

BEYOND-AID SCENARIOS AND SUSTAINABILITY: STRATEGIC IMPLICATIONS FOR NON-GOVERNMENTAL ORGANIZATIONS (NGOS)

Zahir Uddin Ahmed*

Abstract

Non-governmental Organizations (NGOs) face a future scenario where they can no longer rely on a system of international concessional aid as reference point for their role, work and continuity. This paper first examines the reasons behind the beyond aid scenarios for NGOs. The urgent and practical reason why NGOs must consider life in a beyond-aid scenario results from the decreasing volume and redistribution of aid finance. This paper then suggests some alternatives for NGOs to be sustainable in beyond aid scenarios. This paper thus concludes suggesting that NGOs should demonstrate their worth to government, business and the public on their own terms and reconsider themselves as social actors: not in terms of ends, but in terms of means.

Keywords: NGOs, Sustainability, Beyond-Aid Scenarios

* BCom (Hons), MCom, MA, PhD, CPA, CA, Senior Lecturer in Accounting, Faculty of Business and Law, AUT University
Private Bag 92006, Auckland 1142, NZ
Tel.: +64 9 921 9999 extn: 5755
Fax: +64 9 921 9940
E-mail: zahir.ahmed@aut.ac.nz

1. Background and Motivation of the Study

Non-governmental Organizations (NGOs) play an important role in society by providing services through welfare works for community development, assistance in national disasters, sustainable system development and people's movement. The rapid growth of NGOs is being characterised by complex and unpredictable political, institutional, demographic, social and economic changes. The popularity of NGOs has been based on the argument that they provide a number of benefits on economic, political and social levels. Many researchers support NGOs' activities because of their proximity to remote communities and to the poor (Haque, 2004; Devine, 2006), their efficiency and low cost of operations e.g., micro-credit programs (Hulme and Moore, 2007), their promotion of sustainable system development (Smillie and Hailey, 2001), and their potential role for organizing and representative bodies in civil societies (Lewis, 2004; Lehman, 2007). In particular, it is claimed, NGOs are more innovative, flexible, and cost-effective than government organisations (Gauri and Galef, 2005; Matin and Hulme, 2003). The rapid growth of NGOs is also seen as a consequence of governments' failure to alleviate poverty, growing levels of bureaucracy and corruption and a lack of

accountability of government (Hossain, 2006; Rahman, 2006). SustainAbility (2003) was also concerned that certain factors contributed directly to the increased size and importance of the NGO sector. These factors included: growth in the numbers of ex-communist and emerging nations embracing democracy and the hegemony of market based solutions; the communications revolution; and, more prosaically, continuing social inequality and environmental degradation (Gray et al., 2006).

'Financial Sustainability' means the financial continuity and the security for the future income, whereas 'Organizational Sustainability' is used for more general meanings. Organizational sustainability depends on reputation, which in turn depends on producing social value in terms of relevance and quality. Stakeholders, not the NGOs, make ultimate judgment of these achievements. Financial sustainability is also described as the capacity of NGOs to consolidate and to increase their interaction with society to fulfil their mission. So sustainability does not cover only the financial viability of the organization, i.e. resource mobilization but also considers series of factors to reach the ultimate vision and mission of the NGOs. The later part focuses the alternative ways and strategies available mainly for financial sustainability and the organizational sustainability in general.

Most of the NGOs run their activities with funds obtained as grants or as loans at a concessionaire rate from external and domestic sources. Many Southern³² NGOs (SNGO) often depend on a limited number of sources of support, sometimes only two or three institutional Northern funders, who often contribute 75-90 percent of financial resources (Wells, 2001). But because of the recent declining trends of Overseas Development Assistance (ODA), it is claimed that without considering alternatives many NGOs will not sustain in near future (Fowler, 2000a).

The current ODA trends for NGOs highlight not only the decreased trends in ODA, but also note a growing shift towards private capital flows instead of the subsidized ODA. Yet despite this scenario, funding for NGOs from official donors seems to be on the increase, and the particular circumstances behind this situation are brought into perspective. So, the question remains that is there anything wrong for NGOs to associate and/or receive ODA? The objective of this paper thus is to examine why this is the case and what its implication to the NGOs.

Having outlined the background and motivation to the study, the remainder of this paper is organized as follows: the next section conceptualize the NGO sector as a whole by examining the various taxonomies of NGO definitions. Section three discusses reasons behind this beyond aid scenario for NGOs. Section four suggests some of the alternatives for the sustainability of NGO sector. The last section summarizes the conclusion.

2. Non-governmental organisations (NGOs)

Non-governmental Organizations (NGOs) are not a new phenomenon. The term NGO was officially brought into being with the passing of Resolution 288 (X) by the United Nations Economic and Social Council on the 27th February 1950. It referred to officially recognized organizations with no governmental affiliation that had consultative status with the United Nations (Vakil, 1997). But local third sector organizations of various types have worked relatively unnoticed in most societies for generations in the form of religious organizations, community groups and organized self-help ventures in villages and towns. In the 1950s, the colonization by the European powers of

large of South included the activities of missionary groups whose activities can be seen as a diverse set of prototypical NGO ventures into the fields of education, health service provision and agricultural development, and included both 'welfarist' and 'empowerment' approaches to community work. Until the 1980's, NGOs got little or no attention from government, policy makers and researchers. After that NGOs came forward and became an integral part of every developing countries. The growing involvement of nongovernmental organizations (NGOs) in the resolution of developmental problems has precipitated a rapid increase in the research literature on NGOs. Yet, despite the expanding profile of NGOs as actors in development, the lack of consensus on how to define and classify them remains a confusing dilemma. Scholars have drawn up a list of different acronyms for various kinds of NGO used by practitioners and researchers all over the world, and even this list, as they state, is far from exhaustive³³ (Smillie, 1995; Najam, 1996). The problem of defining and classifying NGOs is a notoriously vexed and gelatinous one and resolving it has developed into an art form in its own right (Mitlin et al., 2007; Unerman and O'Dwyer, 2012). For the purpose of this essay, NGOs are defined as a formal (professionalized) independent societal organisation³⁴ whose primary aim is to promote common goals³⁵ at the national or international levels (Martens, 2002). It differs from its for-profit counterparts in important ways. One is the value

³² In NGO literatures, North is understood as 'Developed Countries' and South as 'Developing Countries'. In effect, Northern NGO (NNGOs) are meant development country originated NGOs, and Southern NGO (SNGOs) are meant developing country originated NGOs (see Fowler, 1997, 2000; Smillie & Hailiey, 2001; Lewis, 2001).

³³ Among the existing alternative acronyms are the following: 'non-governmental development organisation' (NGDO), 'nonprofits organisation' (NPO), 'not-for-profit organisation' (NFPO), 'private development organisation' (PDO), 'popular development agency' (PDA), 'voluntary organisation'(VO), voluntary agency(sometimes shortened to 'volag'), 'private voluntary organisation' (PVO), 'charities'(commonly used in UK), 'membership organisation'(MO), 'grass-roots organisation'(GRO), grass-roots development organisation'(GRDO), 'private service organisation'(PSO), 'donor local organisation'(DLO), 'non-state actor'(NSA), 'private voluntary development organisation'(PVDO), 'voluntary development organisation'(VDO), 'community-based organisation'(CBO), 'people's organisation'(PO), 'grass-roots support organisation'(GSO), 'public sector contractor' and 'value-driven organisation'.

³⁴ NGOs are societal actors because they originate from private sphere. Their members are individuals, or local, regional, national branches of an association and do not (or only to a limited extent) include official members, such as governments, govt. representatives, or govt. institutions (Martens, 2002).

³⁵ NGOs promote common goals because they work for the promotion of public goods, from which their members and/or public gains (Martens, 2002)

driven approach to attaining justice, equity, and empowerment for the poor that most non-profit organizations share. Often these goals are accompanied by the promotion of full stakeholder participation, mutual learning, accountability and transparency, local self-governance, long-term sustainability, and, perhaps above all, a people-centered approach.

3. Why a Beyond-aid Scenario for NGOs?

NGOs, like other beneficiaries of concessionary ODA have got to contend with a situation of decreased aid from official donor sources, because donor countries are becoming more stringent with their money, despite their increasing incomes. The future of NGOs in a beyond-aid scenario hangs in balance, considering that as non-profit organisations, they have traditionally relied mostly on accessing an 'economic surplus' produced by third parties, such as governments, and multilateral agencies, because engagement with the poor doesn't guarantee any income for their needs. The reasons why NGOs must consider life in a beyond-aid scenario result from various motives such as the volatility of aid trends, shrinkage of the sources, conditional and purpose oriented aid, ineffective NNGOs-SNGOs partnership, delay in getting aid, and bureaucratic procedures.

3.1 Volatile aid flow

All NGOs need money to run their programmes, maintain operational activities and meet commitments to staff. Most of the development NGOs are mainly dependent on the ODA in the form of aid, grants, loan (usually at concessional rates) etc. But the availability of ODA does not satisfy the required demand. The gap between demand and supply of ODA is increasing day by day. A comparison between per capita income and aid of OECD countries reveals that though per capita income is increased by 140%, in the same period, per capita aid has grown only by 25% (Fowler, 2000a). From 1991 to 1998, the real value of aid from the North has been dropped by 21% (DI, 1999). The increasing gap between supply and demand of aid forces NGOs to find out the alternative ways to survive.

Donors' funds are vital for rapid development of the NGO sector. Aid conditionality is inherent in development assistance and aid-donors will be understandably eager to find the value of their taxpayers' money, whether in terms of tied aid, geopolitical influence or global trade. However, the condition of good governance, an issue that emerged in the 1990s, has long-term implications for governments: it is generally more difficult to

achieve in practice and takes longer to be effective. Although the need for a functional governance system was always deemed essential for development aid to work, economic evidence for this started to emerge only in the latter part of the 1990s. In a World Bank working paper, Burnside and Dollar (2000) found that aid has a positive and significant impact only in countries with sufficient reformed policies and institutions: in other words — good governance. While that has been found conducive to effective aid in some studies, mainly led by World Bank staff (Svensson 1999; Burnside and Dollar, 2000; Dollar and Svensson 1998; Collier and Dollar 2004), some studies claim that such a conclusion is premature (Dalgaard and Hansen, 2001); and there may be negative returns of aid (Lensink and White, 2001; Guillaumont and Chauvet, 2001) as higher aid levels erode the quality of governance of a recipient country (Brautigam, 2000; Stiles, 2002). It has been suggested that the political dimension of international development assistance might be gaining more importance, following the observation that the relative success of the World Bank's Structural Adjustment Programme (SAP) was largely dependant on a given country's institutional and political features, such as whether the government was democratically elected and how long it had been in power (see Svensson, 1999; Burnside and Dollar, 1997; Dollar and Svensson, 1998; Collier and Dollar, 2004).

It has been argued that NGOs and the multilateral organisations (such as World Bank, IMF, and ADB) currently dominate development discourse, being treated as the most important channels for development aid world-wide (Ward, 2005). The 1990s witnessed growing co-operation among these institutions, with the expectation that this would lead to better co-ordination of development initiatives, and ultimately to successful development outcomes. Since the Cold War, neo-liberalists argue that NGOs are effective alternatives to the inefficiencies and waste of the state economic planning seen in former socialist states and developing countries in the South. As a corollary, the roles of civil societies and NGOs began to be promoted as effective alternatives to inefficient State systems (Li and Hersh, 2002).

3.2 Shrinkage of aid sources

The Northern donors have set a plan to reduce the poverty of the world by half by the year 2015. To achieve the ambitious goal, they have set 21 indicators. NGOs are considered as an important instrument to reach the objective. But surprisingly, rather than concentrating on development of most of the developing countries, donors are withdrawing their funds from many of these countries. Critics argue that donors are more

concentrating only to those countries where they can get the desired results more quickly, may be theoretically. For example, Netherlands has recently decided to concentrate to 20 countries, rather than around 60 (Fowler, 2000b), which means they will withdraw their assistance from 40 countries. Many Southern NGOs often depend on a limited number of sources of support, sometimes only two or three institutional Northern funders, who often contribute 75-90 percent of financial resources (Wells, 2001). Because of the recent declining trends of aid, it is claimed that without considering alternatives many NGOs will not survive in near future (Fowler, 2000a).

3.3 Conditional and purpose-oriented aid

Though most of the Southern NGOs may argue that aid is their right because of repayment of past injustice and the ongoing exploitation and economic imperialism of the North actually this does not make any sense to North (McLaughlin, 1988). Today, aid is based on the self-interest of the donors rather than historical duties or obligations. The gap between demand and supply of ODA is increasing day by day. The aid system has evolved to embody a number of deep-seated illnesses or pathological traits that create perverse incentives, debilitating and corrupt behaviors and a 'suspended' layer of southern NGOs. Kenety (2000) argued that donors' ill motive and intention flawed a system and institutional culture that does not focus on the development performance of NGOs. For example, in Philippines, substantial foreign aids were channelled during the brutal military rulers. Now it is found that at least 30% of the funds have no trace. It exposed the message that northern domestic interests were the issue, not poverty as a moral issue. These factors combine to work against best practice, a high level of achievement and gaining public trust. It also fostered short-termism and a system of aid as a tool for shaping and cementing bilateral relations and the promotion of business back home in the name of maintaining domestic support. It has caused lack of co-ordination, consistency and continuity, exacerbated by continuous changes in development 'fashion' and inability to learn and reform. Correspondingly, with externally dictated-and more expensive donor- bounded consultants, goods and services, became disempowerment and loss of ownership of the development process for many recipient governments and their populations. NGOs' dependency on 'official aid' affects their position, nature, public trust, images and effectiveness. Fowler (2000b) says, 'over reliance on public funds can and does alter NGOs nature and behaviour by, for example, shifting

accountability from the civic to the public domain and inducing self-censorship'.

3.4 Ineffective NNGOs-SNGOs partnership

The Northern policy makers/donors always express their concern over the roles and success of SNGOs to the development effort. They increasingly impose lot of requirements to their so-called 'partners', SNGOs. And it is argued that donors impose different experiment and methods over them. The partnership between North and South is always questionable because of inequalities in power, paternal attitude and restrictions, reluctant to hand over control by the North. Fowler (2000b) also criticizes 'partnership' term because it raises paternal attitude in 'givers' and a reciprocal dependency or victim syndrome in 'recipients' (SIDA, 1996).

Funding which comes with attendant conditionalities compromises the autonomy of local NGOs, and "lowers the quality of donor resources" (Fowler 1997: 130). Official aid tends to demand certain achievements in return, which receiving NGOs must satisfy. The reflection of external socio-political trends within the local development realities of NGOs is one such effect, raising questions of appropriateness of such aid. Playing the 'proxy' role of donor, as 'pawns of foreign interests' has never worked in the best interests of NGOs'. Also, dealing with official donors requires compliance with rigorous bureaucratic procedures, which affects the predictability and timeliness of such funding. "Actually, funds never come on time, yet "delayed disbursements usually have no penalty to the giver, but cause enormous headaches for recipients" (Fowler 1997:132). Moreover, the South claims that they never get the money on time for execution. Usually, delayed disbursements have no penalty to the givers, but causes enormous headaches for the recipients. So SNGOs cannot complete the mission timely, which devalues their performance.

The critics have also questioned about the efficacy of aid-funded projects. Researchers show that aid-funded interventions are only sustainable in some 15% of cases. They argue that NGOs' roles are temporary and only effective in small-scale level. The number of poor people in the world has not been diminished, but increased. After 30 years of effort, this result does not inspire public confidence (Fowler, 2000b). So it's now time to think about how NGOs can be used to reach the financial sustainability as well as the organizational sustainability as Wallace et al. (1997) say, "It is important ...that ultimately NGOs could turn down donor resources and seek to build up relationships elsewhere".

4. Sustainability and the alternatives: what's next?

As described earlier, achieving financial sustainability is not the only ways to survive, the other alternatives also should be considered to survive on the future scenario and to reach the ultimate goal, 'organizational sustainability'. If NGOs approach the issue of sustainability in an integrated way, and take the issue of capacity seriously, there are basically three major strategic options and many sub-options, or paths, within them for domestic reorientation and resource diversification. Three options are: 1) generating income from third parties as 'payers' for services (an entrepreneur or market approach) or from private 'givers' of support (the civic approach). 2) self-generating income as part of, or alongside, what they do developmentally; and 3) concentrating on non-financial support'. Overall, strategies for sustainability from the financial as well as organizational point of view are discussed as below:

4.1 Community Support

NGOs can generate funds from third parties, like, an individual, groups, civic organizations or business communities. The list could range from general public (e.g. legacies, membership fees, subscriptions, regular giving), specific sectors (e.g. legal or medical profession), local government subvention, and Government donations. It generally depends on the availability of the economic surplus and social morality. Raising funds from communities will help NGOs not only from the scarcity of foreign aid, but also to get a moral support from the societies. NGOs can also avoid the donors' influence and intervention on their activities.

This source depends on the prevailing economic situation, a sense of personal good will and the philanthropic spirit, which is much more informal, and flows spontaneously to individuals needing help on a one-to-one basis. For example, alternative funding may simply not be possible if the population is so poor that there is hardly any available surplus, raising both moral and practical dilemmas. In the North too, the overall decline in the "public's sense of personal social obligation is leading to stagnation in the growth of the Northern development gift economy" (Fowler 1997: 136). NGOs need to be strategic when investing in this source of funding. A clear fundraising strategy needs to be developed, spelling out the marketing strategy, the relevant skills required for this task, in the context of the overall organisational mission and vision. Issues of impact and credibility need to be addressed too. There is need to dedicate

resources to research into information on existing foundations, corporate and other potential funders.

4.2 Commercial activities

Another option for NGOs to gain the financial support is to engage in commercial or business activities. Fowler (2000a) says 'commercialization is preferred over subsidization because it gives NGOs ownership of and control over their resource base, which enhances autonomy'. Commercialization range from micro-finance, organizational income-generating activities, ventures linked to NGOs' works, joint ventures, solely owned enterprises to the sale of goods and services, such as training, consulting and technical assistance. Fowler (2000a) identifies 13 strategic options for resource mobilization with a brief explanation of the preconditions ranking entrepreneurial approach as no. 1. But these sorts of activities are very sophisticated for NGOs to cope with the dual management demands of for-profit and non-profit under one roof. Fowler (2000a) suggests maintaining a clear policy for the two groups of people in order to motivate and carry out their roles and to train the staffs for required expertise. Successful commercialization requires a sound organizational/managerial framework, to counter a clash between the socially oriented NGO culture and that of business principles. NGOs should keep their public image uphold and gain the public trusts by doing business transparently and using the income properly for the development of the poor.

Engaging in commercial activities has some legal impacts, depending on the local context. The prevalent belief within the business sectors that NGOs, involved in commercial activities, are actually profit making organizations but they use the NGOs' shade to evade taxes. To avoid the doubts, the commercial activities should be transparently operated and proper reporting practices should be followed. Both upward and downward accountability should be ensured (Ebrahim, 2003; Kilby 2006; O'Dwyer and Unerman, 2006).

Before embarking on a self-financing strategy, NGOs need to ask themselves whom they are here to serve, and how, otherwise their quest for alternative funds may preoccupy their time at the expense of their stated objectives. Getting lost in the vast sea of money making, with its attendant necessary evils, in most cases discordant with NGDO values is always a temptation

4.3 Partnership

NGOs have started to participate in Government tender bidding contests, whereas in the past only private businesses competed for such contracts.

Government has also begun to contract out to NGOs for the execution of a series of projects like family planning project, child and women education project etc. NGOs should also try managing funds at concessionaire rates from the local commercial banks and financial institutions. They have to find out the ways to motivate them for this. NGOs should create Reserve Funds and invest it for the secured returns. They can create the funds from the existing donor funds by cost – effectiveness.

4.4 Non-funding Strategies

Clash between the socially oriented NGO culture and that of business principles, limited access to capital, lack of business skills, legislation problems and last but not least lack of public supports hinder the success of NGOs involving in commercial activities. Researches (suggest a number of ways to survive in the current environment without depending on financial resources. Edwards and Sen (2000) focus on ethics and values for the sustainability which require balancing between the competitive and co-operative rationality that motivate human agency. NGOs can do so by explaining their roles in terms of their programs, constituency building and organizational culture.

NGOs should consider the human rights as a framework to guide their self-understanding, language, standards, goals, relationships and activities (Van Tujil 2000). They can work on such a perspective as a globally acknowledged- though not undisputed – framework for finding common ground in a linkage and convergence between human rights, governance and development.

NGOs can use New Institutional Economics (NIE) to reduce uncertainty and the costs of transition for specific social groups (Cameron, 2000). Cameron's framework argues that the NGOs role in a world of increasing uncertainty is to act as an intermediary agent whose value-base informs and directs risk distribution in pro-poor ways. NGOs should move from its current role as 'ladles in the global soup kitchen' towards a position as 'watchdogs' (Malhotra, 2000) of the behavior and performance of monitoring, advocacy and policy influences of duty holders in state and market. NGOs' 'fourth position' (Fowler, 2000b) over state, market and civil society as negotiator or mediator may help to ensure entitlements by reducing and redistributing risks, costs of compliance and exacting compliance from duty holders.

5. Summary and conclusion

NGOs' dependency on 'official aid' affects their position, nature, public trust, images and effectiveness. It can be argued that over reliance on public funds can and does alter NGOs nature and

behavior by, for example, shifting accountability from the civic to the public domain and inducing self-censorship. Moreover, because of deep human psychological imprints, aid as grant or concessional loan from governments or NGOs preconditions towards a paternal attitude in 'givers' and a reciprocal dependency or victim syndrome in recipients. Though most of the NGOs are bearing in mind sustainability in purely financial terms, it is now evident that only financial sustainability will not help NGOs to survive beyond –aid scenario. It can be argued that NGOs should consider the 'organizational sustainability' as their main goal. As part of the main objective, they should constantly evaluate their strategies for resource mobilization. Aldaba et al.'s (2000) ten-point suggestion for the organizational sustainability or Fowler's (2000a) 13 strategies for resources mobilization may be examined from practical point of view⁴. Moreover, there are no limits to the type of resource mobilization strategies or relations with surrounding actors as long as integral or organizational sustainability is taken into account. So, NGOs, to be sustainable, must establish dynamic relationships with its surrounding environment. Besides, they should consider the public opinion regarding their activities and should take every step for its accountability and transparency. Finally, it can be concluded that clarifying NGOs' organizational structures, vision and mission, ensuring transparency in their activities and reporting system, and establishing an effective Management Control System would be the possible alternatives to the NGOs to sustain in the new challenging era. No doubt this is an open question which is debatable and further research is required in this area.

Nowadays, NGOs need to reconsider themselves as social actors, not in terms of ends, but in terms of means. They should be credible to their vision and mission, like, how they help to change the society. And, aside from this shift in mind-set, NGOs need to acquire new skills, not only those related to the market but also those that will promote greater partnerships and collaboration with government and the private sector. The former will require entrepreneurial abilities – the ability to balance risks, more strategic planning and management skills, and technical and financial expertise – while the latter will require secretariat, interpersonal, negotiating and networking skills. To break out of the narrow confines and relative comfort of the aid system and its relationship, NGOs need to demonstrate their worth to government, business and the public on their own terms.

References

1. Aldaba, F, Antezana, P, Valderrama, M and Fowler, A (2000) "NGO Strategies Beyond Aid:

- Perspectives from Central and South America and the Philippines”, *Third World Quarterly*, Vol. 21, No. 4 pp669-683.
2. Brautigam, D. (2000), *Aid Dependence and Governance*, Stockholm: Almqvist and Wiksell International.
 3. Burnside, C. and Dollar, D. (2000), “Aid, policies and growth”, *American Economic Review*, Vol. 90, pp. 847-68.
 4. Cameron, J. (2000), “Development Economics, the New Institutional Economics and the NGOs”, *Third World Quarterly*, Vol. 21, No.4, pp. 627-635.
 5. Collier, P. and Dollar D. (2004), “Development effectiveness: what have we learnt?” *The Economic Journal*, Vol.114, June, pp. F244-F271.
 6. Devine, J. (2006), NGOs, politics and grassroots mobilisation: evidence from Bangladesh”, *Journal of South Asian Development*, Vol. 1, No. 1, pp.77-99.
 7. DI (1999), *Poverty, aid and the 2015 targets*, Development Information Update, 2, p1.
 8. Dollar D. and Svensson J. (1998), *What explains the success or failure of structural adjustment programs*, Policy Research Working Paper 1938, World Bank.
 9. Ebrahim, A. (2003), “Accountability in practice: mechanisms for NGO’s”, *World Development*, Vol. 31, pp. 813-829.
 10. Edwards, M. and Sen, G (2000), “NGOs, Social Change and The Transformation of Human Relationships: A 21st-Century Civic Agenda”, *Third World Quarterly*, Vol. 21, No.4, pp. 627-635.
 11. Fowler, A (1997), *striking a Balance; A Guide to Enhancing the Effectiveness of Non-Governmental Organizations in International Development*, Earthscan, London.
 12. Fowler, A (2000a), *The Virtuous Spiral; A Guide to Sustainability for NGOs in International Development*, Earthscan, London.
 13. Fowler, A (2000b), “NGO Futures; Beyond Aid; NGO Values and the Fourth Position”, *Third World Quarterly*, Vol. 21, No. 4 pp589-598.
 14. Gauri, V. and Galef. J. (2005), “NGOs in Bangladesh: activities, resources, and governance”, *World Development*, Vol. 33, No. 12, pp. 2045–2065.
 15. Gray, R., Bebbington, J. and Collison, D. (2006), “NGOs, civil society and accountability: making the people accountable to capital”, *Accounting, Auditing and Accountability Journal*, Vol. 19, No. 3, pp. 319-348.
 16. Guillaumont P. and Chauvet, L. (2001), “Aid and performance: a reassessment” in Hermes, N. and Lensink, R. (eds.) *Changing Conditions for Development Aid: A New Paradigm?* London: Frank Cass.
 17. Haque, M. S. (2004), “Governance based on partnership with NGOs: implications for development and empowerment in rural Bangladesh”, *International Review of administrative Sciences*, Vol. 70, No. 2, pp. 271–290.
 18. Hossain, A. (2006), “The changing local rural power structure: the elite and NGOs in Bangladesh”, *Journal of Health Management*, Vol. 8, No. 2, pp. 229-250.
 19. Hulme, D. and Moore, K. (2007), “Why has microfinance been a policy success? Bangladesh (and beyond)”. In Bebbington, A. and McCourt, W. (Eds.), *Statecraft In The South: Public Policy Success In Developing Countries*, London: Palgrave Macmillan.
 20. Kenety, B (2000), *Development – EU/ACP: study criticizes past criteria for allocating EU aid*, InterPress Service, Brussels, 9April.
 21. Kilby, P. (2006), “Accountability for empowerment: dilemmas facing non-governmental organizations”, *World Development* Vol. 34, No. 6, pp. 951–963.
 22. Lehman, G. (2007), “The accountability of NGOs in civil society and its public spheres”, *Critical Perspectives on Accounting*, Vol.18, No.6, pp. 645-669.
 23. Lensink R. and White H. (2001), “Are there negative returns to aid?” in Hermes, N and Lensink, R. (eds.) *Changing Conditions for Development Aid: A New Paradigm?* London: Frank Cass.
 24. Lewis, D (2001), *The Management of Non-Governmental Development Organizations*, Routledge, London.
 25. Lewis, D. (2004), “On the difficulty of studying “civil society”: NGOs, state and democracy in Bangladesh”, *Contributions to Indian Sociology*, Vol. 38, No. 3, pp. 299-322
 26. Li, X. and Hersh, J. (2002), “Understanding capitalism: crises and passive revolutions”, *Competition & Change*, Vol. 6, No. 2, pp. 193-212.
 27. Malhotra, K (2000), “NGOs Without Aid: Beyond the Global Soup Kitchen”, *Third World Quarterly*, Vol. 21, No. 4 pp669-683.
 28. Martens, K. (2002), “Mission impossible? Defining Nongovernmental Organizations”, *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 13, 3, pp.271-85.
 29. Matin, I. and Hulme, D. (2003), “Programmes for the poorest: learning from the IGVGD in Bangladesh”, *World Development*, Vol. 31, No. 3, pp. 647-665.
 30. McLaughlin (1998), *End of Development, Resurgence*, 189, pp 20-22.
 31. Mitlin, D., Hickey, S. and Bebbington, T. (2007), “Reclaiming development? NGOs and the challenge of alternatives”, *World Development*, Vol. 35, No. 10, pp. 1699-1720.
 32. Najam, A. (1996) “Understanding the third sector: revisiting the Prince, the Merchant and the Citizen”, *Non Profit Management and Leadership*, 7, 2:203-19.
 33. O’Dwyer, B., and Unerman, J. (2007), “From functional to social accountability: transforming the accountability relationship between funders and non-governmental development Organisations”, *Accounting, Auditing and Accountability Journal*, Vol. 20, No. 3, pp. 446–471.
 34. Rahman, S. (2006), “Development, democracy and the NGO sector: Theory and Evidence from Bangladesh”, *Journal of Developing Societies*, Vol.22, No. 4, pp.451-473.
 35. SIDA (1996), *Aid Dependency: Causes, Symptoms and Remedies*, Swedish International Development Agency, Stockholm.
 36. Smillie, I. and Hailey, J. (2001), *Managing for Change: Leadership, Strategy and Management in Asian NGOs*, Earthscan.
 37. Smillie, I. (1995), *The Almas Bazar: Altruism under Fire – Non-Profit Organisations and International*

- Development*, London: Intermediate Technology Publications.
38. Smillie, I., and Hailey, J. (2001), *Managing for Change: Leadership, Strategy and Management in Asian NGO*, London: Earthscan.
 39. Stiles, K. (2002), "International support for NGOs in Bangladesh: some unintended consequences", *World Development*, Vol. 30, No. 5, pp. 835-846.
 40. SustainAbility. (2003), *The 21st Century NGO*, London: SustainAbility.
 41. Svensson, J. (1999), "Aid, Growth and Democracy", *Economics and Politics*, Volume 11 No. 3, pp. 275-297.
 42. Unerman, J. and O'Dwyer, B. (2012), "Accounting and accountability for NGOs". In Hopper, T., Tsamenyi, M., Uddin, S. and Wickramasinghe, D. (eds.), *Handbook of Accounting and Development*, Cheltenham:Edward Elgar.
 43. Vakil, A.(1997), "Confronting the classification problem: toward a taxonomy of NGOs", *World Development*, 25,12: 2057-71.
 44. Van Tuijl, P (2000), "Entering the Global Dealing Room: Reflections on a Rights-based framework for NGOs in International Development", *Third World Quarterly*, Vol. 21, No.4, pp 617-626.
 45. Wallace, T, Crowther, S and Shepherd, S (1997), *Standardising Development: Influences on UK NGOs' Policies and Procedures*, WorldView Publishing, Oxford, UK.
 46. Ward, T. (2005), "The political economy of NGOs", In Ward, J. (eds), *Development, Social Justice and Civil Society: An Introduction to the Political Economy of NGOs*, Minnesota: Paragon House.
 47. Wells, R (2001), "Ensuring NGO Independence in the New Funding Environment", *Development In Practice*, Vol. 11, No. 1, Feb2001 pp73-77.