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## Beneficiary accountability in NGOs: Can it be better in donor funded projects as compared to non-donor funded projects?

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## ABSTRACT

Prior research on NGO accountability argued that in the process of upward accountability to donors NGOs' accountability towards beneficiaries had been compromised. With a focus on beneficiary accountability this paper undertakes a comparative examination of a donor funded project and a non-donor funded project. The study has been carried out in the context of a large Bangladeshi NGO with international operations. While the above conclusion on NGO accountability generally holds our study shows a somewhat different picture. Drawing on a comprehensive set of empirical evidence from various sources such as documentary analysis, interviews, focus groups and observations we show that beneficiary accountability can be better in donor funded projects as compared to non-donor funded projects. We theorise the circumstances under which it can happen. This finding has significant implications for the policy makers and donors in the context of recent drive for the self-sustainability of NGOs and its impact on the crucial issue of beneficiary accountability.

**Keywords:** NGO accountability, beneficiary accountability, donor accountability, Bangladesh, BRAC