In the last few decades, the civil society organizations have increased in importance and influence in the economic and social scenario due to their proliferation, protagonism and visibility. In the other hand, numerous cases of financial scandals and fraud involving such organizations have emerged worldwide. In this context, the management capacity begins to be questioned and concerns about governance and accountability increases. Subjects such transparency, evaluation, participation, management capacity, rendering account are now being firmly demanded from these organizations.

Accountability has gained a broadly evidence and has been discussed and researched after the redemocratization process that a lot of countries have gone through in the last few decades and also from the strengthening of civil society, particularly in the societies that are in a more advanced democratic stage (PINHO e SACRAMENTO, 2008).

There is no appropriate translation for the word “accountability” in Portuguese or other Latin languages, so it is not an easy task to conceptualize the term. Even in English language, several definitions and interpretations of the term can be found.

In developing countries, such as Brazil, studies and discussions on accountability have become important and inevitable, with the consequent construction of an understanding in the sphere of the civil society organizations. The more recent appraisal (IBGE, 2008) shows that in 2005 there were more than 338,000 non-profit associations or foundations in Brazil, employing 1.7 million, an impressive scale. For a long time, due to the nature of these organizations, not much attention was paid to their activities and they were perceived as simply fulfilling their role in society. This is changing and, as the rest of the world, people are concerned about accountability, governance and transparency.

Accountability in civil society generally considers being “the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions” (Edwards and Hulme, 1996). Actually, accountability is seen as a process related to the stakeholders, engaging them in a participative way and focusing the long term results. This paper intends to approach this aspect and the guiding question is: How accountability is incorporated into the practices of the civil society organizations in Brazil?

Considering that it is a recent theme, not well-known in Brazil, this paper has an exploratory approach on the subject, in a case study of three civil society organizations with over five years of existence. Interviews and document (bylaws) analysis have been made for these three organizations located in São Paulo where the authors are based.

To assess the identified accountability practices that the civil society organizations use, the research considered the four dimensions proposed by the Global Accountability Project (GAP Framework), adding other organizational elements proposed by the Fundación Lealtad. The GAP Framework is a model developed by the One World Trust, a British society that has as one of its purposes, to strengthen the concept of accountability in global organizations. The
Fundación Lealtad is a Spanish institution that intends to promote the confidence in civil society organizations, non-profit, to obtain a greater collaboration for these organizations. Therefore, the research considered the following dimensions: transparency, participation, evaluation and complaint and response mechanisms, including the organizational elements: mission statement and governance boards, in this case, the Council.

The contribution that is intended with this work in organizational studies is to advance on the debate about accountability in the civil society organizations in Brazil, opening new frontiers and opportunities for other studies and researches of the theme. In addition, the conclusions will be useful in designing further inquiry into this issue.

The analysis of the results demonstrates that there are many differences between the three organizations studied in light of the guidelines used in this research. We intend to show the stage in which the organizations find themselves regarding the different dimensions of accountability considered in this paper. We believe that the results of this work are relevant and useful to other civil society organizations in order to improve their accountability practice.

REFERENCES


