Accountability, Governance, and Non-governmental Organizations: A Comparative Study of Twelve Asia-Pacific Nations

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I. INTRODUCTION

A global 'associational revolution' appears to be underway in many parts of the world and the rise of private voluntary organizations is beginning to have significant impacts on many nations' democratic governance (Salamon, 1993; Kim, 2003). The rise of third sector organizations (TSOs) or non-governmental organizations (NGOs) and the decline of nation-states are changing not only the way societal players interact, but also the ways in which societies make important decisions (Koehane, 2002). In many developing nations, as well as some developed nations, this pattern of governing challenges the developmental state model, which relies on a strong and centralized government. In other words, unitary centralized governments are giving way to a network form of structure that consists of public and private partners (Kim, 2003a). This implies that the transformation of governance towards a more participatory and democratic model depends on how the traditional bureaucratic state is being reshaped by non-state actors including civil society.

Despite a "striking upsurge of organized private, voluntary organizations in all corners of the world (Salamon, 1993)," scholars have noted that civil society finds itself at a crucial crossroads (Anherier, Carlson, & Kendall, 2001). There are many reasons why NGO sectors around the world seemingly are facing crucial challenges including increased commercialism and competition. But NGOs' lack of internal and external accountability and weak internal organizational governance structure has posed a serious challenge to civil society around the world. This is particularly true for the Asia Pacific civil society as it has grown rapidly in volume over the last three decades before it had chances to institutionalize adequate accountability and internal governance systems.

Although the emergence and legitimacy of NGOs in democratic governance has been well

documented (Choudhury & Ahmed, 2002; Keohane, 2002, Kim, 2003), little research has explored appropriate types and practices of accountability for NGOs. In particular, little has been done to examine these topics in the comparative context. Discussions on the growing influence of civil society organizations and their roles in democratic governance are not complete without an examination of accountability relationships. The recent debates on governance and accountability of NGOs are all the more critical considering the growing involvement of these organizations in 'new governance' while the "traditional boundaries of governance that have relied on legal and organizational measures of answerability (Choudhury & Ahmed, 2002)" are no longer adequate for our purpose.

In particular, one needs to examine the internal and external (principal–agent) relationships among non-governmental management, trustees, government agencies, donors, serviced communities, and other constituents. This paper considers institutionalized accountability relationships that take the form of internal governance and examines accountability relationships between non-governmental and government and between non-governmental and their members in the Asia Pacific region. The paper is organized as follows: (1) an examination of the growth of the Asia Pacific civil society; (2) an analysis of laws and regulations governing NGOs in the region; (3) a comparative study on the characteristics of internal governance in Asia Pacific NGOs; and (4) conclusions. Therefore, this paper seeks to establish a typology of state-civil society relationship in the region as well as examining recent trends in external and internal governance of non-governmental sector in the region. I seek to find common themes in (1) responses of governments to the growing role of NGOs in the governance, (2) responses of NGOs in improving internal governance structures in terms of constituting accountable management systems and effective learning organizations, and (3) attempts to utilize new technology and management techniques to improve NGOs' performance and accountability.[2] Included in this study are civil society experiences twelve Asia Pacific nations including Australia, Bangladesh, China, Hong Kong, India, Indonesia, Japan, Korea, Pakistan, the Philippines and Taiwan, and Thailand.

II. NGOs AND INTERNAL GOVERNANCE IN ASIA PACIFIC REGION

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[2] We include three different types of nonprofit organizations; corporation-sponsored philanthropic organizations, service organizations, and advocacy groups. Philanthropic organizations are usually engaged in grant-making activities for artists, researchers, students, and social entrepreneurs, whereas service organizations provide educational, health and social welfare services for the people in need. Advocacy organizations or civic movement organizations are engaged in (political) advocacy activities for societies at large. We analyze distinguishing characteristics of their accountability relationships. It is hoped that this paper will explore and share experiences and information among Asia Pacific nations which will help them to better prepare to meet the challenges of the new era.

An important contributor to the growth of Asia Pacific civil society is the emergence of a favorable political and social environment for the operation of NGPs. The restoration of democratic governments in various nations helped to galvanize public support for civil society organizations, which played a large role in the movement. Once they were free to organize and advocate for causes they believed in, social elites and activists began to fuel the diversity and pluralism within civic society, made possible by the improved political and social conditions. Since then, non-governmental organizations have proliferated.

Scholars studying the growing influence of NGOs have based their discussions on both supply-side and demand-side theories (Hansmann, 1987). The demand-side theorists contend that society's increasing demand for services other than those provided by governments has spurred the growth of medical, social service, and educational institutions. Nonprofits and non-governmental organizations serve as private providers of public goods, and the increasing diversity of their sociopolitical and economic perspectives has enabled them to play a bigger role. This has also been made possible by increasing economic prosperity and by political and technical constraints on public sector growth in the provision of public services. In addition, public concern over the rapid growth of the public and for-profit sectors has led nonprofits to play more active roles.

Supply-side explanations are based on the critical roles that civil society leaders, activists, and policy entrepreneurs play, not just in educating the public about social and political issues, but also in actively establishing organizational frameworks under which new services can be performed. This is in line with entrepreneurial theories, which focus on policy entrepreneurs' issue-generation and organizational efforts in the growth of advocacy groups. This is a particularly plausible explanation for the short-term growth of many rights-based non-governmental organizations in both developed and developing nations. Another important supply-side factor is government support in the form of implicit and explicit subsidies, including tax exemptions. Fama and Jensen (1983) contend that such subsidies were largely responsible for the proliferation of nonprofit organizations in developed nations. This is particularly true in Korea, where over two-thirds of nonprofits generate revenue from their association with governments. A 2001 survey of 78 civic groups found that, on average, 27% of nonprofits' operating income comes from government subsidies and service fees (Kang, 2001). Total government subsidies reached around 110 billion won in 1999 alone (Kim, 1999).[3]

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[3] In addition, the cordial relationship between the state and civil society has enabled the state to tap into important resources that civil society organizations can provide in terms of personnel exchanges. It also enacted the Private NPO Support Bill in 1999, which provided a framework under which governments

Accountability and transparency are important because they help to define a nonprofit's purpose, functions, and status. It is particularly important for the Asia Pacific civil society because nonprofits are increasingly providing more social, medical, and educational services to the public, while advocacy organizations and their leaders are becoming embedded in the policy networks of central and local governments (Blasi, 2002). Although nonprofits—which are often thought of as forces of good and representative of the true voices of ordinary citizens—have occupied the moral high ground compared to governments and large corporations, practitioners and scholars have long debated the need to institutionalize organizational governance and transparency to maintain public trust (Keohane, 2002). As Gibelman and Gelman (2001) and Holloway (1998) report, public images of the third sector worldwide have been tarnished by alleged and substantiated wrongdoings on the part of these organizations. Eisenberg (2000) argues that the economic and social status these organizations have achieved has resulted in a self-righteous attitude, while Salamon (1995) argues the "myth of pure virtue" has made civil society organizations susceptible to public criticism. The Asian Pacific civil society is no exception. Numerous NGOs in the region has been accused of various wrongdoings, including its increasingly cozy relationship with the state and its heavy reliance on state funding (Kim & Shin, 2002).

Nonprofit service providers, especially social service and medical institutions, have been criticized for their lack of financial transparency and unethical business conduct. Numerous whistleblowers, aided by their labor unions, have brought public attention to fraudulent accounting and financial practices in numerous medical institutions, which were subsequently audited by the respective tax authorities. In addition, educational foundations that operate private schools have been criticized for their lack of transparency.[4] Several universities have been publicly criticized for financial irregularities and the dominant role of their founders in the decision-making process. In some of worst cases, government-appointed trustees had to relieve trustees because of incompetence and their 'cozy' relationships with founders.

In cases involving large philanthropic organizations set up by corporations, criticisms have been directed at continuing (informal and formal) ties to the corporations and their founding families. The People's Solidarity for Participatory Democracy (1998), one of most active civic groups in Korea, argued that 45 philanthropic organizations established by Korea's largest corporations were set up either to evade gift and inheritance taxes or to protect large corporations from hostile business takeovers. It also claimed that over a third of the philanthropies' board members were linked to corporations or to founders' families, and these

can sponsor nonprofit programs.

[4] This is noteworthy because the education and research sector accounted for 62% of the nonprofit sector's total output (Kim, 1999).

philanthropic organizations were reluctant to disclose operating information to the public.

While philanthropies and service organizations seek to provide public service to the socially disadvantaged or to the public in general, advocacy groups represent the collective noncommercial interests of the general public rather than the special interests of particular segments of society. In other words, advocacy organizations are distinctively committed to the public interest, which is defined in terms of non-economic, collective interests whose intended beneficiary is the general public. The transparency and internal governance of these organizations has become more important as they became a major social force. As advocacy organizations become a vital component of liberal democracy, their internal democracy and public accountability is of critical importance. A more pointed criticism is that they lack both the participation of members in the decision-making process and internal democracy.[5] Often advocacy groups have been called civic groups without citizens. It is interesting to note that such criticisms often come from insiders (Oh, 2002) and target undemocratic decision-making among a small group of activists that resulted in a centralized decision-making structure (You, 1998). Recent incidents involving internal power struggles among founders and manager[6] have accentuated internal governance problems.

III. GOVERNANCE MODELS IN THE ASIA PACIFIC REGION

1. INDEPENDENT GOVERNANCE MODELS

In Australia, Hong Kong, Indonesia, the Philippines and Taiwan, NGOs have taken on multiple roles in tackling societal problems. Though they would, by nature, seem to pose a threat to the respective government they are afforded almost free reign to go about serving their communities. The same goes for the governance model for these institutions as government rarely intervene in setting the standard for internal accountability.

1) Australia
(1) Regulatory Framework and NGO Governance

Australian NGOs provide services that the government or business sectors are unable to

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[5] In December 2002, the full-time employees of the YMCA Korea threatened to go on strike in protest against the board chairman, who had been in office for 15 years. The employees accused the chairman of embezzling organizational funds and unfair personnel management.
[6] A case in point is one of Korea's most well-known advocacy groups, the Citizen's Coalition for Economic Justice. In 1999 full-time employees called for organizational reform and changes in the decision-making process. In another case, a similar tension between the leadership and full-time staff was reported at the PSED, which was later resolved without public controversies (Kim & Shin, 2002).

provide. Although they have been receiving substantial amount of government subsidies over the years, they were subject to little governmental oversight. The government also imposes limited regulatory demands to satisfy public administration and public sector standards while providing financial support for the initiation and maintenance of NGOs pursuing public interest goals. However, this has changed over the last 20 years as the government began to seek higher public accountability from these organizations, especially those that are in 'contractual' relationships with government agencies.

(2) NGOs' Attempts to improve Internal Governance Structure

Australian NGOs tend to organize around affinities, in particular religious affinities (i.e. the Catholic Church) rely largely on the board of directors of NGOs to provide governance and transparency in terms of fiduciary accountability and efficiency. The main obstacle to good governance seems to be the lack of professionalism among board members and inefficient financial controls. In 1989, the National Security Council stated the need for accountability and the Royal Charter required organizations to register in order to be eligible to receive state funding. There is also the Corporate Act under which NGOs can be incorporated under the same regulation as business corporations. In addition, the Australian Council for Overseas Aid (ACFOA) has developed codes of conduct for their members and subsequently other development NGOs have attempted to follow suit.

(3) Technology and Management Techniques, and Organizational Effectiveness

The main tool for management is accreditation of which there are three main types of voluntary and involuntary accreditation. In two of the three cases the government plays a role in assuring or funding upon accreditation. Whereas in the third case, standards for accreditation are develop by NGOs themselves. There are also partnership programs in which non-profits partner maintain a nominal partnership with the government; business sector partnerships that offer accountability and support.

Another tool is the initiation of programs that increase management capacity by proving training for board members. Unlike Taiwan and the Philippines however, because there exists no umbrella organization to make the community aware of the work of NGOs, Australia has established the National Non-profit Roundtables to increase the awareness. They also adopted trust and foundations for dealing with tax laws; professional education programs to provide a qualified workforce.

2) Hong Kong

(1) Regulatory Framework and NGO Governance

Traditionally, Hong Kong NGOs have long been providing service and advocacy functions to the society since the pre-colonial period. Hong Kong has also experienced a sovereignty change and rapid changes in economic conditions that called for strong community initiatives. Pressures on the government to increase supply of diverse public (welfare and other health-related) services caused it to join forces with NGOs to co-produce. This was even more the case after the handover to China which brought demands for administrative reform. However, Hong Kong NGOs lack the degree of independence that Taiwanese, Philippine, or Australian NGOs seem to enjoy.

(2) NGOs' Attempts to improve Internal Governance Structure

The Post-colonial period brought about enhanced civil participation and the need for improved governance in NGOs. This resulted in heightened performance monitoring of NGOs to increase their financial accountability. Although the Hong Kong country report found that governing boards often served the interests of service beneficiaries, their board members rarely understood their fiduciary roles in overseeing the managements. As is the case with other states, Hong Kong's government supplied tools for transparency by publishing a guide on NGO and corporate governance, and initiated a lump sum grant steering committee where NGOs could refer to guidelines originating from a Canadian source. The Education Bill 2002 regulates school governance while hosting workshops and programs to strengthen social infrastructure. Joint Business improvement projects organized to promote service provision focuses on strategic ways to improve resource management-most of which come in the form of workshops.

(3) Technology and Management Techniques, and Organizational Effectiveness

Meanwhile, international organizations like Oxfam acts as a clearing-house for indigenous and nascent NGOs. Hong Kong NGOs are increasingly relying on the web-based technologies to communicate with members and their websites are used not only for fund-raising purposes but also make financial and other operational information available to the public.

3. Indonesia

(1) Regulatory Framework and NGO Governance

As was the case with other developing nations, the fall of Indonesia's authoritarian regime and accompanying prolonged economic upheaval brought with it the growing need for NGO activities along with increased overseas funding. Although the government in the early years of

development viewed NGOs as a threat to their authority, they now recognizes the importance of the role that NGOs play in supporting the nation's development, advocating for the rights of the marginalized population and champions of democracy. With the civil society establishing itself as a legitimate societal player, the government no longer intervenes in the activities of NGOs. NGOs have come a long way in terms of participation in the policy networks and providing policy alternatives as advocates of various (minority) voices in the society. In order to become more effective network players, mainstream Indonesian NGOs have formed various 'alliances' or coalitions and this enabled them to pool resources. However, the bureaucracy still has difficulties forming alliances with NGOs. It recognizes a need for umbrella organizations that facilitate communication and accountability to create transparency between itself and the nation's NGOs.

(2) NGOs' Attempts to improve Internal Governance Structure

In most Indonesian NGOs, the governing board or founders of individual NGOs dominate leadership, allowing for little to no input from staff. There is also no mechanism for transmitting information about the activities of NGOs to those they are meant to serve. The only kind of accountability that exists is between NGOs and donors in the form of narratives or financial reports. Because they get very little pressure from the private sector or government, Indonesia's NGOs have yet to implement any initiatives towards improving governance. Only in response to a government call for transparency and accountability, did the sector responded by forming a coalition in opposition of the government's Yayasan Bill. The bill sought to institutionalize the role of management boards and made detailed regulations regarding financial disclosure, and dissemination of information when managing NGOs. It is expected that the bill would have a widespread impact on NGOs' management as well as their internal governance structure as 95 percent of Indonesian NGOs use yayasan as their legal status.

(3) Technology and Management Techniques, and Organizational Effectiveness

In 2002, Indonesian NGOs established the NGO code of Ethics with the help of the Agency for Research, Education, Economic and Social Development (LP3ES), a well-known national NGO, in response to the growing criticism on their accountability relationship with other constituents. LPS3ES is a code of ethics that established umbrella groups, putting activities back on the grassroots level, arranging meetings, seminars and workshops within the NGO community. In addition to the code of ethics, NGOs agreed to establish regional associations responsible for implementing the code of ethics and they have already came up with concrete measures to implement sanctions for noncompliance.

In addition, the Satunama Foundation aims to offer education, training and management

consultancy for managing NGOs in addition to several other NGOs that provide distinct guidelines for fiduciary management and accountability. It is hoped that this will eventually lead to some form of NGO certification program.

4) The Philippines

(1) Regulatory Framework and NGO Governance

In the Philippines, the late 1980's saw the end of martial law and the beginning of the era of 'people power.' As poverty and inequality worsened, the role of NGOs grew in corollary. It grew as a socio-political conscience with international religious organizations providing most of their support in regards to funding. After the political democratization movement that swept the nation in the 1980's, the role of NGOs was recognized as an "extension of people power." Subsequently, the government began to provide supports by making various provisions including the amendment to the Philippine Constitution in 1987 to encourage the state to promote NGOs' participation in social, politics and economic agenda. With the civil society enjoying 'high moral legitimacy,' the government appointed several key civil society leaders to ministerial positions. In addition, the implementation of the 1991 Local Government (Autonomy) Code formalized the role of NGOs and increased their legitimacy in the policy making process in municipalities.

However, the 'honeymoon period' with the civil society did not last long. The government began to put pressures on the NGO sector to pursue sound management structures and become more transparent and effective social organizations. In addition, the Department of Finance has been working with NGO leaders to establish a self-regulatory mechanism which eventually was put in charge of NGO certification process. The result was the creation of the Philippines Council for NGO Certification (PCNC) in 1997 when some of the largest NGO networks joined forces to set up good governance models for NGOs. It was reported that only those certified institutions would receive the status of a "donee institution." As is the case with Taiwan, the Philippine government sees NGOs as an 'independent sector' facilitating their activities while slightly regulating them. However, as in the case of Taiwanese NGOs, the relationship between the government and NGOs remains positive and supportive.

(2) NGOs' Attempts to improve Internal Governance Structure

NGOs in the Philippines share the same status as the private sector in terms of setting up internal governance structure. However, as the NGO sector continues to grow the government has encouraged self-regulation of NGOs in terms of audits to check their sustainability and the level of accountability. Although the government basically trusts NGOs to maintain moral

legitimacy, it does require registration and accreditation to guard against "pseudo-NGOs" and corruption.

Though the size and scope of the sector is similar to that of the Taiwan's, the Philippino NGOs and POs (people's organizations) are classified in several levels: true grassroots organizations, network NGOs and associations with NGO networks. In terms of legitimacy and accountability in governance, the Philippino NGOs differentiate legitimacy as the legal and moral obligation of NGOs to their stockholders, target beneficiaries, donors, and stakeholders of organizations. Whereas accountability refers to the mechanics of proficient handling of individual NGOs' financial and overall performance, transparency speaks of issues of governance. Since the scale of most NGOs is small and boards informal, they also see no immediate need for financial accountability, nor do they have the formal training. NGO boards, according to the country report, were nominal and fairly inactive in terms of their oversight of managements.

Nevertheless, initiatives such as the 1991 Code of Conduct for Development NGOs, produced by NGO leaders, provide a guideline for governance and financial accountability. In addition, the Caucus of Development NGO Networks (CODE-NGO), a Commission on Internal Reform Initiatives, and the Philippine Council for NGO Certification where NGOs go through a four-step certification process provide internal tools to assure accountability and enforcement towards more efficient internal governance. The Code, in particular, is subscribed by close to 3,000 members of the development networks. As is the case with Taiwan, there are major concerns regarding tax evasion of some Filipino organizations. As a result, the Bureau of Internal Revenue is involved in the certification in terms of NGOs' tax status.

(3) Technology and Management Techniques, and Organizational Effectiveness

Most tools consist of codes enforced by government agencies or physical collections of data that allows some degree of transparency while acting as references for donors or interested parties. There are also NGO networks requiring the submission of annual performance reports to monitor the performance of individual NGOs. There are also those that rely on external review or guidelines for self-evaluation designed by the Children and Youth Foundation of the Philippines. The Philippion NGOs are yet to rely on the Internet in terms of increasing member participation or making information available.

5) Taiwan

(1) Regulatory Framework and NGO Governance

The Taiwanese government, realizing the benefits of NGOs' work in the society as a whole,

basically allows NGOs' free reign. Taiwanese NGOs, therefore, play a major role in supplying to the needs of the marginal population pushing for reforms and raising public awareness. Because of their increasing importance in democratic governance and in service delivery, the government has passed a new law that places emphasis on NGO accountability. Despite its good intentions, it has created bureaucratic red tapes and entry barriers for new start-up NGOs.

Under the auspices of the National Youth Commission, as well as other government agencies' initiatives, they offer a system of loose checks to prevent misconduct and works to help build NGO capacity – developing and strengthening the sector. Instead of strict laws, they offer and organize training session for NGO professionals throughout Taiwan.

(2) NGOs' Attempts to improve Internal Governance Structure

There is a growing awareness of the importance of NGOs while public education has resulted in the development of 'professional conscience' which led to increased accountability and better governance. Since Taiwan has only a loose concept of public accountability, there is a lack of clarity on the subject of accountability. Therefore, many NGOs have translated this as financial accountability. Taiwan's two types of NGOs, endowment-based foundations and membership-led foundations, are required to register with a national, county or municipal agency and a local district agency. Afterwards, it can get approval for its establishment from a district court. Beyond that, there is little requirement for NGO operation except reporting yearly to the National Taxation Bureau and face a lax performance evaluation. The 1999 earthquake, however, has served as a catalyst to raise standards of accountability because it left the public wondering if the funds were distributed equitably and effectively.

(3) Technology and Management Techniques, and Organizational Effectiveness

Since the National Taxation Bureau does not publish its figures and NGOs freely decide whether they report to the agency, financial accountability remains a conundrum. To increase transparency, many NGOs have relied on the Internet. Some NGOs already publish their figures on their websites. Some have voiced a concern that revealing information on the financial status of NGOs may lead to a reduction in funding. Another obstacle lies in the fact that only a limited percentage of Taiwan's population has access to the Internet. However, the NGO Digital Village is in the works to bring NGOs and general population into the information technology (IT) era. Another tool for improving NGO transparency is the 'Directory of Major Taiwan Foundations' which provides information on the operations and financial situation of NGOs in hardcopy.

2. HEAVILY REGULATED NGOs & NOMINALLY REGULATED NGOs

In the cases of Bangladesh, China, India, Japan, Korea, Pakistan, and Thailand the NGO sector face a high level of suspicion on the part of their governments but have made successful steps towards taking initiatives or establishing independent guidelines for internal governance and accountability.

1) Bangladesh

(1) Regulatory Framework and NGO Governance

The influence of NGOs in Bangladesh has been growing since the nation gained its independence in the 1940's and has been playing a vital role in the allocation of resources and providing advocacy for the poor and oppressed. In particular, NGOs involved in areas of micro-credit, empowerment of minority groups including women and the poor, health, and education have enjoyed strong growths. As a result, the relation with the government is one of caution and restraint. Specific laws governing registration and incorporation are varied and complex and in most cases outdated. They include the Trust Act of 1882, and the Way of Ordinance of 1962 which concerns the transfer of land among the Muslim population. In response to accusations of corruption and ineffectiveness in NGOs, a cabinet committee was put in place to draft guidelines for operation. This resulted in the implementation of new laws but failed to clearly define political activities they are allowed to be engaged in. The government defines the area in which NGOs are allowed to work while monitoring their flow of funds and thus monitoring transaction with international organizations. This heavy handed approach is possible as the government has the power to incorporate NGOs into legal status under its jurisdiction.

(2) NGOs' Attempts to improve Internal Governance Structure

To set up some form of accountability within the sector itself, an organization called ADAB was set up by districts to establish networks for technical and advocacy support. A code of ethics was also put together in consultation with members obliging them to high standards of governance, self-regulation, efficiency, transparency, accountability, as well as encouraging stronger collaboration between the government and donors. The problem is that they have very little means to guarantee compliance of the code.

(3) Technology and Management Techniques, and Organizational Effectiveness

Bangladesh's management techniques come in the form of mandate by the government with general views on governance and accountability leaning towards a hierarchical style of

operation. As a result, channels for communication or dissemination of information and cooperation between agencies or donors are severely lacking. Governing boards function as vehicles for government supervision or maintaining order with links between constituents largely non-existent.

2) China

(1) Regulatory Framework and NGO Governance

The Chinese government's response to the growing role of NGOs in democratic governance has been lukewarm at best. As the government and its state-owned enterprise sector can no longer bear the full burden of tackling growing societal problems, it began to rely on social service groups to offer services to the needy under the auspices of the Ministry of Civil Affairs. In addition, the transition from a planned economy to a 'pseudo' market economy meant that social welfare services that were plentiful in the old system need to be cut back. The government is experimenting with a contractual or delegation approach in terms of allowing community organizations and social organizations to take on more responsibilities in this area. China seems to be cautious about any form of political activity by NGOs by strictly enforcing regulations. In addition, a series of cases of misappropriation of funds have discredited NGOs, prompting the government to put in place fiduciary monitors for GONGO (government funded NGOs) and grassroots organizations. Although the regulatory framework surrounding NGOs is still in early phase of development, the Chinese government has sought to secure fiduciary responsibilities and public accountability from the NGO sector.

(2) NGOs' Attempts to improve Internal Governance Structure

A two-fold system makes up the administrative and regulatory framework for China's NGOs. Agencies must register with the Ministry of Civil Affairs and must have a separate registration and administrative internal bodies responsible for management. Governing boards exist but their roles are also highly restricted by the government which selects 60% of the members and are required by law to hold regular meetings.

(3) Technology and Management Techniques and Organizational Effectiveness

Issues regarding the internal governance in Chinese NGOs arise at the academic level and thus resulting in the pursuit of initiatives seeking to promote accountability and good governance through research and training. One such effort is the collaboration between the conference of government agencies and the president of Evangelical Council for Financial Accountability. In addition, the Chamber of Congress set forth detailed rules for foundation

administration.

3) India

(1) Regulatory Framework and NGO Governance

In India, even the right to participate in NGOs and the types of NGOs are specifically laid out in the Constitution. Often Indian NGOs provide services for a fee while working as a contracted service provider acting as a liaison between service users and private sector providers; or as collaborators between the government and the private sector advising on policy; social innovators; playing the role of social critic and public advocate; or building institutes that provide welfare services. Thus, Indian NGOs almost functions on the same level as government agencies with the office of charity commissioner or other registration institute governing them. Accordingly, the government institutes all aspects of operation from establishment, to funding, from tax requirements and tax benefits, to the handling of foreign donations. However, most laws or acts governing NGOs are relatively lenient except for those governing foreign donations and the activities of the Foreign Contribution Regulations Act of 1975. It requires an organization to go through several steps in order to receive contributions and basically acts as a tool of the Ministry of Home Ministry to NGOs in line. However, here again, as in the case with Bangladesh laws governing the management of boards which should act as the main vehicles for governance, legal mandates are outdated and need revisions in order to make them functional tools of governance.

The Indian government, recognizing the need for better governance in NGOs, have set up a 5-year plan to encourage Indian NGOs pursue good governance. They have plans to make amendments to the constitution to create legal bodies to help accelerate democratic decentralization of governance; encouraging increased public participation; reforming the revenue system; and assuring the right to information.

(2) NGOs' Attempts to improve Internal Governance Structure

Efforts towards self-governing are seen in the formation of Credibility Alliances which calls NGOs to voluntarily abide by standards to promote norms in the sector through registration. They have called individual organizations to state clear objectives and make a commitment to practicing good governance.

(3) Technology and Management Techniques, and Organizational Effectiveness

Other organizations in the sector, such the GIVE (Giving Impetus to Voluntary Effort) offers consultation and assistance to NGOs on how to raise funds and promote transparency

and good governance. In terms of utilizing technology, only a few organizations utilize contemporary technology to facilitate communication, documentation and awareness of the work that NGOs do.

4) Japan

(1) Regulatory Framework and NGO Governance

Japan's society has witnessed the rapid growth of its NGO sector which are governed by a series of codes and special laws. The Japanese Government's attitude towards NGOs has been known as "ambivalent, "imposing strong control," yet wanting to enable them. For those that are classified and registered as 'public interest corporations' are subject to tighter government regulatory control while the new NPO Law, enacted in late 1990's has allowed new NGOs to avoid bureaucratic red tapes. Furthermore, it was reported that the government has announced plans to institute a new policy towards public interest corporations, reversing the trend of heavy-handed approach to regulating these important civil society players in the Japanese society.

The public sees NGOs as nearly synonymous with government agencies, when in principle at least two thirds operate independently from the close government scrutiny. According to the country report, they plan to fully abolish or cut back on subsidies to the majority of NGOs.

(2) NGOs' Attempts to improve Internal Governance Structure

A recent study conducted by the Japan Association of Charitable Corporations found that the governing boards and their members were ineffective in terms of fulfilling their fiduciary duties. It was found that they were more of a mere formality. In an effort to regain the public trust and escape from the burden of excessive regulations, Japanese NGOs has begun to adopt new programs that seek to provide better governance and organizational transparency. They formed umbrella organizations and launched several programs to enhance governance. Guidelines were set up for governance in the Code of Conduct 1994. In addition, the Japan NPO Center has created a website, the NPO Forum, in 2001 to offer a database on incorporated NPOs while the Japan Association of Charitable Corporations has established a website for information on public interest corporations in 2002 to promote voluntary disclosure of information. The Cabinet Office has also proposed a plan to pool together such information in the Internet.

In addition, the Japan Center for International Cooperation (JANIC), a networking organization, has established a code of conduct guideline for Japanese NGOs. In order to spread the code to general NGOs, the organization has set up a study committee on

accountability to create an NGO accountability standard by the year 2003.

(3) Technology and Management Techniques, and Organizational Effectiveness

Japanese authority mandates incorporated NGOs to report financial and program information via the internet, but can not impose strict implementation. A Ministry of Public Management survey found that the majority of NGOs disclose designated documents, but in hard copy format. A small number of them post the information on the government website and less than half even have there own websites. As Japanese e-government gets up and running, the prospects for improved disclosure are great. They also revised laws governing NGOs to eliminate rigid budget regulations to improve efficiency of reporting. For all intents and purposes there seem to be no tangible change to facilitate independent internal governance.

5) Korea

(1) Regulatory Framework and NGO Governance

An important contributor to the growth of Korean civil society is the emergence of a favorable political and social environment for the operation of nonprofits. The restoration of democratic government following the mass movement in 1987 galvanized public support for civil society organizations, which played a large role in the movement. Once they were free to organize and advocate for causes they believed in, social elites and activists began to fuel the diversity and pluralism within civic society, made possible by the improved political and social conditions. Since then, nonprofit organizations have proliferated. The data show that 56.5% of all nonprofit organizations were established during the 1990s, while 21% were set up during the 1980s and only 9.0% during the 1970s (Kang, 2001).

The Civil Code provides a legal basis for the incorporation, operation, and liquidation of legal persons, including those of nonprofits. It also lists requirements for organizational charters and governance. While the Civil Code deals with the legal incorporation and operation of nonprofits in general terms, the Act Concerning Incorporation and Operation of Public Interest Organization (PIO Act), enacted in 1975, governs most associations and foundations established to serve the public interest in areas of charitable activities, research grant making, and scholarship provision. Aside from general laws governing nonprofits, other establishment acts deal with service organizations such as hospitals, educational institutions, and social welfare agencies. The Medical Act, for instance, outlines broad guidelines under which health care providers and hospitals must operate. Nonprofits established to run medical facilities are closely supervised by the Ministry of Health and Social Welfare and are subject to

stringent sets of regulations, including medical ethics rules. Nonprofits that violate the Act are subject to fines or cancellation of their operating permits. Likewise, the Private School Act allows only well-endowed nonprofit foundations to run private schools and allows the Ministry of Education and Human Resources to impose regulations on the establishment and operation of these institutions.

There is a concern over newly established NGOs taking avantage of 'regulatory arbitrage' which exists due to disparities in regulatory standards applied to different types of NGOs. For instance, those that chose to register under the Public Interest Corporation Act face most stringent regulatory supervision while those under the Civil Code seem to enjoy lax regulatory control. Scholars have urged the government to come up with more

(2) NGOs' Attempts to improve Internal Governance Structure

As a result of excessive government controls, NGOs' moves toward pursuing internal governance are greatly hindered. With the exception of social welfare organizations, boards often function poorly. The influence of founders seems to have overshadowed the functions of boards and their members in philanthropies, and educational and medical institutions. In the case of advocacy groups, a form of structural governance exists with cell groups and sub-group tiers of NGOs working for a single cause forming a sort of centralized organizational structure. This 'steering committee' functions in much the same way as in a private corporation. The Korean civil society still faces the problem of charismatic founders and boards of trustees consisting of societal leaders who do not take their fiduciary roles seriously. In order to institutionalize well-functioning internal governance structures based on checks and balances, more emphasis needs to be placed on internal constituents other than founders and their 'friends.'

While systematic self-regulation to ensure transparency is absent, government regulation and supervision seems to be the strongest factor in ensuring financial transparency in civil society organizations. However, in order for the nonprofit sector to engage society, it needs to ensure the financial and operating transparency of its organizations. Unlike other nations, where multiple stakeholders are creating difficult principal–agent issues, the Korean civil society is confronted with the problems of charismatic founders and dominant government agencies. In order to institutionalize a well-functioning internal governance structure based on checks and balances, more emphasis needs to be placed on internal constituents other than founders.

(3) Technology and Management Techniques, and Organizational Effectiveness

It is interesting to note that an emphasis on the traditional mechanisms of accountability may

have undermined institutional integrity in some civil society organizations. Overzealous bureaucrats who try to protect the public interest by strictly enforcing the rules and regulations for monitoring often bureaucratize organizations, affecting organizational efficacy and organizational legitimacy. I would argue that organizational legitimacy is also affected in two other ways: the public may perceive that organizations are more interested in keeping governments happy, and it may pull resources away from procedural activities, which may hinder their operational effectiveness and legitimacy.

It is also interesting note that Korean NGOs have been pioneers utilizing new information and communication technologies that can supplement the traditional decision-making process. The idea behind the innovative practice is simple: it uses Web-based technology to facilitate better communication among its members and to create a forum of discussion and collective decision making. The Internet has created a new way of communicating among people and organizations. By utilizing the Internet as a communication tool, civil society organizations can overcome the space and time constraints of their members, thus facilitating better member participation.

6) Pakistan
(1) Regulatory Framework and NGO Governance

The Pakistani NGOs have experienced a strong growth over the last few decades and the growing recognition enabled them to participate, at least nominally, in many social and economic planning processes. The Pakistani government initially had an active role in forming many NGOs and took over operation of those that were acting independently. Realizing their benefit to the society, they allowed them to function relatively independently. However, the growing magnitude and public image of NGOs engendered suspicion and scrutiny. In order to control the activities of NGOs, the Pakistani government resorted to imposing rigid, excessive and redundant laws and setting up institutions to govern NGOs, creating confusion and inefficiency. Unfortunately, it was reported that the Pakistani government lacks the ability to even enforce such regulations.

(2) NGOs' Attempts to improve Internal Governance Structure

The Pakistani NGO governance issues remain unresolved with most organizations acting independently but ineffectively. In 1996, NGOs banded together to create Pakistan NGO Forum (PNF) joining provincial and capital-based coalitions, each with its own constitution, membership rules and an elected governing body with an executive body responsible for handling administrative details. The PNF Code of Conduct provides the highest standard of

accountability, transparency and governance for Pakistan's NGOs stipulating guidelines for coordination between NGOs and state institutions. The main problem is how to enforce the code. In addition, the government has launched an initiative in 2000 called the "enabling Environmental Initiative (EEI)" to jointly develop programs to ensure NGO accountability and transparency with the civil society.

(3) Technology and Management Techniques, and Organizational Effectiveness

Pakistan's Central Board of Revenue issues new rules for its Income Tax Ordinance and empowers the Board to allow professional agencies to evaluate NGOs that had filed taxes. It offers numerous benefits to encourage certification to help improve governance standards. Though some agencies do have websites, only a few have disclosed financial information on the Internet. They have engaged the media to communicate with the urban population, but only to a limited capacity.

7) Thailand

(1) Regulatory Framework and NGO Governance

NGOs in Thailand also serve a critical function in responding to the community's needs; taking on political and non-political causes, promoting democracy, taking care of the poor and marginalized, acting as watchdogs for the state and private sector, and ultimately acting as service providers. However, NGOs must go through a complex registration process and must operate under a tight regulatory framework in order to participate in the sector. Some chose to avoid the complications and skip the registration process altogether. Those that choose not to register with government agencies are not allowed to take advantages of tax benefits under the tax codes and government subsidies. Based on mistrust and misconception about the non-governmental sector in Thailand, state agencies in charge of supervising these NGOs have been subjecting them to random reviews and sanctions.

(2) NGOs' Attempts to improve Internal Governance Structure

Since the state is ambivalent about working with NGOs, the sectoral networks seem to have prospered in Thailand. They pursued initiatives to raise funds like the Social Investment Fund, requesting a loan from the World Bank to use towards alleviating poverty, strengthening networks and cooperation. For instance, the Population and Community Development Association has been involved in family planning and housing problem along and they have also formed umbrella organizations to raise the level of professionalism and efficiency. They offer education, research, financial and pursue means for sustainable growth.

(3) Technology and Management Techniques, and **Organizational Effectiveness**

Though Thailand's NGOs publish annual reports and other publications which are made available to the general public, attempts to utilize new technology and implement new management techniques to improve their performance and accountability are rare. Boards take responsibility for all matters related to agenda setting, policy formulation, policy implmentation and oversight functions of the organization. However, more often than not, high profile board members maintain only nominal roles. Thai NGOs have yet to take any concrete steps towards overall financial transparency or accountability.

IV. CONCLUSIONS

The forces of globalization and the emergence of civil society have brought about a phenomenon where governments have started to accept the role of non-governmental organizations (NGOs) in the governance of society. Increased prominence and greater influence exposed NGOs to increased demand for higher standard of accountability from a wide variety of stakeholders—donors, beneficiaries, staffs, and partners among others— to effectively undertake tasks that were once considered an exclusive domain of the state. This paper attempts to link between improvements in internal governance of NGOs in the Asia Pacific region to improvements in governance of society. Because of the successful "transmission of organizational forms and public values (Choudhury and Ahmed, 2002)" in creating a new form of (democratic) governance, the non-governmental sector is now, more than ever, required to institutionalize the kind of internal governance that will validate their participation in the democratic governance in an accountable and effective manner.

With this in mind, this paper sought to establish a linkage between accountability, governance, and effectiveness of non-governmental actors in twelve Asian Pacific nations. Based on individual country reports from Australia, Bangladesh, China, India, Indonesia, Japan, Korea, Malaysia, Pakistan, the Philippines, Thailand, and Taiwan that were commissioned by the Asia Pacific Philanthropy Consortium (APPC) in September of 2003, this paper sought to deal with the unique governance issues at two levels in the region: (1) public (or external) governance and (2) organizational (or internal) governance.

1) The Emergence of NGO sector in the Region

In twelve countries we have surveyed in the Asia Pacific region, all twelve nations' civil

societies have experienced a rapid growth. They have become legitimate (policy) actors involved directly in many of social and economic policy making process. More likely than ever, they are now a part of policy networks that link state bureaucracy and the market. Although exact figures were not made available, their strong presences in both service delivery and advocacy areas have necessitated 're-equilibrating' process in terms of democratic governance. There are many factors that have influenced the NGO sector's growth in the region. For those nations that have undergone political regime changes, socio-political democratization enabled many NGOs to take advantage of newly found freedom of association and representation. More specifically, there are two related factors in play here. A demand-side explanation says that (political) regime changes enabled people to freely express their demand for their rights and for new (public) services. The willingness to allow and, in certain instances, accept diversity and heterogeneity in societies necessarily increased the role of NGO sector in the region. A related supply-side explanation is based on leadership theory or (policy) entrepreneur theory. Those (NGO) entrepreneurs who had been oppressed in past political regimes were now free to associate and form new forms of organizations to provide differentiated services to diverse sets of population.

For those nations that have had stable political regimes, like the cases in Australia and Japan, various forms of government failures seem to have played more prominent role in the growth of NGO sector. Both nations have undergone a series of government and administrative reforms that have reduced the size of the public sector. The so-called New Public Management (NPM) or New Governance (NG) has forced the state to not only emphasize efficiency in the provision of various public services but also adopt contractual approaches to service delivery. Having realized that governments alone cannot cope with today's increasingly complex socioeconomic, societies around the region have embraced various types of NGOs as policy partners in many public policy areas. For those service-oriented NGOs, this meant more opportunities to be involved in the delivery of public and collective services while maintaining some form of contractual relationship with the state. The government failure argument also applies to those nations that have undergone economic difficulties in the late 1990's which include Hong Kong, Indonesia, Korea, Taiwan, and Thailand as they were forced to reevaluate the role of the public sector. In all twelve nations we have surveyed, the state has increasingly turned to NGOs to shoulder greater responsibilities in providing various forms of public services.

2) The Changing Relationship between NGOs and the State

The rapid growth of the civil society sector and the growing recognition of civil society players in the policy making and service delivery functions meant that there was a growing

need to redefine the relationship between the NGO sector and the state. The (re)emergence of civil society in the region often created uneasiness on the part of the government in terms of the state-NGO relationship. Unlike some developed nations that have experienced more 'evolutionary' changes in the state-NGO relationship, many of Asia Pacific nations, especially those that have witnessed political democratization, have undergone changes that are more 'revolutionary' in nature. Government bureaucrats in many of Asian countries had adopted the developmental state model where strong and centralized governments and top-down decision making process were the norm. In addition, the change from an exclusive bureaucratic network to a more inclusive network in terms of policy making and implementation process occurred in a short period of time and was forced upon state bureaucracies. Any changes in (democratic) governance in a short span of time have necessitated shifts in societal players' positions and roles. However, it is likely that the quicker the state bureaucracy move to accept diversity and democratic governance, the easier the transition will become for all parties concerned.

It is interesting to note that although the increased interaction between government and civil society has placed pressure on governments to change the way they work, particularly in terms of their decision making process, it has also necessitated changes in NGOs. For instance, those organizations that had relied on state funding or government contracts began to place more emphasis on organizational effectiveness and customer satisfaction as a result of increased interaction with the state.

3) Strategic Response of the State and Civil Society

Although the civil society players have established their position as legitimate policy players in the (new) democratic governance, there is a "growing concern among Asian NGO leaders that the state will attempt to recapture or strengthen their control over civil society organizations (Yamamoto, 2003)" through regulatory and policy actions ostensibly designed to increase accountability and transparency in NGOs. As mentioned previously, the easy targets for regulatory policies have been those NGOs that receive state subsidies or funding. Especially those NGOs that have entered into contracts with governments to provide various social welfare, health and educational services to the public have been subject to increasingly strict regulatory standards in the name of securing public accountability. In addition, the state, citing the recent deterioration of public trust in civil society for lack of transparency and public accountability, has been studying ways to improve internal as well as external (public) accountability through regulatory means.

Along with attempts to institute new regulatory policies, governments in certain Asia Pacific nations including China, Korea, and Japan have come up with plans to 'foster' civil society players. This involves direct and indirect state supports. Although many NGO leaders

in the region have welcome the prospect of the state providing more 'enabling environments' for civil society to prosper in terms of tax exemptions, lax registration and other administrative processes, they were deeply suspicious of the idea of the state providing direct subsidies to NGOs. There are important benefits of instituting strategic partnership between the state and the civil society but because the foundation under which some of NGO sectors in Asia Pacific Nations have been operating is often not sustainable, NGOs in the region should avoid the lure of co-opting with the state and double their efforts to solidify their own support base.

More specifically, there are varying responses of the state in the region to the issue of accountability, transparency, and organizational effectiveness involving NGOs. Far Eastern nations including Korea and Japan have relied on e-governance tools including the Internet to make public financial and operating information on major NGOs. Hong Kong, Taiwan, and Thailand have resorted to a more hands-on approach by instituting stricter regulation on internal democracy and transparency. Finally, India and the Philippines, among other nations, have made attempt to institute self-regulatory rules in terms of codes of ethics and certifying NGOs.

4) The Current Status of Internal NGO Governance Mechanism and Efforts to Improve the Mechanism

There is a consensus among civil society leaders that many Asian NGOs lack strategic approaches to linking the issue of accountability and transparency to management structures and techniques. In most Asia Pacific Nations, the role of governing boards or trustees were ill defined, especially in comparison to those of the forprofit sector, and, as a result, the boundaries between boards and managements were unclear. Boards often consist of celebrities and social leaders who devoted most of time on fund-raising campaigns instead of performing fiduciary duties as trustees of institutions. In terms of functionality, because the emphasis has been placed on growth, the civil society sector in the region has failed to adequately deal with internal governance structure. Yamamoto (2003) states that the failure on the part of the NGO sector to institute independent and effective boards is a "reflection of the overall level of development of civil society in the region."

Another possible explanation for the weak NGO internal governance relates to the "first generation institution theory" where founders exert disproportionate level of control and thus making it unrealistic to have autonomous and effective boards. This is again related to the growth theory where the organizational priority has been placed on building dynamic and effective organizations rather than one with checks and balances. It was also found that those corporate philanthropic foundations had better internal governance structures on paper as they were able to take advantage of their experience in the corporate sector but were, unfortunately,

consisted of mainly close friends and like-minded persons.

However, two intervening events have made the issue on NGO internal governance more urgent. One is the financial crisis of the late 1990's that have renewed the importance of instituting good internal governance. Especially those nations that have undergone significant management and governance reforms in the corporate sector also have felt the need to transform the role of non-governmental boards into more active and effective monitoring agents. Another is scandals and misappropriation of funds in the NGO sector that have impacted public trust on these institutions. Because many of these mishaps were related to tax issues, often the tax authorities were brought in, as in the case of the Philippines and Australia.

The Asia Pacific n NGO sector, in response to the growing criticism of the ways in which they secure internal and external accountability, has resorted to several reform programs. First is the self-regulation which contains two different approaches. One is making standard-operating procedure to have codes of ethics in terms of virtually all aspects of their operations. Australia's ACFOA Code of Conduct, the Philippines' Code-NGO, Indonesia's LP3E, Japan's Codes of Ethics for development NGOs, and Pakistan's NGO Forum Code of Conduct are included in the category. Other effort centers around an industry or collective sectoral certification procedures which attempt to institute key components of good governance and management structures. India's self-regulating framework, Indonesia's Certification of NGOs, and the Philippines' Council for NGO Certification are prime examples of efforts the Asia Pacific civil society is exerting currently. In addition, NGO networks or alliances are formed to increasingly take advantage of pooled resources and take collective approaches to common problems of governance. China's Research Center for Volunteering and Welfare, India's GIVE foundation, Indonesia's YAPPIKA, Taiwan's Development Center and Japan's Center for International Cooperation are examples of collective efforts the sector is making.

The other major policy tool the NGO sector has been utilizing is the Internet and e-governance mechanism. Korea and Japan are pioneers in this field where Guidestar-like websites were opened to provide more financial and operating information to the public. In addition, major NGOs that have resources to develop more sophisticated e-governance tools that better facilitate communications between managements and members as well as allowing collective decision making have began to assist other NGOs to adopt new information and communications technologies.

5) The Future of Asian Pacific NGOs

It should be noted that because the Asia Pacific region is characterized by diversity in terms of culture, politico-economic system, and the role of the nation-state, each nation is taking different steps to shore-up accountability, transparency, and organizational effectiveness of

NGOs. However, because there are common themes of the increasing role of the civil society in the democratic governance of the society in the region, I have made a heroic assumption of treating each nation's civil society with a certain degree of homogeneity.

It is important to realize and act upon the notion that good governance is ultimately important to not only for the sustainable growth of the NGO sector but also to maintain public trust in civil society. To this end, the government and NGO sectors have made concerted efforts to shore-up internal governance and organizational effectiveness of NGOs in the region. It is also important to realize that reforming NGO internal governance mechanism must be based on long-term perspective and one that is linked to their organizational mission and client service. To this end, although self-regulation on the part of the NGO sector is critical in the success of securing internal accountability of NGOs, the strategic partnership between the state and the NGO sector is also a key component. Because civil societies in the region are said to be early in the phase of development, instituting an enabling environment without much heavy-handedness of the state will be critical to the 'institutionalization' process, which include both internal governance structures as well as management schemes.

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