Accountability: A lingering dilemma for Palestinian non-governmental organizations (NGOs)

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This paper presents part of the findings of an extensive field research undertaken in 2011 on Palestinian non-governmental organizations (PNGOs) governance in the West Bank. To serve this purpose, the research investigated PNGOs’ accountability, specifically the assumption that PNGOs, individually and collectively, are more accountable to their donors and to the Palestinian authority than to their constituencies and the communities they work for. The findings confirm that board of director and general assembly appear to have limited power and cannot hold PNGOs management accountable. This differential influence is potentially linked to the historical development of NGOs under occupation as well as to the unique political situation of the occupied Palestinian territories (oPT) throughout the second half of the twentieth century. This research concluded that, in order to reverse this current accountability trend, most PNGOs need to activate their general assemblies and board of directors, and improve their connections to their grassroots so as to be more accountable to their constituencies, local communities, and the Palestinian public at large.

Key words: Palestinian non-governmental organizations (PNGOs), governance, accountability.

INTRODUCTION

There is a growing concern from both the public and researchers regarding the accountability of Palestinian non-governmental organizations, (PNGOs) in the occupied Palestinian territories1 (Hanafi and Tabar, 2005; Songco et al., 2006). The concern is invoked mainly by questioning what motivated the creation of PNGOs which essentially filters down to three factors: personal motives of individual founding members, their relationships to political factions, and the way these organizations would be used to support the factions’ agenda and popularity (Awashra, 2011). The mushrooming of PNGOs in the West Bank, from a mere 210 in 1987 (Horani, 1988) to 2319 in 2010 (Palestinian Authority Ministry of Interior Affairs Record, 2011), has raised the doubts about the impact of PNGOs’ work, and the role played by the donors and their agendas (Songco et al., 2006). In addition, NGOs face criticism from the public and researchers on the ground of their neglect to responding to the needs and priorities of the general public and local communities (Hanafi and Tabar, 2005; Jad, 2007; Songco et al., 2006).

According to the Charitable and Community Organizations Law No. 1 of 2000, issued by the Palestinian Authority (PA), PNGOs exist to service the public and the groups they represent (that is, women, youth, workers, students, disabled, etc.) in various fields (health, social welfare, education, cultural, human rights, and participation in public policy). In addition, NGOs should contribute in the Palestinian struggle for achieving the liberation of the occupied Palestinian territories (oPT) and other national goals by supporting the steadfastness of the public (Hanafi and Tabar, 2005). Assistance public steadfastness mainly sticks on their lands via different tools: reclamation of their lands, providing services according to their needs, enhancing their national identity

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1 The “Occupied Territories” refer to Gaza Strip, the West Bank and East Jerusalem, and Golan Heights all of which fall outside the Green Line and were occupied by Israeli in 1967. UN agencies, the International court of Justice and the International Committee of the Red Cross use the term to indicate all of four areas. In this thesis, the term “Occupied Palestinian Territories” refers to the West Bank, Gaza Strip and East Jerusalem. See the Question of Palestine and the United Nations http://www.un.org/Depts/dpi/palestine/.
and solidarity, mobilizing people for resisting the occupation or whatever strategies people have or might choose.

PNGOs’ accountability and priorities have been redefined in the aftermath of Oslo Accords and PA creation in 1994 in which donors classified the oPT as a post conflict zone. This development has had an impact on PNGOs’ roles and activities including their contribution to ‘human development’ through media, networking, advocacy and other activities that seek to influence public opinion and re-shape public policies (Ashrawi, 2009). Current role of donors is working within the sphere of the occupation, to keep oPT under the sovereignty of the occupation. So, the funded activities in the non-profit sectors are basically serving western political agendas in protecting Israeli interests and diverting the focus of the Palestinian leadership, organizations and people from fighting to befriend the Israeli occupation (Nakhleh, 2011; Hamdan, 2010). Donors’ projects include promoting economic collaboration, and working with occupation authority to make several military checks point permanent. They divided the West Bank into several parts, funded substitute roads for Palestinians and kept roads for colony settles in the West Bank (Hamdan, 2010). PNGOs’ projects that focus on women, gender, seminars, workshops, dialogue do not help Palestinians to free their lands and build their independent state. This is to say that PNGOs’ funded projects do not help in achieving Palestinian national goals (Hanafi and Taber, 2005).

Moreover, PA and PNGOs behave as if an independent, sovereign Palestinian state actually exists; despite the fact that the Israeli occupation is still present and in control of almost all the territory and aspect of life in the oPT. It is no secret that donors’ operations must be authorized by the Israeli to the point where many donors’ projects are indefinitely halted or prevented in certain Palestinians areas (for example areas C and Jerusalem3) (United Nation- Security Conical. 2012; The UN Refugee Agency, 2012). Donors’ agencies usually have no other choice but to comply with the Israeli orders, and curtail Palestinian NGOs activities to suit the Israeli interests.

PNGOs become more dependent on foreign aid, as more than 78.3% of them depend on foreign donor compared to those depending on income generation activities or local donations, of about 12.4% and 5.3%, respectively (De Voir and Tartir, 2009). This article argues that due to financial need PNGOs are likely to follow the political motives of their donors. Our findings suggest that PNGOs have grown increasingly accountable to their donors and to PA than to their constituencies, the communities in general or to the Palestinian national goals. Often times, researchers focus more on the examination of PNGOs’ accountability to PA from a strictly legal point of view but they fail to investigate their accountability to the public or governing bodies (Al-Moaqat, 2007). Researchers also neglect to discuss the link between NGOs’ accountability and their sense of identity, vision and legitimacy or to address the link between PNGOs missions and the actualization of Palestinian national goals (Al-Moaqat, 2007).

Accountability has many definitions. In this article, the working definition is a process of ensuring that stakeholders are involved in public participation, organizations policy process and decision making, in a way without having negative consequences on the public presently and in future. In addition, this process needs mechanism to ensure the implementation of the concept via practical tools such as administrative, financial, social and appraisal tools.

This paper intends to answer two important questions. First, the extent to which PNGOs are accountable to their stakeholders, including local communities, the Palestinian Authority, donors, and Palestinian national goals. Second, to examine which mechanisms, tools or processes PNGOs utilize, or need to put in place, in order to improve accountability. For the purposes of this paper, the Palestinian national goals are defined as: a) building an independent Palestinian state with the 1967 boundaries freed from Israeli occupation and b) observing the right to return for Palestinian refugee to their home lands in historical Palestine (1948 areas)3. To the Palestinian society, independent statehood, total Israeli withdrawal from the 1967, and ensuring the right of all Palestinian refugees to return are the national goals to achieve even though the Oslo Accords relegated them to final negotiations between the PA and the Israeli Government not as rights to be respected but as mere outcomes determined by the power imbalance between the negotiating parties (National Accord Document, 2006)4.

The assumption is that PNGOs are accountable first to their donors and PA. This is because both stakeholders have power to exercise over PNGOs; donors through their funds and the PA exercising legal and security power.

**METHODOLOGY**

This paper presents initial findings of a study on governance in PNGO sector undertaken in 2010 and 2011 in the West Bank. The research includes two perception surveys conducted on a sample of 40 PNGOs, filled by top management, board members, general managers, and 100 staff (Appendix). The respondents to both surveys were chosen randomly from the PNGOs registry at the PA Ministry of Interior (MoI) in Ramallah. In addition, fifty of interviews were carried out with NGOs board members, directors, community

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3 According to Oslo agreement, Area C refers to areas within the 1967 borders that continue to be fully under the Israeli administrative and security control, including Israeli settlements.

4 The National Accord Document is available on the Reut Institute Website.
activists, researchers and officials of the central and local authorities and members of the PA Legislative Council and PA officials in the executive branch (ministries and the Office of the President of Palestinian Authority). The organizations that have been observed are used as representative of PNGOs as a whole. The sample was selected randomly and covered organizations engaging in service delivery, advocacy and public policy, and combination of both. The study has a number of limitations basically from the small sample size (40 organizations in 6 out of the 11 West Bank districts cover: Ramallah, Nablus, Jerusalem, Hebron, Tulkarm and Salfeet)\(^8\).

Based on the working definition of accountability, this steers the analysis to highlight two major angles:

1) To which stakeholders should PNGOs, individually or collectively be accountable for?
2) Where does accountability stem from with each of these stakeholders?

### FINDINGS AND ANALYSIS

#### PNGOs internal accountability

Internal accountability refers to the manners in which the responsibilities in organizational structure are being met by the three parties designated by the law in force: (a) General Assembly (GA), (b) Board of Directors (BoDs), and (c) senior management (SM)

As indicated in Table 1, the findings point out to the phenomena of invisible and shrinking GAs and the monopolization of decision making power by the PNO senior management BoDs (Mohammad, 3 February 2011; Hamdan, 10 February 2011 - Communication). The respondents believe that the involvement of GAs in NGOs’ decision making is very weak as 23 of respondents are not satisfied of the current level of participation. 10 of respondents are not satisfied of the commitment of the BoD members even in attending their periodical meetings while only 4 of respondents are satisfied of the current level of interaction between the public and PNGOs management. The majority of respondents also called for a greater role for both structures (39 respondents call for GAs and BoDs) and a substantial increase in their active participation. All respondents unanimously agreed that the BoD, rather than the executive management, should be the body leading the NGO coupled with a greater involvement of GA members in decision-making.

The aforementioned results acknowledge the potentials of both governance bodies to exercise so much power invested in them by the PNGOs’ law\(^8\), including the dissolution of the NGO. However, the current low participation rate may be construed as lack of desire by GAs and BoDs to actually assume their roles or seriously hold SM accountable to them. The accountabilities tools presented in Table 2 point out to the legal, managerial, and legislative power that the GAs and BoDs have to lead and guide NGO’s role for serving the public. The field research shows that general managers or executive directors dominate their NGOs.

These conclusions are the cross tabulation of information collected by organizational survey and interviews using the various research tools. “Low” reflects informants’ opinions that PNGOs are not doing what is required or expected of them to do in a particular area. A “Low-medium” indicates that NGOs are trying but their performance is not as good as expected. “High” indicates that NGOs performance is actually as it should be in that specific area.

As for PNGOs’ accountability to beneficiaries and point to a very low level of public participation and PNGOs’ accountability to the public they serve. The public rarely takes part, or are asked to take part, in planning and monitoring of NGOs’ activities. The findings seem to

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\(^8\) The sample did not cover the entire PNGOs sectors, geographical areas, due to non-availability of funds as the data is collected through self-funded research.

\(^8\) Palestinian Law No (1) of (2000) ascribed certain accountability to the PA and the GA exercised through PNGOs reporting mechanisms and regular annual meetings to discuss organization’s financial and administrative reports.

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**Table 1. Respondents satisfaction of NGOs internal accountability (on a scale of 1 to 5: weak (1 to 2), satisfactory (3), and good (4 to 5)).**

<table>
<thead>
<tr>
<th>Statement</th>
<th>Weak</th>
<th>Satisfactory</th>
<th>Good</th>
</tr>
</thead>
<tbody>
<tr>
<td>General assembly do participate in decision making process</td>
<td>23</td>
<td>9</td>
<td>8</td>
</tr>
<tr>
<td>General assembly should participate in decision making</td>
<td>0</td>
<td>1</td>
<td>39</td>
</tr>
<tr>
<td>GA members do participate in general assembly meetings</td>
<td>26</td>
<td>9</td>
<td>5</td>
</tr>
<tr>
<td>GA members should participate in general assembly meetings</td>
<td>3</td>
<td>2</td>
<td>35</td>
</tr>
<tr>
<td>Board members do participate in Board meeting</td>
<td>10</td>
<td>18</td>
<td>12</td>
</tr>
<tr>
<td>Board members should participate in Board meeting</td>
<td>1</td>
<td>0</td>
<td>39</td>
</tr>
<tr>
<td>NGO board does lead the NGO</td>
<td>37</td>
<td>12</td>
<td>7</td>
</tr>
<tr>
<td>NGO board should lead the NGO</td>
<td>1</td>
<td>0</td>
<td>39</td>
</tr>
<tr>
<td>NGO senior management do interact with the public</td>
<td>21</td>
<td>15</td>
<td>4</td>
</tr>
<tr>
<td>NGO senior management should interact with the public</td>
<td>0</td>
<td>3</td>
<td>37</td>
</tr>
</tbody>
</table>

Respondents were board of director and top management for 40 Palestinian NGOs in the West Bank.
confirm that PNGOs' perception of public participation and down-ward accountability is influenced by the ‘Reporting to Donor Mentality’ and ‘clients-like relationship with the community’ stemming basically from NGOs’ lack of identity and clear vision (Kuttab, 15 March, 2011; Radwan, 25 April, 2011; Abu Keshik, 15 January, 2011 - Communication). It is hard for PNGOs to ensure their accountability to the Palestinian society because they treat them as ‘service recipients’ rather than stakeholders (Hamdan, 10 February, 2011 - Communication).

**NGOs' external accountability**

Here, the findings of this study present NGOs’ external accountability especially towards PA and the public which remains weak unlike their accountability towards their donors. Almost half of the surveyed sample said that PNGOs’ accountability towards the public is 67% compared to the PA. They believe that accountability to donors is the primary aim of Palestinian NGOs. All respondents believe that NGOs should be accountable to the Palestinian public and national goals first and then to the donors and the PA.

While it is noticeable in Table 3 that some PNGOs characterized their accountability towards their donors as high and in need for re-direction in favor of public accountability, more respondents prefer accountability to donors to PA. This seems to be contradictory to the respondents’ conviction of accountability to national goals, which to them seems distinct from accountability to the PA.

### Accountability to the PA

The above findings show that NGOs’ accountability to the PA in the West Bank is weaker than that demonstrated to donor agencies. About 47% of respondents believe that NGOs are not accountable to the PA, and another 38% are not happy with their current accountability. Less that 15% believe they are indeed accountable to the Palestinian public authorities. These results also show that NGOs community in general is more accountable to the authorities than to their communities. The percentage of respondents who believe there are accountable to the PA and national goals is close to 28 and 15%, respectively.

Table 3 also reveals that most surveyed NGOs stated feel accountability to PA and national priorities should be improved despite all procedures and practices introduced.

### Table 2. Participants’ perceptions of actual involvement of NGO governance bodies and beneficiaries.

<table>
<thead>
<tr>
<th>Involvement</th>
<th>General assembly</th>
<th>Board of directors</th>
<th>Target groups/Beneficiaries</th>
</tr>
</thead>
<tbody>
<tr>
<td>Members perception of legal power by the PNGOs law</td>
<td>High</td>
<td>High</td>
<td>Low</td>
</tr>
<tr>
<td>Actual assumption of power</td>
<td>Low</td>
<td>Low - medium</td>
<td>Low</td>
</tr>
<tr>
<td>Participation in strategic planning</td>
<td>Low</td>
<td>Low - medium</td>
<td>Low</td>
</tr>
<tr>
<td>Participation in periodical meetings</td>
<td>Low - medium</td>
<td>Low - medium</td>
<td>Low</td>
</tr>
<tr>
<td>Monitoring adherence to NGO mission</td>
<td>Low</td>
<td>Low - medium</td>
<td>Low</td>
</tr>
<tr>
<td>Monitoring NGO projects</td>
<td>Low</td>
<td>Low</td>
<td>Low</td>
</tr>
<tr>
<td>NGO monitoring and evaluation</td>
<td>Low</td>
<td>Low</td>
<td>Low</td>
</tr>
<tr>
<td>Monitoring donors’ involvement</td>
<td>Low</td>
<td>Low - Medium</td>
<td>Low</td>
</tr>
</tbody>
</table>

### Table 3. Respondents’ satisfaction of NGOs external accountability.

<table>
<thead>
<tr>
<th>Statement</th>
<th>Good</th>
<th>Satisfactory</th>
<th>Weak</th>
</tr>
</thead>
<tbody>
<tr>
<td>NGOs are accountable towards PA</td>
<td>8</td>
<td>13</td>
<td>19</td>
</tr>
<tr>
<td>NGOs accountability should be towards the PA</td>
<td>28</td>
<td>7</td>
<td>5</td>
</tr>
<tr>
<td>NGO accountability is towards the public</td>
<td>8</td>
<td>14</td>
<td>18</td>
</tr>
<tr>
<td>NGOs accountability should be towards public</td>
<td>29</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>The public has access to information on NGOs</td>
<td>37</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>The public should be able to access information on NGOs</td>
<td>37</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>NGOs accountability is towards donors</td>
<td>18</td>
<td>10</td>
<td>12</td>
</tr>
<tr>
<td>NGOs accountability should be towards donors</td>
<td>28</td>
<td>7</td>
<td>5</td>
</tr>
<tr>
<td>NGOs accountability is towards national goals</td>
<td>8</td>
<td>15</td>
<td>17</td>
</tr>
<tr>
<td>NGOs accountability should be towards national goals</td>
<td>38</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

Respondents were board of director and top management for 40 Palestinian NGOs in the West Bank.
by the Palestinian MoI and donors. Paradoxically, NGOs do not abide by or follow PA plans in their own programming. Zagha noted that NGOs do not take PA plans seriously or use them to inform their interventions (Zagha, 10 February, 2011 - Communication). For example, an agricultural PNGO is not aware of Ministry of Agriculture’s plans (El-taher, 15 March 2011 - Communication), although the ministry is supposedly the competent entity with the mandate to define national priorities and future directions. To PNGOs staff, the World Bank -facilitated PA plans only benefit specific group of people, mainly the rich elites (Kuttab, 15 March, 2011 - Communication), and were developed in absence of 'true and full partnership' with Palestinian civil society and the public. Some NGOs leaders called for full partnership in which NGOs can have a real word in the decision-making over the PA plans" (Zedan, 15 February, 2011 - Communication). The point is that NGOs’ accountability is very much related to that of the government. The PA and NGOs have to work together to develop and carry out national and sectored plans (Khoresheh, 3 April, 2011 - Communication). In this regard, it is worth mentioning that the Welfare Association tries to address such a gap in PA planning processes (Dwaik, 22 April, 2011 - Communication).

NGOs’ accountability to donors

Table 3 also reveals that even PNGOs leaders are aware of donor accountability prevalence in the NGO sector. Donors control the purse and determine where and how their money is spent. In other words donors are the ones who determine PNGOs agendas (El-taher, 15 March, 2011; Hamdan, 10 February, 2011; Kuttab, 15 March 2011 - Communication) and have become the 'upper hand' (Dwaik, 22 April, 2011 - Communication). It is for this reason that PNGOs comply with donor requirements, sometimes when it is not mandatory. Accountability to donors is practiced through various tools requiring the dedication of time and effort by PNGO executives and personnel for routine paper work (e.g. authorization requests, updates, progress reports, audits, payment requests, accounting papers, beneficiary lists, bill of quantities and success stories to name but a few) (Hamdan, 10 February, 2011 - Communication). This sounds like huge amounts of information are provided to donors compared to the general managerial and financial reports that go yearly to the PA. Sarsour, a consultant, shared similar experience with NGOs modifying their missions partially or entirely to fit with donors’ agendas. As a result, these organizations tend to limit public participation so that the PNGOs remain functionally and strategically able to fulfill their donor accountabilities more than those directed towards their clients or constituencies (Sarsour, 26 April, 2011 - Communication). When these changes and practices are viewed in light of personal motives behind the creation and management of PNGOs, it is possible to see the extent of donors’ strength and domination over the entire sector and the alliance forged between PNGOs elites and their donors (Kuttab, 15 March, 2011 - Communication).

Accountability to the Palestinian public

Public accountability is usually exercised through the public’s access to information and participation in NGO planning, need assessment, evaluation, organization decision making processes. Public participation is made easier when information is made available to the public in a timely manner. However, the research shows that NGOs produce and share very little information with the public, while their efforts for greater participatory practices are tokenism at best. For example, Palestinian urban-based NGOs run websites but limit these to basic standard information about NGOs missions, goals, projects and only some provide organization’s structure. Urban based NGOs also produce publications, reports, and publicity and informational materials (e.g. brochures, flyers, magazines etc.). Some information is not publically disclosed but can be made available to researchers upon request. The public is less experienced than researcher in searching for information and approach NGOs and other sources. In comparison, small and rural-based organizations usually have no websites of their own; but they have web page linked to the websites of other NGOs organizations. Some produce low-quality brochures and standard program information but hesitate to share substantial information about their activities, projects and beneficiaries.

In this regard, the study sample shows that only five out of 20 NGOs with website do actually publish their financial statements and audits which are usually presented as lump sum figures lacking sufficient details and breakdown. For these NGOs information of interest to the public is not published such as salaries and benefit packages of NGOs top layer of officials. Many interviewees suggested that NGOs should start providing the public with detailed budget, detailed financial statement, and information on salaries so as to enhance accountability and transparency (Hamdan, 10 February, 2011 - Communication). The public and PA believe that NGO employees receive high salaries. PA employees suggest the promulgation of a labor law pertaining only to the NGO sector (Radwan, 25 April, 2011 - Communication).

Accountability to Palestinian national goals

However, keeping in mind the ongoing occupation of the oPT, it is necessary to ensure that Palestinian organizations, including PNGOs contribute to or at least adopt a “do-not-harm approach” to the collective societal

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9 The interviewee refused to provide financial information of her NGO.
and political goals and make sure that their accountability is directed to the present generation and future ones. Whatever choices the current generation and their leaders take will inevitably influence the coming generations. Evidently, there is a general consensus among the Palestinian society that PNGOs should revise their agendas and rethink their accountabilities and governance. Without having a clear agenda, governance and accountability remain nonexistent in the NGO sector (Kuttab, 15 March, 2011 - Communication). As Table 3 indicates, the current level of NGOs' accountability to national goals, which is the most important one, is really weak.

Approximately, 78% of respondents believe that it is indeed weak compared to the remaining 28% who think that NGOs have a good level of accountability to national goals. Another alarming finding is that the majority of respondents and interviewees met during the field research stress two interrelated issues: NGOs function with a donor-driven agenda and that their accountabilities are directed upwards towards their financiers. In other words, donors control the recipients of their support: a fact frequently admitted by the directors and general managers of PNGOs themselves (Dwaik, 22 April, 2011; Hammad, 20 February, 2011; El-taher, 15 March, 2011; Abu Keshik, 17 March, 2011 - Communication).

PNGOs' accountability to their societies has yet another dimension. In areas like the oPT, where NGOs have to work on governance and peace-building, the physical separation between the West Bank and Gaza Strip and the political rift between Hamas and Fatah complicate an already complicated situation. On one hand, the military has become a means to resolve the deep difference between the two Palestinian parties. On the other hand, the political conflict has huge implications of the NGO especially with regard to their apparent failure to contribute to the promotion of democracy and good governance. Political conflict restricted the arena in which NGOs can work on policy reform and democracy; although it has further consolidated the "upper hand accountability" trend. The enforced accountabilities on PNGOs reveal the extent of their vulnerability vis-à-vis those in power within the context of the ongoing political divide. In such a situation, voices call for putting political factions, politics aside to enhance PNGOs' accountability and transparency (Bargouth, 16 March, 2011; Bargouthi, 30 March, 2011 - Communication).

Even though PNGOs, mainly urban working at district and West Bank levels, have become important new political actors in the oPT (Reyahi, 15 December, 2010 - Communication), they tend to function as private, nonprofit, professional organizations, based solely on their legal identity. While PNGOs should be naturally concerned with public welfare as ascribed to them by the pertinent law, their closed membership tend to make them citizens organizations per se. PNGOs organizations such as CBOs, cooperatives, professional associations and trade unions. By comparison, PNGOs' stakeholders, identities and objectives are less stable, irrespective of funding and political changes.

**PNGOs’ ACCOUNTABILITY DILEMMA IN THE PALESTINIAN CONTEXT**

It is possible to interpret the study findings and attribute accountability trends to several factors which in turn contribute to the prevalence of NGO accountability dilemma in the Palestinian context.

Firstly, PNGOs' accountability to the public had eroded since the Second Intifada (2000-2003) where the PNGOs acted as the national struggle is not part of their missions but rather the sole role and responsibility of the PA and the public (Hanafi and Tabar, 2005). PNGOs have prioritized continuing their occupation; although participation in the national struggle is largely focused on monitoring Israeli measures and human rights violations, updating donors and external parties on the developments as they unfold on the ground (Hanafi and Tabar, 2005).

Secondly, PNGOs have kept their focus on their own usual programs (women rights, democracy, human rights, etc.); the areas most preferable to donor funding. In other words, what donors want, donors get and the PNGOs have inevitably become preoccupied with survival and constant inflow of fund than to readjust their programs and working mechanism in line with the public's changing needs and priorities.

Thirdly, PNGOs' accountability dilemma stems from the low level of public participation in NGOs. PNGOs recognize the public's lack of trust. The prevalent feeling among the wider society is that PNGOs are distant, self-absorbed, and wasting foreign funds in activities lacking sufficient relevance. Sometimes, PNGOs themselves express such sentiments.

Fourthly, PA is hostile to and suspicious of PNGOs because of their relentless critique of PA performance and policies and also because of the perceived alliance between NGOs and donors against the PA. The political affiliations of PNGOs themselves or their leaders determine to a large extent the approach PA adopts towards them. PA can be supportive but it can also put lots of hindrances before the organizations, particularly those perceived or known to be Hamas affiliated. Tens of charitable and faith-based organizations were hard by forced dissolution or closure orders in the West Bank. As expected, PA extends various levels of support to Fatah affiliated organizations and while it adopts a more tolerant approach towards those organizations with apolitical or neutral agendas which refrain from public criticism of the PA and shun politics, focusing their efforts on attracting funds and continuous delivery of public services.

Fifthly, some experts attribute the lack of accountability
to the weak governing bodies inside PNGOs. This adds a new dimension to NGOs’ accountability challenges and dependence in the one-person leadership model (Songco et al., 2006). Although legitimacy stems from the people they represent and serve (Jad, 2007), PNGOs in real life exhibit limited, narrow, partial interests of certain individuals even though this representation is the sole reason for the existence of any PNGO. Thus PNGOs are rendered worse than political parties in disregarding their internal constituencies in preference for narrow, power-based self-serving interests.

**CONCLUSION AND RECOMMENDATIONS**

Since accountability should be oriented to all stakeholders, the identification of PNGOs’ stakeholders is a necessary step towards promoting their accountabilities in the West Bank. To do this, PNGO and all organizations worldwide must first re-define, group and prioritize their stakeholders (Gray et al, 2006). PNGOs should intrinsically be tied up to their awareness and adoption of society’s national goals and collective aspirations. The PNGO sector should adopt and strengthen their up- and downward accountability towards their internal and external stakeholders, most importantly the public. This goes beyond the PNGOs’ strict adherence to national legislations and donors’ procedures that set the (just or unjust) rules of the game. Upward accountability is reflection of power misbalances between the PNGOs at the recipient end and between authorities and donors whose motives for enforcing such powers may not always be for accountability and responsibility. Organizations should revive their governing structure and gear their evaluation, social audit, and reporting to keep PNGOs’ accountabilities in check and to consolidate them.

In addition, politically-affiliated organizations and political parties have to take their role in the consolidation of non-state actors’ accountability, yet without interference in NGOs’ affairs and functions. Political factions can coordinate their activities and link their strategic visions, working in parallel with PNGOs and public authorities to enhance national identity and collective rights. PNGOs should focus on empowering people and support their steadfastness by delivering services and directing their accountability to constituencies, local communities, and the public at large.

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APPENDIX

Research tools

Organizational survey

The survey was carried out on a sample of 40 organizations, randomly chosen from six West Bank districts, and drawn from the official NGOs registry at the Directorate General of NGOs at the Ministry of Interior in Ramallah.

Table 1. Organizational survey sample.

<table>
<thead>
<tr>
<th>District</th>
<th>Number of NGOs in the actual sample</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ramallah</td>
<td>16</td>
</tr>
<tr>
<td>Nablus</td>
<td>5</td>
</tr>
<tr>
<td>Tulkarem</td>
<td>6</td>
</tr>
<tr>
<td>Jerusalem</td>
<td>7</td>
</tr>
<tr>
<td>Hebron</td>
<td>5</td>
</tr>
<tr>
<td>Salfeet</td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>40</td>
</tr>
</tbody>
</table>

Staff survey

The survey sample comprised of 31 organizations, randomly chosen from five West Bank districts.

Table 2. Employees survey sample.

<table>
<thead>
<tr>
<th>West Bank Area</th>
<th>District</th>
<th>Number of organizations</th>
<th>Questionnaires returned</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central</td>
<td>Ramallah</td>
<td>11</td>
<td>43</td>
</tr>
<tr>
<td></td>
<td>Jerusalem</td>
<td>4</td>
<td>11</td>
</tr>
<tr>
<td>North</td>
<td>Nablus</td>
<td>5</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>Tulkarem</td>
<td>6</td>
<td>17</td>
</tr>
<tr>
<td>South</td>
<td>Hebron</td>
<td>5</td>
<td>15</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>31</td>
<td>100</td>
</tr>
</tbody>
</table>

List of Interviewees

Bargouthi I (2011). Founder and Director, Ramallah Centre of Human Rights and Research, 16 March.
Bargouthi M (2011). Founder and General Manager for Palestinian Youth Union, Ramallah, 30 March
El-Taher A (2011). Executive Director, the Palestinian Centre for Economic and Social Development, Ramallah, 15 March.
Hamdan I (2011). Founder and Administrative and Financial Manager at, Teacher Creative Centre, Ramallah, 10 February.
Hammad M (2011) Land Research Center (LRC), Hebron, 20 February.
Khresheh I (2011). Secretary-General of the Palestinian Legislative Council, 3 April.
Mohammad J (2011) GA member of two urban NGOs; Bisan Centre for Research and Development, and The Union of Agricultural Work Committees (UAWC), 3 February.
Zagha A (2011). Professor in Economics, Birzeit University, Ramallah, 10 February.