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**Accountability in Polish NGOs:**

**Moral, Operational Matters**

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## INTRODUCTION

After a decade of unprecedented NGO growth, increased NGO human service delivery and civil society development, and the strategic promotion of philanthropy, the environments of Polish NGOs have become increasingly complex. With this complexity, interest in and activity related to NGO accountability have intensified. Despite a proliferation of NGO accountability initiatives worldwide, scant evidence stemming from rigorous research on NGO accountability exists (Hall, 1987; Kearns, 1994; Edwards & Hulme, 1996a, 1996b; Eisenberg, 1997). Although the conceptual and descriptive literature related to private and public sector accountability is substantial from both historical and current perspectives<sup>i</sup> (Estes et al, 1989; Kearns, 1994; Schene, 1991), literature on NGO accountability is far less extensive.

Current research on NGO accountability and self-regulation provides only initial analytical and empirical tools, with gaps persisting in the literature. Several studies do, however, provide an overview of NGO accountability from historical and disciplinary perspectives including: Lawry's (1995) study linking accountability to managerial ethics, Hammack's (1995) historical perspective, and Chisolm's (1995) legal perspective<sup>ii</sup>. Recent literature tends to fall into two categories: 1) descriptive literature concerned with accountability and advocating for or against various approaches to increasing or enhancing accountability, and 2) empirical literature often gathered through case studies of individual NGOs or through sub-sector studies.

A review of the limited literature on historic and contemporary NGO accountability trends uncovers examples of persistent and increasing calls for and responses to accountability concerns (Bies, 2002a). The following factors have been identified as explanations for intensified interest in NGO accountability: insufficient government oversight; absence of the direct voter or stakeholder dynamics of the public and private sectors; increasing number of NGOs; increasing size, assets and influence of NGOs; increasing reliance on NGOs for delivery of necessary aspects of civil society and

social programs; increasing media coverage and public scrutiny resulting from NGO scandals; shift from funding via governments toward direct funding of NGOs; belief that increased accountability fosters public trust in the NGO sector; belief that increased accountability will result in enhanced NGO efficiency and effectiveness; belief that voluntary self-regulation will prevent unnecessary or burdensome government oversight; and a belief that accountability is inherently “the right thing to do” (Edwards & Hulme, 1996a, 1996b; Bell & Brown, 1997; Bothwell, 1999; Eisenberg, 1997; Independent Sector, 2000; Light, 2000). Although recent case studies and other empirical work inform knowledge of accountability processes, such studies are limited in number and scope. We know even less about what differentiates NGOs that implement accountability practices from those that do not. In addition, NGO accountability remains under-conceptualized, with existing conceptualizations of accountability limited largely to legal or operational matters and limited in comparative context.

### **PURPOSE AND RESEARCH FOCUS**

In Poland, the primary nongovernmental accountability reform strategy has centered on education and training investments to promote a discretionary form self-regulation, through responsible governance, management, and organizational learning. In addition, a secondary accountability reform strategy centers on the emergence of mandatory forms of self-regulation designed to improve accountability through the use of external rewards and sanctions, such as the awarding or removal of donor funds in relationship to the adoption or rejection of specified accountability practices. To understand the process of adoption and implementation of accountability by NGOs in Poland, it is necessary to consider both discretionary and mandatory approaches to self-regulation. Transfer of training and resource dependence theory provide useful frameworks for understanding and explaining aspects of discretionary and mandatory self-regulation. Although these two theoretical frameworks guided the design of the study, the centrality of cultural contexts in the framing of accountability was taken into account, through an exploration the following questions:

- (1) How is accountability conceptualized in the context of Poland's NGO sector?, and
- (2) How do varying accountability conceptualizations interact with discretionary and mandatory self-regulation approaches?

The existence of alternative conceptualizations of accountability surfaced, in which accountability is driven in large part by moral or religious obligations and local constituency needs rather than a predominant orientation to operational matters. In exploring these questions, I: (1) describe a series of competing conceptualizations of accountability among NGOs; (2) demonstrate that conventional approaches to self-regulation, including the development of codes of ethics detailing managerial and operational standards are, at times, rejected by NGOs as lacking primacy or practicality; and (3) reveal tensions between accountability driven by moral and religious obligations versus an accountability orientation more attuned to operational matters.

This manuscript presents an overview of the methodology employed in the study, and a summary of themes that emerged from my analysis. An accountability typology is also presented, which utilizes an analysis of both process and conceptual elements related to the implementation of accountability practices.

## **METHODOLOGY**

This manuscript reports on findings from the analysis of qualitative data derived from a 2001-2002 national survey of 918 NGOs in Poland<sup>iii</sup>, and from in-depth interviews and site visits with representatives of five institutional funders, ten NGOs that provide direct services, and seven nongovernmental support organizations. The selection of participants for the interviews and site visits was based on maximum variation sampling. Selection criteria centered on the identification of NGOs with high and low levels of exposure to, interest in, or access to training and resources related to accountability; selection criteria also related to achieving variation in participation by formalized NGOs and informal NGOs such as religious, grass roots or ad-hoc groups. NGOs from four different

Polish cities, diverse in their regional economies and levels of NGO sector development, were interviewed. (See Tables One, Two, and Three for detail.)

*[Insert Tables One, Two, and Three About Here]*

Although a conceptual model informed by resource dependence and transfer of training theories was utilized to frame the study, a central area of inquiry related to exploring accountability meanings and definitions. In addition, because this study sought to explore accountability meanings in the context of accountability reform, aspects of training, resource dependence, leadership, and organizational scope were necessarily explored in relationship to the implementation of accountability practices. Such accountability practices were defined by the exercise of operational aspects of accountability, such as elements of board governance, organizational policy, and financial management and evaluation practices. In addition, when possible, measures associated with accountability, transfer of training, and resource dependence were identified in the literature and utilized for this study. Because few studies have investigated implementation of accountability practices in NGOs, original measures were also proposed.

Qualitative data were derived from several open-ended questions on the national survey and from interview data and documents obtained during in-depth site visits. Deductive and inductive processes of thematic, content analysis were used for analysis of qualitative data. The qualitative analysis included a process of verification, which involved reporting back for accuracy of understanding, interpretation, and cultural contextualization through Polish advisors.

## **FINDINGS AND DISCUSSION**

The discussion that follows is organized by the overarching themes that emerged from the analysis of participants' responses; such themes serve as section headings. Each section signifies the themes that resulted from the process of thematic content analysis, which explored relationships among answers from a single respondent and among responses across the interviews. At times themes emerge

solely from within one of the three types of respondent groups, NGO leaders, NSO leaders, or funders; in most instances, a cross-case analysis emerges from across the three types of respondents. In addition, respondents fluidly shifted points of view between matters internal to their organizations and matters pertaining to the NGO sector.

### **Competing Accountability Conceptualizations**

The literature of the private and public sectors has produced extensive operational definitions for accountability (Levine, Peters, & Thompson, 1990; Shafritz, 1992), conceptual frameworks (Gruber, 1987; Paul, 1991; Romzek & Dubnick, 1987), and codification of explicit standards (Rosen, 1982). The literature specifically addressing accountability in NGOs, however, is predominated by materials related to financial accountability and descriptive or practical treatment of various approaches to accountability (Bothwell, 1999; Ferronato, 2000; Kearns, 1996; National Center for Nonprofit Boards, 1996; Schene, 1991). Many such overviews focus on extolling the virtues of accountability or providing cautionary tales of non-compliance. Kearns indicates that the descriptive and “how-to” literature does not adequately address NGO accountability from managerial, conceptual, and policy-making standpoints. Other descriptive or practitioner-oriented articles frame accountability on more narrow dimensions such as outcomes measurement (Kanter & Summers, 1982; O’Connell, 1988), board governance responsibility and oversight (Ben-Ner & Hoomissen, 1994; Dayton, 1987; Panus, 1992), disclosure of financial information (Council of Better Business Bureaus, 1982; Kahn, 1992), and fulfillment of certain tax exempt reporting requirements to government (Chisolm, 1995).

Due to vague and often competing conceptualizations in the literature, definitions of NGO accountability lack precision and adequate operationalization (Independent Sector, 2000; Kearns, 1994). The Independent Sector (2000) states that clarifying the concept of accountability is fundamental to understanding many current accountability challenges. “How individuals and organizations define accountability will directly affect how they frame and approach critical questions,

respond to challenges, and even interpret their visions and missions” (Independent Sector, 2000). In the context of a comparative study, it was essential to survey and interview NGO leaders about their and their organizations’ conceptualizations of accountability.

**Translating Accountability.** Such inquiry was complicated because there is no direct or easily equivalent translation in both Polish and English languages for the term accountability. In weeks of conversation with Polish academic and NGO colleagues, the following phrase was developed to capture the concept of accountability: *standardy, wiarygodność, rzetelność i poczucie odpowiedzialności w działaniu*; standards, credibility, reliability and responsible management. In the absence of a direct translation, how does one, in turn, ask such open-ended questions as: How do you define accountability? How does your organization define accountability? To ask, How do you define standards, credibility, reliability and responsible management?, was at best, cumbersome, and at worst, a leading question by its very descriptive nature. My response to this dilemma was to rely on a most fundamental definition of accountability as the means by which individuals and organizations are answerable to others, often a recognized authority (or authorities), and are held responsible by their actions (Schene, 1991; Edwards & Hulme, 1996a, 1996b; Kearns, 1996). Thus, the questions became: To whom and for what is your organization responsible? A separate question was designed to follow-up: How do you know that your organization is achieving its mission?

Most definitions included elements of the definition forwarded by Shafritz (1998) in that they reference both *to whom* and *how* they were responsible. A small number reported that accountability was simply not an area of concern. Four different conceptualizations of accountability emerged as a result of this difficult layering of bi-lingual and technical language concerns, and were contrasted by varied orientations, including: 1) operational, 2) moral, 3) community, and 4) sectoral orientations. Each conceptualization is presented below, with the meanings, directionality, and mechanisms of accountability highlighted and summarized in Table 4, and discussed in turn below.

**Operational Orientation.** The majority of conceptualizations included operational elements of accountability such as the maintenance of records, elements of transparency, evaluation practices, and reporting to both internal and external parties. This was particularly true of organizations that had access to training and which received funds from externally generated sources of funding, such as institutional funders.

*Internal control is an additional mechanism. We follow all the principles and norms of actions included in our statutes.*

*Accountability means to fulfil the undertaken obligations, exactly as to the subject matter of the activity and the finances – accounting to founders, sponsors, and to do so to some extent in an open manner.*

Others expressed an operational orientation toward legal or contractual obligations.

*Making reports public, openness of activities. We act honestly towards our sponsors, donors and public administration, and we fully use the means given to us.*

*It means openness of activity toward institutions, law, public people.  
Conformity with the law and confirmed by facts without disinformation and unethical activities.*

The operational and legal responsibilities of boards of directors also emerged as an aspect of this operational orientation, with evidence of board fidelity to mission and board care over operational aspects, such as efficiency, apparent.

*We convey the truth. The board is responsible to the group, and the group to the board.  
Our activities are based on volunteers and we do not use the resources on administration and maintaining ourselves.*

*There is special responsibility to the organization's members, statutory authorities.*

**Moral Orientation.** In many NGOs, but particularly those with limited exposure to training or little support or pressure from funders to adopt accountability practices, accountability was first defined by moral or religious obligations, with more operational aspects serving as secondary definitions. Although this moral or religious orientation is not necessarily in conflict with operational definitions of accountability, organizations that describe moral and religious commitments as their

primary accountability orientation often also link moral and religious commitment with commitments to the needs of their constituents.

*In the first place, I am trying to be a social and moral model and example for our young people whom I am always able to face and even argue—in a beautiful way. Formally, I am responsible to the Revision Commission; actually I am responsible to God.*

*Conduct according to ethics and morality based on the values of Christian philosophy, UN Human Rights Declaration and child's right charter.*

*To God, people, the law, one's conscience, professed values based on the foundation of the word of God.*

*I feel responsible to God, then the members, and, then, the consulate in Gdansk.*

**Community Orientation.** A third conceptualization emerged in which accountability was associated most closely with the needs of constituents, the local community, or the issues being served.

*We work to be responsible to our charges, we do not create illusions for them, we inform about our possibilities; we keep our promises.*

*These concepts are at the roots of our ethical attitudes, we are TEACHERS! Out of our inner need, we chose voluntary activity in the field which fascinates us. We want teachers to be better, we want Polish school to be better ....now, in my activities, I feel responsible to the members of my organizations, to participants of the workshop ...to the recipients of our activities.*

*The association I represent, in its mission includes the construction of civil society, functioning in a democratic state of law. Because we implement these goals in the first place by counseling and various forms of education, credibility, reliability, and strong management is first related with giving current, valid information, advice. At the same time, persons active in the association are people having appropriate qualifications and enjoying good opinion in the local community.*

*I account to the Association's members, people using our help, local authorities, and the social environment in general.*

*To the disabled people. They should be convinced that they can count on our backing, moral support, care and help—not only financial and legal ones, according to the association's capacity. They should feel care over them.*

**Sectoral Orientation.** A fourth conceptualization emerged, which was more oriented toward the subsector served or the NGO sector itself.

*Accountable to my peer institutions, to other similar associations.*

*For our activity we are responsible to the society, to our predecessors and our successors. How we operate affects other Associations.*

*I am morally responsible to society, sponsors, gmina authorities, powiat, voivodship, cooperating non-governmental organizations.*

**Competing Conceptualizations.** Table Four provides a framework for considering competing conceptualizations in terms of the primary orientation and related meaning, the directionality of the accountability orientation, and the mechanisms that motivate and help to reinforce accountability behaviors in NGOs. Varying conceptualizations of accountability both enrich and complicate simple understandings of implementation of accountability practices. Of particular interest is the fact that such conceptualizations may also complicate the assumptions that undergird the discretionary self-regulation model being promulgated in Poland. For example, the findings suggest that when operational and moral or community oriented conceptualizations are complementary, implementation of operational or behavioral aspects of accountability may be more enacted than espoused. In contrast, however, the incongruity between operational and moral or community-oriented conceptualizations may result in lower implementation of operational practices, due to limited resources and capacity or competing values. These varying, and potentially complementary or competing definitions of accountability will be of particular interest for further research.

*[Insert Table Four About Here]*

In the sections that follow, I argue that such alternative or competing conceptualizations result in NGOs' rejection of discretionary models of self-regulation as lacking primacy or practicality. I also illustrate the existence of tensions between accountability driven by moral and religious obligations versus accountability oriented largely toward operational aspects or upward accountabilities. These tensions are explored through the following organizational and contextual themes: 1) issues of

organizational capacity and constraints, 2) moral and values alignment, and 3) relationships. An examination of these organizational and contextual themes in relationship to elements of transfer of training and resource dependence theories assists understanding of not only how implementation of accountability occurs, but also how accountability is conceptualized and formed.

### **Organizational Capacity and Constraints**

Nongovernmental Support Organizations<sup>iv</sup> (NSOs) in Poland engaged in a joint initiative in 1996 to popularize accountability in the nongovernmental sector and to develop a code of ethics to guide the activities of Polish NGOs. The code of ethics, titled, “Charter of Principles for Non-governmental Organization Activity” (NGO Charter), was formally adopted at the September 1996 Polish National Forum of Non-governmental Initiatives. The NGO Charter centers on the following operational areas: operation within the framework of the law, transparency of objective and financial activity of NGOs, designation of the majority of earned income to mission related activities, differentiation of management and governance activities, provisions for avoidance of conflict of interest, and voluntary service by board members. The NGO Charter also includes several “aspirational” standards related to principles of partnership and mutual support in their activities among NGOs (FIP, 1996).

During 1999 and 2000, the NSOs have trained some 300 NGO leaders on general aspects of the NGO Charter’s standards and on how to approach discretionary self-regulation. In addition, in 2000, the NSOs launched a model of national meetings followed by regional and local meetings to provide detailed training about transparency requirements that promote and designate methods for annual reporting specifying full financial, programmatic, and governance disclosure (Bies, 2003). Although the self-regulation approach in Poland rests largely on a discretionary model, in which learning and managerial decision-making are central, aspects of mandatory self-regulation are also at play through funding and governmental policies tied to the adoption of certain organizational practices.

**Constrained Motivation and Learning.** In response to interview questions designed to gain a better understanding about the potential relationship between the discretionary self-regulation initiative and NGO practices, it is revealing that responses often first centered on the issue of organizational capacity. This response pattern suggests a tension between organizational capacity and the interest in or ability to implement accountability practices generally. Transfer of training and organizational learning theory pay modest attention to resource constraints, but NGO leaders in Poland convey that operational and resource constraints prevent them from fully committing to and executing the adoption and implementation of accountability practices.

*To be a good manager, to be good for my charges, yes, training, I can see this is valid. Training can teach one how to work with credibility, how to demonstrate that we are a business, or maybe, a responsible organization. That we are serious and can work in a responsible way...to me this is why it is important to learn about how to be a good NGO. But first, we need a place, an office, some very basic things to get started. How can we learn about accounting and reporting before we even have such things?*

For other organizations, a more linear approach to developing organizational capacity emerged with basic management practices or formal organizational elements of NGOs identified as being an important antecedent to any efforts for discretionary self-regulation to take hold in NGOs. In addition, efforts to embrace aspects of the discretionary self-regulation initiative were, at times, seen as being at odds with other more urgent accountabilities, such as responsibilities to clients or local communities.

*Our biggest barrier to adopting the NGO Charter is resources. We organized locally and traveled together to attend the [self-regulation] training and were quite excited. But then we return and don't really know how to do our accounting, how to run our office. We are growing, yes, but so are our clients. How do we choose between, maybe, an annual report and paying an obligation?*

*We are working so hard to help these children. Every decision about our time, about our resources is that.*

Learning is seen as part and parcel to first simply managing an NGO and secondly, to managing an NGO well, and, finally, to managing with an eye toward accountability. Although respondents generally reported a desire to learn about accountability, the primacy or urgency of

mission coupled with pragmatic issues of organizational capacity served to either constrain or expand an organization's interest in and ability to incorporate aspects of the discretionary self-regulation reform.

**Technical Constraints.** Respondent NGOs, NSOs, and funders alike also repeatedly singled out two specific areas of operational capacity that serve as practical barriers to the implementation of accountability practices: technical needs related to financial management and aspects of the legal environment. Although such technical barriers seem to be tempered by training and sufficient financial resources, concern and frustration persist with regard to the general state of affairs at both the sectoral and organizational levels.

With regard to financial management, the need for consistent and clear accounting standards emerged. Several respondents, including those from both NGOs and NSOs, reported frustration with competing financial management standards and varying financial management requirements by funders and governmental entities. Other NGO leaders, although at times also frustrated with competing requirements, reported looking to funders for guidance and training related to financial management and accounting practices. Practical financial management needs also extended to the necessity to develop systems capacities for financial management including such elements as such as internal controls, bookkeeping, and financial management or accounting software.

*I wish there was a way to make financial reporting easier for people. So that they didn't have to hire, it's almost like they abdicate, they spend a lot of money to hire a professional to meet the various requirements, then it's like a separate thing, apart from them, then they don't know how to use the information necessarily.*

In addition, confusion was apparent in relationship to an organization's ability to understand legal and regulatory matters such as its legal charter, incorporation documents, statute, and related bylaws. Inconsistent interpretation, application and enforcement of NGO statutes and regulation at various levels of government were also acknowledged. This situation often resulted in funders and NSOs being frustrated with nongovernmental organizations' lack of understanding of and difficulties

with board governance and reporting requirements. NGOs also expressed an inability to effectively mitigate the legal system so that they could make simple changes in their statute, legal status, or bylaws related to board governance.

*There is the problem of when they created the Foundation they prepared the statute and it was a time when there was no experience in creating a Foundation and in preparing a Foundation. The Statute was checked by lawyers in Warsaw Court but nobody has enough experience and now there are some sentences in the Statute which are very difficult to change. Two, three, four months, to sit with lawyers how to change the Statute to have the possibility to increase the number of board members.*

**Moderating Constraints.** When technical barriers were moderated or overcome, organizations expressed being in a better position to implement accountability practices. It is also suggested that funders and NSOs play a role in moderating such technical barriers through policy and reporting requirements and related training.

*Now, I think that, now, our organization is in this moment when it's developed. We collect a lot of money and we will not manage to organize everything just in this handwritten bookkeeping. So, it was probably the moment when we had to change. It was such a year that we don't know if we spent money from this sponsor or not. We're not sure if we spent money in good categories. In December, we stand all day, everybody, just trying to check that everything is okay. Now we establish some rules of working a project coordinator, responsibilities, how to collect invoices, copies, and so on. So, I think it was very important for our Foundation or otherwise probably we would lose money because sponsors would be all the time, we would be not on time in sending reports, for example. But it is important for the funders and the local trainings to relate to this. You don't wake up one day knowing all of these rules. Maybe you learn over time, in small increments.*

A starting place for both discretionary and mandatory approaches to accountability involves attending to issues of organizational capacity either prior to or in tandem with initiation of self-regulation approaches. Policies that reinforce the implementation of accountability practices also need attention. Such organizational capacity needs exist both within organizations, including such aspects as development of financial and management skills and internal systems, and within the larger environment in which NGOs operate, including systematizing financial management standards and related accounting practices, building governmental capacity for performing its regulatory role,

investing in NGO resources related to basic operations, and investigating redundancies, misuses, and gaps in the reporting requirements of government and funders. It may also be important to better understand and explicate both perceived and actual linkages between accountability practices and the enhancement NGOs' abilities to carry out their missions.

### **Moral and Values Alignment**

In addition to operational constraints, lack of alignment between accountability approaches and organizational values were reported as barriers to the effective implementation of accountability. Values and moral or religious obligations seem to be strong determinants of how NGOs view accountability.

**Issues of Alignment.** In the literature on transfer of training and organizational learning theory, consistency between training and organizational values is assumed (Dutton & Ashford, 1993; Scott & Meyer, 1991; Saari et al, 1988). It is also suggested that, over time, learning will result in increased values alignment with training content (Kozlowski et al., 1996). It is assumed that such alignment will, in turn, foster shifts in organizational values and more effective transfer of training and learning. The Polish self-regulation initiative attempts, in part, to foster commitment to a more hierarchical form of accountability in which accountability efforts are directed toward boards of directors, government regulators, and external funders.

For a number of respondent NGOs, particularly those less formalized or less closely affiliated with institutional funders and NSO networks, the accountability focus is reportedly more lateral or downward in its orientation through an alignment with the needs of local constituents or service recipients and with an explicit moral or religious covenant. Respondent NGOs report that commitments to local constituents and moral covenants are, at times, perceived to be in conflict with the accountability requirements of funders or with the model of accountability and related national training initiative promulgated by Polish NSOs.

*I see this Charter on NGO practices as related to what we are trying to do, but not so closely. If I think about this we are trying to improve the moral character of youth, and this is woven into everything we do. If it is our methodology and our pedagogy, then we must have such a moral character as an organization. Self-regulation and transparency are logically part of this, but we do not concern ourselves with it so directly.*

*Explain to me how this talk of self-regulation with rules or standards or principles relates to what we do here on a day-to-day basis. It's a nice idea, but it is superficial. We demonstrate our commitments in the way we do our work, in how we treat and interact with our clients, our parents. That is how we govern, by our good work. How the money is spent? Okay, well, we must. But people see that. We don't need such great time with the reports and the announcements.*

**Issues of Misalignment.** The primacy of serving mission translates into a contract or covenant to serving clients, customers, and constituents. The idea of “the constituent” in Polish NGOs is in reality a complex mix of downward, lateral and hierarchical relationships with multiple stakeholders: external funders, government officials, boards of directors, clients, local community members, the community more generally, and even, perhaps, God, or values associated with religious entities.

Although multiple stakeholders’ expectations and values are acknowledged in the transfer of training literature, there exists an assumption that the different expectations and values of stakeholders will operate in alignment. In the Polish reality, NGO leaders report that such alignment is rarely made explicit or problematized in NSO training on accountability, in governmental or funder policies and requirements, or in initiatives designed to promote or reinforce the implementation of accountability practices by NGOs. Misalignment with the basic conceptualizations of the national training initiative on accountability emerges as a significant barrier to the effective transfer of training and, in turn, to the implementation of accountability practices. A useful example relates to wariness to transparency, which is a central tenet of the self-regulation approach. Such wariness explained as possibly being a holdover from the period of the Soviet Regime when people could not organize and associate freely.

*This idea of openness is new and is not yet universally trusted. Perhaps some NGOs have reason to hide, but others cannot imagine that transparency could help their situation. They see it might bring criticism or competition. But they also may fear that such transparency will lead*

*to unfair scrutiny or might jeopardize their right to exist. Existing freely is still seen in opposition to such norms as transparency.*

These deeply held and, perhaps historically grounded, viewpoints toward accountability influence the extent to which NGOs reported aspects of the self-regulation initiative to be relevant and effective. Such deeply held values in NGOs seems to exert a powerful influence on management practices, the way decisions are made, the way organizations learn, and on the types and content of training that informal NGO leaders find meaningful and useful. This misalignment of values may diminish the effective implementation of aspects of the self-regulation reform or the perceived relevance of related governmental or funder policies. In addition, such misalignment may result in a situation in which decision-making related to implementing accountability practices is more externally driven than internally driven, which may be counter to the underlying assumption of the discretionary self-regulation approach underway in Poland.

**Espoused versus Actual Values.** Across responses by funders, NSO and NGO leaders, two inter-related themes emerge regarding both how and why NGOs respond to training, standards, and requirements related to implementing accountability. The first relates to the notion that many NGOs that attend accountability training are already interested in or pre-disposed to being accountable. Some respondents describe interest in accountability as being central to NGO development at the organizational and sectoral levels.

*I'm thinking about people who come to workshops and I think that most of them are, they want to be accountable, they want to be transparent, and we have a lot of contact with people who have this conscience. And, I can see that it's always the people who want to do something who come to training. They are already singing the song, if you understand what I mean, before they get to the training.*

A second area relates to the recognition that discrepancies exist between espoused values and behaviors and actual organizational values and practices related to the implementation of accountability practices. Such discrepancies are described alternatively as resulting either from a tactical, resource driven choice to outwardly appear to be accountable while internally possessing a

contrasting ethos or from an attempt to implement accountability practices without truly possessing the organizational means or capacity.

*Is it more important to pretend to seem to do the right things or to really do them? This is how some organizations take the decisions. Maybe it is cynical, or pessimistic, but some attend simply because they know they must for funding, for local relationships, for the sake of looking smart. And then they go home and close the door and forget about it until the report is due. For others, and this is our situation, unfortunately, we see the value, try to be truthful in our reports, attend the meetings sincerely, but then in the reality, we come home and do not have the right understanding or the funds or the patience or the operational means but we do not say this. And perhaps we miss an opportunity to really develop. We hide mistakes and problems, and present a good report. And, so, it is a process, I guess. It doesn't happen all at once. At least I say this philosophically, because it is my hope that things improve in our work.*

Related to this recognition of espoused versus actual values is the existence of challenges, particularly for funders and NSOs, to serving the training and resource motivations and needs of those NGOs interested in enacting tangible change related to the implementation of accountability practices and engaging those NGOs less interested in accountability practices.

*It is my challenge to try and see what is really happening. Is this a well-written story or is this really the story of a well-run NGO or is it something else, you see? Perhaps we, as a provider of finances, must motivate organizations not just to do the things we request, but to believe in it, to enact it somehow, to see it in some larger context, something beyond that of well, parent and child. After all, it's not about us, it is about the people, how they do their work. That should be the focus. The money is wasted if it is all about pleasing the parent. And then we worry that it is not well spent in the end, even though we have the report, have the conversations. It is trust, truthful way, both ways.*

## **Relationships**

The resource dependence perspective stems from a basic premise that in their efforts to obtain support “sufficient to continue existence” (Pfeffer & Salancik, 1978, p. 24) organizations must look beyond their internal environments and enter into relationships with external actors who can generate or supply necessary resources or services. With survival as the ultimate organizational goal, Pfeffer and Salancik described three primary patterns of responses undertaken by organizations in their efforts to influence supply of resources to their organization: avoid resource uncertainty, change aspects of the organization, change aspects of the environment, or carry out some combination of the three (Pfeffer &

Salancik). This response dynamic is evident in perspectives on relationships between NSOs and funders evidenced in the study.

**Managing Risk and Uncertainty.** To avoid uncertainty, some NGOs seek independent sources of funding and consciously limit any related accountability demands. Others participate in trainings, adopt the NGO Charter, and concentrate on meeting funder requirements through adaptation in organizational practices. Some NGOs try to change the environment by either reinforcing government regulations related to self-regulation or presenting themselves as role models of accountability; yet others attempt to influence external actors, such as funders, by putting on an outward face that appears oriented or committed to accountability that, in reality, contrasts with the private operations or actions of the organization that are decidedly not oriented toward accountability practices.

In the resource dependence perspective, management becomes a mitigating force in the interdependence that emerges as external and internal actors attempt to facilitate and control the supply of necessary resources. Thus, management takes on a dynamic change function that is related to social action within NGOs and their environments. It appears that NSOs, NGOs and funders are, to some extent, aware of this conception of social action. NSOs, NGOs, and funders also appear to be mindful of the role that their own management and that of others plays in this exchange. Because the accountability strategy employed in Poland relies on a discretionary self-regulation with voluntary participation by NGOs, resource dynamics and management practices become potential points of leverage or motivation to the implementation accountability practices. This discovery suggests interdependence between training and resource dependence: NGOs that rely on external sources of funding and that receive training tend to implement accountability practices. The extent to which implementation of accountability practices are actual versus espoused, or deep versus superficial, remains unclear.

**Shaping Self-Regulation Reforms.** An additional theme emerged that relates to the role of NGO leaders in shaping self-regulation reforms. When NGO leaders reported a high level of involvement in the development of self-regulation approaches, they expressed strong commitment to training on and implementation of accountability practices. NGO leaders also relate effective transfer of training on accountability with their own strong advocacy and explicit support. NGOs also, at times, describe themselves as internal and external change agents with regard to accountability who play roles in educating local governmental officials, animating their boards and staff, and serving as role models for neighboring NGOs on aspects of accountability. This is especially noteworthy in several organizations that do not receive the majority of their funds from institutional funders but whom, instead, have more independent or commercial sources of funding.

*So we are running now more or less independent financially with our shops. But it is I who must explain what is an NGO, how should it work, how is the law to be applied. Our local government officials think we are the same as businesses but I must work with them to understand the legal principles for NGOs. I do this not just for myself, but so that other local NGOs are held to high legal standards, pay the right obligations and employ people in right circumstances.*

*So, in our voivodship, I do not have to report. I am part of politics and perhaps that is sufficient. But I say it is important, to be credible, to interpret strictly, to be role model. So, when we have a public campaign, I make sure we announce in the proper public way. I see it as what I must do.*

**Collaboration and Advocacy.** The arenas of collaboration and advocacy also emerge as important themes related to shaping conceptualizations and approaches to accountability and self-regulation within the NGO sector and within organizations. Such conceptualizations and approaches are linked with the survival of the sector as a whole and within individual organizations. Across the interviews, notions of collaboration and advocacy on behalf of democracy and the common good emerge as powerful bases for social action associated with the discretionary self-regulation approach. For example, in some organizations collaboration through NGO associations was identified as animating or fostering learning related to accountability. Other respondents focused on the role that

cooperation among NGOs plays in a fostering a concern for self-regulation that extends beyond one's own NGO context to a concern for the well-being and ongoing development of the NGO sector.

*So, I think, this program, and for example during this week, NGO forum week, also invites people and encourages them to organize meetings together, not just one organization, but to do something with others. We have to look outward because what we do affects other NGOs and it is the same for us. We are all part of this larger environment of NGOs and we must be part of it. So if I can help other NGOs work better, then that is part of my work, too.*

The conception of accountability and self-regulation also includes elements of a cooperative or collective social action strategy, with the development of the NGO sector itself being a primary concern.

*We connect the NGO Charter not just to our organization, but to other NGOs. People do not have so much trust in institutions here, especially when they hear words like social services or association. They might think it is somebody's club or hobby or on the other end some inefficient bureaucratic structure. So the NGO Charter can tell people that NGOs are efficient, that they are professional, that they can be trusted.*

The assumptions of resource dependence theory can be extended to help explain why collaboration and cooperation emerge as elements of NGO self-regulation: that organizations enter into interdependent relationships to temper three primary conditions critical to survival, uncertainty, munificence of resources, and lack of autonomy (Pfeffer and Salancik, 1978, p. 68). This is illustrated in the following statement by an NSO leader, which was also echoed by a number of respondent NGO leaders and funders.

*Look, we are intentionally building an independent, vital NGO sector here; it is important to the welfare of this nation, to people. To foster independence, management, to involve citizens, this is all important. We do this, see, on two levels, strong organizations build a strong and credible sector and this is how we will affect growth of philanthropy, ideas to volunteer, relationships with public officials, that NGOs are essential. It is a long-term view, but I am convinced it is a combination of management, better systems of governance and controls, stronger regulation toward transparency, and a shift in values, in what we care about.*

In the absence of strong governmental regulation, or perhaps to stave off heavy-handed or burdensome governmental regulation, the discretionary self-regulation strategy is, at times, articulated

by NGOs as an attempt to self-manage, control, and shape the environments not only of individual NGOs but of the sector as a whole.

### **IMPLICATIONS**

The majority of the NGOs participating in the study reported operating on a voluntary basis, with limited financial or organizational supports. Such NGOs serve a vast majority of local community needs, needs that were previously provided for by the Soviet-era centralized government apparatus. Issues of organizational capacity and related constraints emerged as barriers to the adoption and implementation of accountability practices associated with discretionary self-regulation. Even in organizations with full access to training on accountability, funder pressures, adequate operational capacity, and NSO support structures, lack of alignment with organizational values or incongruence with constituency demands were reported as being barriers to acceptance of accountability reforms, receptivity to related accountability policies of funders, and adoption and implementation of related operational practices.

Similarly, lack of values alignment with accountability reforms relates with the implementation of accountability practices in several ways including: potential rejection of national accountability training protocols, inconsistent interpretation of training messages, or failure to incorporate training messages into practice, and frustration with or rejection of accountability “standards”, “codes of ethics”, and accountability policies of funders as lacking primacy or being impractical to the realities of operating an NGO.

A key finding in this study is the discovery of the existence of alternative conceptualizations of accountability in which accountability is driven in large part by moral and religious obligations or local constituency needs rather than by a predominant orientation to operational matters. Although this orientation may not be in direct contrast to more operationally focused definitions of accountability, moral, religious, and community commitments provide primary accountability conceptualizations that

are downward or lateral in orientation. In this paradigm, the NGO is focused on the immediate and pressing needs of its constituents or on perceived moral or religious obligations.

In contrast, the predominant accountability model promulgated by Polish NSOs largely attempts to foster commitment to a largely hierarchical form of accountability in which accountability efforts are directed toward boards of directors, government regulators, and external funders. In reality, for many NGOs, the accountability focus was expressed as being aligned more so with local constituents or service recipients and coupled with an explicit moral or religious covenant. Such commitments are, at times, in conflict with the accountability requirements of funders or with the model of accountability and related national training initiative promulgated by Polish NSOs.

The idea of “the constituent” then in the accountability of Polish NGOs is a complex mix of vertical and horizontal relationships with multiple stakeholders: external funders, government officials, boards of directors, clients, local community members, and values associated with moral and religious beliefs or entities. The conceptualizations of constituent, stakeholder, and mission orientation are tantamount to a fuller conceptualization of NGO accountability, and, in turn, to processes and practices related to accountability in NGOs themselves and within the larger sectoral processes of development. This may complicate the relationships among training, resource dependence, organizational factors, and leadership roles and implementation of accountability practices. Table Five below provides a typology of accountability, which integrates and summarizes conceptual and process elements of NGO accountability in Poland. The typology also seeks to capture aspects central to understanding accountability in NGO contexts: the meanings, directionalities, and mechanisms that animate accountability.

### **FUTURE RESEARCH**

Although the research reported on in this manuscript extends previous research on NGO accountability and self-regulation, additional research is warranted to understand better the relationship

between moral, values-driven and religious orientations toward accountability and implementation of accountability practices. Two key areas of future research are summarized below.

1. At present, measurement of accountability falls short by focusing almost exclusively on operational or legal aspects of organizational practice. Such measurement falls short in terms of measuring broader conceptualizations of accountability. Qualitative responses related to conceptualizations of accountability were recoded into quantitative categories representing five primary accountability conceptualizations: dominant moral, dominant community, dominant operational, hybrid (moral, community and operational), and lacking in accountability. In preliminary simple regression analyses, it is suggested that hybrid and dominant operational are strongly predictive of implementation of accountability practices; dominant moral and dominant community conceptualizations are weakly predictive of implementation of accountability practices. This is a promising finding that warrants future work related to more precise constructs for measuring accountability conceptualizations, particularly those that are less operational in nature. In turn, it will be important to understand to what extent alternative conceptualizations serve as independent variables for more operational aspects of accountability. It will also be important to understand how alternative conceptualizations may be manifested as dependent variables themselves.
2. Because this study provides data from a limited time frame, it will be important to replicate the study at future points in time. As Poland's NGOs and NGO sector continue to evolve, processes of institutionalization are anticipated, particularly as Poland adopts new requirements related to accession into the European Union. It will be important to view normative frameworks of accountability over time, and to assess changes in accountability conceptualizations and practice in relationship to a changing NGO landscape.
3. It would be useful to pursue comparative study in developing and more developed NGO sectors to explore conceptualizations of accountability and forms of self-regulation in the varied national settings in which similar self-regulation initiatives are underway. The possibility that conceptualizations of accountability are related to social origins or cultural influences is provocative and has implications for the relevancy and appropriateness of self-regulation approaches.

These research imperatives pose related NGO planning and development implications: to design and execute effective reform, researchers and NGO professionals must attempt to consider the centrality of cultural contexts in the framing of accountability, to understand, measure, and respond to alternative conceptualizations of accountability, and to attend to organizational factors significant to effective NGO development and reform initiatives.

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**Table One*****Characteristics of Respondent Organizations, NGOs***

	<b>Size</b>	<b>Geographic Location/ Scope</b>	<b>Mission</b>	<b>Structure</b>	<b>Experience with Accountability</b>
NGO One	3 staff, few volunteers	Warsaw, national scope	Leadership development	Part of larger international organization, formalized, stable, young	Extensive, strong focus on program evaluation, International reporting
NGO Two	7-10 staff, Few volunteers	Warsaw, national scope	Issues advocacy, public information	Project based, fluid, changing structures, large budget, but with budgetary instability	Moderate, orientation to accountability as societal issue, new to NGO accountability concepts
NGO Three	2-3 staff, Few volunteers	Warsaw, national scope	Democratization	Contract based, fluid, changing structures	Limited, solely in response to funder requests
NGO Four	8-10 staff, many volunteers	Lublin region local scope, with some international programming	Youth programs	Formalized program aspects, evolving organization	Limited
NGO Five	20-25 staff, many volunteers, member involvement	Lublin region, local and regional scope	Disability Services, advocacy	Formalized program and organization, part of national organization	Moderate, in response to funders and central organization requests
NGO Six	20-25 paid staff, 5-7 volunteers	Lublin region, local scope	Human Services: Job training, housing	Community-based organization, highly entrepreneurial	Limited
NGO Seven	7-10 paid staff, 10-15 volunteers	Lublin area, regional focus	Disability services, advocacy	Formalized organization	Moderate, strong orientation to program outcomes
NGO Eight	3-6 volunteers	Gdansk area, local scope	Services to women	In formal organization, grounded in local community	Limited, oriented toward ethics related to gender equality
NGO Nine	4-5 paid staff, active board	Gdansk area, metropolitan focus	Community and economic development	Formalized organization, inter-agency alliances	Moderate, in response to funders and local government
NGO Ten	1.5 staff, 6-8 volunteers	Gdansk area, regional focus	Voluntary service, development of volunteers	Formalized organization	Extensive, strong orientation to NGO accountability

**Table Two*****Characteristics of Respondent Organizations, Funders***

	<b>Size</b>	<b>Geographic Location/ Scope</b>	<b>Funding Priorities</b>	<b>Approaches to Accountability</b>
Funder One	10 staff, Few volunteers	Warsaw, national scope	Education, local community needs, institutions of democracy, processes of European Integration, international exchange	Active, strong focus on program evaluation, support of NGO sector development and training
Funder Two	7-10 staff	Warsaw, national scope	Development of philanthropy, local community development	Extensive, NGO accountability incorporated throughout philanthropic strategy
Funder Three	15-20 staff	Warsaw, national scope, affiliated with international funder	Democratization, European integration, educational access, international exchange, culture	Extensive, NGO accountability incorporated throughout philanthropic strategy
Funder Four	4-6 staff	Warsaw, national scope, affiliated with international funder	Social services	Active, strong focus on program evaluation, management training for funded NGOs
Funder Five	1-2 staff	Gdansk, metropolitan scope	Economic, community and social development	Moderate, expert approach in which funding decisions are made by board and staff based on perceived or firsthand knowledge of funded NGOs, limited reporting, no training

**Table Three*****Characteristics of Respondent Organizations, NSOs***

	<b>Size</b>	<b>Geographic Scope</b>	<b>Approaches to NGO and Sectoral Support</b>	<b>Accountability Emphases</b>
NSO One	18 staff	Warsaw, national scope	Maintenance of public data on NGOs, educational publications, democratization, policy advocacy	Extensive, research and analysis on NGOs, provision of data to donors and media, support of increased transparency and improved self and governmental regulation
NSO Two	10 staff	Warsaw, national scope	Policy advocacy, training and education, support of NGO cooperation and association, involvement of NGOs in democratization and participation in EU expansion	Extensive, creation of NGO standards of practice, training and education initiative on accountability, educational campaigns on transparency and annual reporting topics
NSO Three	1-2 staff	Warsaw, national scope	Creation of national, regional and local NGO networks, policy advocacy	Limited, joint policy advocacy related to self-regulation and governmental regulation
NSO Four	5-7 staff	Warsaw, local scope	NGO Management support, liaison with local government	Moderate, training and education for members NGOs on accountability, evaluation, and general management practices, joint policy advocacy related to self-regulation and governmental regulation
NSO Five	1-2 staff	Lublin area, local scope	NGO Management support, liaison with local government	Limited, training and education for members on general management practices
NSO Six	5-7 staff	Lublin area, regional and local scope	NGO Management support, liaison with local government	Moderate, training and education for member NGOs on accountability, evaluation, and general management practices, joint policy advocacy related to self-regulation and governmental regulation
NSO Seven	5-7 staff	Gdansk, local and regional scope	NGO Management support, liaison with local government	Moderate, training and education for member NGOs on accountability, evaluation, and general management practices, joint policy advocacy related to self-regulation and governmental regulation

**Table Four*****Competing Conceptualizations of Accountability in Polish NGOs***

<b>Accountability Conceptualization</b>	<b>Meanings</b>	<b>Directionality</b>	<b>Mechanisms of Accountability</b>
<i>Operational</i>	Transparency, responsible management, principal agency	Hierarchical	Formal reporting mechanisms, information tracking
<i>Moral</i>	In concert with moral, ethical obligations, aspirations	Reflective	Moral credo, personal conscience, character
<i>Community</i>	Associated with the needs of constituents, the local community, and mission	Downward	Dialogue, needs assessment/responsiveness
<i>Sectoral</i>	Linked to legitimacy of NGO sector and subfields, shared credibility	Lateral	Cooperation, association, shared stake in greater good

**Table Five*****Conceptual and Process Elements of NGO Accountability***

	<b>Discretionary Approach</b>	<b>Tactical-Compliance Approach</b>	<b>Developing Approach</b>	<b>Constituency Approach</b>	<b>Private Practice Approach</b>
Conceptualization of Accountability	Moral-Community-Operational Hybrid	Dominant Operational	Moral-Community-Operational Hybrid	Dominant Moral-Community	Dominant Private Orientation
Stakeholder Orientation for Accountability	Lateral-Hierarchical Hybrid	Hierarchical Only	Lateral-Hierarchical Hybrid	Downward, Lateral Only	Hierarchical Only
Level of Implementation of Accountability Practices	High	High	Low	Low	Low
Interest In Accountability Practices	Deep	Superficial	Deep	Deep	Superficial
Nature of Resources	Externally Driven	Externally Driven	Internally Driven	Internally Driven	Internally Driven
Access and Experience with Education and Training	High access, High participation, High internal transfer	High access, Low participation, low internal transfer	Low access, Low participation, High internal transfer	Low access, Low participation, Low internal transfer	High access, Low participation, low internal transfer
Role of Leader	Professional, Internal Champion of Accountability	Founder-driven or Professional, External Champion	Transitional/ Succession-planning, Internal Champion	Founder-driven, Local change agent	Founder-driven, Not a Champion of Accountability
Sufficiency of Organizational Capacity to Implementation of Accountability	Sufficient	Sufficient	Insufficient	Sufficient	Insufficient
Degree of Consistency between Organizational Values and Accountability Practices	High	Low	High	Low	Low
Cooperation with Other NGOs (interest groups)	High	Low	High	Low	Low
Urgency of Survival Need	High	High	High	Low	Low

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<sup>i</sup> See McKinney and Howard (1979), Rosen (1982), and Smith and Carroll (1982), for thorough reviews of U.S. government and public accountability issues.

<sup>ii</sup> See Bograd (1994), Chisolm (1995), Henn and Alexander (1983), Kearns (1996), and Schene (1991) for thorough reviews of U.S. government NGO regulation. See Hopkins and Moore (1992) for a thorough review of government NGO regulation in ECE. See Holmes (1998) and INCL (1998) for a thorough review of government NGO regulation in Poland.

<sup>iii</sup> In the survey phase, the 1827 NGOs that registered with the national KLON/JAWOR database during the most recent registration period, the year 2000, were surveyed. 918 NGOs responded representing a response rate of 52%. The respondent NGOs participating in the survey were organizations that operate with some degree of formalization, as evidenced in part by the act of registering with the national database, the KLON/JAWOR database, in Warsaw, Poland. As such, informal organizations, such as faith-based and emerging organizations, may have been largely excluded from the survey research component of the study. In addition, the NGOs that register with KLON/JAWOR are voluntarily making information about their operations available to the public. From this act of registration and resultant transparency of operations, it is suggested that such NGOs may be more oriented toward accountability practices.

<sup>iv</sup> Nongovernmental support organizations include capacity building providers such as consultants, trainers, academic providers, and management support organizations.