An insight of accountability practices in non-governmental organizations (NGOs): The case of Yemen

Abdulwahed Hamoud Abdullah Ahmed ^(a) Zaini Zainol ^{(b)*} Norsyahida Mokhtar ^(c)

^(a) Researcher, Accounting for Ummah (A4U), Kulliyyah of Economics and Management Sciences, International Islamic University Malaysia, Kuala Lumpur, Malaysia

^(b,c) Assistant Professor(s), Department of Accounting, Kulliyyah of Economics and Management Sciences, International Islamic University Malaysia, Kuala Lumpur, Malaysia

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ABSTRACT

The increase of scandals involving non-governmental organizations (NGOs) has provoked concerns from the public for their accountability. In the case of Yemen, the NGOs receive financial supports from both local and international donors. These organisations, however, are not obliged to disclose how they manage the donation funds, although the donors usually outline specific requirements on how the funds should be utilised. At the same time, the success of projects undertaken by the NGOs funded by the donors can help to enhance the organisation's reputation and legitimize its activities to secure more funds. This study investigated the level of accountability practices in the Yemeni local NGOs. A questionnaire survey was sent to 75 active local NGOs. The findings show that the level of accountability practices among local NGOs is moderate. Most of these organisations evaluated the impact of their projects at their completion. However, they tend to avoid an independent assessment of any third-party. They also restricted the local communities' involvement in determining where and how the money of the project should be spent. This suggests that the local NGOs are more likely to be "seen" as being accountable rather than being accountable. A further improvement perhaps through policy making is thus necessary to ensure effective accountability practices in funds management of the NGOs.

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Introduction

As per Brandsma & Schillemans (2013), accountability is defined as "a specific social relationship or mechanism that involves an obligation to explain and justify one's past conduct". Based on this concept, accountability is defined as reporting the organisational performance to stakeholders such as citizens for a public organisation, shareholders for enterprises, and donors for charity organisations. As far as public organisations are concerned, the governmental reports present useful information about the entity's performance and accountability of using public resources. Accountability means that certain actors have the right to keep other actors accountable for a set of standards, to judge if they have fulfilled their commitments in the light of these standards, and to enforce penalties if they decide that those requirements have not been met (Toch, 2015). In the humanitarian sector, which is the domain of this study, more and more NGOs have been established in many parts of the world due to various factors like the war in Syria and Yemen, the food crisis in Somalia, and political instability in Iraq and Libya. Those NGOs receive supports from various parties, locally and internationally. In this regard, the concept of accountability as reported by Deloffre (2016) was practices and procedures done by making its representatives accountable for fulfilling their duties and complying with ethical standards. It is a way of addressing poor performance or at worst, the possibility of corruption by the management of NGOs. This could lead to electing

* Corresponding author. ORCID ID: 0000-0002-8074-1313

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alternative people which represents a reactive and punitive approach to accountability so that it would be answerable for the donors and stakeholders' questions about the ways they manage the donation funds to implement a specific project.

Operationally, NGOs are non-profit institutions that do not seek profit in the community system. So far, NGOs can move independently because they are institutionally free from the interference of other parties. Financially, NGOs are relatively not tied to donor institutions even though, in general, they are dependent on them to finance their activities. In the new regulation, this independence will be reduced, because it is explicitly stated that the management of an NGO must be registered and validated by the government (Subaida et al., 2018). Although, in most parts of the world, the legal requirements to create and operate the NGOs are very basic because states do not require evidence about the financial capacity of those NGOs; like what is being practiced in Yemen. According to the Guide of Yemeni Ministry of Social Affairs and Labour, the ministry who is in charge to issue local Yemeni NGOs licences, there is no requirement for the evidence of financial sources or plans on how the NGO can fund its projects. Instead, the Ministry requires exclusively a foundation agreement, a request to establish an association or NGO by law draft, and samples of founders' names and signatures, including a fee of 1,500 YER (less than 3USD).

Donors especially international donors normally impose specific requirements and standards to implement humanitarian projects. In addition to the donors' requirement, there is a need to improve the use of funds to achieve the goals of the funded projects. NGOs need to keep a framework containing good level of reputation and legitimacy. This level of reputation and legitimacy is necessary to ensure a good level of accountability (Abouassi & Trent, 2016).

This study aims to investigate the level of accountability practices in local NGOs working in Yemen. To achieve this, the following research question is formulated: To what extent the level of accountability practices is being practiced by the Yemeni local NGOs? To provide the answer, a survey questionnaire was sent to all 75 active NGOs in Yemen.

Literature Review

Theoretical and Conceptual Background

Accountability

Accountability is a key social policy principle. It is seen as deception at the root of efforts by public or private entities to provide services to client groups, therefore bringing into effect social policies. Over the past 30 years, however, many have seen accountability as something of a magic wand, a panacea for achieving equality, democracy, good governance, cost-effectiveness, and efficient delivery of services across the public and private sectors (Walsh, 2014). The importance of accountability comes from the fact that lack of accountability is one of the factors that has been blamed for poor performance. Hence, accountability is an essential aspect of good governance and better performance (Sarker & Hassan, 2010). To discuss the development of accountability, it is noted that accountability at the very beginning was mainly focusing on financial accounting, in order to be responsible in front of the public (Hudaya, 2014). Accountability has a long history of academic research in political sciences and financial accounting, and recently it became a prominent topic in public management and international development studies. Accountability has become the main element in most democracy theories. The increased attention on accountability makes it a more used concept by international donors and their partner governments when talking about 'good governance' and other elements in democratic regimes (Lindberg, 2013).

Accountability in NGOs

According to the United Nations, NGOs are defined as "an NGO is not-for-profit, voluntary citizens' group, which is organized on a local, national or international level to address issues in support of the public good" (Brown, 2009 p.3).

In recent years, however, questions about the accountability of NGOs have increased due to some highly publicized scandals and NGOs failing to meet certain standards, thus weakening public confidence in the charity sector. Through establishing a set of accountability structures and signing up to accountability figures, many transnational NGOs recognized their responsibility to a number of stakeholders as a response. Given the issue that donors can punish these NGOs and cut their funds, dealing with increased critical scrutiny by the public is essential for these NGOs. NGOs frequently focus while implementing their projects to achieve results that are temporary and even ineffective without a real sustainable impact. In this case, there is a disparity between the NGOs' long-term goals and the results.

NGOs face continuous pressure in satisfying donors to preserve financial stability and to follow their objectives. On the other hand, donors face a wide sector of various NGOs and they have to decide which NGO to invest in. These donors are cautious and will not contribute to an NGO with a low quality that does not meet their standards or fulfil their requirements. If donors are not able to assess the level of NGOs' quality, this creates a situation of confusion because the donors cannot distinguish the poor quality NGOs from the good ones (Nahr, 2017). Accountability is seen as a key feature for states, companies, and NGOs. It is a socially constructed means of control that can be used by both the vulnerable and the dominant. It contributes analytical depth to the diverse discussions on accountability in modern organisations by exploring the nature, forms and impacts of accountability in civil society organisations, public and inter-governmental agencies, and private corporations. Contributors draw from a variety of disciplines to demonstrate the inadequacy of modern materialist prescriptions in maintaining and monitoring accountability standards, arguing that accountability

frameworks linked to principal-agent logic and universally applied across cultures generally fail to meet their aims (Weisband & Ebrahim, 2007).

Accountability practices

Scholars have expanded their attention to the accountability trend over the past several years. Such actions come primarily from social psychology, where accountability is interpreted in social settings as a summary of a category of causal behavioural factors. Nonetheless, there have been many significant advances and fruitful research. Underlying these initiatives are different accountability conceptualizations that have elements in common, although they also have some points of difference and others of unclear connection (Frink & Klimoski, 2004). In non-profit organisations (NPOs), accountability has an accurate and precise focus on reporting about the use of donors' funds. The main purpose is to ensure that the funds allocated for humanitarian purposes have been used for objectives that have been established efficiently and effectively.

Ebrahim (2003b) through extensive theoretical review of various accountability related theories, i.e., accountability theory as the main influence theory and religious perspectives especially from Islamic worldwide view suggested different accountability frameworks. He emphasizes accountability not only towards human beings, but also towards the creator of the universe, as Muslims believe that ALLAH rewards all good deeds. His framework was used by several studies, especially in Islamic related organisations such as in Mosques Management as indicated by Sulaiman, Siraj and Ibrahim (2008). Ebrahim (2003b) proposes five dimensions of accountability: disclosure statement and report, performance evaluation and assessment, participation, regulation, and social audit). This study adopts this framework and further discussion on the framework is presented in the subsequent section.

In another paper by Ebrahim (2010), an overview of current non-profit accountability debates, as well as the advantages and disadvantages in a range of accountability mechanisms were discussed. The author concluded that accountability in the non-profit sector faced many demands by many actors for various purposes and requiring different levels of organisational compliance. Furthermore, accountability is not simply about complying with regulations or industry standards, but also related to the organisation's mission and public trust (Ebrahim, 2010). Christensen and Ebrahim (2006) in their study examining the accountability mechanisms for immigrants and refugees in a NPO with special attention to their effect on mission-based activities, found that donors and the NPO could benefit more from investing in internal grantee capacities for lateral communication and coordination, than from demanding more comprehensive reports.

In a similar context, Said, Zainal Abidin, and Nassir (2013) investigated whether mission-based management practices, budgeting practices, financial priorities and financial reporting contribute to the accountability of NPOs in Malaysia. They found that mission-based management practices strongly contributed to accountability outcomes of NPOs. Ihsan et al., (2016) examined how accountability in the context of waqf (Islamic endowment) should be practised. The study suggested that waqf regulators should immediately develop and introduce regulations pertaining to the accountability of Mutawallīs (the trustees of a waqf). In this context, the mechanisms of accountability proposed by Ebrahim (2003a) can be used to develop a regulation for waqf accounting standards and performance measurement indicators.

Brennan and Solomon (2008) encouraged broader corporate governance and accountability research approaches beyond the previous research's traditional and the theory of accountability was first formulated by Lerner and Tetlock (1999) and their colleagues and has been effectively applied in organisational research. Accountability theory suggests a variety of frameworks that improve accountability concepts. For example, "even the simplest manipulation of accountability inevitably requires many empirically recognizable sub-manipulations" (Lerner & Tetlock, 1999, p. 255) including the involvement of another person, the ability to recognize, and the expectation of evaluation. The four main components of accountability theory are (1) definition, (2) performance expectations, (3) monitoring awareness and (4) social presence (Lerner & Tetlock, 1999).

Hudaya (2014) in his study employed accountability theory to investigate the practice of accountability reporting in the Indonesian public sector. The author found that changing the governmental system from centralised to decentralised is not sufficient to improve the local-government accountability system. The powerholders are obligated to explain and justify their conduct, answer to the questions, and response to the recommendation provided by the provincial government to avoid the imposition of any sanctions. He also emphasized how an organisation, through conformity with prevailing institutions, guarantees accountability legitimacy.

According to Hudaya (2014), accountability theory can be used to explain accountability practices as it provides insights about the interaction between accounting and the organisations it works in. In this study, Ebrahim's (2003b) accountability framework is adopted. The dimensions proposed by Ebrahim (2003a) are discussed below.

Disclosure Statement and Report

Organisations are expected to disclose their activities so that societies at large are aware that activities are being carried out. Disclosure statements and reports are one of the most commonly used accountability mechanisms and are often mandated in many countries under federal or state laws. Donors, government, recipients, and shareholders require reporting on budgets, organisational structure, and programs. In addition, government regulations also often include rules of registration and reporting containing annual financial reporting (Ebrahim, 2003a).

Performance Evaluation and Assessment

Activities conducted by organisations need to be evaluated. These evaluations include assessments of performance and impact. Donors typically perform external assessments for the activities by the end of a grant or program process. Also, they frequently apply mid-term evaluations. These reviews usually attempt to evaluate whether and to what level did the objectives and priorities of the project that have been accomplished can be vital for future funding (Ebrahim, 2010).

Participation

It is very important that whatever activities or programs conducted by organisations received acceptance from their community or society they serve. Participation is about the information on planned projects being publicly available and can include public meetings or hearings, surveys, or a formal dialogue on project options. In this form, participation requires communication with community representatives and stakeholders, but the project planners remain in the power of decision-making.. (Ebrahim, 2003a)

Regulation

For better administration, regulation needs to be strictly followed. The non-profit sector has been increasingly moving to industry-wide standards of accountability. So, regulation consists of the efforts done by NGO or non-profit networks to develop standards or codes of behaviour and performance. The most basic requirements of accountability stated in these codes are that the organisation have a clearly specified purpose or mission, and a transparent internal management system, free of conflicts of interest, discrimination, favouritism, secrecy, corruption, and all other unethical practices. The non-profit industry has gradually switched to industry-wide accountability standards.

The concept 'self-regulation' applies directly to the operation of non-profit institutions to establish guidelines or codes of conduct and efficiency. These standards have emerged in part as an effort to redeem the image of the sector (due to public scandals or exaggerated claims of performance) while establishing quality standards, and in some cases, to prevent potentially restrictive government regulation (Ebrahim, 2010).

Social Audit

The organisations should not be seen as “perfect” and discharge their accountability in managing their affairs. The social audit mechanism refers to a process through which an organisation assesses, reports, and improves upon its social performance and ethical behaviour, especially through stakeholder dialogue. Social audit is one of those important mechanisms for strengthening NGOs’ accountability to poor communities (as NGOs’ key beneficiaries).

According to Ebrahim, (2003a), social audit is a way to see whether the performance of an organisation is in line with various stakeholder expectations. Social auditing also encourages NGOs to monitor their social impacts on wider stakeholders, and to identify whether organisations are meeting their social objectives (Adhikari, 2016).

In considering the Ebrahim (2003) framework which mainly focusses on accountability from a different perspective and its nature of the Islamic environment, this study adopts this framework since NGOs nature of the operation is similar to mosques operation which is not for profit, and the environment in Yemen is Islamic in nature.

Research and Methodology

Data Collection and Population of Study

The data of this study was collected using a survey questionnaire. The population of the study was represented by the local NGOs operating in Yemen. Due to the current war conditions in Yemen, the official figures on the number of active organisations were not available at the time of the study. For the purpose of this study, the figures issued by the United Nations Office for the Coordination of Humanitarian Affairs (OCHA) as of June 2019 were used. In the OCHA report, there are 75 local NGOs as of the date. Those NGOs are active in 308 districts in Yemen. So, all 75 local NGOs were selected as the population of the study (OCHA, 2019).

Questionnaire Development

To measure the accountability practices, the questionnaire was developed based on Ebrahim’s (2003a) framework. A translation of the Arabic language was added as the use of the English language in Yemen is not common and to encourage a high response rate.

The questionnaire was divided into two parts. Part One comprised demographics - size of the average annual budget, number of staff and volunteers, years of operation, nature of operation and average qualification of staff or volunteers. Part Two asked about the level of accountability practices.

This part consisted of (11) statements to measure the local NGOs’ accountability practices, as follows:

Table 1: Level of Accountability Practices Measurement

Research Question	Five Accountability Mechanisms	Accountability Practices
How accountability process in NGOs in Yemen manifested?	Disclosure statements and reports	Publish and disclose reports
	Performance assessment and evaluation	Review and evaluate projects
	Participation	stakeholders' participation community participation in planning
	Regulation	finance policy Purchasing policy Code of Conduct
	Social Audit	level of funds awareness in communities surveys or questionnaires are conducted Activities are transparent and accountable

As the subject of accountability is sensitive due to the current conflict in Yemen, the questionnaire did not ask the respondents to declare their name or the organisation they work with. Moreover, most of the organisations work in the areas under the military groups' control. Those military groups involve in many cases of abuses, violations, and looting of aids, and they prevent the NGOs or audit firms to report those incidents. The absence of government control and audit also has resulted in some officials in those organisations to involve in fraud, corruption and conflict of interest cases. Furthermore, transparency and accountability are deliberately disabled to avoid exposure to these problems. Therefore, it is necessary to let the respondents offer their opinions without fear.

Analysis and Findings

Data was analysed using the statistical package for social science (SPSS). The descriptive analysis was performed to get the demographic information about the respondents' organisation. The accountability practices were analysed by finding the average of each practice.

Response Rate

The questionnaire was sent by email to all 75 local NGOs on 20 November 2019. After first round of data collection ended on 4 December 2019, 66 organisations responded, which equals to 88 percent response rate. A further effort was performed to get more responses, such as contacting the respondents using their personal accounts on social media. However, perhaps due to the sensitivity of the subject of study, the remaining questionnaires were not returned. Nonetheless, the response rate of the study was far exceeding the 30 percent benchmark of Sekaran (2000), who suggested that a 30 percent response rate is enough to build statistical inferences on the population.

Demographics of respondents

A descriptive analysis is used to describe the demographics data of the respondents. As shown in Table 2, more than 60 percent of the NGOs are working in good funding conditions, and that they are expected to have a more organised and accountable work environment to handle the funds.

Table 2 also shows that more than half of the organisations operate with more than 31 staff or volunteers. According to Nazuk and Shabbir (2018), organisations with a bigger number of employees are more qualified to practice good accountability, suggesting that these NGOs have enough number of staff to build good governance as part of accountability conditions.

Regarding the years in service of the NGOs, 22.7 percent of the organisations have been operating less than three years; 15.2 percent between three to six years; 19.7 percent between six to 10 years, and 42.4 percent have been in the field of work for more than 10 years. These results indicate that more than 60 percent of the NGOs in Yemen have enough experience to practice better accountability.

Accordingly, 15.2 percent of the organisations operate in the Education field, 22.7 percent in Health-Related projects, 19.7 percent in Food Supply and Shelter projects, and 42.4 percent in others. 'Others' signify that the organisations do not work in a specific field, but in many projects across the fields, for example, in health, food, shelters, as well as protections. This is normal in Yemen because of the war circumstances which demand repetitive needs of those services.

Table 2 also shows that 81.8 percent of respondents have tertiary (university/colleges) education and 18.2 percent have secondary school education. This creates an impression that volunteers working for the NGOs are qualified to perform good level of accountability.

For the respondents' position in the organisations, 43.9 percent are Executives, 21.2 percent Project Managers, 9.1 percent Finance Managers, and 25.8 percent CEO/Head of the NGO. Table 2 summarizes the demographics.

Table 2: Descriptive Statistics for Demographics

Item	Number	Scales	Frequency	Percentage
Size of the Average Annual Budget of NGO in USD	66	Less than 30,000	18	27.3
		30,000 to 100,000	9	13.6
		100,001 to 1,000,000	14	21.2
		More than 1,000,000	25	37.9
Number of Staff and Volunteers in NGO	66	Less than 10	19	28.8
		10 to 30	11	16.7
		31 to 50	11	16.7
		More than 50	25	37.9
Experience Years of NGO operations	66	Less than 3 years	15	22.7
		3 to 6	10	15.2
		6 to 10	13	19.7
		More than 10 years	28	42.4
Nature of NGO operations	66	Education	10	15.2
		Health-Related	15	22.7
		Food Supply and Shelter	13	19.7
		Others	28	42.4
Average Qualification Level of The Staff or Volunteers	66	Mostly have Tertiary (university/colleges) education	54	81.8
		Mostly have Secondary school education	12	18.2
Your Position in the NGO	66	Executive	29	43.9
		Project Manager	14	21.2
		Manager (Finance)	6	9.1
		CEO/Head of NGO	17	25.8

Level of accountability practices

This sub-section offers the descriptive analyses of items used to measure the level of accountability practices. More specifically, means and standard deviations of each practice were generated. The practices measured are disclosure statements and reports, performance assessment and evaluation, participation, regulation, and social audit. Table 2 presents the results.

From Table 3, the results show that performance assessment and evaluation is the most used practice by the NGOs compared to other practices, as indicated by the mean of 3.3889. Participation, regulation, and disclosure have a mean of 3.2626, 3.2222, 3.1818, respectively, indicating a similar level of usage by the organisations, as far as the practices are concerned. Social audit is the least used practice with the mean of 2.9141. Overall, the mean of accountability practices carried out by the organisations is 3.194, which denotes a moderate use of accountability practices by Yemen NGOs.

Table 3: Descriptive Statistics for Level of Accountability Practices

Descriptive Statistics	N	Mean	SD
Scale: 1=Strongly disagree 2= Disagree 3=Neutral 4= Agree 5=Strongly agree			
<u>Disclosure statements and reports</u>		3.2222	1.13278
Our NGO prepares financial statement monthly.	66	3.5606	1.34883
Our NGO displays financial information on various forms i.e. noticeboard, social media, printed documents etc.	66	2.4697	1.34987
Pictures, videos, interviews etc. on activities conducted are disclosed.	66	3.4848	1.43840
<u>Performance assessment and evaluation</u>		3.3889	1.28713
Our NGO review projects once conducted to see its effectiveness.	66	3.5303	1.48033
Third-party evaluate our NGO projects and activities.	66	3.2424	1.45772
Our organisation has a policy on evaluations at all levels.	66	3.3939	1.36865
<u>Participation</u>		3.2626	1.08528
There is a policy on stakeholders' participation in the affairs of our NGO.	66	3.2576	1.19371
Communities our NGO works with participate in planning.	66	3.1515	1.25566
Communities our NGO works with participate in implementation of activities.	66	3.3788	1.17362
<u>Regulation</u>		3.1818	1.24850
Our NGO practice good governance and code & ethics.	66	3.1970	1.25538
Procedures on financial usage is well practised.	66	3.1667	1.39872
<u>Social Audit</u>		2.9141	1.25856
Communities our NGO works with are aware of funds raised and the purpose of those funds.	66	2.7424	1.47085
Our NGO conduct surveys to get communities opinions about the NGO's activities.	66	2.9697	1.35839
Our NGO practices transparent reporting system.	66	3.0303	1.43548
Accountability Practices		3.194	

Discussion

The results show that the accountability practices of Yemeni local NGOs are at their moderate levels, which gives a slightly fair impression about the integrity and efficiency of these organisations in carrying out their work, achieving development goals, and delivering aid to eligible beneficiaries. Specifically, among the five components, the highest being practiced is performance assessment and evaluation (mean score = 3.3889), followed by participation (mean score = 3.2626), the disclosure statements and reports (mean score = 3.2222), the regulation (mean score = 3.1818), and finally, the social audit (mean score = 2.9141).

In terms of items in each accountability component, it is noticed that the NGOs mostly evaluate their projects at the end of the activities to check the impact of the project (score 3.5303) as part of the performance assessment and evaluation practices. The next practice with a high score (3.3939) is keeping policies for evaluations at all levels in the organisation. The least used practice is allowing third-party to evaluate the NGO projects and activities (score 3.2424). These figures reflect the situation of NGOs in Yemen that practice assessment as required by donors, but those NGOs tend to disapprove a third-party's evaluation because such practice would uncover the breaches committed by organisations.

Participation is mostly practiced by the NGOs in Yemen (score 3.3788) by allowing local communities to participate in the implementation of the NGOs activities. Then, NGOs practice keeping a policy on stakeholders' participation in the affairs of the NGO (score 3.2576). In a fewer, communities participate less in planning (score 3.1515). These results show that NGOs do not allow local communities to really participate in the policy making and designing where and how the money of the project should be spent. NGOs allow local people to volunteer (or low wages) to perform the activities, but those people never become involved in decision makings.

Ebrahim (2003a) indicated that disclosure statements and reports are among the most commonly used accountability tools and are also mandated in many countries. However, it is not the case with Yemeni NGOs, which do not use this tool widely according to the responses collected for this purpose. Preparing financial statement monthly is the most common practice (score 3.5606) due to the requirement by the donors. Then, using audio and video documentation for the conducted activities come with (score 3.4848).

NGOs in Yemen practice good governance almost equally with keeping procedures on financial usage (3.1970 and 3.1667, respectively). This practice is not very popular in Yemen because donors normally focus on reporting not on governance. In addition, the government required normal bylaw to give licence to the organisation, but do not really follow up the organisation to have other detailed rules and procedure that organise financial, HR, or procurement transactions.

The social audit is the least practiced among Yemeni NGOs to apply accountability. NGO slightly practices a transparent reporting system (score 3.0303). Then, they get communities' opinions about the NGO's activities via surveys (score 2.9697). Finally, local communities are not aware of the funds raised by NGOs and their objectives (score 2.7424). These indicators show that local communities which are the main beneficiaries are not involved in the accountability. The absence of this type of communication enlarges the gap between the needs and resources. Sometimes, funds are raised to cover unnecessary stuff or in the wrong place or time.

Conclusion

Due to the ongoing war in Yemen, it is not possible to determine the exact numbers of registered NGOs operating in Yemen from the government sources. The data published by the OCHA which the study relied upon may not represent the actual numbers of NGOs and thus, the results of the study cannot be generalized without careful consideration.

It can be concluded that commitment by the local NGOs, as far as accountability practices are concerned, is more towards improving their image in front of the donors and local communities. This is shown by the results that performance assessment and evaluation, and disclosure statements and reports are mostly shaped the accountability practices of the Yemeni local NGOs. On one hand, as long as the NGOs can show what they are doing or being transparent, this will enhance their accountability. On the other hand, effective accountability practices should be taken more seriously, because there is room for further improvement in terms of overall accountability practices. More specifically, participation and social audit ensure that the community can keep a keen eye on the processes and more, so the NGOs will be able to reduce the misuse of resources and work more efficiently and effectively in their operations.

Lastly, the study could play a role in raising the awareness of the benefits of accountability and how to practice it among the NGOs. It also would be useful for researchers in the field of accountability to work on developing tools and practices that can be used to improve levels of accountability in several types of public institutions. Researchers also can take advantage of the results of this study to apply it in organisations working in the humanitarian field in the Middle East countries where the political situation is of similar, which will make a good impact on the quality of service and aid provided to those in need.

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