An Examination of the Business Case for Transparency and Accountability in the Non-Profit Sector in Swaziland

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Abstract

The primary objective of the research study was to investigate the salience of transparency and accountability in Swaziland's Non-Governmental Organization (NGO) Sector. To this end, the study had a particular focus on the relationship between compliance with transparency and accountability and the increased ability to mobilize external funding. The key motivating factor behind this assessment was the rise to prominence of corporate governance best practice across the globe. To achieve this paramount objective, the existing body of knowledge on NGO transparency and accountability was consulted extensively. This was aimed at situating the research study in an empirically grounded context. In addition, the appropriate research methodology was adopted with a view to arriving at credible conclusions on the actual facts on the ground. While the strong focus of the study was NGO transparency and accountability, the findings revealed that there were underlying factors that created a cause-effect relationship between the quality of transparency and accountability, and the ability of NGOs to mobilize resources effectively. In this regard, it was found the institutional capacity was the defining factor, and or independent variable that determined the levels of transparency and accountability, and by extension, funding ranking. In conclusion, the research report, recommends that the NGO sector, particularly at the local level be professionalized in order to ensure that stronger institutions in the NGO sector are fostered.
Declaration

I, Vulindlela Sibonginkhosi Simelane, hereby declare that this dissertation is the result of my own investigation, and that due reference is made where necessary to the work of other researchers. It is submitted to the University of the Witwatersrand, Johannesburg in partial fulfillment of the requirements of the degree of Master of Management (in the field of Public and Development Management).

I further declare that this dissertation has not previously been accepted for any degree and is not concurrently submitted for any other degree or examination at this or any other university.

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Vulindlela Sibonginkhosi Simelane,
March, 2014
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List of Abbreviations

CANGO – Coordinating Assembly of Non-Governmental Organizations
ODA – Official Development Assistance
NPO – Non-Profit Organization
NGO – Non-Governmental Organization
PR - Public Recipient
DR – Direct Recipient
SOP - Standard Operating Procedure
SR – Sub-Recipient
SSR – Super Sub-Recipient
CCM - Country Coordinating Mechanism
CBO – Community Based Organization
LNGO – Local Non-Governmental Organization
NPO – Non-Profit Organization
INGO – International Non-Governmental Organization
ACMS – Aid Coordination Management Section
NERCHA – National Emergency Response Council on HIV and AIDS
GEFC – Global Economic Meltdown and Financial Crisis
FSRA - Financial Services Regulatory Authority
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