

The Social Accountability Conceptual Model for Humanitarian Relief NGOs

Norazita Marina Abdul Aziz

School of Language, Civilisation and Philosophy Universiti Utara Malaysia (UUM) 06010 Sintok, Kedah

Abstract

Interestingly, for the year 2016, there are 10,532 registered not-for-profit agencies with Register of Society (ROS). Malaysian humanitarian relief Non-Governmental Organisations (NGOs) has risen to another platform to be world-recognised agencies. The humanitarian NGOs receive millions ringgit donations from the financial donors for distribution to the refugee and vulnerable community. With huge amount of money received and trust given by the public, the NGOs have to account for their actions to the upward-downward parties. The research investigate the social engagement undertaken by the NGOs in distributing the public donations to the. Thus, the aims of the research are to explain the social actions undertaken by the humanitarian relief mission NGO to discharge the social accountability to the community, to analyse the performance measurement indicator in deliberating the community's engagement within the humanitarian relief mission and to conceptualise social accountability model for the humanitarian relief mission. The grounded theory is employed in explaining the human agency's actions through social constructionist position within the humanitarian relief NGOs, through a series of in-depth interviews, memos, documentary reviews and observations. This methodological foundation considers how social phenomena or objects of consciousness develop in social contexts by understanding of human's actions. The paper reveals the underpinning social engagement and values articulated by the humanitarian relief agencies and in-depth understand of social accountability for humanitarian relief mission, particularly the aid deployment in the Islamic region. The paper is essential in decision making related to national social policy that relates to National Key Results Areas (NKRAs) in prioritising needs of the people. Additionally, it will develop a social accountability model for the government in supporting the NGOs action; monitoring the cash flow from the donors, NGOs and beneficiaries; and supporting the resolution made by Islamic Countries and Organisation for Islamic Cooperation (OIC).

Keywords: Accountability; Social actions; Social engagement; Medical relief; Community.



CC BY: [Creative Commons Attribution License 4.0](https://creativecommons.org/licenses/by/4.0/)

1. Introduction

Currently, in a few Islamic countries (take for example, Syria, Palestine, and Egypt), there are uprisings by the people in order to get justice for their countries. In conjunction to this turbulence, the NGOs from all over the world had strategized and deployed relief to assist the people in the region due to the inhumanity attacks. And, many people have suffered during these instable political conditions. From this instance, the research is proposed to investigate the social engagement by the humanitarian relief NGOs and their social actions pertaining to the current massive wars and attacks in the Islamic region.

The engagement of the humanitarian mission NGOs at the international level seems to be important in providing relief to the destructive region. These NGOs have to abide by the international humanitarian regulations in providing aid and preferably to have a collaborative network with the local NGOs in for the humanitarian relief deployment. Additionally, the result from partnership strategy between international and local NGOs reveals that the level of compliance to the society's engagement had increased (Bendell, 2000;2006). The international collaboration had driven corporations to be more transparent and accountable for their actions, especially to reflect their legitimisation strategy that includes public, private or civil sector (Ospina *et al.*, 2002).

It is seen that the government's strategic vision is parallel to the development of the social values and the creation of concerned-citizens in supporting the volunteering work across the nation. By understanding the social framework and social engagement from the humanitarian relief mission, the government can adopt this framework to monitor and facilitate the NGOs in Malaysia. Indirectly, the government can scrutinize the massive cash in-flow and out-flow by the NGOs are spent on the wise manner. Additionally, the findings of the research may assist the government in decision making on the existing or new policy.

For this reason, the research considers social accountability discharging within the community as part of bridging the gap in this knowledge. The theoretical stances and empirical field data will address the relevant questions pertaining to the social conduct and disclosures in the community salient voices defined under institutional theory.

1.1. Objectives

Currently, in a few Islamic countries (take for example, Syria, Palestine, and Egypt), there are uprisings by the people in order to get justice for their countries. In conjunction to this turbulence, the NGOs from all over the world had strategized and deployed relief to assist the people in the region due to the inhumanity attacks. And, many people have suffered during these instable political conditions. From this instance, the research is proposed to

investigate the social engagement by the humanitarian relief NGOs and their social actions pertaining to the current massive wars and attacks in the Islamic region.

Thus, the aims of the research are to explain the social actions undertaken by the humanitarian relief mission NGO to discharge the social accountability to the community, to analyse the performance measurement indicator in deliberating the community's engagement within the humanitarian relief mission and to conceptualise social accountability model for the humanitarian relief mission.

2. Literature Review

Within the NGO relational accountability perspective, it is defined as 'people are required to explain and take responsibility for their actions' (Sinclair, 1995) through 'the giving and demanding of reasons for conduct' (Roberts and Scapens, 1985). Therefore, accountability is seen as 'a vital mechanism of control' (Mulgan, 2000) by providing stakeholders, potentially affected by an individual's or organisation's actions, with information needed to challenge and react to advocacy actions.

The article written by Mulgan (2000) describes the scope and meaning of 'accountability' in multi directions beyond its traditional passage into accounts for one's action Norazita (2016). It has been applied to internal aspects of official behaviour, beyond the external focus implied by being called to account; to institutions that control official behaviour other than through calling officials to account; to means of making officials responsive to public wishes other than through calling them to account; and to democratic dialogue between citizens where no one is being called to account. In each case the extension is readily intelligible because it is into an area of activity closely relevant to the practice of core accountability (Blader and Rothman, 2014). However, in each case the extension of meaning may be challenged as weakening the importance of external scrutiny.

In terms of external scrutiny, Ebrahim (2005) emphasised that it is important to relate to relational aspects where, he states, that accountability is driven through the relational aspects, which derive from the principal-agent relationships by looking into three types of non-profit organisations: membership's organisations; welfare or service oriented organisations; and advocacy and network organisations. In terms of external scrutiny, for example recognising the nature of relationships, the understanding is relevant to the welfare service organisation and inappropriate to explain the membership organisational context, as they are largely accountable to their members (p. 206).

Network organisations display two characteristics that are commonly referred to as membership or services. In this respect, their actions are likely to be remote and largely dependent on headquarters making decisions, as well as other board members (Carnegie and Napier, 2012; Hasan and Siti, 2012; Kamla and Rammal, 2013; Munir *et al.*, 2013; Najwa, 2012). From the understanding provided by Ebrahim (2005), the key objective or mission for NGO advocacy is likely to be policy oriented. Therefore, a broader concept of mission for critical stakeholders needs to be addressed which covers economically powerful stakeholders for the achievement and successful implementation of NGOs policy objectives.

Roberts (1991) explains the "accountability is a social acknowledgement and an insistence that one's actions make a difference to both self and others", which instils accountability with an ethical or value-based dimension specifying internal motivation. Identity accountability therefore represents a means by which managers (activists) running organisations take responsibility for shaping their organisational mission and values, on whether to open themselves to public or external scrutiny, and for assessing their performance in relation to their goals (Ebrahim, 2003). Individuals and organisations may therefore feel a 'responsibility' Sinclair (1995) to be accountable or 'answerable' Shearer (2002) to themselves (Najam, 1996) in the form of their values, mission and culture.

2.1. Findings

The research examines further insights on policy and practice to evaluate the underpinning social values and symbolic action articulated from the community engagement. There are eleven (11) social accountability principles, which presented in Table 1. The investigation emphasise the essentiality of NGO social reporting for discharging given the accounts for the community in the vulnerable region. The research indirectly assists the government's action, stakeholders' engagement and NGOs action in addressing the communal values within the humanitarian relief mission. To our knowledge, there is no study pertaining to social accountability in the NGOs, which explains from the actor network theory position.

The empirical evidence from the data analysis reveals twelve principles based-categories as per stated in Table 1.

Table-1. Matrix for Social Accountability Principles in Humanitarian NGOs

Themes	Social Accountability Principles Based on Categories
Communication	1. Communication – media exposure and press release conference by trained PRO
Compliance	2. Compliance to the financial reporting standards and ROS Act a. Accounts to financial donors b. Reports to the interested parties for due action c. Securing the true and fair view of accounting information
	3. Undertaking assessment for deployment in ensuring proper humanitarian relief are organised and undertaken for the relevant targeted people
Continuous Improvement	4. Continuously improve the delivery, monitoring and operational systems
International	5. Membership in international standards and rights
Morality	6. Morality a. Professionalism b. Self-satisfaction of members, volunteers and staff c. Trustworthiness
	7. Participation in programmes a. Coalition i. Negotiation with external coalition ii. Internal coalition (e.g. Petronas, Ministry of Youth and Sports, Khazanah Nasional) iii. Press b. Partnership with red crescent and IRA
	8. Relational driven a. Unity b. Justice c. Brotherhood
Social obligations	9. Social obligation and actions – fast action and responses
Standard operating procedure	10. Setting own standards based on past experience and grass root feedback and engagement
Sustainable environment	11. Reduce waste and utilises resources to promote sustainable environment
Volunteerism	12. Volunteering support and training

Research has highlighted how salient voices from society have created tension between the corporations and environment regulators in their actions for giving an account (Buhr, 2001; Lehman, 1999). In this empirical study, the values shared between humanitarian relief NGOs and their stakeholders including their counterparts, beneficiaries and donors, can be reflected through their mutual agreement on their engagement, standard compliance and coalition relationship.

Plural rationalities for action, shared by individuals, can be achieved through a basic sense of justice in achieving moral commitments and effective social cooperation. In this respect, adopting holistic accountability position is seen to limit the moral values in the society and fails to address the reaction of Mercy's stakeholders to call for the provision of rapid relief. The empirical evidence consider the need to recognise humanitarian actions engaging beneficiaries as a legitimate form of discharging accountability in line with NGO representatives such as HAP.

This is because in the disaster relief situation people anticipate their primary requirements to be fulfilled not through the giving of money but ultimately the distributions afforded equally to the people in need. Future research can be conducted by examining the accountability relationship between the government and minority voices in Malaysia.

3. The Conceptual Model for Social Accountability Relations in the Humanitarian Relief NGOs

Figure-1. Social Accountability Model in the Humanitarian Relief NGOs



4. Conclusion

The NGOs are responsible to its stakeholders, which include beneficiaries, donors, staff, volunteers, partners, governments, local authorities, other organisations as well as the general public. Accountability and transparency are the core principles of the organisation, which is based on the internal moral foundations and Islamic teachings. These encompass the community, who received financial security, social welfare pertaining to the utilisation/distribution of donation in kind/goods or services provided/received. Thus, the discussion on social responsibility and community engagement can be seen in a wider perspective that involves the one's relationship with Allah and to other human beings. The moral foundation is stem on the Islamic rationalities within one's belief and actions.

"Ignominy has been pitched on them, wherever they are, they shall get no security save a rope from Allah and a rope from men, (they may get protection)."

(Surah Al-i'Imran : Verse No 112)

References

- Bendell, J. (2000). *Introduction, Working with stakeholder pressure for sustainable development in j. Bendell, terms of endearment*. Greenleaf Publishing/New Academy Business: Sheffield.
- Bendell, J. (2006). Debating ngo accountability new york and geneva united nations non-governmental liaison (ngls).
- Blader, S. L. and Rothman, N. B. (2014). Paving the road to preferential treatment with good intentions: Empathy, accountability and fairness. *Journal of Experimental Social Psychology*, 50(1): 65-81.
- Buhr, N. (2001). Corporate silence, Environmental disclosure and the north american free trade agreement. *Critical Perspectives on Accounting*, 12(4): 405-21.
- Carnegie, G. D. and Napier, C. (2012). Accounting's past, present and future: The unifying power of history accounting. *Auditing and Accountability Journal*, 25(2): 328-69.
- Ebrahim, A. (2003). Making sense of accountability, Conceptual perspectives for northern and southern nonprofits. *Nonprofit Management and Leadership*, 14(2): 191-211.
- Ebrahim, A. (2005). Accountability myopia: losing sight of organisational learning. *Nonprofit and Voluntary Sector Quarterly*, 34(1): 56-87.
- Hasan, B. and Siti, N. A. K. (2012). Examining accounting and accountability issues in religious context: insights from literature. *Aceh International Journal of Social Science*, 1(1): 24-31.
- Kamla, R. and Rammal, H. G. (2013). Social reporting by islamic banks, Does social justice matter? *Accounting, Auditing and Accountability Journal*, 26(6): 911-45.
- Lehman, G. (1999). Disclosing new worlds: a role for social and environmental accounting and auditing. *Accounting, Organizations and Society*, 24(3): 217-42.

- Mulgan, R. (2000). Accountability, An ever expanding concept? *Public Administration*, 78(3): 555-73.
- Munir, R., Baird, K. and Perera, S. (2013). Performance measurement system change in the emerging economy bank. *Accounting, Auditing and Accountability Journal*, 26(2): 196-233.
- Najam, A. (1996). NGO accountability: a conceptual framework. *Development Policy Review*, 14(4): 339-54.
- Najwa, M. (2012). Self-accountability: the link between self-accountability and accountability in Islam. *International Journal of Humanities and Social Science*, 2(5): 240-45.
- Norazita, M. A. A. (2016). The formalisation of social engagement in the medical relief NGO, The evidence of mercy Malaysia. *Asian Academy of Management Journal*, 21(1): 149-70.
- Ospina, S., Diaz, W. and O'Sullivan, J. F. (2002). Negotiating accountability, Managerial lessons from identity-based nonprofit organisations. *Nonprofit and Voluntary Sector Quarterly*, 31(5): 5-31.
- Roberts (1991). Environmental disclosure: a note on reporting practices in the Midland Europe. *Accounting, Auditing and Accountability Journal*, 3: 62-71.
- Roberts and Scapens, R. (1985). Accounting systems and systems of accountability. *Accounting, Organizations and Society*, 10(4): 443-56.
- Shearer, T. (2002). Ethics and accountability, From the for-itself to the for-the-other. *Accounting, Organizations and Society*, 27(6): 541-73.
- Sinclair, A. (1995). A chameleon of accountability: from for-itself to the for-the-other. *Accounting, Organizations and Society*, 27(6): 541-73.