.

4- What are the principles that should be adopted by NGOs? (The answer can be more than one)	Frequency	%
a- Transparency	282	0,25
b- Participation	214	0,19

c- Cooperation/solidarity	302	0,27
d- Consistency	176	0,16
e- Autonomy	136	0,12
Total	1210	0,12

The most important principles that should be adopted by NGOs were cooperation/solidarity with 27% and a very close second place was transparency with 25%. Autonomy was the least important principle with 12%.

5-What do you think about the confidence level of NGOs in Turkey?	Frequency	%
a- Fully reliable	51	0,09
b- Partially reliable	252	0,47
c- Unreliable	163	0,30
d- No idea	64	0,12
N.A.	10	0,02
Total	540	1,00

48% of participants of the research found NGOs in Turkey to be partially reliable, 31% of them found unreliable, just 10% of them have been found fully reliable.

NGOs and donors aim to use their limited funds as effectively as possible. They have to think about which activities contribute the most to their missions and whether they provide value for money. The second goal of accountability is to assess how efficiently and effectively specific activities contribute to their mission.

6-Have NGOs achievements contributed to its reliabilities?	Frequency	%
a- Strongly Agree	203	0,38
b- Partially Agree	207	0,38
c- Disagree	48	0,09
d- No idea	72	0,13
N.a	10	0,02
Total	540	1,00

38% of participants believe that NGOs achievements have absolutely been contributed to the reliabilities and equally, the same numbers of participants, (38%) believe they partially contributed.

7- What do you think about the reliability of NGOs in Turkey in accordance with other European countries?	Frequency	%
a- more reliable	55	0,10
b- less reliable	260	0,48
c- similar	116	0,21
d- unreliable	103	0,19
N.A.	6	0,01
Total	540	1,00

A staggering 48% of participants believe NGOs in Turkey to be less reliable than NGOs in European countries. 21% of them believe they are similar, 19% of them found Turkish NGOs unreliable and by contrast 10% of them found them reliable.

Many NGOs and donors have suffered fraud at one time or another, when funds are misused in bad faith. The first goal of accountability is to track how funds are used and avoid fraud.

8-What do you think about the rate of managers' abusiveness that works in NGOs?	Frequency	%
a- low	41	0,08
b- middle	133	0,25
c-high	264	0,49
d-don't know	56	0,10
N.A.	46	0,09
Total	540	1,00

49% of participants think that there is a high rate of abusiveness and corruption by managers that work for NGOs, and only 8% of participants think that there is a low rate of corruption.

Richard Holloway researched on "Corruption and Civil Society Organisations in Indonesia", by in Indonesia. This paper raises general pitfalls and issues that donors should consider when channelling aid through NGOs. In brief, the paper describes how NGOs can be "pretender NGOs", set up by corrupt government officials to take advantage of donor aid, how NGOs could be run for personal profit or for the profit of the NGO, contrary to the social function of

NGOs. Holloway warns that donor practices can, paradoxically, encourage corruption. Donors frequently say that they will not pay overheads (they do not, however, say this to for-profit contractors). An NGO manager who works in the real world with people who exist before and after projects, and who wants his or her organisation to exist beyond a project, has to find ways to spend donor funds to cover his or her real costs while only reporting fund expenditure to the donors in ways that are acceptable to the donor. In other words he/she starts to lie."

9- Do you think NGOs in Turkey are reliable?	Frequency	%
a- Strongly Agree	32	0,06
b- Partially Agree	335	0,62
c- Disagree	164	0,30
N.A.	9	0,02
Total	540	1,00

As much as 62% of participants think that NGOs in Turkey are partially reliable, 30% of them think that NGOs are disagree and only 6% of them think that NGOs are reliable.

Donors naturally want to know how NGOs have used their funds and what they have achieved as a result. Senior managers and trustees want to know the same thing. The third goal of accountability is to report how funds have been used and what has been achieved.

9- Do you think the NGOs in Turkey are audited adequately?	Frequency	%
a- Strongly Agree	38	0,07
b- Partially Agree	222	0,41
c- Disagree	270	0,50
N.A.	10	0,02
Total	540	1,00

50% of participants think that the auditing of NGOs is inadequate in Turkey and 41% of them say that it is partially agree. We can say that this is an important suspicion about the auditing of NGOs in the society.

10- What important factor of accountability are NGOs responsible for?	Frequency	%
a- responsible for accountability with participatory democracy, ethical values, transparency, objective law state is one of the basic	205	0,38

characteristics of social understanding.		
b- Responsible for accountability is one of the important devices in passing to participatory democracy from representative democracy.	153	0,28
c- In a society that adopts accountability responsible citizens can be called to account with devices in their hands.	98	0,18
d- It will be substantially decreased in abusive events in the rate internalised by society and political structure, institutionalisation of accountability responsible.	74	0,14
N.A.	10	0,02
Total	540	1,00

38% of participants think that accountability responsible of NGOs with participatory democracy, ethic values, transparency; objective law state is one of the basic characteristics of social understanding. 28% of them think that accountability responsible is one of the most important devices in passing to participatory democracy from representative democracy.

11. Which is the most important reason for the accountability of NGOs?	Frequency	%
a- NGOs organized with bureaucratic structure and non-democratic.	106	0,20
b- NGOs enter into commercial activities and sometimes act as private foundation	157	0,29
c- NGOs are close to the critics and do not listen to the voice of society.	141	0,26
d-NGOs do not take account the results of other activities except for their own activities	124	0,23
N.A.	12	0,02
Total	540	1,00

The most important case is that NGOs enter into commercial activities and sometimes act as private foundation with the rate of 29 % and 26 of them thinks that NGOs are close to the critics and do not listen to voice of society mostly.

12. What do you think is the most important factor affecting the achievements of NGOs?	Frequency	%
a- NGOs are based on management principles in order to actualise their activities directed to a wide massive.	110	0,20
b- Resources that in the hands of NGOs have been used correctly	146	0,27
c-NGOs have focused on a certain areas and gained expertise in solving these	120	0,22

problems.		
d-NGOs have found a solution to a true need and they're transparent.	154	0,29
N.A.	10	0,02
Total	540	1,00

It is believed that the most important factor effecting the achievements of NGOs with 29% is that NGOs have found a solution for true need and being transparent. 28% of them believe that resources in hands of NGOs have been used correctly; hence it conducts to the achievement of them.

13- Do you think that NGOs have proved their accountability in the public opinion?	Frequency	%
a- Strongly Agree	34	0,06
b- Partially Agree	193	0,36
c- Disagree	196	0,36
d- No idea	105	0,19
N.A.	12	0,02
Total	540	1,00

36% of participants in the research do not think that NGOs have proved their accountability in the public opinion, 36% of them think that they partially did, and only 6% of them say agree.

Identity forms of accountability therefore give few rights to accountability to many stakeholders who may be affected by an organisation's or an individual's actions, as it is the “actors” who decide upon the scope of their own accountability. If they have a significant negative impact upon the life of someone to whom they feel no responsibility or duty of accountability, under identity accountability that person has no right to challenge this lack of accountability for actions that adversely impact upon them. (Jeffrey Unerman, Brendan O'Dwyer, (2006), P:349 – 376)

14- Are NGOs reliability proved by its financial data transparency and its accountability?	Frequency	%
a- Strongly Agree	128	0,24
b- Partially Agree	216	0,40
c- Disagree	106	0,20

d- No idea	75	0,14
N.A.	15	0,03
Total	540	1,00

With 40% of participants partially agreeing that NGOs reliability is proved by its financial data transparency and accountability, 24% of them strongly agree with it. 20% of them do not agree.

15- How should the accountability of NGOs be made against to the state and their connected members?	Frequency	%
a- NGO should be followed transparently and be interrogated.	338	0,63
b- Only the target and steps should be interrogated by everybody, the rest of management operations should be conducted by competent authority.	188	0,35
N.A.	14	0,03
Total	540	1,00

64% of participants say that NGOs should be followed transparently and be interrogated, 26% of them say that only the target and steps should be interrogated by everybody, the rest of management operations should be conducted by a competent authority.

16- Do you think that NGO should be controlled by the state continuously?	Frequency	%
a- Yes	345	0,64
b- No	183	0,34
N.A.	12	0,02
Total	540	1,00

65% of participants think that NGOs should be controlled by the state continuously and the rest of participants say no.

17- Do you support the auditing of NGOs to be open to the public?	Frequency	%
a- Yes	431	0,80
b- No	94	0,17
N.A.	15	0,03

Total	540	1,00
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80% of participants support the auditing of NGOs to be controlled and open to the public.

18- Do you think that government auditors have adequate information about NGOs in Turkey?	Frequency	%
a- Yes	139	0,26
b- No	391	0,72
N.A.	10	0,02
Total	540	1,00

72% of participants do not think that government auditors have adequate information about NGOs in Turkey. 26% of them think that they have enough knowledge about NGO.

19- Do you think that controls of NGO are sufficient?	Frequency	%
a- Strongly Agree	45	0,08
b- Partially Agree	275	0,51
c- Disagree	210	0,39
N.A.	10	0,02
Total	540	1,00

52% of participants think that the controls of NGO are partially sufficient in Turkey, 40% of them say its not.

20- How should NGOs be audited by the state?	Frequency	%
a- They should be controlled every year.	181	0,34
b- No need to be controlled.	49	0,09
c- NGOs that have abusiveness should be controlled.	80	0,15
d- They should be controlled by independent auditors.	222	0,41
N.A.	8	0,01
Total	540	1,00

41% of participants think that independent auditors in Turkey should control NGO, and 34% of them say that should be controlled every year.

21- If NGOs are controlled by independent auditing companies, which will be the most beneficial?	Frequency	%
a- For the foundation management and administration that have full and true financial statement will be easier to accountability and be instructive.	197	0,36
b- Annually financial statements prepared by NGOs and presented by especial general councils and other councils will increase its reliability.	117	0,22
c- Necessary control need of public auditors will be decreased for these foundations.	96	0,18
d- In accordance with same accounting principals of income and expenses and financial operations of all chambers, exchange association and like units that based on independent control foundations will be provided.	113	0,21
N.A.	17	0,03
Total	540	1,00

If NGOs are controlled by independent audit companies, the most important benefit is the way the foundation management and administration that have full and true financial statement will be easier to accountability and be instructive with 36% of participants.

## 7. Conclusion

There is a significant amount of initiative and experience that can be drawn upon to ensure NGOs develop their accountability to those they seek to serve. It is imperative that all of those involved with NGOs demand accountability in all directions: to donors, to clients, to employees, and to the NGO community. Specifically, it is crucial that NGOs increase and maintain downward accountability to clients.

The debate about NGO accountability has been ongoing in the mainstream for more than a decade now, and it is likely to continue. The diversity of NGOs, fields of operation, and stakeholders mean that there can be no one, single standard by which NGOs can be judged. Several questions still require addressing, and the debate on how to best answer them is still continuing. One of the foremost questions is that of stakeholder prioritisation, and the potential “accountability gap”. Another contentious topic is how much time an organization should devote to addressing accountability in its day-to-day operations. There also needs to be a balance between short-term uses of accountability and its strategic uses that address long-term impacts. Furthermore, the provenance of accountability mechanisms needs to be addressed: a balance between internally driven and externally imposed accountability mechanisms needs to be found (Ebrahim 2003: 825).

Accountability and transparency can be achieved in a number of ways. There is a need for a targeted approach and flexibility in regulating NGOs and setting standards on accountability and transparency. There is no “one-size fits all” solution: it is impractical to look at a single system as a possible model for the countries.

There is growing criticism of NGOs, which should not be ignored. The current accountability debates will be damaging if politicians or corporate executives who seek to undermine NGOs or accountants and consultants who seek to create markets for their services drive them.

The ultimate point is that an organisation can be accountable and still have its legitimacy questioned by either mischief-makers or powerful vested interests. If the intention or the effect is to emasculate, muzzle or remove the independence of NGOs then it is a poor accountability and must be eschewed. As such, accountability seems like a good thing (Gray, R. and others, ( 2006) P: 348).

We can summarize that the acquired results of the research that took place in Eskisehir is as follows.

- A large number of participants have not seen the accountability of NGOs and they want to increase the accountability of NGOs.
- It was shown that most of participants of the research think that NGOs studies are goal-directed while the same number of participants thinks that NGOs studies are not goal-directed.
- Amongst the many problems that meet NGOs, economic problems are identified as the most important problem.
- Among the principles that need to be adopted by NGOs, cooperation and solidarity are placed at the top, transparency is placed second.
- Approximately half of the participants think that NGOs are partially reliable in Turkey, 31% of them think that NGOs are unreliable and only 10% of them think they are reliable.
- 48% of participants of the research have found NGOs in Turkey are partially reliable, 31% of them have found them unreliable, just 10% of them have found them reliable,
- 49% of participants think that there is high rate of managers' abusiveness that took place in NGOs.
- 38% of participants think that the accountability responsible of NGO with participatory democracy, ethical values, transparency, and objective law state is one of the basic characteristics of social understanding. 28% of them think that accountability responsible is one of the most important devices in passing to participatory democracy from representative democracy.
- The most important reason relating to the accountability of NGOs is that NGOs participate in commercial activities and sometimes act as a private foundation with the rate of 29% and 26% of them think that NGOs are too close to the critics and do not listen to the voice of the society.

- As much as 37% of participants in the research think that NGOs have proved their accountability in the public opinion.
- Most of participants of the research think that auditing should be necessary to prove the accountability of financial data transparency of NGOs. Also 64% of them want to be able to interrogate and follow each step of NGOs transparency.
- 52% of participants think that controls of NGOs are partially sufficient; on the other hand, 40% of them say that it is inadequate. 65% of participants believe that NGOs should be controlled by the state continuously. 80% of participants support the control of NGOs to be open to the public.

It can also be seen in the results of the research that accountability of NGOs is perceived as a problem. In order to solve this, NGOs should be adapted to accountability principle of good governance principles.

Future work on NGO accountability must be based explicitly on the concept of democratic accountability. Otherwise it could lead to less accountable decision-making in society as a whole, by hampering processes of holding corporations and governments accountable.

Therefore, unless they address issues of comparative power in society and frame their work in the context of democratic accountability, even those initiatives on NGO accountability, which do not seek to hinder NGOs, may actually do so.

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