

# **Examining NGO accountability in Suriname**

**Research Plan**  
**Student: Tania Muskiet**  
**Student number: FHRISS0308018**  
**FHR Institute for Social Studies**  
**May 2010**

## Table of Contents

Acknowledgement

Abstract

### Chapter One: Introduction pg

1.1.	Background-----	5
1.2.	Research objectives-----	6
1.3.	Research questions-----	6
1.4.	Analytical framework-----	6
1.5.	Relevance and justification-----	7
1.6.	Information sources-----	7
1.7.	Methodology-----	8
1.8.	Scope and limitation of the study-----	9

### Chapter Two: Theoretical framework

2.1	NGOs and their governance role-----	10
2.1.1	Governance definition-----	10
2.1.2	Relation with donors and government-----	12
2.1.3	Relation with beneficiaries-----	13
2.1.4	Interorganizational relations-----	13
2.2	NGOs and accountability-----	14
2.2.1	Definition of accountability-----	14
2.2.2	Opponents' views of accountability-----	16
2.2.3	Proponents' views of accountability-----	17
2.3	Conclusions-----	19

### Chapter Three: NGO Status and -Governance

3.1	NGO definition and characteristics-----	20
3.2	Four NGOs-----	21
3.3	NGOs and their legal status-----	23
3.4	NGO governance-----	23
3.4.1	Basic principles of NGO governance-----	23
3.4.2	Relations with donors and government-----	24
3.4.3	Relations with beneficiaries-----	25
3.4.4	Interorganizational relations-----	26
3.5	Conclusions-----	26

### Chapter Four: Presentation of Findings and Analysis; NGO Accountability

4.1	Traditional approaches-----	27
4.1.1	Donor regimes-----	27
4.1.2	Certification-----	28
4.1.3	Legal Accountability-----	28
4.2	Modern approaches-----	29
4.2.1	Downward and internal accountability-----	29
4.2.2	Upward and external accountability-----	30

4.2.3	Functional and strategic accountability-----	30
4.3	Conclusions-----	32

## **Chapter Five: Conclusion and Recommendations**

5.1	What is required by donors? -----	33
5.2	What is required by Government? -----	33
5.3	What do NGOs require? -----	34
5.4	Why is NGO accountability so modest in Suriname -----	34
5.5	Why is modern accountability not applicable in Suriname? -----	35
5.6	Recommendations-----	36

## **Appendixes**

Appendix 1:	Bibliography
Appendix 2:	List of informants
Appendix 3:	Case description of the four NGOs
Appendix 4:	Questionnaire

## ACKNOWLEDGEMENTS

This study is the product of a MPA thesis.

In this thesis a number of Surinamese NGOs were researched. The research done could be named intrusive, for it required a thorough scrutiny of the participating NGOs on the subject of NGO accountability. NGO accountability is a sensitive subject and in the process of identifying and inviting potential NGOs for participation it became clear that opening up and allowing others to investigate on the matter was not easy. This is the reason why some were not available and have cut off early. Nevertheless, I did have the cooperation of some important NGOs in Suriname to which I am grateful.

I would like to express my sincere gratitude to the NGOs who enabled me to lift up the curtain and take a look behind the scenes. Without their cooperation this study would not be possible. I must therefore acknowledge Mrs. Christine Naarden, Mrs. Mariska Muskiet, Mrs. Justine Eduards, Mrs. Fidelia Graand-Galon, and Mrs. Sheila Ketwaru.

As for the donors who are not less important in obtaining knowledge regarding the subject of NGO accountability, I am grateful to the Inter-American Development Bank, the United Nations Development Program, the Dutch Embassy and Cordaid.

Sincere thanks to the staff of the Ministry of Planning and Development Cooperation for their insights.

I also express my thanks to Mr. Kees Biekart for his supervision and for putting me back on track every time.

I am grateful to everyone else from the NGO field who was willing to discuss the matter and reveal their experiences and opinions.

## **ABSTRACT**

This research was done to determine the nature of NGO accountability in Suriname.

For that purpose a case study was done of four NGOs, namely: Moiwana Human Rights Organization, Bureau Forum NGOs, the Pater Ahlbrinck Stichting and Marronvrouwen Netwerk. On the basis of the experiences of these NGOs the concept of NGO accountability was examined. The research had set out to also discuss the matter with other relevant persons in the NGO sector, as well as donors and government officials.

There are traditional and modern approaches to NGO accountability.

The study shows that in Suriname in general the traditional approaches are used by NGOs to give accountability of their activities. These are based on donor regimes, legal requirements and certification.

The modern approaches to accountability are currently not the focus of Surinamese NGOs. The modern approaches focus on stakeholder relations, relations in the environment of the NGO, and the impact of the NGO on others in its environment, short term and long term.

These accountability methods are not used by Surinamese NGOs and are in general still a challenge for the sector as a whole.

## *Chapter One*

### **INTRODUCTION**

#### **1.1 Background**

In Suriname NGOs are important development partners. They have a prominent role in the implementation of many poverty reduction and sustainable development projects. They are important development partners, responsible for planning and implementing strategic action. The state alone is no longer responsible for good governance. Good governance became important after the 1980s when the debt crisis of developing countries called for adequate interference (J. Williamson, 1990:1). According to Williamson the debtors had to 'put their houses in order'. To do so there were conditions which became known as the good governance agenda. Besides efficiency and effectiveness the agenda encompassed transparency and accountability. The good governance agenda was adopted by the Washington Consensus and the World Bank. During the 1990s the accountability concept was applied to all who 'partake in governance', including NGOs.

The fact that NGOs are responsible for significant amounts of resources, justifies the need for accountability and transparency within and from these organizations. They are responsible and accountable for their actions. This accountability concept does not only relate to their relationship with the donor, but also concerns the beneficiaries and other stakeholders. It can thus be said that in a society where NGOs are active there must be an ethical willingness on the side of the NGO to give account of its activities, for this is part of good governance. It can also be said that the role of NGOs has increased, judging from an increased amount of funds granted to NGOs. This development has given voice to a call for accountability and transparency on the part of NGOs.

The need for more accountability does not only regard the donors, but also considers other stakeholders such as the government and the beneficiaries. Furthermore, the extent to which accountability is given to the stakeholders is also part of the accountability debate.

The main concepts in this study are:

- Governance
- NGO accountability

These concepts are defined in chapter two.

## **1.2. Research objectives**

When talking about accountability, in general there is a focus on the relation with the donor.

With this individual study project I want to show that currently NGO accountability is limited to the donor and lacking or not sufficient with regard to other stakeholders. It is therefore recommended that measures be taken which will enhance NGO accountability.

As much as attention is given to the relation with the donor concerning accountability, attention should also be given to the relation with other stakeholders, such as the beneficiaries of NGO services and the government.

This study sought to explore and analyse the nature of NGO accountability in a number of identified Surinamese NGOs to determine the scope of this concept with regard to these NGOs.

The general objective of this study was therefore to analyse whether NGOs in Suriname are accountable and how accountability of their activities is given.

For this purpose the following objectives are set:

- To find out how NGOs are directed and controlled;
- To find out what the existing methods of accountability are;
- To assess how these methods work in relation to existing donor and government policies and NGO policy.

## **1.3 Research question**

Taking departure from the above pictured approach that NGOs are responsible and accountable, the following question is central to this research:

Why is NGO accountability so modest in Suriname and why is modern accountability not applicable?

In order to address this particular problem the following sub questions are asked:

What is required by donors?

What is legally required by the government?

What do NGOs require?

## **1.4 Analytical Framework**

The current debates on NGO accountability encompass the views of proponents as well as opponents.

To the opponents of NGO accountability NGOs are of the view that governments as well as other actors are using the accountability debate to stop or restrict NGO activities. The reason according to them is that NGOs are considered to be contesting the status quo and therefore determine a need to control and limit the NGOs in their rights to:

‘Voice on policy decisions, to participate in political discourse, to mobilize and serve a public, to organize and monitor and comment on the governance process’ (Jordan and Van Tuijl, 2006:6).

According to the opponents of more NGO accountability, a number of strategies are used to limit NGOs in their rights. One of these strategies encompasses the challenging of the legality of NGOs. The government may try to limit NGOs through regulation.

In the literature proponents of NGO accountability argue that NGOs are accountable due to their governance role. Furthermore, every actor in development should be accountable. There are different forms of accountability based on traditional and modern approaches to NGO accountability.

### **1.5 Relevance and Justification**

The study is designed to get an overview of the nature of accountability in Surinamese NGOs and to contribute to the advancement of NGO operation.

With this study I want to present relevant information regarding the nature of NGO accountability in Suriname. Suriname is receiving development aid and NGOs play an important role in identifying, implementing and evaluating development projects. It is therefore relevant to determine how NGOs deal with accountability in the relationship with their stakeholders.

Furthermore it is important to also find out if NGOs encounter barriers or difficulties in this area and how these are dealt with.

This research fits in the literature in such a way that it examines the identified NGOs’ positions with regard to accountability. The study explores the different views regarding these concepts and how the identified NGOs can be positioned within these views.

### **1.6 Information sources**

Important sources are literature, websites and key resource persons.



- a. The literature used for this study encompasses the concept of NGO accountability.
- b. The main websites are: [www.ngotransparency](http://www.ngotransparency) and [www.wango.org](http://www.wango.org)
- c. NGO persons from the 4 (four) identified NGOs are: Board members, directors, staff, and stakeholders such as: donors, government officials and people within the community.
- d. Other NGOs.

## **1.7 Methodology**

This is a qualitative study in which research consisted of field work and fact finding on the selected NGOs. For the purpose of establishing what the current nature of NGO accountability is in Suriname and how accountability is dealt with, a case study was undertaken of four influential and prominent NGOs. These NGOs work at local and/or national level. They are Moiwana (Human Rights), Marronvrouwen Netwerk (Maroon women), the Pater Ahlbrinck Stichting (interior) and Bureau Forum NGOs (interior).

These NGOs were chosen first, because of the impact they have on the communities and groups they work with as well as government. Second, all four NGOs are partnering or working together with one or more Ministries in one or more areas and they also network or cooperate with other NGOs. Third, they can be considered as big NGOs either judging from the amount of funding they receive or because of the reach of their influence. Fourth, it was interesting to investigate their accountability relationships, considering the number of years they have been active in Suriname.

Through interviews with community members, directors of NGOs, NGO staff, government officials, board members, officials of donor organizations and researchers information was gathered. About 40 interviews were conducted on the basis of a list of questions. A difference was made between the four NGOs and other relevant interviewees from other NGOs. With regard to the 'case study NGOs', the questions asked covered NGO relations with stakeholders and other NGOs, NGO management and Board, NGO activities and NGO funds, current accountability methods and their condition used by the NGOs to give account to their stakeholders.

Interviews with other informants regarded their insights considering NGO accountability in Suriname; the way they perceived the concept and how in their opinion it should be exercised.

Interviews with the four case study NGOs sometimes were difficult, because of the sensitivity of the subject. Interviews with donor organizations were the most difficult. They were reserved and not willing to discuss ‘their partners’ in depth. Answers were kept overall.

Interviews with smaller NGOs and community members which in some cases were also members of Community Based Organizations were comfortable and easy.

Indirect sources of information included NGO documents, donor documents and websites.

### **1.8 Scope and limitation of the study**

International NGOs (INGOs) are outside of the scope of this research study. This study is limited to Surinamese NGOs. Furthermore this research does not take into consideration the debate on what an NGO is or is not. The study is limited in that in general NGOs give limited insight into their activities.

The NGOs in this study are NGOs that identify and implement development projects for the enhancement of local, underdeveloped communities or groups. They are registered NGOs, focused on advancement of Human Rights situation, the interior and women and related issues in Suriname. They work at a local and/or national level and they are able to do so through the use of donor resources.

The donors making sources available for these purposes and which were part of this study are the UNDP, the Dutch Embassy, IDB and Cordaid. Three out of the four NGOs have working experiences with at least two of the three donors. This presented a stronger basis for analysis of experiences and on the other hand enabled the identification of possible barriers for all parties within the diverse areas.

Due to the sensitivity of the research, the researcher had limited access to internal NGO information.

## *Chapter Two*

### **THEORETICAL FRAMEWORK**

NGOs have an important role in bringing aid to the communities in Suriname. In the last decade this role has increased, judging from an increased amount of funds granted to NGOs. This development has given voice to a call for accountability and transparency on the part of NGOs. As with any concept there are significant proponents and opponents to NGO accountability. The purpose of this chapter is to present the most current debates in the literature on NGO accountability.

#### **2.1 NGOs and their governance role**

The analytical framework for this research encompasses proponents' and opponents' views regarding NGO accountability and governance.

The mainstream in the views concerning NGO accountability represent the view of proponents. This view is based on the concept of good governance of which accountability is an important aspect.

##### ***2.1.1 Governance definition***

NGOs do not only have partnerships with government, donors and communities, but their Interorganizational relations have become very important with regard to their governance role. In this perspective the definition of Kjaer on governance is clear. It refers to governance as:

“Self-organizing, interorganizational networks characterized by interdependence, resource exchange, rules of the game and significant autonomy from the state” (A. Kjaer 2004:3).

This implies that NGOs have a willingness to organize themselves in networks; that they depend on each other; have an exchange of information; play according to the rules of the game and are significantly autonomous from the state. This also implies, given the principle of interdependence and network that there is a relationship in which partners are accountable and open to one another.

Accountability according to the World Development Report 2004 is “a set of relationships among service delivery actors with five features, namely delegating, financing, performing,

having information about performance and enforcing. *Delegating* refers to the explicit or implicit understanding that a service will be supplied. *Financing* regards the provision of the resources enabling the service or paying for it. *Performing* relates to supplying the actual service. *Having information about performance* is about obtaining relevant information and evaluating performance against expectations and formal or informal norms. *Enforcing* is about being able to impose sanctions for inappropriate performance or provision of rewards when performance is appropriate” (World Bank, World Development Report 2004, Chapter 3: 48).

Governance:

“Governance refers to self-organizing, interorganizational networks characterized by interdependence, resource exchange, rules of the game and significant autonomy from the state” (A. Kjaer 2004:3).

From the perspective of the World Bank (1991: p i) governance is defined as ‘the manner in which power is exercised in the management of a country’s economic and social resources for development’.

However, according to the International Council on Human Rights Policy the concept of NGO accountability is problematic for some NGOs, because of two reasons. First, there is no equivalent for the term ‘accountability’ in some languages. Accountability most of the time is used in the sense of ‘explaining one’s actions’ or simply as ‘responsibility’.

What is responsibility?

Responsibility is defined as:

- having an obligation to do something, or having control over or care for someone;
- being morally accountable for one’s behavior;
- being capable of being trusted;
- Having to report and be answerable.

(Source: Compact Oxford English Dictionary (on line version) [www.askoxford.com](http://www.askoxford.com).)

The second reason according to the Council why the accountability concept is difficult to deal with is that it regards a one-on-one contractual or representational relationship with a person or body. The form of ‘I hire you, so you are accountable to me’, ‘I elect you, so you are accountable to me’ does not apply to NGOs for they are not elected like governments are and they are not businesses which are accountable to their shareholders. This does not imply that NGOs do not

have (legal, moral and ethical) responsibilities, but they are accountable *differently* than government and companies. This according to the Council is especially the case with Human Rights NGOs:

“It is more complicated to pinpoint activities of Human Rights Organizations that advocate or campaign than it is to identify the responsibilities of organizations that provide services. Second, the discussion is difficult because human rights organizations are exposed to repression and run specific risks because of their work, to a greater extent than most other NGOs” (International Council on Human Rights Policy, Human Rights Organizations: Rights and Responsibilities, 2009: paragraph 82-84).

Tandon makes an important distinction between NGO management and governance. According to him management has to do with: the daily implementation of programmes. Governance however is concerned with ‘the effective functioning and performance in society, which is a legal and a moral obligation’. These are based on the vision, mission and values of the NGO (in Edwards & Hulme, 1995:42).

### ***2.1.2 Relation with donors and government***

NGOs as development institutions are favoured by donors to attain donor goals, namely bringing sustainable development within the reach of the poor communities. This is so because they are flexible and not (too) complex; they have a legal status and operate autonomously from government. On the other hand NGOs are also important partners for government, because of these same characteristics.

Potter (et al, 2003: 311) imply that NGOs have the ability to innovate and adapt, they have a tradition of working with poor people, women as well as men from the grassroots and with commitment. Furthermore, these organizations can ensure that the views of the local poor communities are taken into account; they promote community participation, reaching the poorest and introducing innovative approaches to development.

These partnerships with donors and government place NGOs partly in charge of development planning and implementation of strategic action, which not only implies their governance role, but also purports this role. Partly, because government is still responsible for the overall development (picture) in all communities. The fact that NGOs are active in certain communities

does not relieve government of its duties and NGOs as they have indicated, consider government planning in their work as a guiding principle.

### ***2.1.3 Relation with beneficiaries***

In the current relationship between NGOs, the position of or the relation with beneficiaries is becoming more important. Turner and Hulme (1997) look at the participation process very pragmatically. According to them participation is a technique with practical difficulties. They also indicate that it is a common belief that participation increases the success of projects, however there is only a small cadre of people with appropriate skills and they are already overextended (Turner and Hulme, 1997:72-76).

Proponents of stakeholder participation like Bryson (2004:27) argue that this is undertaken for a reason, namely that people be involved if they have information which cannot be gained otherwise or if their participation is necessary for the successful implementation of activities. Bryson also argues that there can be too much or too little participation.

### ***2.1.4 Interorganizational relations***

As mentioned before NGOs do not only have partnerships with government, donors and beneficiaries. Their interorganizational relations have become just as important. Keeping in mind the definition by Kjaer (2004:3), NGOs establish relations with other NGOs for the purpose of self organization and interdependence. Donors and government are more and more stressing the importance of interorganizational NGO networks (PLOS interview). Donors are trying to eliminate duplication, while government is trying to regulate and order the NGO sector. It is important that government set the borders of the playing field. However, it is the NGO that determines whether she plays the game or not. The interorganizational relationships among NGOs stimulate ‘horizontal accountability’, that is, more accountability among NGOs within one sector (Jordan, 2005:7). This is stimulated, because mostly donors want to acquire more cooperation among NGOs for the sake of efficiency and cost reduction. NGOs could learn from each other and thus improve through more competition in a certain sector.

As Fox puts it, horizontal accountability creates and empowers checks and balances within interorganizational networks (Fox, 2000:1).

## 2.2 NGOs and accountability

### 2.2.1 Definition of accountability

Inherent to governance is accountability. With responsibility comes accountability. According to the World Bank accountability is:

“A set of relationships among service delivery actors with five features, namely delegating, financing, performing, having information about performance and enforcing. *Delegating* refers to the explicit or implicit understanding that a service will be supplied. *Financing* regards the provision of the resources enabling the service or paying for it. *Performing* relates to supplying the actual service. *Having information about performance* is about obtaining relevant information and evaluating performance against expectations and formal or informal norms. *Enforcing* is about being able to impose sanctions for inappropriate performance or provision of rewards when performance is appropriate” (World Bank, World Development Report 2004, Chapter 3: 48).

This definition inhabits five aspects of which namely performance, information about performance and enforcement are important to this study, for this is where the aspect of accountability comes into play. It is the strong belief that accountability is part of good governance and because of the role of NGOs in society they are accountable and must apply principles of good governance (Jordan & Van Tuijl, 2006:11).

Agnes Callamard (in Jordan & Van Tuijl 2006:185) defines accountability as including two important principles according to which the state, individuals and organizations give account of their actions and are held responsible for them. The second principle considers the fact that individuals, organizations and states must be able to report their concerns, complaints, abuses and get compensation where necessary. With this definition accountability comes full circle. There is room for accountability, but there should also be room for complaints and concerns and ultimately compensation.

According to Edwards and Hulme (1995:9), accountability is seen as the ‘means by which individuals and organizations report to recognized authorities and are held responsible for their actions’. It encompasses the following characteristics: goals, transparency of decision making and relationships, honest reporting of what resources have been used and what has been achieved, an appraisal process judge if results are satisfactory, concrete mechanisms for holding

to account (i.e. rewarding or penalizing) those responsible for performance (1998: 15). They make an important distinction between functional and strategic accountability, whereby functional accountability is accounting for resources, the use and immediate impacts. Strategic accountability focuses on the (multiple) immediate and medium or long term impacts of the actions of an NGO on its environment (1995:9).

All these definitions have a strong focus on the relationships of the NGOs in their service provision activities, with the scales tipping in the advantage of the beneficiaries and other organizations belonging to the environment of the NGO.

According to D. Songco (2006:5), it is not just about being accountable financially to donors, but it is about the quality of change brought about in people's life.

Why is NGO accountability so important?

According to Lee (2004:4-7) NGO accountability is important because of the power that NGOs have to change or influence policy. This makes them influential in the political sphere, therefore they are accountable. Their work has become more visible, but the accountability with regard to their work is not sufficient. The work they do is based on values of which trust is a very important one and basic to the principle of giving accountability. This can increase trust and tackle issues of secrecy and undemocratic governance.

Their questioning of other institutions regarding accountability has also put them in the spotlight.

According to Jordan & Van Tuijl (2006:6) accountability is important simply because it is a responsibility of every NGO. Therefore the concept must be viewed within the framework of rights and responsibilities of NGOs. Accountability is a normative concept (2006:9).

### ***2.2.2 Opponents' views of accountability***

As with every concept there are opponents of NGO accountability. To the opponents of (more) accountability like Bendell (2006: xi) this question is seen as another bureaucratic hurdle, a threat to achieving NGO goals, and a dominating influence of government and donors.

Jordan and Van Tuijl (2006:4) indicate that accountability has been used by those who feel threatened by the rise of NGOs as a political force. This has become an attack on NGOs with the purpose of discrediting their organization and what they stand for. From this point of view NGO



accountability is eroded by a hidden agenda and does not serve the purpose of enhancing the quality of life of those which are impacted by NGO activities.

The arguments used to obtain more accountability can be used as an ‘attempt to have unlimited control’ over NGOs. Therefore Edwards & Hulme (1996:117) pose the questions: who is asking, for whom and why, need to be carefully considered.

They (1996:109) furthermore imply that NGOs have the right to do what they do unhindered by state interference through regulatory measures.

According to Edwards & Hulme (1996: 9-10) there is this problem of ‘over-accounting’ or ‘under-accounting’, whereby NGOs are accountable upward (Board, donors, state) and downward (beneficiaries, partners, staff) which presents problems, because of theses ‘multiple demands’. Equal accountability to all according to them is impossible.

The position of especially NGOs with an advocacy focus such as human rights, have voiced resistance to the call for (more) accountability. Their position in the NGO sector is viewed as different in comparison to NGOs with a focus on social service provision.

The International Council on Human (2009:3-25) rights is of the opinion that human rights defenders and defenders organizations need protection. In a draft report on rights and responsibilities of these organizations the Council indicates that accountability should be perceived as responsibility. The greatest fear of the Council is that the claim for accountability can be (mis)used by governments to repress the voices of those advocating human rights and those with a watchdog role in society. However, the Council recognizes that Human Rights NGOs are “responsible” in a different way. Human rights NGOs are not ‘hired’ by the groups they work for. In the view of the Council, these NGOs have an obligation to do something (concerning human rights); they are morally accountable; they must be trustworthy; they must report honestly and be answerable.

Kilby (2004:2-6) implies that the issues which are addressed by development NGOs, such as social service provision, are a concern of the greater public and not just a small group of beneficiaries. In this way accountability should not just be given to a small group of constituents.

He identifies a situation whereby NGOs are not obliged by law or by their own rules to give accountability to their beneficiaries. This influences the quality of accountability when it is given to their beneficiaries. The accountability relationship with other stakeholders such as government also influences the accountability relationship with the beneficiaries. The result of all this is that the beneficiaries will not end up having the necessary control that is required with accountability. Kilby (2004: 16) furthermore indicates that NGOs are accountable to their values, for their work is an expression of their values.

### ***2.2.3 Proponents' views of accountability***

In March 2005 the Ministers of developed and developing countries, responsible for development cooperation, as well as Heads of multilateral and bilateral development institutions met in Paris. Purpose of the meeting was to reform the ways in which aid is delivered and managed. The basis for this intervention was the five-year review of the Millennium Development Goals that would take place later that year. As a result, commitments were made, among other things, to enhance mutual accountability and transparency in the use of development resources. These commitments became known as 'The Paris Declaration' (Hout: 2009). The declaration has boosted the call for accountability.

### ***Traditional Approaches***

Until now the traditional approaches to accountability according to Jordan and Van Tuijl (2006:14) encompass legal accountability, certification and donor regimes. These are viewed to be more geared towards the technical discussion of operational or functional accountability. These processes are mostly initiated by government in an attempt to regulate civil society. However in my opinion these approaches are more top-down and oriented towards ordering, but do not consider accountability mechanism as part of a more qualitative approach. All of these processes regard the question: who is spending the money and on what (Jordan 2005:8)? Merely establishing a legal status until now has not influenced accountability mechanisms towards all stakeholders. The same goes for certification. These processes have provided governments with legal handles for this sector, but they do not consider substantive accountability mechanisms, namely towards the target groups that NGOs work for. They do not consider the position of those

who the service is provided for, nor do they guarantee the desired qualitative change of life for these groups.

Edwards and Hulme (1995: 6) make an important point when they consider performing effectively and accounting transparently essential components of responsible NGO practice on which legitimate development intervention depends.

Jordan and Van Tuijl (2006: 4) furthermore consider organizational responsibilities, responsibilities embedded in the mission and responsibilities to different stakeholders, important accountability areas.

### *Modern approaches*

The modern approaches to the accountability concept take into consideration a more qualitative view. Accountability for the sake of being technically accountable, namely to the donor and government is not enough. From this perspective the accountability debate has developed towards qualitative accountability of ultimately bringing a qualitative change in the life of beneficiaries.

The modern approaches focus on the questions: who is accountable, to whom, for what, how and with what outcome (Jordan & Van Tuijl 2006:18). This perspective has become known as democratic accountability (Jordan & Van Tuijl 2006:115). Most NGOs (as well as donors) are not used to this perspective. The emphasis has been on accountability towards the donor. This has been named *upward and external accountability* by Alnoor Ebrahim. *Downward and internal accountability* regard the beneficiaries and the internal organization (Jordan 2005:12). This type of accountability is problematic in NGOs, for they are not democratic by nature.

Alnoor Ebrahim (2003:815) furthermore distinguishes *functional* and *strategic accountability*, whereby *functional accountability* is described as giving account for resources, the use of resources and immediate impacts. *Strategic accountability* is described as giving account of the impacts that activities have on the actions of other organizations and the wider environment of the NGO. *Functional accountability* according to Ebrahim has a short term focus, while *strategic accountability* has a long term focus.

The problem that NGOs have with functional and strategic accountability is that the impact of their activities is measured for the short term and account for resources is donor-driven. If and when constituents are considered, accountability is minimal or non-existent.

Jem Bendell indicates *democratic accountability* as the accountability of NGOs towards those they affect who have less power. This implies that:

‘in the relationship Donor-NGO-Beneficiaries, the accountability of one helps create a more democratically accountable system if; it is accountable to those parts affected by its decisions/actions; that have less power; and that are accountable to other parts of the system in the same way’ (2006:5).

The view of accountability as indicated by Bendell puts accountability of the NGO to the beneficiaries, those that have less power, first.

Tandon (in Edwards and Hulme 1995:48) sees accountability as having three important dimensions: a clear mission; demonstrable performance, which is important for feedback and the norms; rules and styles of functioning that good institutions can relate to.

## **2.3 Conclusions**

NGOs are non- governmental organizations which are responsible for increasing amounts of funds as development NGOs. They have a governance role according to which they are accountable. They also have a relationship with their stakeholders to which they are accountable. With the exception of mostly Human Rights defenders or NGOs active in this field, the mainstream in the literature presents a view that is in favor of NGO accountability. Opponents of NGO accountability argue that NGOs are legally not required to give accountability other than to their donor. They also argue that equality to all is impossible to reach and simply more accountability does not put beneficiaries in charge. Proponents of NGO accountability consider NGOs to be accountable to all their constituents. There are different forms of accountability with varied focus on donors and constituents.

### *Chapter Three*

## **NGO STATUS AND -GOVERNANCE**

The aim of this chapter is to first define what an NGO is and to introduce the four Surinamese NGOs which are part of this study. Secondly, the chapter aims to present information on the status and the governance role of NGOs which is basic to the accountability principle. The chapter also presents background information on the NGOs which are part of this study. These NGOs have their own field of activities and are able to obtain funds from several donors active in Suriname. They are active in the area of social service provision and human rights.

### **3.1 NGO definition and characteristics**

In this study the definition used to describe what an NGO is, is used by the World Association of NGOs and is as follows: an NGO is a not-for-profit, non-governmental organization. Not for profit implies that any profit is invested back into the public mission of the NGO. Non-governmental implies that the NGO is independent from government and not established by government agreeing to do so (NGO Code of Ethics and Conduct, 2004:6). Not for profit in this definition does not imply that an NGO cannot make a profit, however the profit in this case should be used for the purposes that the NGO pursues in her mission statement.

Under the Surinamese law there is no definition for NGOs.

Research done by the UNDP in 2008 on capacity of Surinamese NGOs indicates that NGOs are not established for personal profit. Profit generating activities are not to be used for members or management. NGOs have a formal status, statutes or other governing documents portraying their mission, objectives and scope. They are accountable to their members and donors.

NGOs belong to the third sector which implies that they are financially and operationally independent of Government, other public authorities, political parties or commercial organizations. They act on concerns and issues related to the well being of people, specific groups or society as a whole; they are value-based, since values are at the base of their goals and mission (Stichting Projecta, 2008: 5-6).

### 3.2 Four NGOs

As mentioned before the NGOs which are part of this case study are Marronvrouwen Netwerk (MVN), Pater Ahlbrinck Stichting (PAS), Stichting Moiwana and Bureau Forum NGOs (BFN).

The following tables present background information of these NGOs. To create a better understanding of these NGOs it is necessary to present a clear picture on their legal status, target groups, objectives, and cooperation with government, projects and activities.

In the appendices this information is presented more extensively.

**Table 1 Legal status, field of activity, objectives and target groups**

NGO	Legal Form	Field of activity	Objectives	Target groups
MVN	Registered Foundation	Maroon women	Advancement of Maroon women	Maroon Women
PAS	Registered Foundation	Maroon and Indigenous Communities	Sustainable development of Maroon and Indigenous Communities	Maroon and Indigenous people in the interior
Moiwana	Registered Foundation	Human rights	Human Rights Watch dog and Advocacy in Suriname	Surinamese society in general, and specifically groups or individuals who are victims of human rights violation
BFN	Registered Foundation	Basic provisions/Economic empowerment/Environment and health	Sustainable development of indigenous, maroon and urban communities	Maroon and indigenous people/urban population/regional organizations

Table 1 indicates that the four NGOs are all registered foundations. They have a legal status, namely that of the Foundation; the most commonly used in Suriname. They have a Board, staff members and a director. They operate according to their articles of association by which the Board is responsible for the supervision and policies. Their objectives encompass sustainable development, namely regarding women, human rights and maroon and indigenous communities. The target groups are made up of maroon women, maroon and indigenous communities.

**Table 2 Cooperation with Government, other NGOs, projects and activities**

<b>NGO</b>	<b>Cooperation with Government</b>	<b>Cooperation with Other NGOs</b>	<b>Sort of Projects and activities</b>
<b>MVN</b>	<b>Ministries of Home Affairs Justice, Regional Development</b>	<b>Interior Network</b>	<b>Gender Mainstreaming Participation in Board of Bureau for Standards and Foundation against Human Trafficking</b>
<b>PAS</b>	<b>Ministries of Education, Regional Development, Ministry of Labor, Technological Development &amp; Environment</b>	<b>Interior Network</b>	<b>Development Legislation Sanitation, the production of podosirie (maroon drink),</b>
<b>Moiwana</b>	<b>Ministry of Justice</b>	<b>Marron Vrouwen Netwerk, United Nations Association Suriname, and Women's Rights Center</b>	<b>Human Rights Reports for the United Nations, pleading of a number of cases at the Inter American Court of Justice, intake of human rights offences by individuals and/or groups, Awareness on Human Rights, Shadow Human Rights reports</b>
<b>BFN</b>	<b>Ministry of Regional development, Ministry of Labor, Technological Development &amp; Environment, the Ministry of Education, Ministry of Health, Ministry of Agriculture</b>	<b>Women Network, Interior Network</b>	<b>Training and coaching of organizations and networks in planning and management, vocational training of early school drop outs, action-based situation analysis and base-line studies, influencing policy and lobbying to solve problems, Project development and fundraising for communities, poverty reduction through micro-finance.</b>

When looking at table 2 it becomes clear that the four NGOs work together with Government and also participate with other NGOs and/or in existing NGO Networks. The projects they execute vary. They are active in areas such as lobbying to solve problems, fundraising, training and coaching, development of legislation, and participation in government commissions.

### **3.3 NGOs and their legal status**

For the purpose of this study it is relevant to determine what the most common legal status is for NGOs and whether this status has certain requirements on accountability. Suriname has a legal status for Foundations as well as Associations. In Suriname most NGOs take on the legal form of foundations. The legal requirements for establishing a foundation are simple. An authentic notary act is needed (Interview notary, 2009). The foundation has a board and usually a director, staff members and sometimes volunteers. There are fiscal benefits to establishing a foundation. A foundation is only taxable if she exploits a firm. If the foundation operates a bureau and there are salaries paid, then employees are taxable on their salaries.

According to their Articles of Association NGOs are not accountable to the greater public. The director and the staff are responsible for implementation of activities, while the Board has the supervision and is responsible for the policies (Stichting Projecta 2008:7)

### **3.4 NGO governance**

#### ***3.4.1 Basic principles of NGO governance***

Based on the definition of Kjaer (2004:3) the interorganizational networks, self regulation and significant autonomy from the state are basic principles of NGO governance.

#### ***Interorganizational Networks***

According to the PAS, MVN and BFN the establishment of networks was triggered by donors. From interviews with donors (Cordaid, Small Grants, Dutch Embassy) it has also become clear that they adhere to networking in different sectors. Different NGOs have different expertise and networking stimulates these different qualities and could also stimulate working together for the benefit of a community or group.



The four NGO directors stated that in the last five years the bigger NGOs have been organizing themselves in networks, with the purpose of information exchange regarding projects, donors, their field of activity and interorganizational support. This has been done autonomously from the government.

#### *Self-regulation*

As with the establishment and recognition of all networks there is a pressure on the smaller NGOs to become part of the networks or not be part of the game. No one wants to be left out. From the side of NGOs attempts to self regulate have been triggered by the rise in the number of organizations with an interest in the area of sustainable development. The purpose of these attempts is to shut out and exclude so-called FANGOs (Fake NGOs) profit seekers (Interview BFN). There currently is a new draft and a new discussion within the sector on self regulation and the role of government in trying to regulate the sector.

#### *Significant autonomy from the state*

NGOs are perceived to be operating autonomously from government. The NGOs which are part of this study work together with government. This varies from the use of government facilities to participation in committees. They are not dependent on government funding or legislation to operate the way they do. The autonomy of the NGO is furthermore viewed in the fact that they are not dependent on government in their (internal) decision-making or modus operandi.

#### **3.4.2 Relations with donors and government**

As indicated in chapter three, in 2008 the results of a study financed by the UNDP (Stichting Projecta, 2008: 6) for assessment and capacity strengthening of NGOs in Suriname showed that they are recognized as partners in dialogue with the Government and donors to reach a strategy. However, it was mentioned by at least one donor (anonymous) that since there is no regulation and quality control by government, NGOs have to have a track record to receive funding. This is also strengthened by the considerations of the Government regarding the NGO sector in the Multi-annual Development Plan 2006-2011 of the government, namely the importance of the NGO sector in the development process of Suriname. At the same time the Government is of the opinion that there is still room for development and strengthening of NGO networks (MOP 2009-2011: 197).

The Ministry of Planning and Development Cooperation has stated her concerns regarding the proliferation within the NGO sector. Therefore she has initiated a number of policy interventions. These vary from preparing a definition of what a NGO is in close cooperation with the NGO networks, to legislation regarding NGOs (to end discrimination of so-called fake NGOs, smaller or not well-known NGOs). The Ministry is also in the process of establishing a database with registered NGOs to minimize proliferation. Furthermore, capacity strengthening activities were identified to enable NGOs to participate in Committees and other activities of Government.

Aid Coordination interventions are part of the Program ‘Strengthening National Capacities for Aid Coordination and Monitoring of Development Plans and MDG Achievements’ which started in July 2009 and is financed by the Inter American Development Bank (interview PLOS staff). According to the Ministry the purpose of donor coordination is to gain insight in the investments and development in different sectors. This will improve policy making processes regarding donors, but also enable the Ministry to steer and control.

### ***3.4.3 Relationship with beneficiaries***

When looking at the relation between the NGO and the community, namely the target group, much is determined by the strength of the locals. If the community is already organized in one or more community based organization(s) or grass root organizations, then the community is more mature and more able to determine its own path of development. If not, a lot depends on the NGO and/or donor requirements.

In the first stages of project development most donor requirements indicate and require participation of the target group. The purpose of these requirements is to ensure the involvement and participation of local people in the project. This participation may involve money, work and/or provision of materials (Interview Small Grants).

The underlying way of thinking is that community involvement will improve the chances for overall success.

### ***3.4.4 Interorganizational relations***

Through the establishment of the NGO networks, it is possible for NGOs to have interorganizational relations. These relations should monitor activities within the sector and maximize success of projects and programs through the exchange of information.

However, smaller NGOs are experiencing ‘difficulties’. According to them the bigger NGOs are willing to give ‘some openness’ to the donor, as a requirement for the acquiring of funding, but they are not willing to give too much information within the network. Their activities are viewed as “their thing and nobody else’s”. Distrust among some NGOs is hindering cooperation and openness.

According to some NGOs there is neither control of the activities nor monitoring of the quality of the activities by the concerning Ministry. Some donors require recommendations from other NGOs when financing big projects of one NGO, this leads to the creation of other networks besides the existing ones.

## **3.5 Conclusions**

The four organizations in this research are non-governmental, in that they operate autonomously and independent from government. They have a legal status, namely that of the Foundation. They operate according to their articles of association by which the Board is responsible for the supervision and policies, which is the governance role, while the bureau executes activities based on these policies.

There are different interorganizational networks and there is cooperation with government, but also autonomy from the state.

The government supports greater cooperation with NGOs and government also wants to regulate the NGO sector.

The four NGOs in this study it has also become clear that they cooperate in networks. However this has resulted in a pressure on the smaller NGOs to become part of the networks or not be part of the game, because they do not want to be left out.

From the side of NGOs attempts to self regulate have been triggered by the rise in the number of NGOs and in an attempt to organize the sector.

*Chapter Four*  
**PRESENTATION OF FINDINGS**  
**NGO ACCOUNTABILITY**

The more traditional approaches to NGO accountability which have been discussed in this paper emphasize donor regimes, certification and legal accountability. However, as noted before these do not focus on the relation with different stakeholders on an equal base. The purpose of this chapter is to present the findings on the traditional as well as the modern approaches to NGO accountability.

#### **4.1 Traditional approaches**

##### ***4.1.1 Donor regimes***

The most important donors in this study are Cordaid, Dutch Embassy, IDB and the UNDP. Current donor regimes (donor interviews) have concentrated first on ticking the boxes in the checklist to determine whether or not NGO activities are consistent with their policy. Donors have pursued minimization of risks through the decision-making process regarding the granting of funds to NGOs. It would be bad publicity if projects or programs fail, which might (also) be considered as failure on the part of the donor.

In general donors tend to work with NGOs they already ‘know’ and consider to be respectable. Their focus is on the successful completion of projects, through involvement of beneficiaries and less on accountability towards the beneficiaries. There is also some pressure on donors from headquarters to allocate funds.

In Suriname different donors have developed their own policies and mechanism for project cycle management, which must first guarantee accountability to them. In this way donor regimes maintain current process of NGO accountability, which hinders current levels to increase and does not stimulate openness among NGOs.

The donors also state other bottlenecks which are encountered in their partnership with NGOs. According to them execution capacity when it comes to projects is low and performance undersized. NGOs tend to amend projects too much along the course of the project, which indicates low quality of proposals. At least one donor mentioned little support from knowledge institutions such as the University.

#### ***4.1.2 Certification***

Certification is an important requirement of donors for NGOs to be able to receive funding. It legalizes the existence of the NGO and decrees it to be qualified and authorized to perform. However, certification does not guarantee competence. Certification indicates corporate functionality, which makes one liable and legally responsible for one's actions. This enables donors to contract NGOs and to address that NGO on contractual matters. As one donor states, it enables donors to recover funds from NGOs in case of bad or no performance.

An interview with a health NGO states that certification and accreditation are important. Periodical internal audit which regards all areas from management to service provision in policlinics must guarantee quality. This is possible because the NGO has specialized in a certain area of health services. However, a lot of NGOs have a much diversified work field. They participate in all networks; they are all over and work with all donors. If certain expertise is missing within the NGO it is bought or 'rented'. This 'scattered' work method hinders professionalism and can erode quality of performance. The focus is shifted away from the well being of the beneficiaries. The emphasis is in 'getting' as much projects as possible. This reinforces the identified capacity problem of NGOs.

#### ***4.1.3 Legal accountability***

Currently there is no legislation in Suriname which requires an NGO to be accountable to others. NGOs are firstly accountable to themselves that is according to the Articles of Association. NGOs are furthermore only bound to comply with accountability requirements as agreed on in the contract with the donor. There is no legislation which requires donors to be accountable to government (outside of treaty fund with government) or any other stakeholder regarding their funding of programs or project activities (interview 2 Dutch Embassy).

## **4.2 Modern approaches**

The modern forms of accountability in this study are downward and internal, upward and external, functional and strategic accountability.

### ***4.2.1 Downward and internal accountability***

When looking at downward and internal accountability the PAS (interview 2) for example has mentioned that she plans for action. In this process she involves Board members, staff, fieldworkers, community people (can also be government staff, namely government inspector), village elders, other NGOs. Brainstorming sessions are held and regional meetings. This strategy is also applied for the evaluation of her projects. The PAS furthermore indicates that the origin and use of funding is shared with staff as well as beneficiaries. Periodical reports are available to everyone.

BFN (interview 2 Director) with regard to downward and internal accountability has mentioned the same strategy; however she has encountered difficulty in sharing information with the community. BFN has tried to organize community members in a steering committee and give them control over their own budget. This did not work. Committee members were fighting over who should have more money for their community. If the community knows that others within that community are receiving money, than everyone wants to receive money. The community does not discern between volunteers and professionals.

In the case of Moiwana, the staff is responsible for the different sectors of human rights. During weekly meetings everyone gives account of their own sector. In this way everyone is aware of what is happening in the different areas. Also financially account is given of the sectors (interview 2 Director).

MVN has internal meetings regarding activities and funding. In Paramaribo it is easier to meet with different women organizations and present them possible activities, this is more difficult in the interior due to the geographical spread of communities. These groups are presented general information via radio programs (interview 2 vice president MVN).

Downward and internal accountability in the case of these NGOs is not as important as upward and external accountability, because the structure of the NGOs does not provide for this form. Accountability to beneficiaries and staff is not part of a contract nor is it part of the Articles of Association.

#### ***4.2.2 Upward and External accountability***

Upward accountability, namely to the donor is currently the most important accountability relation. According to the PAS all information is made accessible to the donor. External accountability is only given to others when asked for, for example by the government. This information is usually general information which can also be given to the general public.

Detailed financial information is only shared with the donor (interview 2 Director).

According to BFN (interview 2 Director) upward accountability is given to the donor; detailed financial data is only available for the donor. In the external accountability relation, information is made available to everyone when asked for, except detailed financial information.

In the case of Moiwana (interview 2 Director) it was mentioned that twice a year reports are submitted to the donor according to requirements. An accountant's certificate must be submitted yearly to the donor. Yearly reports are available for the public; this does not include financials. MVN indicate that according to donor requirements information is presented. The NGO does not have a focus on presenting information to a greater public. If and when asked for MVN will present general information (interview 2 vice-president).

This form of accountability has become normative to NGOs and donors in the relationship with the donor, because NGOs are held accountable by contract.

#### ***4.2.3 Functional and strategic accountability***

Functional and strategic accountability are still a challenge. The account for resources, the use of resources and immediate impacts (functional accountability) are part of contract documents.

These aspects of accountability according to all four NGOs are important for the evaluation of projects and programs. The emphasis most of the time is on the use of resources. The three NGOs (BFN, Moiwana, and PAS) that control substantial amounts of funding are required to have a yearly audit of finances and a yearly financial audit certificate for the donor.

In interviews with donors (IDB, Dutch Embassy interview 2) it has been mentioned that projects are evaluated on the basis of indicators and impacts as determined beforehand. At least one donor (anonymous) mentioned that they consider NGOs in developing countries to be 'not too strong'. This has an impact on performance. In general reporting on activities is late.

Furthermore beneficiaries do not always have a choice to determine who they want to work with.

These aspects are considered to be the risks which are incorporated in the decision-making process. They are perceived as to also have an impact on project outcome, thus challenging to the account for resources, use of resources and immediate impacts.

Strategic accountability is described as giving account of the impacts that activities have on the actions of other organizations and the wider environment of the NGO. This form of accountability is also challenging. In determining project activities little is considered regarding the effect on other organizations or others in the environment of the NGO.

Strategic accountability requires an integrated approach from NGOs. This method should in the strategic accountability approach be used as a point of departure for establishing what impact the NGO can have on the wider environment. This method is highly unusual to the NGOs in this study and to most NGOs in general. Donor regimes do not require such an approach. Projects are considered on an ad hoc basis, with their ad hoc impacts on beneficiaries. There is no follow-up on activities which would allow for other organizations and NGOs to come to the stage. Donors confronted with the question have mentioned that there is no research with regard to the impact of NGO activities on the long run on communities in general or beneficiaries in particular, let alone on the wider environment (Interview 2 Dutch Embassy, IDB). These views on accountability make a process of organizational change within NGOs inevitable.

In interviews with Moiwana, MVN, WRC, SUCET, Tana, and Ultimate Purpose, first, it was mentioned that it is difficult to work in certain areas, because some NGOs consider some geographical regions as theirs. In these regions they want to be providers in all areas, therefore they diversify. This hinders the cooperation among NGOs and accountability among NGOs.

Second, it was mentioned that there are NGOs which have a yearlong relation with the community. They assume that they 'know' what the community is lacking and what is needed to improve a certain situation. However according to the interviewees this yearlong presence in a certain geographical region has led to an informal segmentation of the landscape among NGOs, making it very difficult for others to work in certain areas.

NGOs have an almost patronizing relation with the community, whereby the NGO becomes the spokesperson of the community. This has led to the creation of organizational forms which are unknown to the community and to the creation of their own backing within such a community; The communities are not being supported, but they are being led and often 'talked into' a project.



### **4.3 Conclusion**

NGO accountability until now has been based on donor requirements, certification and legal accountability measures, the more traditional approaches.

As for the modern approach to NGO accountability, NGOs view themselves as accountable for their activities, based on their goals and missions. Second, they view themselves as accountable because of the funding they receive to reach their goals.

The interviews with the four NGOs show that they are well aware of the accountability relationship with their beneficiaries, however, it can be fairly stated that this relation has a supposititious position.

All four NGOs perceive themselves to be accountable for adhering to their mission and specific goals. How they are accountable is still challenging, especially when it comes down to presenting beneficiaries with information that is understandable to them. On the other hand, to be more open from their perspective is not without consequences.

## *Chapter Five*

### **CONCLUSION AND RECOMMENDATIONS**

In this chapter the conclusions and recommendations of this study are presented. The central questions and sub questions are answered based on the findings.

#### **5.1 What is required by donors?**

Donor requirements play an important role in NGO relations. Until now the emphasis of NGO accountability has been in the relationship with the donor. Donors require that partners, in this case NGOs, have a legal status. In Suriname most NGOs take on the status of foundations. NGOs work together in networks in different sectors, because according to them different NGOs have different expertise. Networking stimulates these different qualities and could also stimulate working together for the benefit of a community or group.

NGOs are certified, which indicates corporate functionality, making one liable and legally responsible for one's actions. The focus of NGOs is on giving accountability to donors.

NGOs adapt to their policy changes, causing them to amend and/or widen their scope to incorporate new focus areas; ultimately this shift has caused NGOS to shift their view from the basics to merely surviving.

#### **5.2 What is required by Government?**

Currently there is no legislation in Suriname which requires an NGO to be accountable to others than her Board members. The legal status of the NGOs in this study according to their Articles of Association does not require accountability to the government or the greater public. NGOs are certified and their legal accountability is to their Board.

Through the Ministry of Planning and Development Cooperation however, government is also attempting to order the NGO sector by initiating a number of policy interventions. These regard:

- Establishing who is an NGO and who is not
- Drafting a new law regarding Foundations
- Aid coordination which should give government more insight in the sector.

### **5.3 What do NGOs require?**

NGOs which are part of this study have indicated that they are firstly accountable to themselves. That is, the Bureau or staff being accountable to the NGO Board, as laid down in the articles of Association of the NGO. The foundation is not a democratic organization, which indicates that there is no conviction regarding accountability internally, thus regarding staff, nor to the greater public (interview former director BFN).

NGOs have attempted to self regulate, triggered by the rise in the number of organizations with an interest in the area of sustainable development, causing discussions among prominent NGOs. The purpose of these discussions was to shut out and exclude so-called FANGOs (Fake NGOs) profit seekers (Interview BFN). This indicates that established NGOs expect some degree of accountability from new NGOs concerning their existence.

### **5.4 Why is NGO accountability so modest in Suriname?**

NGO accountability in Suriname has been influenced by and designed towards donor needs. Accountability in the donor-NGO relation is based on donor rules and formats. NGOs have to periodically give financial account and account of the progress of activities as determined by the donor and in return for information they receive funds. Other NGO relations have become subordinate to the donor-NGO relation.

Donor regimes have concentrated first on ticking the boxes in the checklist to determine whether or not NGO activities are consistent with their policy. They have pursued minimization of risks in the granting of funds to NGOs. It would be bad publicity if projects or programs fail, which might (also) be considered as failure on the part of the donor. Donors tend to work with NGOs they already 'know' and consider to be respectable. Their focus is on successful completion of projects and less on accountability towards the beneficiaries. All these aspects of the donor-NGO relation have constrained the growth process of NGO accountability and reinforced upward accountability processes.

NGOs on the other hand hold on to their Articles of Association, which do not require accountability to staff, beneficiaries, other NGOs or government. Since there is no regulation regarding accountability to the public, beneficiaries or government, NGOs do not feel obliged or

pressured to do so freely. Therefore accountability in these relationships is only given when asked for, and even then limited.

### **5.5 Why is modern accountability not applicable?**

Modern accountability such as strategic and functional accountability is not (yet) applicable in Suriname. NGOs indicate that there is a lot of distrust in the sector. First, this has caused NGOs to struggle with communication and cooperation within the networks. Second, it has furthermore caused NGOs to tighten their grip on certain communities, thus reproducing monopolistic tendencies of NGOs. Third, NGOs are hesitant to be more transparent towards each other, because more transparency may cause others to recognise weaknesses and enable them to make use of these opportunities.

In the relationship with beneficiaries emphasis is on participation in the execution phase. The participation of beneficiaries is according to donor requirements. Donors try to guarantee participation through in-kind contribution, contribution through money or work. The relation beneficiary-NGO is donor-driven.

As for functional and strategic accountability, NGOs still have a long way to go. The account for resources, the use of resources and immediate impacts (functional accountability) as part of contract documents are still directed at the donor. Strategic accountability, giving account of the impacts that activities have on the actions of other organizations and the wider environment of the NGO, is also challenging. The focus in the wider environment and relations with others is based on maintaining of areas which NGOs consider to be theirs. Projects are identified on an ad hoc basis and not as part of a long term plan. Impacts on the long run are not considered. The donor simply does not require this form of accountability.

## 5.6 Recommendations

In general NGOs still have a long way to go when it comes to modern types of accountability. To change current accountability processes, a change is needed. The most important driver in the change process based on this research is the donor. Donors must be willing to change their regimes in order for NGO accountability to evolve from accountancy to accountability.

### *Evaluation*

NGOs must be aware of and constantly monitor their reputation in society. An (periodical) evaluation of the sector with regard to performance and impact is necessary. This will enable NGOs to use the outcome and restart from this point.

### *Back to the basics*

The relations among community-NGO-Donor-government impact the way in which NGOs give accountability. Although the beneficiaries are the most important stakeholder, accountability to this group in most cases has not ‘matured’.

There will have to be a change from donor-driven accountability to beneficiary-driven accountability. This will only take place when NGOs go back to their basics, their right to exist. Beneficiaries must once more become pivotal.

Although the issue of accountability cannot be avoided by the NGO sector, more dedication is necessary to improve.

### *Awareness and training*

There are different NGOs with different levels of capacity. Some levels of accountability such as functional and strategic accountability seem beyond considerable attainability, because they demand a shift in the way NGOs currently perceive accountability. Therefore NGOs must be trained and made aware of accountability strategies. In this research it has become clear that the topic still produces difficulties. NGOs are more focused on accountability towards their donors. Most donors identify a need for capacity building and strengthening for NGOs. This should include training regarding accountability methods such as downward and internal accountability, strategic and functional accountability.

## Appendix One

### Bibliography

- Bendell J. (2006) *UN-NGLS Development Dossier*, Debating NGO Accountability, New York and Geneva
- Bryson J. (2004) 'What to do when stakeholders matter? Stakeholder Identification and Analysis Technique', in Mooij J, 2009, *lecture Notes Public Sector Management*, FHR Lim A Po Institute for Social Studies
- Ebrahim A. (2003) in: *World Development*, 'Accountability in Practice: Mechanisms for NGOs'; Vol 31, nr. 5, pp 813-829, Elsevier Science Ltd, Great Britain; Accessed January 2010
- Ebrahim A. (2005) in: Jordan L, Mechanisms for NGO Accountability", *GPPI Research Paper series No. 3*, Global Public Policy Institute, Berlin, Germany. Accessed July 2009
- Edwards M, Hulme D eds. (1996) *Non-governmental Organizations – Performance and Accountability; Beyond the Magic Bullet*; Earthscan Publications Ltd, London
- Fox J. (2000) *Civil Society and Political Accountability: Propositions for Discussion*, University of California. Accessed January 2010
- Freeman R. E. (2004), in J. M. Bryson; What to do when Stakeholders Matters? Stakeholder identification and Analysis Technique, *Public Management Review*, volume 6, no. 1, pp 21-53
- Hout W. (2009) *Lecture Notes International Political Economy*, FHR Lim A Po Institute for Social Studies
- International Council on Human Rights Policy (2009) *Human Rights Organizations: Rights and Responsibilities*, paragraph 82-84, Accessed July 2009
- Jordan L. & Van Tuijl P. (2006) *NGO Accountability: Politics, Principles & Innovations*; Earthscan, London
- Jordan, L. (2005) Mechanisms for NGO Accountability, *GPPI Research Paper Series No. 3*, Global Public Policy Institute, Berlin, Germany. Accessed July 2005.
- Keane J. (1998) *Civil Society, Old Images, New Visions*; Polity Press, Cambridge
- Kjaer A. (2004) *Governance*: Chapter one 'Introduction: the meanings of governance, pp 1-18, Cambridge, Polity

Lee J. (2004) *NGO Accountability: Rights and Responsibilities*; Centre for Applied Studies in International Negotiations; Geneva - Switzerland

MDG report Suriname (2005), p 3

Multi-annual Development Plan 2006-2011

Posthumus H. & Weitzenegger K.(2005) Draft Final Report, Final evaluation Micro Projects Program II

Potter R., T. Binns, J. Elliott and D.W. Smith (2003) *Geographies of Development*, 2<sup>nd</sup> edition, in *Lecture Notes Nicky Pouw* Chapter 7: Institutions of Development, pp 268-315

Stichting Projecta (2008) *Study on Capacity of NGOs in Suriname: Assessment and Strategy*, p 6

Songco D. (2006) *The Evolution of NGO Accountability Practices and their Implications on Philippine NGOs*, A literature review and options paper for the Philippine Council for NGO Certification; Accessed July 2009

Turner M. and Hulme D. (1997) *The Policy Process: Politics and Technics in Governance, Administration and Development*, London, Macmillan Press, p 72-76

Williamson J. (ed.) (1990), *Latin American Adjustment: How much has happened? What Washington Means by Policy Reform*, pp 7-20, Institute for International Economics, Washington DC.

World Bank (2004) *Making Services work for Poor People; World Development Report 2004*, Chapter 3 "The framework for service provisioning".

World Bank (1991) *Managing Development: the Governance Dimension*, pp i-23, Washington

#### Websites:

[www.wango.org](http://www.wango.org) NGO Code of Ethics and Conduct, 2004:6, downloaded July 2009

[www.askoxford.com](http://www.askoxford.com) Compact Oxford English Dictionary (on line version), downloaded July 2009

[www.wango.org](http://www.wango.org) NGO Code of Ethics and Conduct, 2004:6, downloaded July 2009,

[http://www.undg.org/archive\\_docs/6945-Suriname MDG Baseline Report.pdf](http://www.undg.org/archive_docs/6945-Suriname_MDG_Baseline_Report.pdf), Suriname MDGs Baseline Report 2005; p 3, Accessed 20 November 2009

<http://www.moiwana.org/>

Marron Vrouwen Netwerk profile

Bureau Forum NGO profile

PAS profile



## Appendix Two

### List of Informants

Name	Organization	Function	Date	Place
Mrs. F. Graand-Galon	Marron Vrouwen Netwerk	Chair	23/09/09	Trinidad
Ms. J. Eduards	Marron Vrouwen Netwerk	Vice chair	19/10/09	Paramaribo
Mr. B. Rambharos	Cordaid	Cordaid Representative Suriname	26/10/09	Paramaribo
Ms. Ch. Naarden	Pater Ahlbrinck Stg.	Director	29/10/09	Paramaribo
Ms. M. Muskiet	Moiwana	Director	29/10/09	Paramaribo
Ms. P. Arias	Stg. Lobi	staff member	29/10/09	Paramaribo
Mrs. S. Ketwaru	Bureau Forum NGOs	Director	29/10/09	Paramaribo
Mr. M. Sanrochman	Notary Sanrochman	notary	18/11/09	Paramaribo
Ms P. Chan Jon Chu	UNDP	Project Coordinator	20/11/09	Paramaribo
Mr. H. Creton	UNDP	Project coordinator	20/11/09	Paramaribo
Mrs. M. Kramp	SUCET	Director	23/11/09	Paramaribo
Ms F. Ilahibaks	Ministry PLOS	Project coordinator	26/11/09	Paramaribo
Ms. Ch. Naarden	PAS	Director	26/11/09	Paramaribo
Mr. B. Hulsman	Stg TANA	Director	30/11/09	Paramaribo
Mrs. P. Hulsman	Stg TANA	Adjunct Director	30/11/09	Paramaribo
Ms D. Kromowidjojo	Ministry PLOS	Donor Coordinator	02/12/09	Paramaribo
Mrs. Sh. Ketwaru	Bureau Forum NGOs	Director	02/12/09	Paramaribo
Mrs. E. Deekman	Dutch Embassy	Senior policy officer	14/12/09	Paramaribo
Ms. R. Battacharji	Projecta	Staff member	14/12/09	Paramaribo
Mrs. E. Deekman	Dutch Embassy	Senior policy officer	16/12/09	Paramaribo
Mrs. F. Graand-Galon	MVN	President	16/12/09	Paramaribo
Mrs. E. Sandi	Stg Cultureel Centrum Suriname	Director	21/12/09	Paramaribo
Mr. D. Egger	Moiwana	Board member	05/01/10	Paramaribo
Ms. M. Schmeitz	Ultimate Purpose	Director	06/01/10	Paramaribo
Mr. G. Leckie	Stg. Lobi	Director	07/01/10	Paramaribo
Ms. M. Muskiet	Moiwana	Director	07/01/10	Paramaribo
Mrs. H. Malmberg-Guicherit	Women's Rights Center	Board member	09/01/10	Paramaribo
Barrington Bryce	IDB	Operations officer	15/01/10	Paramaribo
Jeanine Sakidjo	IDB	consultant	15/01/10	Paramaribo
Lucas Hoepel	IDB	Operations analyst	15/01/10	Paramaribo
Steven Hofwijks	IDB	consultant	15/01/10	Paramaribo
Mrs. U. Schalkwijk	Nikos	Director Nikos	19/01/10	Paramaribo
Mr. H. Wesenhagen	BFN	Former BFN Director	20/01/10	Paramaribo

## **Appendix Three**

### **CASE DESCRIPTION OF THE FOUR NGOS**

#### **Marron Vrouwen Network (MVN)**

##### ***Legal status, target groups and objectives***

In the interviews with the president and vice-president of the network it was indicated that MVN is a network of women who are descendants of runaway slaves, also known as Maroons. The Maroons are considered to be deprived in the Surinamese society. Maroons are tribal folks. Although the network has existed for a very long time, it has only obtained formal status in 2000, when it became a Foundation. The Foundation executes projects in the area of sustainable development.

The target group consists of Maroon women.

The purpose of MVN is to enhance sustainable development of all maroon women via the network system, stimulate cooperation between maroon women and create consultative structures for maroon women in the city and the communities via the network system (Profile of the organization).

MVN also supports local Women Organizations to obtain legal status. The foundation sees to it that women and women organizations within the villages cooperate with each other through seminars, workshops and one-on-one discussions.

##### ***Structure of the organization***

The organization is an umbrella under which several community based women organizations as well as individual women participate. The structure is such that there is Foundation with a Board under which the Network operates. There are six maroon tribes in Suriname (Aucan, Saramaccan, Paramaccan, Aloekoe, Kwintie, Matuarier) of which all have representatives in the Board of the Foundation (interview president).

The foundation merely works with volunteers. There are no staff members receiving a salary. The Network is operating on the basis of maroon principles for information exchange and networking. Member organizations and members raise awareness among maroon women to become active members of the network or to participate in local (member) organizations.

### ***Cooperation with Government and other NGOs***

There is frequent interaction between government and the network. The network is frequently asked to delegate a member for the participation in government committees, such as:

- Ministry of Home Affairs, Gender Mainstreaming
- Ministry of Justice, Foundation against Human Trafficking and the Board of the Bureau of Standards
- The Network is also participating in diverse committees of the Ministry of Regional Development.

Important stakeholders are considered to be the government, all maroon women, other NGOs, CBOs and donors.

MVN is part of the Network 'Binnenland Overleg', a network of NGOs active in the interior. NGOs meet once a month in this setting. This is a thematic meeting combined with regular meeting. The purpose is to inform each other on activities and to shape a platform for discussion of issues and solutions, cooperation for the purpose of savings and exchange of expertise.

### ***Projects and Activities***

From interviews with the chairwoman and a board member it became clear that the network has executed and supported rather small projects, namely between 2,000-10,000 USD.

Important projects that have been executed are establishment of rural women networks for information and knowledge exchange on shifting cultivation and the sale of agricultural products. This has lead to the creation of the Sunrop network which is part of the Caribbean Women Producers Network (Canrop).

With funding MVN has also conducted a survey on sexual practices of maroons. Other important projects are: HIV/Aids awareness for maroons, awareness and support use of impregnated mosquito nets against malaria, maroon women embroidery project, Rice hulling mill project Wanhatti with the women organization of Wanhatti, Soap production for diverse women groups in the interior, Awareness among women in the interior on birth registration (interview vice-president).

## **The Pater Ahlbrinck Stichting (PAS)**

### ***Legal Status, Target groups and Objectives***

The PAS is a registered Foundation which was founded in 1968 and named after father Gerhardus Ahlbrinck, who worked in Suriname from 1919-1966.

The PAS is a non-profit NGO which operates with communities in the interior of Suriname, namely in the districts Marowijne, Brokopondo and in Sipaliwini namely, Wayambo, Coppename, Apoera, Washabo, Section (Interview director).

The target group is made up of Maroon and Indigenous communities.

The purpose of the PAS foundation is to improve the development of communities in the interior in a sustainable way by implementing integrated programs. The PAS seeks the complete and full integration of these communities in society and economy.

PAS pursues this goal through establishment of a long term relationship with the communities in which she operates, which according to the Foundation is necessary to determine the needs and the road to development (profile of the organization).

### ***Structure of the Organization***

The director indicated that PAS is a registered Foundation with a Board under which the Bureau operates. The Bureau is headed by the director and five staff members. There are seven board members. These are appointed for two years. After these two years they are eligible for re-election. There is a board meeting once a month. The board is responsible for the policy, recruiting of donors. Board members may also advice on matters in their field of work or experience. For example: as a jurist or medical doctor. Persons are also appointed in the Board on this basis.

Board members receive an allowance for expenses. The PAS currently has one volunteer.

### ***Cooperation with Government and other NGOs***

According to the director of the PAS there is an interaction between the PAS and diverse Ministries:

- Ministry of Education, namely directorate Culture for training;

- Ministry of Labor, Technological Development & Environment for cooperation regarding the production of podosirie (maroon drink), environment and plastic bottles
- The PAS is involved in the national steering committee 'Development Legislation Sanitation' to help the government in making (new) policy on sanitation.
- Ministry of regional Development makes staff available as well as boats. The Ministry also makes use of networks of the PAS to visit villages and vice versa. The Ministry also makes staff members available for PAS activities while she pays the salaries (this regards days not months). PAS uses certain facilities of the Ministry.

The organization does regularly seek feedback on activities from NGOs, namely in the network of NGOs which operate in the network 'Binnenland Overleg'.

### ***Projects and Activities***

The PAS has identified four important themes with sub-themes for her work in the interior: Structuring of communities, economically favorable activities, research and support and market access (PAS profile). Where the PAS is unable to support, she has made it her policy to find a suitable partner for the community.

According to the PAS director an important policy of the Foundation is that communities must always have their own contribution in projects. This may be money, but also labor or provision of necessary materials/means.

The projects which are executed cover a wide range of activities, from capacity building for representation of community interests, Organizational and managerial skills, support for basic needs such as potable water, sanitation, teacher's houses, school buildings, multi-functional buildings, agricultural projects, handicraft and support for small entrepreneurs.

## **Moiwana Human Rights Organization in Suriname (Moiwana)**

### ***Legal Status, Target groups and Objectives***

Moiwana came into existence after a horrible killing of about 39 inhabitants of the Maroon village Moiwana (District Brokopondo) in 1986 by soldiers of the Surinamese army who were looking for members of the Jungle Commando rebels. In 1988 Moiwana Human Rights Organization became a registered Foundation (<http://www.moiwana.org/>).

The target group of Moiwana consists of the Surinamese society in general, and specifically groups or individuals who are victims of human rights violations.

The purpose of Moiwana has shifted and broadened in 1999 from a focus on the violation of the Right to life to advocacy for all Human rights, namely social, economic, cultural and universal. She has a watch dog role with regard to the Human Rights situation in Suriname (Interview director).

### ***Structure of the Organization***

The director stated that Moiwana is a Foundation with a Board. The Board has seven members. The bureau of the Foundation consists of eight staff members of which one is the director. The Board members are appointed for an indefinite period of time. There is a board meeting once a month. The board is responsible for the policy which is executed by the Bureau. Board members are appointed on the basis of quality, university degree.

Board members receive an allowance for expenses. Moiwana currently has no volunteers.

### ***Cooperation with Government and other NGOs***

According to a staff member Moiwana has initiated the Moot Court completion first in 1999. This project is executed in cooperation with the Anton de Kom University.

There currently is cooperation with Marron Vrouwen Netwerk, United Nations Association Suriname, and Women's Rights Center for the purpose of networking.

The Government approaches Moiwana for consultation regarding Human Rights Reports for the United Nations.

### ***Projects and Activities***

According to the director, Moiwana has made herself well known through the successful pleading of a number of cases at the Inter American Court of Justice by which the State of Suriname was convicted. An important activity regards the intake of human rights offences by individuals and/or groups.

December 10<sup>th</sup> is always an important date for Moiwana and the foundation seeks to raise awareness regarding human rights on this Day of the Universal Declaration of Human Rights.

The foundation organizes human rights festivals in cooperation with other organizations such as

the UNA (United Nations Association Suriname). To raise awareness amongst youngsters she organizes poster-drawing competitions. The foundation is also focusing on human rights information & education, environment, bi-yearly reports on human rights situation in Suriname and shadow reports for the United Nations, assessment of human rights situations in prisons.

## **Bureau Forum NGOs (BFN)**

### ***Legal Status, Target groups and Objectives***

The Bureau Forum NGOs was established in 1993 as a working arm of the Forum of NGOs Association. The purpose of the Association was to strengthening capacity of member NGOs. However in 1995 the association became inactive. The Bureau continued as a NGO with the status of a registered Foundation (Organization profile).

The target groups of BFN consists of the Maroon population in the interior organized in five region- or tribe-based networks, the so-called Regional Organizations; Indigenous population in district Para and other incidental communities; the urban population in the south of Paramaribo and the district Wanica (organization profile).

The purpose of the Bureau is to support skills and knowledge improvements of specific groups aimed at the advancement of their living environment. Secondly, BFN supports the capacity building and strengthening of groups and community based organizations aimed at the advancement of their living environment (organization profile).

### ***Structure of the Organization***

The director indicates that BFN is a foundation with a board that consists of seven members. The term of the board membership is unlimited. The Bureau is headed by a Director. There are three staff members. BFN also contracts staff for certain activities when necessary. Board members receive an allowance for expenses. BFN currently has twenty-five volunteers.

### ***Cooperation with Government and other NGOs***

According to the director there is an interaction between BFN and the Government as well as with other NGOs. BFN also participates in the Network 'Binnenland Overleg'.

With regard to the Government:

- There are consultations with the Ministry of Regional development concerning issues on Capacity building for Decentralization

- With the Ministry of Labor, Technological Development & Environment a Memorandum of Understanding was signed regarding labor issues. On environment BFN cooperates with this Ministry together with the PAS and other NGOs.
- There is cooperation with the Ministry of Education, directorate Sport. Competitions are organized together in areas where BFN operates; also a sports center was built.
- The Ministry of Health makes staff members available for activities.
- With the Ministry of Agriculture activities are executed for improvement of agriculture in the interior and the linking of local markets.

BFN cooperates with other NGOs:

- In the District of Sipaliwini, agriculture development with the PAS to sell products to tourism organizations operating in the interior; Also eco-sanitation with the PAS and the NVB (Nationale Vrouwen Beweging);
- BFN has organized a number of vocational trainings with the ‘Stichting Arbeidsmobilisatie en Ontwikkeling’ (SAO) in Sipaliwini, Marowijne and Wanica

### ***Projects and Activities***

The organization’s profile indicates that important areas for BFN activities and projects regard the mobilization of target groups to organize amongst themselves and promote common interests, support for organizations to form local networks, training and coaching of organizations and networks in planning and management, vocational training of early school drop outs, action-based situation analysis and base-line studies, influencing policy and lobbying to solve problems, Project development and fundraising for communities, poverty reduction through micro-finance.

BFN also does consultancy on a small scale, namely project writing, on-the-job training in project cycle management, capacity building and gender equality workshops, conduct of baselines and community consultations. The profits of these activities are used for micro financing of small scale community activities (interview director).



## Appendix Four

### Interview questions NGO Accountability

1. Is your organization, a non-profit, non-governmental organization?
2. Where does your NGO operate? (Geographically and based on certain devt issue)
3. Is there any interaction between your NGO and the GoS?
4. Is your work impacted by this interaction? If yes, how? If no, why not?
5. How is this interaction impacting GoS?
6. Do you advice government?
7. Does your organization plan for action, how do you go about designing your plan?
8. Who is involved?
9. Who are your donors?
10. How much funds have you received between 2000-2009? What is the average of funds your organization has received yearly between 2000-2009?
11. What % of your funding goes to office running costs?
12. Is accountability given regarding this and to who?
13. Number of beneficiaries yearly.....
14. How do you give accountability to your donors?
15. How are your activities monitored by them?
16. Do you give accountability to others such as govt
17. Do you have your own accountant or is one appointed to you by the donor?
18. Do you make a profit from your activities? If so what is your profit used for?
19. What is the structure of your organization?
20. How are your Board members appointed?
21. What are their activities and responsibilities?
22. Are they paid for their activities?
23. How much paid staff members does your organization have?
24. Do you also have volunteers?
25. Do you work together with other organizations and does your organization take the lead?
26. (any background info on these questions, history of the organization)
27. Do each of your stakeholders have access to timely and accessible information on the activities and decisions that affect them?
28. Are beneficiaries provided with information in a form that is meaningful to them on how financial resources are being used to their benefit?
29. What is legally required regarding the publicity of information?
30. Does the organization work beyond borders of politics, religion, culture, race and ethnicity, within the limits of the organizing documents?
31. How transparent is the organization in all dealings with the government, the public, donors, partners, beneficiaries, and other interested parties, except for personnel matters and proprietary information?
32. Are the organization's financial information, governance structure, activities, and listing of officers and partnerships open and accessible to public scrutiny?
33. Does the organization make an effort to inform the public about its work and the origin and use of resources?
34. Does the organization give accountability not only to funding organizations and government but also to the people served, staff, members, partner organizations and the public at-large?

35. Does the organization give out accurate information regarding itself and its projects?
36. Is this indicated in any document of the organization?
37. Do the organizing documents clearly define the mission, objectives, governance structure, membership rights and obligations, if any, and rules of procedure?
38. Did the organization originate from voluntary action?
39. Does the organization regularly seek feedback on activities from beneficiaries and stakeholders?
40. Is evaluation an integral component of the planning process and figure in the strategic plan?
41. Does your organization have a policy establishing term limits for membership on the governing body?
42. Has the governing board approved a code of ethics and conduct for the organization? if yes, what is the number of years for individual terms?
43. Is there a restriction on the number of consecutive terms?