**Fostering National NGOs Excellence: The nexus between Strategic Transparency, Accountability and Performance in Rukungiri District, Uganda**

**Abstract**

This study explored the relationship between transparency, accountability strategies and the performance of National Non-Governmental Organizations in Rukungiri District, Uganda. Specifically, the study assessed the influence of transparence and accountability in the context of monitoring and evaluation of National NGOs in Rukungiri district. Using the Stakeholder Theory as a guiding framework, a quantitative research approach was adopted, employing cross sectional and exploratory research designs. The research targeted a sample of 180 individuals, including National NGO staff, government officials, and key stakeholders, from which 124 respondents were selected through stratified random sampling and simple random sampling techniques. Data were gathered using structured questionnaires based on a Likert scale ranging from 1 to 5. The correlational analysis indicated a modest positive correlation (r=0.294, p<0.01) between transparency and accountability strategies and National NGO performance, suggesting that while these strategies contribute to improved performance, their impact is relatively limited. This finding implies that transparency and accountability alone may not be the primary drivers of organizational success, and other factors likely play a more significant role in enhancing National NGO performance. In addition, the simple regression analysis (β = 0.039, t = 0.481, p = 0.631, p>0.05) revealed that transparency and accountability strategies do not have a statistically significant direct effect on organizational performance, highlighting the need for a more comprehensive understanding of the multiple factors influencing National NGO success. These findings provide insights into the modest role of transparency and accountability in the performance of National NGOs, specifically within the context of Rukungiri District, Uganda. The study underscores the importance of adopting a holistic approach to performance improvement that incorporates transparency, accountability, and other key organizational factors. This research contributes to a deeper understanding of the dynamics of transparency and accountability in National NGO performance, particularly in the Ugandan context, where limited studies have explored these factors.

**Keywords:** *Transparency, Accountability, Organizational Success, National Non-Governmental Organizations, Strategies*

**1.0 Introduction**

The performance of National Non-Governmental Organizations (NGOs) is vital in addressing key socio-economic issues such as poverty, healthcare, and education, especially in developing countries like Uganda. Transparency and accountability are central to the success and effectiveness of NNGOs, as they enhance organizational credibility, foster stakeholder trust, and improve operational efficiency. Transparency involves openly sharing information about organizational activities, financial transactions, and decision-making processes, while accountability ensures that NNGOs are responsible for their actions and outcomes to stakeholders (O'Dwyer & Unerman, 2008). These factors contribute to better performance by increasing confidence among donors, beneficiaries, and the public, leading to improved funding, partnerships, and long-term sustainability (Danish & Rehman, 2020). However, the relationship between transparency, accountability, and organizational success is complex and may vary depending on factors such as organizational culture, leadership, and external challenges (Crawford & Helminski, 2019; Burchielli & Maguire, 2023; O'Dwyer & Boomsma, 2015). As such, maintaining high levels of transparency and accountability is essential for National NGOs to thrive in a competitive and demanding environment (Hilhorst, 2002).

National NGOs are independent and domestically established entities that address social, environmental, and developmental challenges without direct government control (Burchielli & Maguire, 2023; Murtaza, 2012). Transparency within these organizations involves openly sharing information on governance, financial practices, and decision-making processes to ensure stakeholders have access to accurate and timely data (Crawford & Helminski, 2019). Accountability requires National NGOs to take responsibility for their actions, remain answerable to stakeholders, and implement oversight mechanisms that uphold ethical conduct and service effectiveness. Strengthening transparency and accountability fosters stakeholder trust, enhances resource mobilization, and supports sustainable organizational performance, making these principles fundamental to the long-term success of National NGOs (Danish & Rehman, 2020; Oluwatoyin & Ifeoma, 2021).

National NGOs in developing countries play a vital role in addressing key challenges such as poverty, healthcare, and environmental degradation. Despite their importance, the performance of these organizations is often hindered by inadequate transparency and accountability mechanisms (Danish & Rehman, 2020). For example, in Kenya, multiple National NGOs have been accused of financial mismanagement and the improper use of donor funds, which has led to a decline in trust from local communities and international donors alike (Danish & Rehman, 2020). A case in Tanzania further illustrates these challenges, where a National NGO, despite receiving significant international funding, struggled to demonstrate the impact of its projects due to weak financial oversight and insufficient accountability mechanisms.

In Uganda, the effectiveness of organizations working on HIV/AIDS programs has been compromised by inadequate resource allocation, leading to inferior service delivery and unsustainable outcomes (Oluwatoyin & Ifeoma, 2021). Despite the vital role that National NGOs in Rukungiri District, Uganda, play in addressing local challenges such as healthcare, education, and poverty alleviation (Olobo, 2017), their impact is often hindered by insufficient transparency and accountability mechanisms (Kansiime, 2020).

Challenges related to financial mismanagement, inadequate reporting, and poor resource allocation have plagued several National NGOs in the region, eroding stakeholder trust and community engagement (Mugisha, 2019). The consequences are particularly pronounced in health interventions, where discrepancies in fund usage have compromised the quality of services provided, yielding poor outcomes in HIV/AIDS programs and other critical health initiatives (Kaggwa, 2020).

The absence of robust accountability frameworks exacerbates these issues, leaving local communities and donors without clear insights into fund utilization and achievement of results, ultimately undermining the sustainability of interventions (Nakibuuka, 2018). These examples highlight the imperative need for enhanced transparency and accountability practices to ensure effective resource management and attainment of organizational objectives. This study aimed to address this knowledge gap. The objective of this study was therefore to assesses the influence of transparency and accountability strategies on National NGOs in Rukungiri district of Uganda.

This study underscores important policy and practical implications for enhancing the performance of national NGOs through improved transparency and accountability.

**Purpose of the study**

The purpose of this study was to assess the influence of transparency and accountability strategies on the effectiveness, performance, and sustainability of National Non-Governmental Organizations in Rukungiri District, Uganda.

**Research Question**

1. How does transparency and accountability strategies influence the effectiveness and performance of National Non-Governmental Organizations in Rukungiri District, Uganda?

**Null Hypotheses:**

1. There is no significant relationship between transparency and accountability strategies and the effectiveness and performance of National Non-Governmental Organizations in Rukungiri District, Uganda.

**2.0 Underpinning Theory**

**Stakeholder Theory** aligns closely with transparency and accountability in National NGOs in Rukungiri District, Uganda, by emphasizing the importance of engaging with various stakeholders to ensure long-term success and sustainability. According to Freeman (1984), organisations should consider the interests of all their stakeholders in decision-making. This approach is particularly significant for National NGOs, as they rely heavily on diverse stakeholder groups such as donors, government agencies, local communities, and beneficiaries to fulfil their missions. By adopting transparency and accountability strategies, National NGOs can meet the expectations and needs of these groups, fostering trust and support, which is essential for organisational performance and legitimacy (Freeman et al., 2020).

Stakeholder Theory suggests that effective management of stakeholder relationships leads to better organisational outcomes. In the context of National NGOs in Rukungiri, transparency and accountability mechanisms are critical tools for managing these relationships. For example, transparent communication about how resources are allocated and accountability in decision-making can strengthen partnerships with donors and improve community relations. This aligns with Freeman's (1984) argument that organisations function within a network of interdependent relationships, where mutual benefits and trust are central to long-term success. Without transparency and accountability, National NGOs risk alienating key stakeholders, undermining their credibility and impeding their ability to achieve their objectives.

Furthermore, Freeman (1984) highlighted that organisations should balance the needs of different stakeholders, which is especially important for National NGOs that must navigate the sometimes-conflicting interests of funders, beneficiaries, and the community. Effective transparency and accountability strategies ensure that National NGOs can address these varied interests responsibly, enhancing their reputation and fostering stakeholder loyalty. In line with this, Harrison et al. (2019) noted that stakeholder management through transparent and accountable practices contributes to both legitimacy and positive organisational outcomes, which are crucial for National NGOs operating in rural districts like Rukungiri.

Adhering to Stakeholder Theory, National NGOs in Rukungiri can build stronger, more transparent relationships with their stakeholders, ensuring accountability in all aspects of their operations. This strengthens their organisational performance and enhances their ability to deliver sustainable outcomes in the communities they serve.

**2.1 Empirical Studies**

Empirical studies examining the effects of transparency and accountability on the performance of NNGOs provide valuable insights into how these practices impact organizational effectiveness, stakeholder trust, and sustainability. Transparency and accountability are fundamental in ensuring that NNGOs fulfill their missions while maintaining public trust, especially when financial management and organizational performance are under scrutiny.

In Uganda, a study by Kansiime (2020) explored the challenges and opportunities associated with transparency and accountability in National NGOs. The findings indicated that organizations that embraced transparent financial practices and held themselves accountable to stakeholders experienced enhanced service delivery and stronger community engagement. In contrast, organizations that lacked these practices faced diminishing donor support and internal conflicts, ultimately hindering their overall performance. This aligns with Kaggwa's (2020) research, which emphasized that health interventions in Uganda were more successful when National NGOs demonstrated transparency in resource allocation and reporting.

In Kenya, Danish and Rehman (2020) examined the performance of National NGOs involved in poverty alleviation and educational programs. Their research revealed that organizations that prioritized accountability mechanisms, such as regular audits and public financial disclosures, were better positioned to meet their goals. The study concluded that transparent financial reporting and clear outcome communication fostered trust among local communities and international donors, directly improving organizational performance.

Further empirical research by Olobo (2017) focused on National NGOs involved in healthcare delivery in Uganda’s Rukungiri District. The study highlighted that National NGOs incorporating regular audits and community feedback mechanisms achieved higher levels of service delivery, especially in maternal and child health programs. However, a lack of transparency in some organizations led to inefficient resource allocation and compromised the success of their interventions, as seen in several healthcare projects in rural Uganda.

Mugisha (2019) also explored the impact of National NGOs on community development in Rukungiri District, emphasizing the importance of transparency in the successful implementation of community-driven projects. The study found that projects with transparent financial practices and accountable leadership were more successful in mobilizing local support and sustaining their impact. This supports Nakibuuka’s (2018) findings, which suggested that accountability frameworks, including clear reporting systems and community involvement, were critical to enhancing the performance and sustainability of National NGOs working in health and education sectors in Uganda.

A study examined National NGOs in Tanzania, where the lack of strong financial reporting and accountability hindered the organizations' ability to demonstrate impact. Despite substantial international funding, the absence of robust transparency practices made it difficult to measure the success of interventions, leading to donor skepticism and poor performance outcomes. This case study underlined the importance of clear, accountable financial practices in ensuring that resources are effectively utilized to achieve social objectives.

In a similar context, Oluwatoyin and Ifeoma (2021) assessed transparency and accountability within National NGOs focused on HIV/AIDS programs in Uganda. The study demonstrated that National NGOs with robust transparency mechanisms and accountability frameworks were more successful in allocating resources efficiently, ensuring that interventions reached the most vulnerable populations. In contrast, organizations lacking these mechanisms struggled with resource mismanagement and inefficient program implementation, resulting in poor outcomes in combating HIV/AIDS.

A study by Chileshe and Mwanza (2020) on National NGOs involved in climate change interventions in Zambia emphasized the connection between transparency, accountability, and the success of these initiatives. The study found that National NGOs that provided regular reports on their progress and financial status garnered more trust from local communities and international partners, leading to increased cooperation and more successful climate adaptation projects.

The study by Kansiime (2020) in Uganda further corroborated these findings, particularly in the field of environmental conservation. National NGOs that provided open, transparent reports and adhered to accountability principles achieved greater success in preserving natural resources and engaging local communities in sustainable practices. These organizations were able to secure more funding and build long-term partnerships due to their transparent operations.

In Sri Lanka, Pereira (2021) explored how transparency and accountability influenced National NGOs working in disaster relief. The study showed that organizations practicing transparency in fundraising and accountability in the distribution of aid were more successful in delivering timely and effective relief to affected communities. Conversely, a lack of transparency led to allegations of mismanagement, diminishing credibility and hindering the effectiveness of disaster relief efforts.

Clarke and Newell (2019) examined National NGOs working in education in India, specifically focusing on the role of transparency in shaping organizational performance. The study found that NNGOs that provided clear financial reports and transparent updates on their progress were more likely to succeed in achieving educational outcomes. In contrast, a lack of accountability in some organizations led to poor project management, undermining educational benefits for students in rural areas.

Collectively, these empirical studies underscore the crucial role of transparency and accountability in enhancing the performance of National NGOs. The evidence consistently shows that transparent financial practices, regular reporting, and active stakeholder engagement are essential for ensuring that National NGOs achieve their objectives, maintain donor and community trust, and sustain their impact over time. These findings highlight the importance of robust accountability frameworks and transparent operations as key factors for the success and longevity of National NGOs in diverse sectors.

***Research gaps***

The study on the influence of transparency and accountability on the performance of National NGOs in Rukungiri, Uganda, addressed several significant gaps in the existing literature.

First, there was a notable gap in the literature regarding the specific local context of National NGOs in Uganda. Much of the existing research, including studies by Kaggwa (2020) and Olobo (2017), had focused on broader national or regional levels. These studies often overlooked the unique challenges and opportunities faced by organizations working at the district level. This study, however, took a deeper look at Rukungiri District, providing localized insights into how transparency and accountability affected National NGOs operating within this particular community. By focusing on this specific context, the study enriched the understanding of how local dynamics influenced the effectiveness and performance of National NGOs in Uganda.

Second, while previous research on transparency and accountability in National NGOs primarily concentrated on financial practices and reporting, there had been limited attention to how organizations engaged with their stakeholders. Notable studies by Kansiime (2020) and Danish & Rehman (2020) emphasized financial transparency and resource allocation. In contrast, this study extended beyond these aspects by examining how National NGOs in Rukungiri actively involved stakeholders in their operations. It highlighted the importance of gathering feedback from local communities and being responsive to their concerns. This focus on stakeholder engagement was vital for ensuring that the activities of National NGOs were closely aligned with the needs of the target population, thereby enhancing the sustainability and impact of their programs.

This study adopted a more comprehensive approach to transparency and accountability than previous works. While earlier research often focused on isolated elements, such as financial disclosure or resource allocation, this study offered a broader analysis that incorporated various dimensions of transparency. It not only examined financial transparency and resource allocation but also explored compliance with local laws, timely reporting of project progress, and mechanisms for stakeholder feedback. By addressing these multiple dimensions, the study presented a more complete and nuanced understanding of how transparency and accountability contributed to the success of NNGOs.

**3.0** **Materials and Methods**

The study employed cross-sectional and exploratory research designs to examine the influence of transparency and accountability strategies on National NGOs in Rukungiri District, Uganda, using a quantitative approach. The cross-sectional design was appropriate as it allowed the collection of data at a single point in time, providing a snapshot of the current state of transparency and accountability practices within the National NGOs. This design enabled the identification of relationships and patterns between these practices and the performance of the organizations (Creswell, 2014). The exploratory design was used to investigate the less understood aspects of transparency and accountability strategies in National NGOs, particularly in the context of Rukungiri District (McMillan & Schumacher, 2010). By adopting a quantitative approach, the study focused on measurable variables, allowing for statistical analysis to draw conclusions on the influence of transparency and accountability on organizational effectiveness (Mertens, 2015).

The target population for this study consisted of 180 participants selected from 10 National NGOs operating in Rukungiri District as shown in Table 2. This population was carefully chosen to represent a wide range of roles within the organizations, encompassing individuals involved in various facets of operations, management, and oversight. The participants included Board of Directors and Trustees, Directors/CEOs, Program Managers, Monitoring and Evaluation Officers, Finance Managers, Project Coordinators, Project Staff, Volunteers, members of the District and Sub-County NGO monitoring committees, representatives from the Rukungiri District CBO & NGO Forum, and staff from the Rukungiri District Local Government.

**Table 1**: **Target Population**

|  |  |
| --- | --- |
| **Category** | **Target Population** |
| Board of Directors and Trustees | 15 |
| Directors/CEOs | 15 |
| Program Managers | 20 |
| M&E Officers | 14 |
| Finance Managers | 18 |
| Rukungiri District & Sub-County NGO monitoring committee members | 25 |
| Project Coordinators | 22 |
| Rukungiri District CBO & NGO Forum | 15 |
| Rukungiri District LG staff | 16 |
| Project Staff and Volunteers | 20 |
| **Total** | **180** |

**Source**: Rukungiri District CBO and NGO Forum (2024)

The study obtained 124 individuals from a target population of 180 using the Yamane formula (1967).

The study used stratified random sampling and simple random sampling to ensure a representative and unbiased selection of participants. Stratified random sampling was employed to divide the target population into distinct subgroups based on specific characteristics, such as the roles or positions within the NNGOs, ensuring that each subgroup was adequately represented in the sample. This approach enhanced the precision of the study by addressing potential variability within the population (Creswell, 2014). Simple random sampling was then applied within each stratum to select individual respondents, ensuring that each participant within the subgroup had an equal chance of being included, thus promoting fairness and eliminating selection bias (Sekaran & Bougie, 2016). The combination of these sampling techniques helped improve the generalizability and reliability of the findings, offering a balanced and accurate perspective on the influence of transparency and accountability strategies.

The study utilised a structured self-administered questionnaire as the primary data collection instrument to ensure clarity, consistency, and comparability of responses. This approach minimised ambiguity and facilitated systematic data collection (Bryman, 2016). A 5-point Likert scale (1 = strongly disagree to 5 = strongly agree) was incorporated to capture varying levels of agreement on issues related to transparency, accountability, and performance within NNGOs. This scale effectively captured respondents' perceptions, providing valuable insights into organisational practices (Creswell, 2014). This data collection approach was well-suited for the study, as it facilitated quantitative analysis by numerically quantifying responses, enhancing the robustness of findings (Field, 2018). The self-administered questionnaire was also cost-effective and time-efficient, allowing participants to complete it independently, thereby reducing potential interviewer bias.

The data collection process followed a systematic approach, beginning with securing approval from relevant authorities, including an introductory letter from the research institution to validate the study. A pre-visit to the selected National Non-Governmental Organizations (NNGOs) in Rukungiri District facilitated rapport-building, clarification of the study objectives, and coordination of logistical arrangements. During the data collection phase, self-administered questionnaires were distributed to selected respondents, who received a briefing on the study’s purpose and assurances of confidentiality. Respondents were allotted sufficient time to complete the questionnaires, which were subsequently collected, reviewed for completeness, and prepared for analysis to ensure data accuracy and reliability.

The study analysed the influence of transparency and accountability on the performance of national NGOs using descriptive statistics, linear regression, and correlation analysis. Descriptive statistics, including percentages and measures of central tendency, provided an overview of respondents’ perspectives, identifying key trends and patterns. Linear regression assessed the predictive strength of transparency and accountability in relation to NGO performance, evaluating their contribution to effectiveness, efficiency, and overall success. Correlation analysis measured the strength and direction of the relationship between these variables, quantifying their association with performance outcomes. Hypotheses were tested at a 5% significance level, ensuring statistical reliability. The findings confirmed that transparency and accountability significantly enhance NGO performance by improving operational efficiency and fostering stakeholder trust (Field, 2018).

***Ethical Considerations***

The study upheld ethical standards to ensure integrity, credibility, and the protection of participants’ rights. Approval was obtained from the Research Ethics Committee, ensuring adherence to established ethical guidelines. Informed consent was secured, guaranteeing voluntary participation with a clear understanding of the study’s objectives, procedures, and implications. Confidentiality and anonymity were strictly maintained by protecting participants’ identities and responses from unauthorized access. Participants were also assured of their right to withdraw at any stage without consequences. Additionally, the study maintained ethical integrity by preventing bias, misrepresentation, or manipulation of findings, ensuring objectivity and accuracy in data collection and analysis.

**4.0 Results and Discussion:**

**4.1 Response Rate**

The survey attained a 77% response rate, with 96 out of 124 distributed questionnaires successfully returned. A 77% response rate is highly satisfactory in social science research, surpassing the standard threshold for reliability and representativeness. Research indicates that response rates above 50% are acceptable, while those exceeding 70% are considered excellent for ensuring robust statistical analysis (Babbie, 2020). This high participation rate reduces non-response bias, enhancing the study’s validity and generalizability (Dillman et al., 2016). Furthermore, it reflects strong respondent engagement, increasing the credibility of the findings.

## **4.2** **Descriptive Statistical Analysis of** **Transparency and Accountability Strategy on Performance of National Non-Governmental Organizations**

The study employed descriptive analysis to capture respondents' perspectives, identify trends, and enhance the interpretation of data, providing meaningful insights into transparency, accountability, and performance in National NGOs, as reflected in Table 2.

A likert scale of 5 was used to solicit response where:

1= Strongly Disagree 2= Disagree 3= Neutral 4= Agree 5= Strongly Agree

**Table 2:****Transparency and Accountability Strategies and Performance of National Non-Governmental Organizations**

|  |  |  |  |
| --- | --- | --- | --- |
| **Statement** | **N** | **Mean** | **SD** |
| The NNGO ensures the publication of annual reports that offer a thorough overview of its activities, achievements, challenges, and financial status. | 96 | 3.1979 | 1.3504 |
| The NNGO ensures transparency in funding sources and maintains transparency in how resources are used for the benefit of the target population. | 96 | 3.7083 | 1.1324 |
| The organization ensures the proper allocation of funds for programmatic activities in line with its mission, while transparently allocating overhead and administrative costs. | 96 | 3.6354 | 1.1435 |
| The NNGO ensures compliance with all relevant laws, regulations, and reporting requirements in the country or region where it operates. | 96 | 3.8750 | .82398 |
| The NNGO ensures timely and accurate reporting of project progress, outcomes, and financial expenditure to donors while adhering to requirements and grant agreements. | 96 | 4.0000 | .75394 |
| The NNGO has mechanisms for involving and obtaining feedback from stakeholders and is responsive to their input and concerns. | 96 | 3.7500 | 1.0563 |
| **Valid N (listwise**) | **96** | **3.6944** | **1.04342** |

**Source: Field Survey, 2025**

The study findings reveal varying levels of transparency and accountability among national NGOs (NNGOs) in Rukungiri District, with notable differences in implementation across organizations. The publication of annual reports received a moderate mean score of 3.1979 (SD = 1.3504), indicating considerable variation among the organizations. This result aligns with Ebrahim (2019), who noted challenges in comprehensive reporting, though it contrasts with Burger and Owens (2020), who found higher compliance levels among East African NNGOs. The high standard deviation reflects the disparity in performance, with some organizations excelling while others lag behind.

Transparency regarding funding sources and resource utilization scored a higher mean of 3.7083 (SD = 1.1324), suggesting stronger consensus among respondents. This finding supports Meyer et al. (2023), who emphasized the growing efforts towards financial transparency in Sub-Saharan Africa's NNGOs. However, the variability in responses mirrors concerns raised by Williams and Thompson (2022) about inconsistent financial disclosure practices in the sector. The higher mean for funding transparency, compared to annual reporting, indicates that donor-related transparency tends to be prioritized by NNGOs.

The score for proper fund allocation and transparency in overhead costs was 3.6354 (SD = 1.1435), suggesting above-average performance. However, some organizations still face challenges in financial management, as noted by Davidson (2024). These results are consistent with Mwangi (2023), who reported improved financial management in East African NNGOs but acknowledged areas requiring further development. The consistent standard deviations across these financial measures suggest a similar level of variability in their implementation.

Compliance with laws and regulations scored a strong mean of 3.8750 (SD = 0.82398) with relatively low variation, reflecting a high level of adherence. This finding aligns with Kumar and Singh (2024), who reported strong regulatory compliance among NNGOs in developing countries. The lower standard deviation suggests greater consistency, likely driven by mandatory compliance requirements and enforcement mechanisms.

Timely and accurate donor reporting recorded the highest mean of 4.0000 (SD = 0.75394), indicating strong performance in donor accountability. This supports Harrison et al. (2023), who highlighted the importance of donor reporting in developing countries' NNGOs. The lower standard deviation suggests consistent implementation, reflecting the stringent donor requirements that influence funding continuity.

Stakeholder feedback mechanisms achieved a mean score of 3.7500 (SD = 1.0563), reflecting positive engagement practices. This result supports Peterson and Okumu (2024), who emphasized the growing adoption of participatory approaches within NNGOs. However, the variability in responses echoes Ndungu (2023), who found inconsistencies in stakeholder engagement practices across East Africa. While the relatively high mean indicates an acknowledgment of the importance of stakeholder feedback, its uneven implementation remains a challenge.

Overall, the mean score of 3.6944 (SD = 1.04342) reflects generally positive transparency and accountability practices among NNGOs in Rukungiri District, with some areas requiring further improvement. These findings align with Thompson et al. (2024), who observed gradual improvements in accountability practices across East Africa but identified areas needing enhancement. The aggregate standard deviation suggests persistent variability in implementation, with donor-related measures exhibiting the most consistent performance.

**4.3.** **Descriptive Analysis on Performance of National Non-Governmental Organizations**

The study assessed respondents' perceptions of the performance of Natioanal NGOs in Rukungiri District, Uganda. Responses were measured using a Likert scale ranging from 1 to 5, as detailed in Table 3.

1= Strongly Disagree 2= Disagree 3= Neutral 4= Agree 5= Strongly Agree

**Table 3*:* Descriptive Analysis on Performance of National Non-Governmental Organizations**

|  |  |  |  |
| --- | --- | --- | --- |
| **Statement** | **N** | **Mean** | **SD** |
| The NNGO measures the success of individual programs or projects. | 96 | 3.4271 | .98135 |
| The tracks change in behavior, knowledge, or conditions among the beneficiaries. | 96 | 3.2083 | 1.09464 |
| The NNGO is demonstrating effective financial management, adherence, and financial stability. | 96 | 3.0833 | 1.12078 |
| Diversification of funding sources is implemented to decrease reliance on a single donor or funding stream. | 96 | 3.0938 | 1.14320 |
| The NNGO effectively utilizes its financial, human, and material resources. | 96 | 3.3333 | 1.08256 |
| The NNGO achieves minimal overhead costs and maximizes resource allocation for programmatic activities. | 96 | 3.2187 | 1.16260 |
| The organization has demonstrated a strong commitment to efficient funding utilization, resulting in significant improvements in fundraising efforts and donor relations. | 96 | 2.1250 | 1.08821 |
| **Valid N (listwise)** | **96** | **3.0699** | **1.0961** |

**Source: Field Survey, 2025**

The findings on the performance of NNGOs in Rukungiri District reveal notable trends. Program success measurement recorded a mean score of 3.4271 (SD=0.98135), reflecting a moderate level of agreement on the ability of NNGOs to assess program outcomes, with responses showing relative consistency. Beneficiary impact tracking yielded a mean of 3.2083 (SD=1.09464), indicating a slightly positive perception, though a standard deviation above 1.0 suggests diverse experiences among respondents, aligning with Mutebi et al. (2023), who highlighted challenges in impact assessment among Ugandan NNGOs.

Financial management and stability received a mean score of 3.0833 (SD=1.12078), reflecting a neutral stance, with the high standard deviation pointing to inconsistencies in financial management practices, as noted by Okello and Thompson (2024). Funding diversification had a mean of 3.0938 (SD=1.14320), suggesting mixed experiences, with significant variability reflecting Nassali and Chen’s (2023) observations on financial sustainability struggles. Resource utilization showed a mean score of 3.3333 (SD=1.08256), indicating a moderately positive assessment, consistent with Wandera et al.’s (2024) findings on operational efficiency.

Funding utilization and donor relations recorded the lowest mean (2.1250, SD=1.08821), indicating widespread challenges, though response variability suggests differing experiences, supporting Kirabira and Woods’ (2024) findings on donor relationship management weaknesses. The overall mean score of 3.0699 (SD=1.0961) suggests a neutral perception of NNGO performance, with considerable variability across performance measures. These findings align with Thompson and Mukasa’s (2024) meta-analysis, which identified moderate performance ratings with significant differences across organizations and performance dimensions.

**4.4 Pearson Correlation**

Pearson correlation analysis was conducted to examine the strength and direction of relationships between key variables, allowing for a deeper understanding of how different aspects of transparency, accountability, and performance are interconnected in National NGOs, as shown in Table 4.

**Table 4: Pearson Correlation analysis result**

|  |  |  |  |
| --- | --- | --- | --- |
|  | | **Transparency and Accountability** | **Performance National NNGOs** |
| Transparency and Accountability | Pearson Correlation | 1 | .294\*\* |
| Sig.(2-tailed) |  | .004 |
| N | 96 | 96 |
| N | 96 | 96 |
| Performance National NNGOs | Pearson  Correlation | .294\*\* | 1 |
| Sig.(2-tailed) | .004 |  |
| N | 96 | 96 |

**Source: Field Survey, 2025;**Key\*\*. Correlation is significant at the 0.05 level (2-tailed)

The correlation analysis reveals a modest positive relationship between transparency and accountability dimensions and NNGO performance (r=0.294, p<0.01), suggesting that while greater transparency can enhance performance, its influence is relatively limited. This implies that transparency, by itself, may not be the primary factor driving organizational success.

These findings concur with a study by **Burt & Meek (2020)** who highlights that while transparency fosters accountability and builds trust among stakeholders, organizational performance is also significantly shaped by other factors, such as strategic leadership, financial management, and staff capacity. Similarly, **Kaufmann et al. (2021)** contend that although transparency is fundamental to good governance, it does not necessarily result in improved organizational outcomes unless accompanied by effective policy implementation and sound resource management.

In contrast, research by **Olson & Davis (2019)** challenges this perspective, suggesting that transparency alone can lead to enhanced performance, especially in the non-governmental sector, where accountability is crucial for maintaining donor relations and public trust. Nevertheless, even these studies acknowledge that the link between transparency and performance is multifaceted, influenced by both internal and external factors.

**4.4 Regression Analysis**

The study employed simple linear regression analysis to investigate the relationship between transparency and accountability and the performance of National NGOs. By using this method, the study aimed to determine how well transparency and accountability could predict National NGO performance, providing valuable insights into the key factors influencing organizational success. This approach is particularly useful for analyzing direct, one-to-one relationships between predictors and outcomes, ensuring a straightforward and interpretable analysis.

*4.4.1 ANOVA analysis*

The study evaluated the model's goodness of fit through ANOVA, with the results presented in Table 5. The ANOVA table assesses the significance of the regression model as a whole, with the F-statistic determining whether the model's predictors collectively have a significant impact on the dependent variable.

**Table 5: ANOVA on Transparency and Accountability strategies on the Performance of National Non-Governmental Organizations**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Model** | | **Sum of Squares** | **Df** | **Mean Square** | **F** | **Sig.** |
| 1 | Regression | 21.208 | 1 | 5.302 | 24.499 | .000b |
| Residual | 19.694 | 95 | .216 |  |  |
| Total | 40.903 | 96 |  |  |  |

**Source: Field Data (2025);** a. Dependent Variable: Performance National NNGOs; b. Predictor: (Constant)Transparency and Accountability

The ANOVA results show that transparency and accountability, significantly predict National NGO performance (F (1, 95) = 24.499, p < .001). The results indicated that the model, significantly predicts performance, as evidenced by an F-value of 24.499 and a p-value of less than 0.001. This high level of significance suggests that the model is highly reliable, with the predictors collectively explaining a substantial portion of the variance in performance. Thus, we can confidently conclude that the transparency and accountability strategies have a significant impact on the performance of National NGOs. The regression sum of squares of 21.208 (21%) indicates that these predictors explain a significant proportion of the variation in National NGO performance, while the residual sum of squares of 19.694 represents unexplained variation. These findings demonstrate that transparency and accountability strategies are significant predictors of national NGO performance.

*Coefficient analysis*

The Coefficients Table 6 presents the estimated coefficients for each predictor, showing the direction and strength of their relationship with the dependent variable, along with their significance levels (p-values).

**Table 6: Coefficientsfor transparency and accountability Strategies on the Performance of National Non-Governmental Organizations**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Model** | | **Unstandardized Coefficients** | | **Standardized Coefficients** | **T** | **Sig.** |
| **B** | **Std. Error** | **Beta** |
| 1 | (Constant) | -.088 | .343 |  | -.255 | .799 |
| Transparency and  Accountability | .039 | .080 | .038 | .481 | .631 |
| **Source: Field Data (2025);** a. Dependent Variable: Performance of National NNGOs | | | | | | |

The regression analysis results show that transparency and accountability (β = 0.039, t = 0.481, p = 0.631) do not significantly affect National NGO performance, as the p-value exceeds the 0.05 significance threshold. Consequently, the null hypothesis, which posited that transparency and accountability have no effect on performance, is accepted. Similarly, the constant value (-0.088, t = -0.255, p = 0.799) also lacks statistical significance, further indicating no meaningful relationship between the predictors and National NGO performance. Based on these results, it can be concluded that transparency and accountability are not key determinants of National NGO performance, and other factors may be more influential.

The model, therefore, evolved into Y = -0.088 + 0.039X1

The derived model equation shows that the performance of National NGOs is predicted by the transparency and accountability strategies, though the relationship is not statistically significant as indicated by the p-values.

**5.1 Conclusion**

Transparency and accountability are widely regarded as fundamental to the effective operation of National NGOs. However, statistical analysis did not establish a significant relationship between these factors and organizational performance. Despite respondents expressing positive views on transparency and accountability, hypothesis testing suggests that these elements alone do not significantly influence National NGO success. While they contribute to ethical governance and regulatory compliance, their direct effect on performance appears to be minimal.

The findings indicate that other factors may have a more substantial impact on organizational performance. Effective financial management, strategic leadership, operational efficiency, and sound strategic planning are likely to play a more critical role in determining how well an NGO achieves its objectives. Without strong financial management systems, even the most transparent organizations may face challenges in resource allocation and long-term sustainability, limiting their ability to implement impactful programs. Likewise, operational efficiency, characterized by streamlined processes and adaptability, enhances service delivery and responsiveness to community needs.

National NGOs operate in dynamic environments where multiple factors interact to influence their effectiveness. While transparency and accountability are essential for building trust and credibility, they do not necessarily drive performance improvements. Achieving meaningful impact requires a comprehensive approach that integrates financial stability, strong leadership, and efficient service delivery mechanisms. Strengthening these areas will enhance the overall effectiveness of National NGOs, ensuring they remain sustainable and capable of addressing the needs of the communities they serve.

**5.2 Recommendations**

The findings indicate that while transparency and accountability are essential for the effective operation of National NGOs, they alone do not significantly drive organizational performance. As such, stakeholders, including National NGOs, government agencies, and donors, should adopt a more comprehensive approach to improving organizational effectiveness.

National NGOs must prioritize strengthening other critical areas such as financial management, operational efficiency, and internal structures, which are likely to have a more direct impact on performance. For instance, enhancing financial management practices and ensuring efficient use of resources, can lead to better resource allocation and service delivery outcomes.

Stakeholders should also focus on leadership development within National NGOs. Strong leadership plays a crucial role in shaping organizational culture, guiding decision-making, and influencing overall performance. Investing in leadership training and capacity-building programs will help ensure that leaders are equipped to handle complex operations and foster a culture of accountability, responsiveness, and strategic vision.

Furthermore, improving stakeholder engagement is essential. By fostering open communication and collaboration with donors, beneficiaries, and community members, National NGOs can make more informed decisions and build trust. Regular consultations and feedback mechanisms will enable organizations to align their activities more closely with the needs of the communities they serve, enhancing their overall impact.

Donors and government bodies should not only support transparency and accountability initiatives but also focus on strengthening the operational capacity of National NGOs. This support could take the form of funding for infrastructure development, capacity-building programs, and access to technology, all of which are crucial for improving organizational performance.

**Practical implications**

Improving the performance of National Non-Governmental Organizations (NNGOs) in Rukungiri District requires a comprehensive approach that extends beyond transparency and accountability strategies. While these strategies show a positive correlation with performance, their overall impact remains limited. This highlights the need for NNGOs to incorporate additional critical elements such as strong leadership, financial sustainability, stakeholder engagement, and capacity-building initiatives to drive meaningful improvements in organizational effectiveness.

The study’s findings indicate that transparency and accountability alone may not be sufficient to enhance NNGO performance. To achieve long-term success, policymakers, donors, and NNGO leaders should prioritize complementary strategies, including strengthening governance structures, fostering strategic collaborations, and adopting innovative service delivery models. By expanding their focus beyond compliance-based measures, NNGOs can develop more resilient and adaptable systems that effectively address community needs.

The absence of a statistically significant direct effect of transparency and accountability strategies on performance suggests that organizations should shift toward outcome-oriented approaches. Strengthening monitoring and evaluation frameworks, integrating technology for real-time data analysis, and encouraging participatory decision-making can enhance both transparency and operational efficiency. Additionally, cultivating trust and collaboration with beneficiaries and stakeholders can contribute to improved service delivery and long-term impact.

Contextualizing performance enhancement strategies to the unique challenges faced by NNGOs in Rukungiri District is essential. Factors such as resource limitations, regulatory policies, and community expectations must be carefully considered when designing interventions. Enhancing advocacy efforts, diversifying funding sources, and investing in staff development through targeted training programs can further reinforce transparency and accountability measures, fostering sustainable organizational growth.

These insights provide valuable guidance for NNGO managers, policymakers, and development partners, emphasizing the need for an integrated approach to performance improvement. Recognizing the interplay between transparency, accountability, and other organizational dynamics can help build more effective institutions that contribute meaningfully to community development in Uganda.

**Future directions**

Future research on the performance of National NGOs in Rukungiri District should extend beyond transparency and accountability strategies to explore additional factors that contribute to organizational success. Given the modest correlation identified in this study, future investigations could examine how leadership styles, financial management, stakeholder engagement, and organizational culture influence National NGOs performance. Understanding the interconnections between these elements would provide valuable insights into the structural and operational adjustments needed for long-term effectiveness.

Further studies should assess the long-term impact of transparency and accountability when integrated with broader performance-enhancing strategies. Conducting longitudinal research to track National NGOs development over time could reveal whether sustained improvements in transparency and accountability translate into tangible benefits such as increased operational efficiency, enhanced service delivery, and strengthened community trust. Such findings would inform evidence-based strategies for optimizing these mechanisms within Uganda’s development sector.

Broadening research approaches to include qualitative methods could provide a deeper understanding of the opportunities and challenges associated with transparency and accountability in National NGOs. In-depth interviews and case studies with key stakeholders, including beneficiaries, government representatives, and donors, could help uncover context-specific factors that shape organizational performance. This would support the development of practical strategies that foster accountability while ensuring flexibility in responding to community needs.

Future studies should also investigate the impact of external environmental factors, including government regulations, donor expectations, and economic conditions, on National NGOs performance. Evaluating the effects of policy frameworks and funding structures could offer insights for policymakers and development partners seeking to create an enabling environment for National NGOs. A better understanding of these external influences would contribute to the formulation of policies that strengthen the sustainability and impact of civil society organizations in Uganda.

As digital advancements continue to transform the development sector, future research should explore the role of technology in enhancing transparency, accountability, and overall National NGOs performance. Examining how data analytics, mobile platforms, and digital financial systems improve governance and decision-making could guide the adoption of technology-driven solutions for organizational growth.

Addressing these research gaps would contribute to a more holistic understanding of the factors driving National NGOs success. A multidimensional approach that integrates governance, leadership, funding sustainability, and technological innovations would not only enhance organizational performance but also improve service delivery and community outcomes in Rukungiri District and beyond.

**Limitations of the Study**

The primary limitations of this study include its cross-sectional design, which restricts the ability to establish causal inferences, and its focus on Rukungiri District, which limits the generalizability of the findings to other regions or countries. Furthermore, the reliance on self-reported data from National NGO representatives introduces the potential for response bias, as participants may provide answers that they perceive as more socially acceptable. These limitations hinder the study's capacity to draw broader conclusions about the relationship between transparency, accountability, and NNGO performance.

**Suggestion for Future Studies**

Future research could examine the role of leadership effectiveness and organizational culture in driving National NGO performance, as these elements may have a more substantial impact on success than transparency and accountability alone. Furthermore, exploring the influence of external factors, such as government policies and donor relationships, could provide valuable insights into how these external dynamics contribute to shaping organizational outcomes.

**Ethical Approval and Consent:**

Approval was obtained from the Research Ethics Committee, ensuring adherence to established ethical guidelines. Written informed consent was secured, guaranteeing voluntary participation with a clear understanding of the study’s objectives, procedures, and implications.

**Disclaimer (Artificial intelligence)**

Option 1:

Author(s) hereby declare that NO generative AI technologies such as Large Language Models (ChatGPT, COPILOT, etc.) and text-to-image generators have been used during the writing or editing of this manuscript.

Option 2:

Author(s) hereby declare that generative AI technologies such as Large Language Models, etc. have been used during the writing or editing of manuscripts. This explanation will include the name, version, model, and source of the generative AI technology and as well as all input prompts provided to the generative AI technology

Details of the AI usage are given below:

1.

2.

3.

**References**

1. Bryman, A. (2016). *Social research methods* (5th ed.). Oxford University Press.
2. Burchielli, M., & Maguire, S. (2023). Stakeholder accountability in international NGOs: A framework for action. *Journal of Nonprofit & Public Sector Marketing, 35*(4), 259-273. <https://doi.org/10.1080/10495142.2023.1934067>
3. Burger R, Owens T. Compliance and reporting standards among East African NGOs. *Dev Policy Rev*. 2020;38(4):521-39.
4. Burt, M., & Meek, K. (2020). The role of transparency in building accountability and trust within NGOs. *Journal of Nonprofit Governance, 15*(3), 125–140. https://doi.org/10.1007/jng2020
5. Chileshe, M., & Mwanza, M. (2020). Transparency and accountability in non-governmental organizations: A case study of climate change interventions in Zambia. *Journal of Environmental Management, 45*(2), 101-112. https://doi.org/10.1016/j.jenvman.2020.01.012
6. Clarke, P., & Newell, C. (2019). The impact of transparency on non-governmental organization performance in India’s education sector. *Journal of International Development, 31*(3), 381-394. https://doi.org/10.1002/jid.3468
7. Crawford, A., & Helminski, K. (2019). Organizational transparency in the third sector: A global perspective. *Nonprofit Management & Leadership, 29*(3), 333-352. <https://doi.org/10.1002/nml.21334>
8. Creswell, J. W. (2014). *Research design: Qualitative, quantitative, and mixed methods approaches* (4th ed.). SAGE Publications.
9. Danish, R., & Rehman, M. (2020). Impact of transparency and accountability on the performance of NGOs: Evidence from developing countries. *International Journal of Public Administration, 43*(7), 620-631. <https://doi.org/10.1080/01900692.2019.1631758>
10. Danish, R., & Rehman, S. (2020). The role of transparency and accountability in the performance of national NGOs in Kenya. *International Journal of Social and Organizational Dynamics, 9*(1), 43-56. https://doi.org/10.1016/j.sodev.2020.01.001
11. Danish, S. M., & Rehman, S. U. (2020). Challenges faced by non-governmental organizations in developing countries: A case study of Kenya. *Journal of International Development, 32*(5), 831-845. https://doi.org/10.1002/jid.3504
12. Davidson P. Improving financial management in nonprofit organizations. *Int J Nonprofit Econ*. 2024;22(1):55-78.
13. Dillman, D. A., Smyth, J. D., & Christian, L. M. (2014). Internet, phone, mail, and mixed-mode surveys: The tailored design method (4th ed.). Wiley.
14. Donaldson, T., & Preston, L. E. (1995). The stakeholder theory of the corporation: Concepts, evidence, and implications. *Academy of Management Review, 20*(1), 65-91.
15. Ebrahim A. The many faces of NGO accountability. *World Dev*. 2019;108:1-12.
16. Field, A. (2018). *Discovering statistics using IBM SPSS statistics* (5th ed.). SAGE Publications.
17. Freeman, R. E. (1984). *Strategic management: A stakeholder approach*. Pitman.
18. Freeman, R. E., Harrison, J. S., & Zyglidopoulos, S. C. (2020). *Stakeholder theory: Concepts and strategies*. Cambridge University Press.
19. Harrison J, Mutebi T, Akena G. Donor accountability in developing nations. *Int J Dev Econ*. 2023;35(4):212-31.
20. Harrison, J. S., Bosse, D. A., & Phillips, R. A. (2019). Managing for stakeholders. *Business & Society, 58*(2), 286-303.
21. Kaggwa, E. (2020). Factors influencing the effectiveness of non-governmental organizations in Uganda: A case study of health interventions. *Journal of Health Management, 22*(1), 35-46.
22. Kaggwa, E. (2020). Factors influencing the effectiveness of non-governmental organizations in Uganda: A case study of health interventions. *Journal of Health Management, 22*(1), 35-46. https://doi.org/10.1177/0972063420901107
23. Kansiime, L. (2020). Transparency and accountability in non-governmental organizations in Uganda: Challenges and opportunities. *Journal of African Development, 22*(2), 123-138. <https://doi.org/10.1108/JAD-12-2019-0104>
24. Kaufmann, D., Kraay, A., & Mastruzzi, M. (2021). Governance matters: Transparency, accountability, and their role in organizational performance. *Public Administration Review, 81*(2), 255–267. https://doi.org/10.1111/puar.13278
25. Kirabira J, Woods T. Donor relationship management and funding utilization challenges in Ugandan NGOs. *Int J Nonprofit Manag*. 2024;29(1):78-94.
26. Kumar S, Singh P. Regulatory compliance among developing country NGOs. *J Glob Gov*. 2024;19(1):67-88.
27. Meyer K, Osei R, Banda D. Financial transparency efforts in Sub-Saharan African NGOs. *Afr J Public Adm*. 2023;15(2):98-117.
28. Mitchell, R. K., Agle, B. R., & Wood, D. J. (1997). Toward a theory of stakeholder identification and salience. *Academy of Management Review, 22*(4), 853-886.
29. Mugisha, F. (2019). An assessment of the impact of non-governmental organizations on community development in Rukungiri District, Uganda. *Journal of Community Development, 50*(2), 147-162. https://doi.org/10.1080/03014225.2019.1577278
30. Mutebi P, Kamya R, Nuwagaba A. Challenges in impact assessment among Ugandan non-governmental organizations. *J Dev Stud*. 2023;59(4):621-39.
31. Mwangi K. Financial management trends in East African NGOs. *Afr Dev Stud*. 2023;30(2):134-50.
32. Nakibuuka, J. (2018). The role of accountability in enhancing the effectiveness of non-governmental organizations in Uganda. *Journal of Accounting and Management, 8*(2), 1-12. https://doi.org/10.2139/ssrn.3055139
33. Nassali J, Chen L. Funding diversification and financial sustainability of NGOs in East Africa. *Dev Econ Rev*. 2023;35(3):287-306.
34. Ndungu J. Stakeholder engagement inconsistencies in East Africa. *J Afr Public Policy*. 2023;18(3):201-18.
35. Okello T, Thompson M. Financial management practices in Ugandan NGOs: A comprehensive analysis. *Afr J Econ Policy*. 2024;18(2):112-29.
36. Olobo, J. (2017). The contribution of non-governmental organizations to healthcare delivery in Uganda: A case study of Rukungiri District. *Journal of Healthcare Management, 19*(1), 25-38.
37. Oluwatoyin, A. E., & Ifeoma, N. (2021). Assessment of transparency and accountability in non-governmental organizations in Uganda: A case study of HIV/AIDS programs. *Journal of Health Management, 23*(2), 147-158. https://doi.org/10.1177/0972063421993524
38. Oluwatoyin, A., & Ifeoma, N. (2021). Transparency and accountability in the management of HIV/AIDS programs by national NGOs in Uganda. *Global Health Action, 14*(1), 1846204. https://doi.org/10.1080/16549716.2021.1846204
39. Oluwatoyin, F., & Ifeoma, A. (2021). Transparency and accountability as drivers of NGO sustainability: Evidence from African NGOs. *Development Studies Research, 8*(2), 80-91. <https://doi.org/10.1080/21665095.2021.1904303>
40. Olson, J., & Davis, L. (2019). Transparency and organizational performance in the non-governmental sector: An empirical analysis. *International Journal of Nonprofit Management, 31*(4), 32–47. https://doi.org/10.1016/ijnm2019
41. Palinkas, L. A., Horwitz, S. M., Green, C. A., Wisdom, J. P., Duan, N., & Hoagwood, K. E. (2015). Purposeful sampling for qualitative data collection and analysis in mixed method implementation research. Administration and Policy in Mental Health and Mental Health Services Research, 42(5), 533-544
42. Pereira, S. (2021). Transparency and accountability in disaster relief: A study on NGOs in Sri Lanka. *Disaster Management and Response, 19*(2), 71-82. https://doi.org/10.1016/j.dmr.2021.03.005
43. Peterson L, Okumu R. Participatory approaches in NGO operations. *Afr J Community Dev*. 2024;14(1):74-92.
44. Thompson L, Mukasa K. Performance variations among Ugandan NGOs: A meta-analysis. *J Afr Dev Stud*. 2024;41(2):203-25.
45. Thompson L, Nuwagaba R, Mukasa K. Accountability practices in East African NGOs. *Dev Policy Rev*. 2024;39(2):289-310.
46. Wandera D, Akena P, Mbabazi G. Resource utilization and operational efficiency in national NGOs: A Ugandan perspective. *Afr J Public Adm*. 2024;12(1):45-62.
47. Williams J, Thompson L. Challenges in financial disclosure standards for NGOs. *J Nonprofit Manag*. 2022;27(3):243-61.
48. O’Dwyer, B., & Unerman, J. (2008). The paradox of greater NGO accountability: A case study of Amnesty Ireland. Accounting, Organizations and Society, 33(7-8), 801-824.
49. O'Dwyer, B., & Boomsma, R. (2015). The co-construction of NGO accountability: Aligning imposed and felt accountability in NGO-funder accountability relationships. Accounting, Auditing & Accountability Journal, 28(1), 36-68.
50. Hilhorst. (2002). Being good at doing good? Quality and accountability of humanitarian NGOs. Disasters, 26(3), 193-212.
51. Murtaza, N. (2012). Putting the lasts first: The case for community-focused and peer-managed NGO accountability mechanisms. VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations, 23, 109-125.