CHARLES UNIVERSITY

FACULTY OF SOCIAL SCIENCES

Institute of Sociological Studies

Department of Public and Social Policy

Ph.D. Dissertation Thesis

2021 **Dina Abdelhafez**

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The Conformity of the Managerial and Democratic Imperatives of Governance in Non-governmental Organizations

(Comparison between Berlin, Cairo, and Prague)

Doctoral Dissertation Thesis

Prague 2021

To my Family: I am grateful to have always been surrounded by a loving and supporting family.

To Coffee Farmers: without whom I could not survive to stare for hours in front of my laptop

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Year of the defense: 2021

Citation

ABDELHAFEZ, Dina. *The Managerial and Democratic Imperatives of Good NGOs' Governance: A Comparative Study between Berlin, Cairo, and Prague*, 2021. 264 Pages. Dissertation thesis (PhD.). Charles University, Faculty of Social Sciences, Institute of Sociological Studies. Department of Public and Social Policy. Supervisor Prof. Doc. PhDr. Pavol Frič, Ph.D.

Abstract

Governance is derived from the French word "gouverner", so Good Governance refers to the way to control, steer, rule, and direct the organizations by the individuals who are in charge of the management affairs. The study uses the theory of Alexis de Tocqueville (1956), which emphasizes the importance of the presence of democracy to manage the internal tasks of the organizations, so these NGOs can play a role in fostering democracy in civil society. The study intends to find out the imperatives of good NGOs' governance through linking the daily operational tasks and the applications of democratic principles inside NGOs by using the qualitative research method to collect information and compare the implementation of the imperatives of good NGOs' governance in organizations in Berlin, Cairo, and Prague. Thus, the study presents two normative frameworks; the first one is to conceptualize and operationalize the imperatives of good NGOs' governance through integrating democratic theory with the representation and participation schools, and the second one is to examine the influence of the internal and external factors on the implementation of these imperatives in NGOs. The thesis categorizes the "Good NGOs' Governance Imperatives" into managerial imperatives and democratic imperatives. The managerial imperatives, which are transparency, accountability, responsiveness, effectiveness, and efficiency. Besides, the democratic imperatives are participation, representation, rule of law, fairness, and equity. Internally, the organizations should implement some democratic imperatives, such as the rule of law, fairness, equity, and participation for employees to work together to accomplish good NGOs' governance. Besides, the organizations have to build strong relationships with various stakeholders through engaging them in the decision-making process, strategic planning, program design, and evaluation to gain their trust and integrity. The study concludes that the size, age, and professionalization of the NGOs affect the use of these managerial and democratic imperatives within organizations. Additionally, the organizations in Cairo and Prague are interdependent on their external environment in which they operate.

Abstrakt

Správa věcí veřejných *(Ang. governance)* je odvozena z francouzského slova *"gouverner"*. Dalo by se tedy říct že pojem, „dobrá správa věcí veřejných" označuje způsob, jak spravovat, řídit, vládnout a nasměrovávat organizace jednotlivci, kteří mají na starosti záležitosti řízení. Tato studie využívá teorii Alexis de Tocqueville (1956), která zdůrazňuje důležitost účasti demokratického procesu při řízení interních úkonů v dané organizaci, tak aby dále tyto organizace mohly hrát roli při podpoře demokracie v občanské společnosti. Cílem studie je zjistit imperativy řádné správy nevládních organizací propojením každodenních provozních úkolů a aplikací demokratických principů uvnitř nevládních organizací pomocí metody kvalitativního výzkumu ke shromažďování informací a porovnací implementaci imperativů *„dobré správy"* nevládních organizací v organizacích nacházejících se v Berlíně, Káhiře a Praze. Studie tedy představuje dva normativní rámce; první je konceptualizace a zprovozňování imperativů řádné správy nevládních organizací integrací demokratické teorie se školami se zastoupením a účastí a druhou je zkoumat vliv EU na vnitřní a vnější faktory týkající se provádění těchto imperativů v nevládních organizacích. Práce táké kategorizuje „imperativy pro správu dobrých nevládních organizací" a rozlišuje mezi manažerskými imperativy a imperativů demokracie. Manažerské imperativy, můžou být např. transparentnost, odpovědnost, odezva, účinnost a efektivita. Dále jsou zde také imperativy demokracie jako je účast, zastoupení,

právní stát, spravedlnost a legalnost. Organizace by měly interně implementovat některé demokratické imperativy, jako je právě vláda zákonu, spravedlnost nebo legalitu tak i účast zaměstnanců na spolupráci při dosahování dobrých výsledků. Kromě toho musí organizace budovat pevné vztahy s různými zúčastněnými stranami a subjekty prostřednictvím jejich zapojení do rozhodovacího procesu, strategického plánování, návrhování programu a hodnocení, tak aby získala jejich důvěru a vlastní integritu. Studie dospěla k závěru, že velikost, délka existence a profesionalizace nevládních organizací ovlivňuje využívání těchto manažerských a demokratických imperativů v těchto organizacích. Organizace v Káhiře a Praze jsou navíc závislé na svém externím prostředí v kterém jsou provozovány.

Keywords

Good NGOs' Governance, Transparency, Accountability, Responsiveness, Effectiveness & Efficiency, Rule of Law, Fairness & Equity, Participation, Representation, NGOs, Berlin, Cairo, Prague

Dobré řízení nevládních organizací, transparentnost, odpovědnost, odpovědnost, účinnost a efektivita, právní stát, spravedlnost a spravedlnost, účast, zastoupení, nevládní organizace, Berlín, Káhira, Praha

Dina Abdelhafez

Length of the work: 237 pages

Declaration

1. I hereby declare that I have compiled this thesis using the listed literature and resources only.
2. I hereby declare that my thesis has not been used to gain any other academic title.
3. I fully agree to my work being used for study and scientific purposes.

In Prague on Dina Abdelhafez

[date of the declaration] **[name of the author + signature!!!]**

Acknowledgements

I am indeed grateful that I have reached so far with my graduate studies during thesis COVID-19 pandemic. It was a tough journey for me psychologically starting from living alone during my semesters abroad until being locked down for couple of months at home while I have to collect my data and make interviews in three countries. I had the privilege to write this dissertation while working as a researcher at Centre for doctoral studies at the Faculty of social sciences for year 2019/2020.

I would like to thank my thesis supervisor Prof. Dr. Pavol Frič, who was also my advisor during my four years in Charles University. I would like to thank him for his many useful comments, recommendations, and discussions throughout the thesis writing stage. I would like to acknowledge his valuable comments and suggestions which have improved the quality of this thesis. I would also like to thank Prof. Dr. Helmut K. Anheier who helped me to build the normative framework of the thesis during my research visit for three months in 2019 in Hertie School of Governance in Berlin. Additionally, I would like to thank the CEO, managers, project managers who gave me a good opportunity to study their organizations, which gave me a good chance to learn practically. for giving me the necessary time and all the support.

Special dedication, gratitude and thanks go to Dr. Laila ElBaradei for accepting to review my thesis, as an Egyptian academic in public administration, management of NGOs, and practitioner in the Egyptian NGOs. She has been very supportive during the whole process, while offering concrete insightful recommendations on how to further enhance this thesis to hold a PhD degree. Special thanks to Mgr. Miriam Kotrusová, Ph.D. who helped me to get fund to attend different conferences abroad and write some conference papers.

Mostly important, I would like to thank my lovely parents and sister who supported me in every possible way during this four-year journey, and they also have always shown great interest in my work including their nagging questions about its progress to finish and return to Egypt. First of all, I would like to express my deepest gratitude to my flat-mate Tarek Mamdouh who shared an apartment with me during that time and made life in this COVID-19 lockdown easier and for his numerous fruitful discussions. Besides, I am grateful for my father and Mohamed Dahy for discussion, help, encouragement never-ending patience, much-needed help, and inspiration. Also, a special thanks for my colleague at Hertie School Haytham Mones for his constructive critique and valuable suggestions during my research visit. Special thanks go to the most amazing friends who motivated me during this journey: Alaa Ali, Youssef Faltas, Magdoline Hermana, Rim Alnajjar, Menna Hendawy, Mohamed Fathy, ElNasser Salaheldin, Ahmed Mamdouh, and Rami Shafie. Also, especial thanks to my therapist Sifana Elrefaei, and my dancing trainer Nora Amin, who without them, I would be in a horrible psychological situation during thesis writing and COVID-19 lockdown, I would like to acknowledge the assistance and support of Aiat, who did the proofreading and editing for the thesis.

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List of Abbreviation

FoRS	Czech Development Cooperation Forum
INGOs	International Non-Governmental Organizations
M&E	Monitoring and Evaluation
MENA	Middle East and North Africa
MoSS	Ministry of Social Solidarity
NGOs	Non-Governmental Organizations
NPOs	Non-Profit Organizations

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Chapter One

Introduction

Non-Governmental Organizations (NGOs) have witnessed a large increase in numbers globally as they become essential for providing public services that governments cannot provide directly to their citizens. NGOs can become the service providing bodies and primary vehicles to deliver various services, such as health, education, social housing, economics, infrastructural goods, and employment opportunities. Thus, NGOs open a space for people to participate in their community and influence their government. However, in the last decade, NGOs were accused of being money laundry organizations, terrorism financing entities, and a tool for tax evasion. NGOs were the subject of some personal scandals, such as cases of excessive executive compensation, conflict of interests, corruption, and abuse of power structures in some countries (Surmatz, 2018). As a result, some organizations face public distrust, which opens those organizations' eyes to ensure good governance policies and accountability and transparency mechanisms for more self-regulation. Consequently, these organizations' governance has to be scrutinized as the demand for NGOs' services continues to rise. Good Governance is a way that the organizations are controlled, steered, ruled, and directed by the individuals in charge of management affairs.

As highlighted by Cornforth (2003), the way NGOs are managed has changed so fast over the mid-1980s. Besides, Feizizadeh (2012) claims that NGOs have developed rapidly nowadays, emphasizing that the CEO and employees should be accountable to other stakeholders. Thus, by studying good NGOs' governance, there will be a clear definition of how they should be managed. According to Plummer (1994), there are gaps in the NGOs' governing because of the unclear and inconsistent principles and methods designed for their governing structures. However, the topic of good governance of NGOs has not attracted a great deal of public or academic attention until today. Hence, this study identifies a clear definition for good governance through the case study of existing NGOs and studying their fieldwork and governance methods and policies developed inside these organizations.

Besides, since NGOs in real practical life are developing new techniques to overcome managerial failures internally, this study will explore the extent of implementing democratic governance methods to fulfill their managerial tasks. The study will also investigate how such democratic means of governance will affect the governance of the organizations. This study will explore the difference in implementing good governance within organizations in three cities, each with a different legal and societal context.

1. Research Problem

NGOs face failures in internal management and democratic way of managing the organizations, which results in a high level of employee turnover. According to the 2002 UNDP Human Rights Development Report, some organizations implement unsatisfactory governance practices such as the lack of democracy in decision-making by limiting individuals of a different race, gender, religion, and ethnicity from participating as boards of directors of the organizations; by the presence of individualism or founder syndrome, or the absence of clear regulations and policies for internal administration and decision-making (p. 105). Besides, there is an increase of scandals of being money laundry organizations or a tool for tax evasion, which resulting that these organizations are facing public distrust, which also reflects another failure for internal management. Furthermore, the organizations' employees struggle to gain trust from society and the state.

This managerial failure is due to the absence of good governance mechanisms related to the organizations' internal management, such as transparency, accountability, responsiveness, effectiveness, and efficiency in these organizations. Hence, some states accuse NGOs of accepting and wasting foreign donors' funding and working according to these donors' agendas. Additionally, some states scrutinize these NGOs' financial reports to oversee how they spend their funds to assess the operation in the NGOs. However, these governments offer no evidence to support their accusations, and they do not measure the effectiveness of the services provided by these NGOs. Hence, they cannot indeed substantiate the claims of these organizations' corruption. Recently, some donors are concerned with measuring the performance, and they scrutinize the activities of the Non-Profit Organizations (NPOs). However, this level of supervision over the financial reports cannot assess these organizations' good governance and internal management. Thus, the governmental and non-governmental agencies worldwide recognize the importance of implementing anti-corruption policies to reduce and/or combat corrupt practices inside NGOs. Therefore, the study here highlights the importance of implementing good governance in NGOs to measure their transparency, accountability, responsiveness, effectiveness, and efficiency.

Besides, part of the NGO’s work is to motivate the people to be active citizens, engage them in different civic services, and enhance their community participation skills. However, there is a democratic failure in organizations due to the lack of engagement of different stakeholders, , especially the beneficiaries and volunteers, in the accomplishment of the tasks and decision-making process. Based on Alexis de Tocqueville's (1956) theory, a non-profit organization works as the school of democracy in any society, i.e., applying democratic perspectives within the voluntary associations reflects the increase in and the spread of democracy in America. Moreover, he suggests that the associations that teach civic skills can improve political participation in the state. That democracy can be acquired by showing how the participation and representation of the beneficiaries in the organizations' decision-making process can affect the internal management and the external environment of such organizations. Based on this theory, the thesis underlines how NGOs' good governance fosters democracy in the countries where they operate.

2. The Purpose of the Study

The primary purpose of this thesis is to find out to what extent the concept of good NGOs´ governance is implemented in different NGOs. Hence, the study started with a comprehensive theoretical background of good governance in the different disciplines, such as public policy, corporate management, and civil society, to identify a concept used in this study. The study highlights the importance of having a concept of good governance in NGOs' context by focusing on using democratic theories to explain the importance of implementing some democratic principles in the internal management of the organizations to foster democracy in their communities. The study categorizes the imperatives of good NGO’s governance into managerial and democratic ones. Hence, this study focuses on finding out the implementation of these imperatives of good governance from NGOs' real fieldwork.

Additionally, the study intends to examine the relationship between the implementation of the managerial and democratic imperatives of good NGOs´ governance in the organizations by asking about whether the intensive implementation of managerial imperatives undermines or strengthens the implementation of the democratic imperatives. This point will be explored by asking if the organizations face any challenges when implementing their managerial practices through using a participatory approach in their internal management. Finally, the thesis studies the influence of internal and external factors on organizations in three different countries. The internal factors are the size, age, and the professionalization of the staff of the organizations. Besides, the study focuses on Berlin, Cairo, and Prague as capitals of three countries with different external factors for NGOs, such as the political regime, funding sources, societal pressures, and the governing legal framework for NGOs in each country.

3. Research Significance

The reason behind studying this topic is to address the increasing concern surrounding the need to improve NGOs' internal managerial standards and governance. The study here focuses on identifying the imperatives of good NGOs' governance through linking the daily operational tasks and the applications of democratic principles inside the service provider organizations. The study also develops comprehensive theoretical background that can be used to better understand the concept of good NGOs' governance; through integrating democratic theory with the representation and participation schools of democracy. Thus, these imperatives can be used to evaluate the presence of democracy to steer the organization, which reflects the role that NGOs play in fostering democracy as part of civil society. The study suggests some policy recommendations for the countries and NGOs' workers to pave the implementation of good governance imperatives by enhancing the relationship between the state, society, and NGOs.

Thus, the study argues that NGOs' governance in literature is based on the three main theories: the agency-principal, the stakeholders, and the stewardship; and ignores the democratic perspectives' influence that emphasizes the implementation of the participatory approach inside the organizations. The importance of these democratic perspectives encompasses some key concepts related to the representation, engagement, empowerment, and participation of the citizens inside the organizations as volunteers or beneficiaries in shaping the organizations' strategies and directions. The study intends to provide a theory-based framework to developing a more comprehensive understanding of the importance of linking the managerial and democratic aspects of good governance in NGOs, which have been ignored in the literature of non-profits' governance. Furthermore, the study develops another framework for examining the influence of the internal and external factors on implementing good governance in NGOs.

4. Research Questions

The thesis attempts to answer some general questions.

- ***To what extent the managerial and democratic imperatives of good NGOs' governance are implemented inside NGOs?***
- ***To what extent does the intensive implementation of democratic imperatives undermine or strengthen the implementation of the managerial imperatives inside the NGOs? What is the relationship between implementing these two sets of imperatives of good NGO's governance?***
- ***What are the differences among the implementation of the two sets of imperatives, and how do they differ according to the external environmental factors of each of the countries understudied?***

5. Methodology

The study uses a comparison of different cases to compare between Egypt, the Czech Republic, and Germany because there are different external factors in these three countries, which may influence the implementation of the good NGOs' governance. Each country has certain laws or civil codes to regulate these organizations based on their different legal structures, such as associations, institutions, or foundations. Many organizations are devoting efforts to improve their relationships with the regulators to increase the standards of trusteeship. Besides, each country differs in situation and relationship between the NGOs, the community, and the state, due to the differences in the political regime, funding sources, societal pressures, and the governing legal framework for NGOs of each country. The main reason behind choosing the qualitative research method is that it informs the researcher about the issues that the quantitative approach fails to deliver, such as the experience, context, and process (Bamberger et al., 2012). Therefore, using the qualitative approach allows the interviewees to share their stories and experiences, and as a result, there could be a possibility to generalize the findings in each country.

The used instrument for collecting the primary data is semi-structured in-depth interviews -in some NGOs in each country- with CEOs, top-level managers, or project managers in these organizations. There were 36 interviews conducted as follows: eleven interviews in Berlin, eleven interviews in Cairo, and eleven in Prague. Additionally, there are three interviews in Cairo and Prague with organizations providing courses for good governance practices in

NGOs. Therefore, the researcher can learn more about the organizations' hidden behaviors and the interpersonal feelings of the NGOs' workers towards the implementation of good NGOs' governance. Moreover, the researcher can examine the internal and external challenges that the organizations face to implement these managerial and democratic imperatives.

6. Research Strategy and Process

The research adopts the Abductive reasoning logic to answer the research question. Abduction refers to moving back and forth between theory and fieldwork to drive new knowledge. The researcher used this approach "to see, observe, and understand how individuals think" of the concept of good governance inside the organizations. In this process, the researcher seeks to choose the 'best' explanation among the found alternatives. Aliseda (2007) described the abductive approach as starting from observations to reach possible plausible explanations.

I started working on the topic when I was doing a master's degree in Egypt. I was working on NGOs' legislation in Egypt and how it affects the organizations' internal management. One of the main findings of that study was that law is not the only factor influencing the organizations' internal management. However, there are other internal factors inside the organizations that structures its management system and governance such as societal and legislative situation. Based on this finding, I proceeded in Ph.D. studies to study the extent of implementing good governance in NGOs and review the literature to understand if there is a one-size-fits-all techniques for NGOs' management.

To conduct this thesis, the researcher mapped the different scholars who wrote about good governance practices in NGOs in social science. Using abduction, I started from the review of theories (Phase 1, February 2017) to collect data from the field regarding the application of best practices of governance in NGOs in Egypt (Phase 2, April-May 2017). During the first year of the Ph.D. studies, I wrote a paper about applying best practices of governance in NGOs in the Czech Republic after interviewing CEOs in various organizations (Phase 3, January-April 2018) to study the difference between Egypt and the Czech Republic.

During reviewing the literature in Cairo University's Library (Phase 4, February 2018), I found an Arabic comparative study that took place in 2007 about *"The Good Governance in the Arabic NGOs: Comparative Study between Egypt, Morocco, and Yemen"* to measure the application of good governance in these countries. However, this study used the definition of good governance concept as introduced by the World Bank to assess the application and implementation of good governance inside these three countries' NGOs. This study concluded that this used definition of governance does not reflect NGOs' nature, structure, and context. This problem occurred because the used definition does not capture the methods of management of NGOs, and it is only for comparing between the governmental organization in countries.

During my research visit to the University of Konstanz (Phase 5, May 2018), I reviewed the concept of corporate governance and its mechanisms in the business sector. Hence, I studied the literature for the corporates, then drew out that the main theories used to explain good governance are based on management theories and the delegation of responsibilities and roles between the stakeholders. Thus, the researcher found out that there is a gap in academia in defining good governance for NGOs and its practicality in managing these organizations.

Then, I had a semester abroad at the University of Antwerpen (Phase 6, October 2018-February 2019), where I studied a course about the sociology of organizations and the theories that explain organizations' management their relationship with their external environment. Then, I went for a semester (Phase 7, March-July 2019), as a visiting researcher, to Hertie School of Governance in Berlin and got access to the library and unpublished books in the field of NGOs' governance. I got a chance to work with Prof. Helmut K. Anheier, who helped build the framework of the research by suggesting the use of the management theories for the corporate governance definition to help in introducing a clear definition for good NGOs' governance. During this research visit, I reviewed the introduced codes of good practices for South African NPOs, the UK code for the voluntary and community sector, and the BoardSource's governance principles to study the extent of democratic principles in these codes. However, the shortcomings of these three codes are that they focus on the managerial techniques for the internal management of the organizations, and they are not derived from theoretical perspectives. Besides, these codes are designed by some ministry departments or non-profit organizations, but not scholars in NGOs' management, so they aim to scrutinize the organizations without focusing on their importance as schools of democracy.

Thus, I concluded that scholars ignore introducing theories to explain the importance of participation, representation, empowerment, fairness, and equity between the stakeholders. I believe that the presence of democracy in the NGOs' internal management can foster the spread of democracy in a country. Hence, I worked with Prof. Pavol Frič on introducing the importance of democratic theories in the management of the NGOs by using the democratic theory based on the idea of Alexis de Tocqueville's (1956) theory (Phase 8, March-November 2019). This theory states that a non-profit organization is a school of democracy. Hence, the thesis here uses this theory to explain the democratic perspective in good NGOs' governance. Finally, the thesis intends to determine the influence of the internal and external factors on the implementation of good NGOs' governance by comparing different countries to capture the variation in the political regime and the law of NGOs in these countries. Due to the presence of societal pressure and unwelcome community in Egypt and the Czech Republic, the study conducts interviews in Germany to discover the influence of this factor on implementing good NGOs' governance.

I went to the field with a list of managerial and democratic imperatives of good NGOs' governance conceptualized and operationalized from the theories. However, the results from the data collected from the organizations were different. Thus, I went back to the theories to find that some variables need to be clarified in a more specific way to be used as imperatives that the organizations need to follow to be good governed (Phase 9, August 2020).

7. Definitions Background

7.1. The Non-Governmental Organizations

Here, the used definition of these organizations is as defined by Worth (2013, 35-6), "Non-profit organizations serve as contractors to the government in the delivery of public services, so they are often subject to the scrutiny and opinions of government officials, the media recipients of their services, and the general public". These organizations focus mainly on serving the public and fill the gaps that the government, the private sector, or the market fails to fill (ibid). The non-profit organizations should be formal with asset-based, private, self-governing, non-profit distributing, and public purposes. Therefore, these organizations are independent associations from the government, and the state does not influence their work.

The foundations are considered a complement of government support; however, most of them can differentiate themselves from what the public sector makes and offers to the public. They have limited budgets that are insufficient to provide all the government's services (Anheier, 2015). They are known as gap fillers for the individuals who do not have the financial ability to purchase and access good quality services that the government does not provide, so they depend on these organizations to receive such services. These organizations have common interests and aim to help underprivileged people without pursuing any commercial interests.

The organizations have different forms, such as membership organizations, interest organizations, service organizations, or support organizations. There are differences between the countries in the non-governmental organizations and non-profit ones; however, the study uses these two terms to refer to these organizations. The study here uses the term NGOs to illuminate these differences between these terms. These NGOs are service providers that target underprivileged people for essential services such as infrastructure, healthcare, education, financial loans, social services, art, culture, and clean drinking water in some countries. These organizations work on poverty alleviation, environmental groups, charity services, and minority interest groups. Their primary goal is to improve the citizens' human development in any state.

7.2. The Stakeholders of the Organizations

Freeman (2010) illustrates a stakeholder as a person who can be harmed or benefit from the organization's activities, and his/her rights can be violated or respected by the organization's staff. Therefore, the stakeholders include the employees, beneficiaries, board of directors, volunteers, local community, individual donors, regulators, and donors.

7.3. Concept of Good Governance

Since 1997, several codes of practices and principles of good governance in NGOs have been developed in different countries to improve NGOs' governance standards. Some countries published NGOs' governance codes to facilitate the mechanisms of managing and overseeing these organizations. However, practitioners in NGOs or policymakers in ministries introduced these codes, so they were not based on theoretical background. Thus, there is a literature research gap for a clear definition of good NGOs' governance with a comprehensive conceptual and theoretical framework that explains it with its components. However, for the governmental agencies, there are principles for good governance like the *"Governance Indicators for Governmental Agencies"* introduced by the World Bank. Some countries have adapted these governance principles in their public policies to ensure governmental agencies' good governance. Nevertheless, for NGOs there is no governance principles introduced, and there is no prominent international non-profit organization has ever developed these codes to foster their importance to be used and adapted inside these organizations.

Hult & Walcott (1990) define "Good Governance" in public organizations and try to distinguish the term of governance from control by stating that governance is related to mission, primary organizational activities, decision-making participation, and environmental human relations. This explanation shows that governance is more than managerial tools because it enforces the employees and workers to be mission-oriented, implement participatory approaches, and ensure human resource management procedures. The World Bank introduced governance as "the process and institutions by which authority in a country is exercised, so it is the process by which governments are selected, monitored, and replaced. The capacity of the government to effectively formulate and implement sound policies. Therefore, governance includes the respect of citizens and the state for the institutions that govern economic and social interactions among them" (World Bank, 1994).

In 2007, a comparative study was conducted called "The Good Governance in the Arabic NGOs: Comparative Study between Egypt, Morocco, and Yemen" to measure the application of good governance in these countries and enrich the publications that have been written in the field of governance in civil society and non-profit organizations in Middle Eastern countries. However, this study explores the application of the good governance concept as introduced by the World Bank and assess how it is implemented inside these three countries' NGOs. The study concluded that a clear and comprehensive definition of good governance in NGOs is needed, rather than using the concept for the World Bank's definition for public organizations. Kandil (2007), a researcher for Egyptian organization in this study, highlights the importance of having a separate definition for good governance in the NGOs to assess the organizations according to a definition that captures work context in the NGOs. Besides, she emphasizes that this separate definition is essential to help in the Middle East's political and economic reform process. She adds that good governance is essential for assessing the operation inside the organizations related to transparency for building an influential network, the rule of law and its execution in an equitable way inside the organization, the application of democracy and the collaboration between the various stakeholders, the presence of team working environment, and the use of monitoring and evaluation tools within the NGOs (Kandil, 2007).

Similarly, Hassan (2007), a researcher for the same study in Morocco, claims that the accomplishment of good governance in NGOs is a complementary and comprehensive process in which both the NGOs and the governmental agencies are responsible for ruling these organizations (Hassan, 2007). Thus, any needed changes that these organizations require should be done through the cooperation between the NGOs and the state to achieve a successful process. This result indicates the importance of engaging various stakeholders inside the organizations.

However, years before that study, some scholars intend to find a coherent concept that can explain good governance in NGOs. Drucker (1990) and Abzug et al. (1993) illustrate that good governance in NGOs is a means to steer the organization by balancing between different stakeholders, such as the board, top-level managers, and the external stakeholders. This definition shows that the board, executives, employees, and funders are responsible for the internal operation, decision-making process, and management of the organization's human and financial resources to accomplish its missions and goals. Besides, Bosch (2002) argues that good governance is desirable for two reasons: increasing the protection of secondary stakeholders within the share of ownership aspect and promoting an efficient performance inside the organization. This definition shows the importance of stakeholder's engagement, which emphasize the importance of democratic aspect's presence in internal management of these organizations.

This development in the concept of good governance in NGOs can be recognized in Kumar & Roberts' (2010) in the International Encyclopedia of Civil Society in 2010, where their organizational governance concept is presented. The authors underscore the importance of including some principles, such as power, empowerment, equity, and democracy, to achieve maximum effectiveness in their managerial techniques. In the same direction, Malena (2010) introduced, in the same volume of this encyclopedia in her chapter "Good Governance and Civil Society", the critical elements of good governance, which include transparency, participation, responsiveness, the rule of law, effectiveness, equity, and accountability. However, she explains these elements for all civil society organizations, not specifically to the non-profit organizations, and she did not clarify the mechanisms of implementing them in NGOs.

Then, Wellens & Jegers (2011) introduce the definition of participatory governance in their article "Beneficiaries' participation in non-profit organizations: a theory-based approach". The authors define participatory governance as mechanisms or tools used by the beneficiaries to express their expectations and share their experiences at different organizational aggregation levels (ibid). However, when the authors explain participatory governance, they based their definition's explanation on the insights of the institutional theory and resource dependence theory. These theories highlight that the implementation of governance cannot be explained without putting in our consideration the role of the external factors of the organization, such as external stakeholders, sources of funding, and relationship with the regulators in each country. However, they ignore the importance of the democratic theories to explain the concept of participatory governance, and its mechanisms that involve the presence of relationships between the organizations and the external stakeholders.

In their article "Learning about governance through non-profit board service", Purdy & Lawless (2012) illustrate the ways of application of good governance in NGOs. Thus, they explain that good governance is achieved by the presence of different knowledge, capabilities, and skills through collecting, analyzing, and interpreting information; focusing on the legal, ethical, and financial affairs; and administrating different groups of people effectively. The authors illustrate that governance facilitates the flow of human and financial resources within the organizations to achieve their mission. They argue that implementing governance practices strengthens the citizens' trust towards the NPOs, so the citizens become supporters of these organizations' mission. Purdy & Lawless suggest that any organization should train its board their roles and provide them with different good and bad governance examples. However, there are no clear examples in the literature of these good and bad practices. Besides, they explained that any governance failure could damage the organization's reputation, which will consequently affect public trust and image, so they called it 'organizational death'.

To sum up, many authors tried to define governance in public administration to distinguish it from its definition in the political and public policy context; however, there is no specific definition with the criteria for governances and how to apply it inside the NGOs. The governance practices for Non-profit Organizations (NPOs) are different from those of business corporations and public governmental organizations because of the distinction in their framework's organizational nature. However, there is no typology knowledge and detailed description of how to apply this concept in the organizations' real work environment.

Governance is implemented to control, direct, and manage the organization's activities, but good governance has wider definitions crucial for fulfilling the work inside NGOs according to certain criteria. Therefore, good governance practices facilitate the flow of resources within organizations to achieve their mission, vision, and objectives. This definition show that the board, executives, employees, and funders are those responsible for the internal operation, decision-making process, and human and the financial resources' management within the organization to accomplish the organization's mission and goals. The good NGOs' governance is important for better fulfilling the organizations' mission and the ultimate use of financial and human resources.

7.4. The General Best Practice of Good Governance in NGOs

According to the definition of Kumar & Roberts (2009), the governance's best practices in NGOs in various literature, are summarized as follows:
(1) A clear explanation of the mission.
(2) Consider the interests of various stakeholders.
(3) The alignment of the organizational activities with the mission.
(4) The accomplishment of accountability.
(5) Monitoring the organization's performance.
(6) Supervision of financial management and legal responsibilities.
(7) Dependence on the external environment for legitimacy and resource sustainability.

The governance practices are crucial for the fulfilment of the work inside NGOs. This idea is illustrated in the definition of governance in public agencies, regardless of its form; this definition promotes fairness, transparency, and accountability in these organizations, as Sharma (2015) stated. Besides, Kumar & Roberts (2009) illustrate that some governance practices facilitate allocating resources to achieve their mission. However, the institution's structure and a governmental agency, corporate, or non-profit affect the application of good governance. Additionally, these practices are generic and do not include details to implement them inside the organizations.

Chapter Two

Managerial and Democratic Theories for Good NGOs' Governance

This chapter introduces theories that are used to explain the concept of good governance to conceptualize and operationalize the imperatives of good NGOs' governance.

1. Literature Review Background

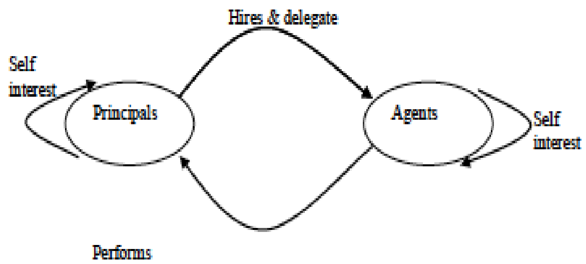
Recently, various scholars have studied theories that can explain the concept of good governance in NGOs, such as agency, stewardship, and stakeholder theories. However, still, there is no clear theoretical framework that emphasize the democratic theory's importance in explaining this concept and its practices. Thus, there is a need to study the topic of NGOs' governance with a focus on the importance of implementing of the democratic principles because these organizations help in fostering democracy, freedom of expression, enhancing developmental activities, empowering youth, and loosening the restrictions over the public sphere in the society.

1.1. The Managerial Theories for Explaining Good NGOs' Governance

1.1.1. Agency Theory

The study used the agency theory by applying its classical version, which is the ***principal-agent*** version. "A principal is someone who engages another person (agent) to perform some services on his/her behalf which involves delegating some decision-making authority to this agent" (Jensen & Meckling, 1976, p. 308). Jensen & Meckling (1976) explain the agency theory as the relationship between the principals who are the owners or founders of the organizations, and the agents who are the executive managers; and the top-level managers whom the principals hire. The authors define the principal-agent relationship as a contractual relationship between the principal and the agent to conduct some services on their behalf, which implies the principal's delegation of authority to the agents.

Figure (1) Agency Theory Model



Source: Abdullah & Valentine (2009)

As presented in Figure (1), the agency theory is mainly based on the separation and distribution of ownership and control among the stakeholders. Additionally, the theory emphasizes that agents such as the executive managers and the top-level managers are accountable for their responsibilities and questionable tasks.

However, Fama & Jensen (1983) argue that there are differences between the managers who make the daily decisions and the owners of the organizations who just started them. This managerial method is the case in most NGOs in that the founders are not the executive managers. Therefore, applying this theory in NGOs' context, the principals are the board of directors who delegate the agents, who are the executives and top-level managers, to run the organizations (Clarke, 2004). All the studies on the application of the principal-agent theory on the NGOs show that the board of directors is the principals, and the executive managers are the agent because the theory emphasizes that the executives are the most important stakeholders in the NGOs, as illustrated by Lan & Heracleous (2010) and Daily et al. (2003). However, in large organizations, the executives cannot take all the crucial decisions, so they delegate decision-making authority to top-level managers in each department. Thus, the principal-agent theory goes downward in all levels of management within the organizations.
In light of the above, Wellens & Jegers (2014) argue that diverse stakeholders can influence the NGOs, and they can be affected by these organizations. Thus, there is a relationship between the stakeholders and the organizations concerning their needs and objectives to ensure each organization's good governance structure. Therefore, some studies highlight the beneficiaries' involvement and the donors as the principals and the organizations as being the agent.

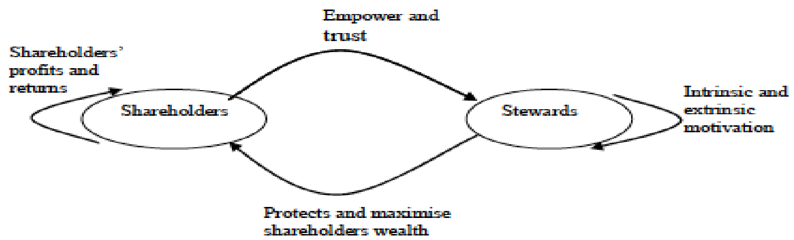
The principals or external stakeholders expect that the agents are making decisions in all other stakeholders' interest, which is not the case all the time, as illustrated by (Padilla, 2002). Some managers and employees could be self-interested individuals, which means that the theory encompasses an individualistic view, as Clarke claimed (2004). In addition, some other actors, such as volunteers, donors, and beneficiaries who are participating in the organizations' activities, so the agents have to put in their consideration the interests of those actors. This issue occurs because there are some limitations of the agency theory, which are managerial discretion. The managers intend to make decisions that serve their interest and not the other stakeholders' objectives (as cited in Sharma, 2015). Therefore, the CEOs will not act to maximize the benefit and accomplish the goal in the overall stakeholders' interest unless there is a good NGOs governance structure within the organization. This issue occurs because the agents' interest might conflict with those of the principals in accomplishing the organization's goals. The reason is that the agents always have more information about the resources that they are managing than the principals have. However, this information asymmetry can lead the agents to take advantage by misleading the principals to maximize their interests. Thus, this theory recommends that the organization identify the roles and responsibilities of the CEO and top-level management in the organizations' bylaws to avoid the agency problem.

To overcome the agency theory's limitation related to individualism, the scholars introduce the stewardship and the stakeholder model to overcome this agency theory's drawback. Some scholars claim that the stewardship theory is a special case of the agency theory because it aims to overcome the agency theory's conflicts. The stewardship theory emphasizes the participation of different actors with various measures of control. Shankman (1999) highlights the stakeholder theory's necessity as an outcome of the agency theory to conceptualize the institutions' theories. In addition, he claims that the stakeholder's theory is a smaller form of the agency theory, which is a bigger umbrella theory for agencies. Besides, the agency theory encompasses some contradictory assumptions about human behaviours and motivations implicit, so the institutions should adopt the minimum fundamentals of human rights and behaviour (Shankman, 1999). Likewise, Colbert et al. (2002) argue that the two theories are compatible; so that the agency theory can be embedded within the companies and institutions' stakeholder model. The aim of using these theories is to emphasize the importance of the alignment of the various stakeholders' organizational goals, to accomplish the organizational goals. Therefore, in complementing the agency theory and filling its gap, the stakeholder theory is centralized upon satisfying multiple stakeholders' interests.

1.1.2. Stewardship Theory

Davis et al. (1997) define the steward as an individual who focuses on maximizing the institution's profit and utility by improving the performance to retain the stakeholders' trust. Scholars emphasize that the stewards are motivated to act the principals' benefit to pursuing the organization's goals; because their goals are aligned together (Davis et al., 1997; Sundaramurthy & Lewis, 2003). This theory is considered as an alternative perspective towards the managers and how they accomplish their tasks. As shown in Figure (2), the stewards perform the organization's overall objectives because the personal needs and interests overlap with the collective ends. The theory also helps the stakeholders delegate the stewards' authority, which helps empower them and improve the mutual trust between these two groups.

Figure (2): The Stewardship Theory Model



Source: Abdullah & Valentine (2009).

By applying the stewardship theory in NGOs' context, the stewards are the executives and managers hired by the external stakeholders to operate the organization and who are essential for the profitability and the accomplishment of the goals. Accordingly, Donaldson & Davis (1991) argue that the stewardship theory does not stress the perception of individualism; hence, the top-level managers are the stewards who merge their own goals with the organization's overall goals, so they work collectively with the board to accomplish the organizations' objectives. Therefore, the stewards are satisfied and motivated because of attaining the organization's success (Abdullah & Valentine, 2009). Thus, the stewardship theory empowers the top-management and gives them trust and autonomy (as illustrated in Figure (2)). Accordingly, the stewardship theory application would encounter the importance of conducting, monitoring, and evaluating systems that lead to the limitation of the conflict of interest's issue.

1.1.3. Stakeholder Theory

In his definition, Clarkson (1995) asserted that the stakeholders are individuals with ownership and interest in the institution and its activities. In other words, Farrar & Hannigan (1998) illustrated that the stakeholders are the individuals who have an interest and claim; besides, they hold a legitimate stake in the organizations. On the same line, Bryson (2004) defines a stakeholder as an individual affected by the organizations' decisions made or activities. The stakeholders are the employees, beneficiaries, managers, board of directors, competitors, allies, regulators, volunteers, and donors. Robson et al. (2003) define the beneficiaries as "the stakeholders who enjoy the services that the NPO provides; and they are individuals who have the right to be involved in decisions that affect their daily lives" (as cited by Wellens, 2011, p. 175).

By applying this theory to the NGOs, the stakeholders are divided into two groups, which are the internal and external ones. The organization's existence and sustainability depend on the internal stakeholders, but the external stakeholders have marginal involvement in the organization's affairs by controlling funding resources and enforcing regulations. Thus, this theory empowers various stakeholders to participate inside the organizations. The stakeholder theory is used to explain good NGOs' governance, in which it introduces the role of the board to facilitate the collaboration among various stakeholders and balance between their different interests (Freeman, 1994).

The stakeholders' relationship includes individuals who contribute to the organization to benefit from inducements' form. As a result of this explanation, Mainardes et al. (2011) claim that the organizations should put in their considerations the interest of all stakeholders in taking a strategic decision, and the various stakeholder should participate in the strategic planning process (Bryson, 2004). The interests of the stakeholders are different, and sometimes they are contradictory, so the stakeholders must compromise to find interactions between each group's interests to fulfill the organizational goal. Therefore, Cornforth et al. (2015) claim that the stakeholders' approach helps understand how the different actors in the NGOs collaborate and make network arrangements to solve the internal tensions.

1.2. The Democratic Theories for Explaining Good NGOs' Governance

As NGOs are part of society, it is hard to ignore the importance of implementing the democratic aspects to explain the relationship between the NGOs and various stakeholders. The study here uses the democratic theory based on the idea of Alexis de Tocqueville (1956) for a nonprofit organization as a school of democracy to explain the democratic perspective in the concept of good NGOs' governance. This part explains the democratic theory with its two schools of participation and representation to conceptualize and operationalize the democratic imperatives of good NGOs' governance.

1.2.1 The Democratic Theory

Alexis de Tocqueville (1956) states that associations are schools of democracy. He illustrated that these associations functioned as schools for democracy because these organizations conducted democratic perspectives at the internal organizational level. His studies, which linked the applications of democracy together inside the voluntary associations, reflected on the increasing spread of democracy in America. While at the institutional level, he claimed that these associations were representatives of citizens' interests, and they were equivalent to the state and the corporate power (Tocqueville, 1956; Bucholtz, 1998).

The neo-Tocquevillian model suggests that the associations that teach civic skills can help in improving political participation. Therefore, the application of democracy inside the organizations will benefit society by increasing the consciousness of democracy and political efficacy (Greenberg, 2008). On the same line of de Tocqueville's perspectives, Guo et al. (2013) develop the contribution of democratic perspectives in the NGOs governance into two schools of theories: the theory of participation and the theory of representation. It should be stressed that there are democratic perspectives that emphasize the important influence of social equality, equal systemic representation, participation, and equal distribution of power; as practices of governance in the NGOs (Ibid).

In light of the neo-Tocquevillian model, Clemens (2006) explains that the approach recommends that the NGOs "must cultivate values motivating civic behaviour and political activity to produce democratic outcomes" (as cited by Dodge & Ospina, 2015, p 481). However, this approach is criticized for being too optimistic towards the democratic benefits of the NGOs (Dodge & Ospina, 2015). Thus, this approach assumes that civic activism is part of the NGOs' work because these associations can encourage political participation. However, these organizations have some restrictions to perform any political activity because they are not political parties (Ibid). Therefore, some efforts have to be done in these organizations to generate the behaviours and attitudes of various stakeholders in order not to damage this democracy.

On the same line, Dahl (1985, p 111) argues that "if democracy is justified in governing the state, so it must also be justified in governing economic enterprises". The author argues his statement by asserting that as long as there is a hierarchy in the workplace, there should be democracy and fairness between the employees (Dahl, 1985; Malleson, 2013). Thus, we can apply democracy to NGOs to ensure the presence of democracy and fairness among the employees. King & Griffin (2019, p.5) introduce the concept of workplace democracy "as a key mechanism for developing the democratic character of individuals that they can then implement in the wider democratic sphere". This concept emphasizes the idea of "ownership, decision making, governance, and representational structure" (Ibid, p.8). According to the authors, these features make the decision collectively and apply equity and autonomy in the working place to produce remarkable work (Ibid).

1.2.2 The Representation School

Hanna Pitkin (1967) explains that the concept of representation is a multi-dimensional concept that encompasses:

(a) Formal representation, which is how their constituents select the organizational leaders.

(b) Descriptive representation is how the organizational leader is seen as political mirrors for their constituents' relevant characteristics.

(c) Symbolic representation, which is how the constituents trust their legitimate representatives.

(d) Substantive representation, which is how the organizations act responsively to their constituents' interest.

In NGOs' context, the representation is a way that the board of directors involves and represents the interests of the community and different groups; while formulating the organizations' general interests and policy (Cornforth & Edwards 1999; Cornforth 2004). In this line, Reiser (2003) states that organizations with elected boards can build social capital and teach their employees some civic skills and capacities.

There are different methods for applying formal representation, as some membership organizations allow their members to nominate or even vote for the candidate for the leadership positions (Barakso & Schaffner, 2008). Therefore, the formal representation is achieved inside the associations and the social corporates where the board of directors is elected (Guo et al., 2013).

In light of this definition of representation, how the constituents and the public are represented inside the organizations is tackled (Guo et al., 2007). Building on Pitkin's conceptualization of representation, Guo & Musso (2007) adds a fifth dimension: a participatory representation. This dimension encompasses "direct participatory relationships between organizational leaders and their constituents, and which highlights the importance of maintaining a variety of channels of communication with those constituents." (Ibid, p. 331). Using the stakeholder theory in explaining the external stakeholders in the NGOs' context, so the constituents are the external stakeholders, which are the government, donors, and beneficiaries.

Along the same lines with this concern, Guo (2007) introduces a typology of four patterns of governance structure; that emphasizes the board strength and the descriptive representation. The typology is categorized as follows: (i) strong community board; (ii) weak community board; (iii) strong non-community board; and (iv) weak non-community board. Thus, the board's strength or weakness is measured by the community representation and the degree of power distribution concerning the board's control over the chief executive (Guo, 2007).

In this view, Le Roux (2009) states a positive relationship between descriptive representation and the idea that he proposed intermediary activities, which link the citizens to the governing systems and the organization's political process. Then, Le Roux (2009) concludes that when the organization's internal leadership becomes a reflection of all its diversified served beneficiaries, this organization will promote democracy through more political representation, education, mobilization, and assimilation activities (Ibid).

In 2013, Guo et al. highlighted that descriptive representation as an important aspect to be implemented inside the NGOs. The board governance should take the most theoretical and empirical attention of the scholars. Similarly, Austin & Woolever (1992) illustrated that this dimension is achieved clearly when the board of directors' composition becomes an actual reflection of the organizations' real community and constituents. Therefore, some of the governance practices should encompass a participatory decision-making process, collecting statistical information about the target population and involving stakeholders in different managerial operations by gathering them in advisory and consultation groups (Guo et al., 2013).

1.2.3. The Participation School

The current research studies show the importance of various stakeholders' participation as an effective tool for organizations' internal development. On several levels, Almond & Verba (1963) assert that internal participation inside the NGOs is considered an aspect of democracy because it helps shape these participants' political behaviour and attitude. The studies assert that there is a positive effect that can be done by the participation of the beneficiaries in the organization, such as the improvement in the services, the achievement of the organizational goals, and increase in the legitimacy of these organizations. Stivers (1994) adds that the beneficiaries' participation strengthens the organization's legitimacy and fosters the citizens' trust and integrity in these organizations. The organizations' clients may contribute to administrative planning in designing and executing activities, such as fund-raising events, public education campaigns, or advocacy campaigns. Moreover, customer satisfaction surveys are used to capture the beneficiaries' voice and improve performance accordingly.

Besides, these mechanisms make the government more transparent, responsive, efficient, and acceptable. In addition, the use of these participatory mechanisms in social movements helps mobilize the members and citizens (Polletta, 2016); thus, some civil society organizations started to apply these practices to be more in touch with their beneficiaries (Eliasoph, 2011). Furthermore, this argument means that these participatory mechanisms facilitate the work inside the organizations by opening spaces of discussion, consultation, and interaction between different stakeholders. However, these spaces may be a challenge for the organization, cause conflict between the stakeholders, and put obstacles in the decision-making process.

According to Bherer et al. (2016, p. 226), the aim of using the participatory mechanisms is to "engage, mobilize, and consult a variety of publics: citizens, users, and targeted publics", which indeed foster the skill of political engagement of citizens, such as empowerment, transparency, accountability, deliberation, civics, co-governance, and collaborative or citizen-oriented decision-making (ibid). There are different mechanisms for participation as used with the concept of good governance in public policy, such as participatory budgeting and planning as well as citizen and neighbourhood councils (Bherer & Breux, 2012). From the political point of view, participatory mechanisms are used to empower the citizen by including their views to influence the political and bureaucratic decision-making processes; thus, the elected leaders will be questioned for their decisions (Bherer et al., 2016). Hence, it is a top-down mechanism in which the citizens would engage with their views and influence the decision-making process (Bherer et al., 2016). Therefore, these citizens would be empowered, and the elected representatives will be accountable for their actions and decisions, as Fung & Wright (2003) claimed.

Applying these theories to the NGOs' context, the participation and partnership of the beneficiaries in the decision-making, planning, and evaluation processes, is a technique that empowers those who are most affected by the services that the organization provides. Furthermore, this participation helps in enhancing the democratic values and the civic skills of the citizens, who are engaged in working in these organizations because they will be able to learn, gain knowledge, and exchange information. Besides, the use of participatory mechanisms can also support the NGOs to gain the citizens' trust because these organizations would allow the citizen to participate in making the decisions inside the organizations, and in this way, these organizations will satisfy their managerial tasks of transparency responsiveness, and efficiency.

The stakeholders trust the top managers and give them autonomy and authority. Along the same lines, Saxton (2005) states that the empowerment of the stakeholders inside the organization and their engagement in the decision-making process will allow the organizational structure and the practices related to organizational governance, managerial, and leadership prevail. Some scholars shed light on the positive effect of the participation of the beneficiaries in the NGOs because this participation improves the services, helps in accomplishing the organizational goals, and increases their trust in the organization, which in return increase legitimacy (Robson et al., 2003; Kissane & Gingerich, 2004; Mandel & Qazilbash, 2005; and Kilby, 2006). Likewise, Ostrower (2007) figured out positive results due to a relationship between the community and the representatives from the minority groups.

On the other hand, some studies argue that there are negative effects on the beneficiaries' involvement because it lowers organizational performance (Voss & Voss, 2000). O'Dwyer and Unerman (2010) warn against the beneficiaries' involvement in developing the NGOs' policies because they may not have the capacity that contributes to the organizational development. For instance, some scholars explain the beneficiaries' involvement by using participation mechanisms by engaging them as members of the advisory committee or board of directors and collecting satisfaction surveys (Wellens & Jegers, 2014). However, some studies concluded that these participation mechanisms do not influence the effectiveness of the organization (Ibid).

2. The Managerial and Democratic Imperatives of Good NGO's Governance

Malena (2010) states that the key elements of good governance in civil society are: transparency, participation, responsiveness, the rule of law, effectiveness, equity, and accountability. The study here uses these elements to divide the imperatives of good governance into managerial and democratic. The managerial and democratic imperatives, which are called "Good NGOs' Governance Imperatives" because they are basic requirements that should be implemented inside the organization to be good governed by fulfilling its tasks with the organizations' mission and the ultimate use of financial and human resources. Besides, the implementation of these imperatives facilitates the flow of resources within organizations to achieve their mission, vision, and objectives. These imperatives emphasize the involvement of the board, the executives, the employees, and the funders in the internal operation, decision-making process, and management of human and financial resources within the organization to accomplish the organization's mission and goals.

2.1.The Managerial Imperatives of Good NGO's Governance

Most scholars explain the definitions of good governance in public policy and corporate governance based on the three main theories: the agency-principal, the stakeholders, and stewardship theories. The agency theory is used with its classical version, which is *the principal-agent* version as explained by Daily et al. (2003), Clarke (2004), and Lan & Heracleous (2010). However, there are some limitation of agency theory which is managerial discretion in which the latitude of the managers to make decisions that serve their own interest not the objectives of other stakeholders (as cited in Sharma, 2015). Therefore, the thesis introduces the stewardship and stakeholder model to overcome the drawbacks in the agency theory. The thesis merges the *stewardship* approach as a suggestion in the literature to solve the conflict of interests' issue that might appear in NGOs, as introduced by Donaldson & Davis (1991) in the NGOs' context. Besides, the s*takeholder theory* is used as a complementary and useful frame to explain the relationships between the internal and external stakeholders to fulfil the internal management inside the nonprofit organizations, as suggested by Freeman & Evan, 1991; Bryson, 2004; Saxton, 2005; Mainardes et al., 2011; & Cornforth et al., 2015.

The relationship between the staff of the organization and the external stakeholders mainly based on the separation of ownership and control among them. However, the theories explain that most stakeholders delegate their decision making to the board of directors whom in turn delegate it to the CEOs, so the principal-agent theory goes downward in all the levels of management within the organizations. Therefore, the organizations' executives or CEOs are the agents, who run the NGO on behalf of the other stakeholders, the principals, so these stakeholders delegate some of their authority in the decision-making process and management of the organization to the executives. The managerial imperatives are the tasks that the organizations' executives or CEOs of the organizations are enforced to implement in order to build the ownership, trustfully, accountability, and transparency towards the internal and external stakeholders of the organizations. Hence, the managerial imperatives of good NGO's governance enforce the CEOs to act to maximize the benefit and accomplish the goal that is in the interest of the overall stakeholders. Therefore, the organizations' executives should perform toward the overall organizational objective because the personal needs and interests are overlapping with the collective ends and the shareholders' interests.

The organizations' executives focus to make a frequent assessment for the activities to compare it with the goals of the project and the overall mission of the organization. Besides, they should measure their overall productivity and success to serve their deliverables with good quality to the beneficiaries through using different tools of monitoring and evaluation. Then, organizations' executives as agent should submit to the stakeholders reports with their performance to share accurate information about their tasks by publishing accurate reports. In addition, the organizations should be responsive to the society's needs in which they operate, so the organizations can build a realistic plan that reflects the community's needs. Therefore, the managerial imperatives encompass the roles and responsibilities of organizations' executives to accomplish transparency, accountability, responsiveness, effectiveness, and efficiency towards the stakeholders.

2.2. The Democratic Imperatives of Good NGO's Governance

However, the study claims the importance of democratic perspectives encompassing some key concepts related to the citizens' representation and participation and their involvement in shaping the organizations' strategies and directions. It should be stressed that there are democratic imperatives which emphasis the importance influence of the social equality, systemic equality representation, participation, and power as practices of governance in the NGOs (Guo et al., 2013). Therefore, the thesis uses these democratic theories to explain the democratic imperatives of good NGOs' governance.

In this sense, the study here will depend on Alexis de Tocqueville (1956) study for the application of democratic perspectives within the voluntary associations. He studies that the linkage betwen application of democracy inside the voluntary associations increase the percentages of the spread of American democracy. He illustrated that these associations functioned as schools for democracy because at these times, these organizations conducted democratic perspectives at the internal organizational level. While at the institutional level, he claimed that these associations were representatives of citizens interests, and they were equivalent to the state and corporate power (Tocqueville, 1956; Bucholtz, 1998). In the same line of the perspectives of de Tocqueville, Guo et al., (2013) develop the contribution of the democratic perspectives in the NPOs governance into two schools of theories which are theory of participation and theory of representation.

These two schools of democratic theory are interconnected in the context of nonprofit governance. Zimmermann (1994) believes that the participation and representation of the constituents in organizational governance are tools for true representation and participation in the community. However, the representation of constituents in nonprofit governance is narrow because of the limited capacity of organizational governance structures and processes. The representation techniques inside the organization allow the constituents to participate in the decision-making process (Saxton, 2005). This part presents the democratic imperatives of good

NGOs’ governance are participation, representation, the rule of law, fairness, and equity, using the democratic theory to operationalize them.

In light of the theories, the study explains the democratic imperatives of good NGOs’ governance as essential tools for true representation and participation of the community in the management of the organizations. The representation school highlights how the constituents and the public are represented inside the organizations to ensure the involvement of the interests of the community and different groups while formulating the general interests and policy of the organization, as introduced by Pitkin, 1967; Cornforth & Edwards, 1999; Cornforth 2004; Guo et al., 2007; and Guo et al., 2013. Additionally, the participation school is used to emphasize the importance of the application of participatory mechanisms to manage the organizations. Therefore, the participation of the beneficiaries strengthens the legitimacy of the organization and fosters the trust and integrity of the citizens in these organizations, as illustrated by Wellens & Jegers (2011), Guo et al. (2013), and Bherer et al. (2016).

The democratic imperatives indicate the presence of participation, representation, rule of law, equity, and fairness among the stakeholders who are working inside the organizations. Hence, the participation occurs through having a voice and being able to participate in making-decisions related to their work tasks and internal operation, selecting the manager, the implementation of their tasks in a way that they prefer. Besides, the organizations’ employees will be able to tackle the key issues and solve the problems collectively. Therefore, participation imperative is for the stakeholders’ engagement in decision-making process, program design, evaluation, and strategic planning. Otherwise, the employees feel isolated and disappointed because they are not allowed to have a voice in decision-making process, so these situations will cause organizational alienation. In addition, these organizations will have centralized decision-making processes through controllable procedures that prevent the individuals from working with independently mindedness, so the individual do not have the freedom to do their tasks in their own creative way, as well as rigid bureaucratic rules and policies (Abbas et al., 2017).

The representation take place inside the organizations by having organizations’ executives, who have strong relationship with the internal and external stakeholders. Besides, the organization have a board that is elected from the community, so the organizations have a shared vision. The involvement of the stakeholders through representation facilitate the process of sharing the essential information needed to accomplish the tasks inside the organizations and make the internal decisions. Therefore, the representation and participations are essential democratic imperatives for the level of involvement of the internal and external stakeholders. Hence, the presence of democratic imperatives is essential for the NGOs to accomplish good governance because this process is essential for exchanging the accurate and sufficient information between the internal and external stakeholders, so they will have a feeling of ownership towards the organization.

The equity and fairness are essential democratic imperatives because the employees are reflection to the society, and they different in race, ethnicity, culture, class, attitudes, educational background, skills, and knowledge; therefore, their voices should be heard because these voices bring to the organization certain characteristics which help in developing the organization. Besides, the employees will work in an environment with no sexual harassment, discrimination based on race, national origin, color and religion, child labor, illegal work practices, physical threats, insults, and aggressive nature of speech. Otherwise, if there is no rule to regulate the presence of fairness and equity, so the working environment of the organization will not be cooperative with respect to the people regardless their ethnic differences. The rule of law offers the ability of the individual to work upon the policies and regulations that manage the relationships inside the organizations based on clear codes of conducts. Therefore, the enforcement of the rules and regulations that respect human rights help in working in a respective environment with no discrimination towards their race, religion, gender, and national origin (Wagner & Lip, 2005, p. 1; as cited by Abbas et al., 2017).

3. The List of Managerial and Democratic Imperatives of Good NGOs' Governance

By using the elements of good governance in civil society introduced by Malena, the study used the theories above to explain the managerial and democratic imperatives of good NGOs' governance. However, these elements miss some imperatives with democratic aspects for good governance inside organizations, such as efficiency, fairness, and representation. The absence of these elements can lead the leaders to ignore or do not give attention to their responsibilities to the organization. Besides, Malena does not illustrate the techniques of implementing these elements inside the non-profit organizations. Besides, the scholars ignore the importance of involving the beneficiaries, volunteers, private donors, and the local community in the organizations' management, which affects the application of democracy inside and outside the organizations, as Alexis de Tocqueville's illustrated in his theory. Therefore, the thesis here adds the missing elements from other social science, corporate, sociology, and NGOs' literatures and explain their implementation inside the organizations. Hence, the next two sections have the lists of the managerial and democratic imperatives of good NGOs' governance conceptualized and operationalized using the theories explained above.

3.1. The List of Managerial Imperative of Good NGOs' Governance

These managerial imperatives are web-based transparency, upward and downward accountability, community responsiveness, management and program effectiveness, and efficiency. Therefore, these managerial imperatives should be implemented within the organization to build the ownership, trustfully, accountability, and transparency among the internal and external stakeholders of the organizations. Therefore, the CEOs, who implement these managerial imperatives of good NGO's governance enforce, will act to maximize the benefit and accomplish the goal that is in the interest of the overall stakeholders.

A.1 Web-based Transparency

Malena (2010) illustrates that transparency is how the information about the process and content of public decision-making is left available and accessible by the stakeholders. Thus, the organizations are obliged to publish their budget, the progress report of their activities, and disseminate their information, like their outreaching, name, address, purpose, founder, decision-making body, and taxation (Surmatz, 2018). Therefore, transparency is oriented for adequate and accurate information disclosure through the organizations' narrative reports and financial records. Furthermore, it is essential for any organization in order to avoid the abuse of power by public servants and officials (Bentham, 2006; as cited in Marquardt, 2006). On the same line, Vaccaro & Madsen (2009) categorize transparency into static and dynamic transparency. The static one is related to the unidirectional disclosure of information between the organizations and their stakeholders, whereas the dynamic one indicates the communication between various stakeholders.

Using these theories illustrated above to explain the term transparency, it becomes clear that the principals are the external stakeholders who ask the agents to share accurate information about their tasks by publishing accurate reports. Thus, this process is essential to protect the organizations against corruption, ensure the enforcement of rules and regulations, and provide the stakeholders with the needed information to be used in the organizations' monitoring and evaluation performance.

Johnston (2010) suggests using websites to disclose and share information about the organizations effectively to empower the beneficiaries and increase transparency and accountability. Recently, Saxton et al. (2011) state that social media and e-governance introduce new and useful tools to increase transparency. Some scholars claim that social media's positive use, such as Facebook and Twitter, helps build good relationships with stakeholders.

Therefore, the thesis can measure transparency in NGOs by the availability of the organizations' website, their reports' production that are available online for the public, the availability of the organizational objectives, performance reviews, performance evaluation reports, budget, meeting minutes, activities' summaries online for the public. The study also explores the use of social media by the organizations to promote their services, broadens the range of stakeholders, or encourages them to engage in the management of the organizations to understand the stakeholders' involvement in the decision-making process.

A.2. Upward and Downward Accountability Mechanisms

Several definitions of accountability have been proposed in the literature, which illustrates its meaning with its multiple dimensions and mechanisms, to be accomplished in the NGOs. Practices of accountability differ significantly from public and business organizations in how accountability is established and achieved (Young et al., 1996). For instance, Edwards & Hulme (1996, p. 813-14) define accountability, used in non-profit organizations, as a practice by which the organizations report the accomplishment of their tasks to a recognized authority to force the employees to be responsible for their actions. This definition shows that accountability has different dimensions externally and internally, through which the organizations' staff shows their responsibility towards their actions. Indeed, non-profit organizations are not only accountable to those constituencies that provide them with resources, such as governments, donors, members, and volunteers, but also towards beneficiaries and their overall organizational mission. In the light of this idea, the previous works of literature categorize the concept of accountability into upward and downward accountability, as noted by Hug & Jäger (2014), but balancing these directions of accountability in governance is a tough challenge for NGOs (Ebrahim, 2005, 2007).

The concept of accountability is propounded by Alnoor Ebrahim (2003, p. 813) as "the means through which the individuals and organizations are held externally accountable for their actions; as well as the means through which these individuals take internal responsibility for continuously shaping and scrutinizing the organizational mission, goals, and performance". These components explain that accountability is essential to build a trustful relationship between the NGOs and the donors, and the government, which is called upward accountability (Ebrahim, 2003). In addition, some practices should be carried out to handle the relationship between NGOs and the beneficiaries to whom these organizations provide services, which is known as downward accountability (ibid). Similarly, Najam (1996) explains that the NGOs' workers have internal accountability towards their mission and goals. Furthermore, Mulgan (2003) claims that accountability is related to the power, authority, and ownership inside the organizations because downward accountability is the distribution of power between the NGO and its beneficiaries. Thus, the concept of accountability is broadened to include taking responsibility towards others and taking responsibility for oneself (Cornwall et al., 2000).

These typologies of accountability highlight the importance of distinguishing between the stakeholders of the organization. Therefore, the organization's staff could have a feeling of ownership towards their action and organizational mission. Ebrahim & Weisband (2007) introduced four core components of accountability in global governance, as follows:

(1) Transparency of information to be accessible for public scrutiny.
(2) The justification of the organization's staff for their actions or decisions.
(3) The commitment to report the information collected through monitoring and evaluation.-
(4) The enforcement for shortfalls in compliance, justification, or transparency.

These accountability components assert how transparency aspects should be embedded in implementing the accountability mechanisms to accomplish democratic principles. Thus, transparency and accountability can be used as tools for maintaining social trust (Salamon, 1995). Indeed, the staff behaves differently with more responsibility if they know that they are subjected to scrutiny by others (Marschall, 2010).

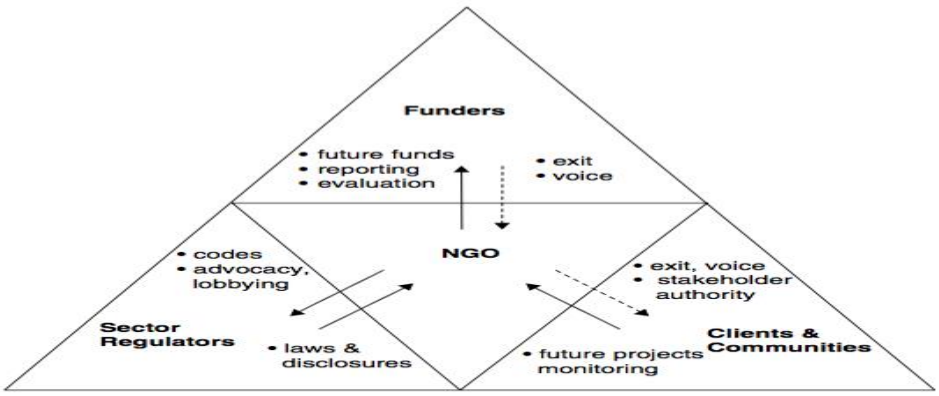
Accountability is applied through the scrutiny relationship between the internal and external stakeholders and how the organizations' staff are questioned about their actions. Different scholars agree that accountability has a more comprehensive definition with multiple directions to explain the accountability concept using the agency theory in NGOs. Ebrahim (2007) illustrates the relationship by dividing the external stakeholders into three different groups, which are:

"(1) the funders, that may include public agencies, foundations, individual donors, corporate sponsors, and international organizations,

(2) the regulatory sector that includes government agencies as well as self-regulatory groups that advocate codes of conduct for a particular sector,

(3) and the clients and communities, such as project beneficiaries, users of services (who may pay for those services), as well as community members who are not directly involved in a project but are indirectly impacted." (p. 198-99).

Figure (3): The systems and relational nature of accountability for development NGOs.



Source: Global Accountabilities, participation, pluralism, and public ethics, 2007, p.199

The arrows in Figure (3) explain the principal-agent theory's application and the direction of this accountability. For instance, the solid arrows indicate a strong relationship in that direction, while the dashed ones depict a weaker relationship. For each relationship, an NGO serves as both a principal and an agent according to the perspective from which the relationship is analyzed. The first relationship indicates the funders who give the NGOs grants in exchange for regular annual financial and evaluation reports from the organization's monitoring and evaluation system, which verify the appropriate use of these grants to sustain future funds.

Therefore, the NGO is the accountable agent towards the funders who are the principals. This relationship emphasizes the implementation of upward accountability.

In the relationship with the regulatory sector, the arrows are solid in both directions to represent the NGOs and the regulatory sector's linkage. This study focuses on the relationship in which the regulator acts as a principal that enforces laws to govern the non-profit organizations. Then, the NGOs are the agents that have to provide the regulator with accurate information to be monitored, controlled, and disclosed to ensure transparency to the state and the public. This relationship clarifies the application of upward accountability.

Regarding the relationship with the communities, the NGOs act as principals. The beneficiaries act as agents who have the right to refuse these services (exit) and complain (voice) about these services' low-quality. This relationship emphasizes the NGOs' main role to provide services, so the beneficiaries have the right to complain about the low-quality services. Thus, this complaint may affect the organization's future funding if the beneficiaries' voice reaches the donors. Hence, the NGOs that receive funding from the government are asked to engage the beneficiaries in order to be accountable (Robson et al., 2003).

The case in which the community acts as an agent and the NGO acts as a principal depends on the community’s engagement in the organization's operation. Hence, the stakeholder's authority differs from one organization to another according to their level of involvement in the implementation of the projects, monitoring the projects, and decision-making (Ebrahim, 2007). This latter relation emphasizes the accomplishment of the participatory approach by engagement the beneficiaries in all stages of the projects. Therefore, this relationship explains the application of upward accountability.

Alnoor Ebrahim (2003) introduces some mechanisms for upward accountability that NGOs could use to achieve accountability in a participatory way (See Table (1)). There are disclosure statements and reports as well as performance assessment and evaluation that ensure that the organization is being accountable to the donors and the regulatory sector. On the other hand, there is a participation mechanism in the downwards accountability (See Table (1)), which ensures accountability towards the beneficiaries of the NGO, in addition to social auditing and self-regulation that enforces the organization to be accountable to the NGOs’ [themselves], the mission, vision, and values of these organizations. Self-regulation mechanisms can be divided into six categories: certification, rating, award, code of conduct, information service and, performance guide (Shea & Sitar, 2004; Nelson, 2007; Warren & Lloyd, 2009). Hence, the thesis uses these mechanisms to measure the implementation of participatory upward and downward accountability in NGOs. Besides, the presence of the participation mechanism in the downward accountability, as Ebrahim suggested, emphasizes the importance of participation in the implementation of accountability as one of the managerial imperatives of good NGOs' governance.

On the same line, Najam (1996) explains that the NGOs' workers themselves have internal accountability towards the organizations' goals and mission. Thus, the concept of accountability is broadened to include taking responsibility towards other stakeholders and taking responsibility for oneself (Cornwall et al., 2000). Thus, the organization's staff could feel ownership and responsibility towards their action and organizational mission. Using a participatory approach that provides a space for giving a voice, as Ebrahim mentioned, gives the stakeholders a chance for change based on evidence from the data collected, giving them more authority to change the program. As a result, this approach increases ownership by the team and the program's beneficiaries towards the organization itself, which is the achievement of internal accountability.

Therefore, the way to measure the NGOs' application to accountability mechanisms is by finding out the relationship between the internal and external stakeholders regarding reporting their actions using the mechanisms of upward and downward accountability as in Table (1). Additionally, the organizations are asked about the way that the extracted data from the evaluation findings is used for either produce reports for the board of directors, produce annual reports for the organizations, produce reports for funders about program activities, produce reports for funders about financial expenditures, or disseminate on the website of the organizations. Then, the application of upward accountability towards the donors and government through submitting disclosure statements and reports as well as performance assessment and evaluation. Besides, the accomplishment of downward accountability towards beneficiaries and the staff themselves through participation mechanism, social auditing tools, and self-regulation.

Table (1): The Mechanisms of Upward and Downward Accountability

Accountability	Mechanism	Description
Upward Accountability Mechanisms	**Disclosure statements and reports**	Reports with quite detailed information about the organizational structure and operations, the plan of the programs, and financial documents. These reports are frequently required by the donor or the government, and they are submitted to the donor and regulatory sectors by the organizations quarterly, semiannually, or annually.
	Performance assessment and evaluations	The performance evaluations are carried out by the organizations at the end of any project for various reasons: to evaluate themselves; to assess the performance of the staff working in the program; to determine whether the project is performed in a right way or not, and to identify any errors or faults during project implementation.
Downward Accountability Mechanisms	**Participation Mechanism**	A collaborative way that takes place between the government agencies, the donor, the NGOs, and the communities, so they intervene in the decision-making of the development within their region. This participation could be done through public involvement in the meetings, surveys, or formal dialogues on the implementation and the development of projects' activities so that the citizens can negotiate the decisions within the NGOs.
	Self-regulation	The standards or codes of behavior and performance to work upon and perform their internal management. These codes help the NGOs to gain a good reputation, creditability by the donors, public trust, and good public image by having a clear mission, organizational structure, values, beliefs, moral codes, and behaviors. The ability of the organization to implement some benchmarking practices in order to be part of an international network.
	Social auditing	It is a complicated process in which stakeholders could carry out various elements including disclosure statements, evaluations, participation, and standards of behavior to achieve accountability within the organization. Thus, the stakeholders participate in the development of the mission and values of the organization. Therefore, the disclosure of information to the public through social auditing helps the NGOs to be trustworthy and reliable by the governmental agencies and the beneficiaries.

Source: adapted by the author from Ebrahim (2007)

A.3. Management and Program Effectiveness and Efficiency

According to Pollitt & Bouckaert (2000, p. 13), effectiveness is the ratio between the organizations' objectives and their outcomes. According to them, it is the effectiveness that determines the organization's impact on society. The concept of effectiveness is multi-dimensional that involves the management and program effectiveness to measure the organizational capacity and outcomes.

In business discipline, García-Sánchez (2010, p 72) defines efficiency as the "rational use of resources to maximize the benefits". Thus, in the Nonprofit sector, efficiency is defined as the ratio between the organizational inputs, such as financial and human resources, and outputs are measurable products or services. In other words, efficiency indicates how human and financial resources maximize the outputs and outcomes.

Effectiveness and efficiency are related to the ultimate use of human and financial resources to maximize the organization's outputs and outcomes to accomplish its objectives. However, the NGOs face environmental pressure to prove to their beneficiaries, donors, and regulators that they accomplish their mission and objectives efficiently and effectively (Murry, 2005). Therefore, organizations can gain their legitimacy by showing that they are making an impact on society.

Effectiveness and efficiency emphasize the application of stakeholder theory by engaging different stakeholders in measuring organizational effectiveness. Smith (2010) claims that using governance mechanisms helps improve the program's sustainability and organizational performance. Scholars claim that effective organizations are the ones that are trying to meet the good governance requirements of their stakeholders (Balser & McClusky, 2005; Herman & Renz, 2008). On the same line, Wellens & Jegers (2014) illustrate a need to emphasize the importance of engaging the diverse groups of stakeholders in the NGOs' governance effectiveness and not only focusing on the board. The authors defined those stakeholders as government, beneficiaries, private donors, board members, management, volunteers, and non-managerial staff members. For some organizations, it is hard to define their beneficiaries and differentiate them from their other stakeholders (Wellens & Jegers, 2011). However, Wellens & Jegers (2014) state that some studies argue that there are negative impacts when the organizations focus on responding to the needs and objectives of only one group of stakeholders and not the others.

To find out the application of effectiveness and efficiency in the organizations, so the study explores if the organizations are conducting an evaluation process and program performance to measure whether they are mission-oriented or not. Besides, the study explores the stakeholders' inclusion in measuring the effectiveness to improve understanding of the NGOs governance and increase the quality of governance practices, as recommended by Brown (2005). Furthermore, the studies suggest different mechanisms of involvement of the beneficiaries, such as surveys, focus group discussions, and engaging in the program planning (Robson et al., 2003; Kilby, 2006; Elstad and Eide, 2009; Kreindler, 2009; LeRoux, 2009). Therefore, the study identifies the presence of these surveys and discussion to examine the application of effectiveness and efficiency in the organizations. Hence, the thesis can measure the effectiveness and efficiency imperatives inside the organizations by exploring the method of evaluation the organizations' programs and performance.

A.4. Community Responsiveness

A responsive NGO is an organization that can change, learn quickly, and respond to its external environment by assigning the needs and priorities of the community. Hence, some organizations use need-assessment surveys to study the community and collect the data for different societal groups' needs and interests (Keane, 1998). As Archi (2008) illustrates, responsiveness to the local communities empowers the citizens and open space for the beneficiaries to participate in the organization's decision-making process. Therefore, the inclusion of the local communities and the program's flexibility open space for innovation and empower the citizens to suggest the activities they want to do with the organization, enhancing the employees' capacity to solve different problems in the local area. In light of this idea, Barnes & Walker (1996) claim that increasing the understanding of the beneficiaries' needs will lead to better decision-making; and increase the organization's effectiveness.

The agency and stakeholder theories can explain the application of responsiveness of the agents (or internal stakeholders) to the principals' needs (or external stakeholders). Saxton (2005) gives examples of participatory management involving the local community in different activities inside the organization, such as setting priorities, developing alternatives, and selecting projects. Therefore, the organizations should consider external stakeholders' interests and align them with the organizations' goals. Hence, the organization is asked how to identify and prioritize the beneficiaries and the local community's needs to gain society's legitimacy. Additionally, responsiveness is measured by the awareness of organizations' staff of the environmental considerations to change the organizational behaviour and structure to maintain legitimacy in the institutional environment (Miller-Millessen, 2003). Besides, the study explores the presence of need-assessment surveys, which can be conducted in the community to assign beneficiaries' need. Thus, these need-assessment surveys show the involvement and engagement of various stakeholders in the organization's management, especially the beneficiaries and the public.

4.2. The List of Democratic Imperative of Good NGOs' Governance

The democratic imperatives emphasize the implementation of democratic aspects through the implication of representation, participation, the rule of law, equity, and fairness among internal and external stakeholders, who manage the organizations. Therefore, these democratic imperatives should be implemented within the organization to ensure engagement and the empowerment and participation of various stakeholders.

B.1. The Rule of Law

Malena (2010) states that the rule of law element is satisfying when a fair legal framework under which the organization operates exists. These bylaws should emphasize the human rights protection of the minorities and the marginalized, who work in or benefit from the organization through enforcing well-defined, non-discriminatory policies in this document. Therefore, the organizations should have bylaws and codes of conduct to govern and steer them, so they could be used as a reference to assess the performance of the organizations. Hence, the presence of bylaws and codes of conduct, which are assigned according to the legal system of the NGO's country, is essential for internal guidance and management.

The organizations are obligated by NGOs' laws in each country to write up the articles of associations of how the organizations operate. Malena (2009) states that the rule of law is retained by the presence of a fair legal framework that the organization is managed accordingly. Within this framework, the organizations' bylaws emphasize protecting the human rights of minorities and marginalized people by enforcing well-defined and non-discriminatory policies. These bylaws and codes of conduct are used to govern and steer the organizations, and they could be used as a reference to assess their performance.

O'Dwyer & Unreman (2010) explain some stakeholders' reluctance to include the beneficiaries in developing the organizations' policies, which is the fear of financial implications and the willingness of those beneficiaries to participate with their weak capacities. The presence of democratic perspectives in any organization ensures the fulfilment of fairness and non-discrimination between the employees. Therefore, some organizations can use the participatory approach to formulate and design their mandates and bylaws in the organizational, legal, and funding structures. Therefore, the rule of law is measured by designing the bylaws or the articles of association and participating in writing these bylaws. In addition, the conformity of some shared values and beliefs in the organizations. Besides, the extent to which these bylaws protect the human rights of the minorities and marginalized people through enforcing well-defined non-discriminatory policies.

B.2. Participation

Malena (2010) explains that different stakeholders' participation takes place in the decision-making process through explicit and open discussions. She also emphasizes the use of participation between all the stakeholders in the strategic planning and decision-making process (ibid). Therefore, all individuals have an equal opportunity to work inside the organization and participate in the decision-making process. Besides, the organizations should ensure that each individual has a voice in the decision-making process and that there are various channels for expressing their opinion freely.

In other words, participation is measured by the number of marginalized people in the organization's management, such as women, youth, poor people, minorities, and people with disabilities. Therefore, this participation gives the stakeholders a voice to plan, design, and assess the projects inside the organization. Moreover, participation takes place by assigning the budget for projects collectively. Thus, participation is an approach that is applied between various stakeholders through community-based monitoring and evaluation of the organizations' services.

As mentioned above, nonprofit organizations have the school of democracy as propounded by Alexis de Tocqueville (1956). He highlights that participation helps to enhance the democratic values and the civic skills of the citizens engaged in working in these organizations. Similarly, Barakso (2005) claims that the promotion of participation as a structure of the NGOs' governance can produce democratic outcomes in these associations. However, Guo (2013) states that some empirical evidence shows that constituents' participation in organizational governance is low concerning nonprofit organizations.

The study here applies the participation approach in the context of NGOs' governance and goes further to emphasize that the nonprofits should provide a voice for their beneficiaries. Therefore, this participation approach gives the stakeholders a voice to plan, design, and assess the projects inside the organization. Besides, the governance mechanisms inside the organizations should allow the external stakeholders to formulate the mission and vision statements and the strategies of the organizations (Guo & Saxton, 2010; McCambridge, 2004). Besides, the participation principles include sharing information and using diversified communication techniques to facilitate direct interaction between the various stakeholders (Saxton et al., 2007).

The participation of the beneficiaries in the administrative decision-making process helps in empowering these citizens to contribute to their communities; shaping the democratic identities of the participants; and increasing the sense of citizenship to be active citizens (Berry et al., 1993; Katan & Prager, 1986; Soss, 1999). The scholars claim that the participation of the beneficiaries in the NGOs can nourish democracy through educating these beneficiaries to be good citizens, linking the individuals to the state, and force the institutions to be responsive to the needs of the public (LeRoux, 2009).

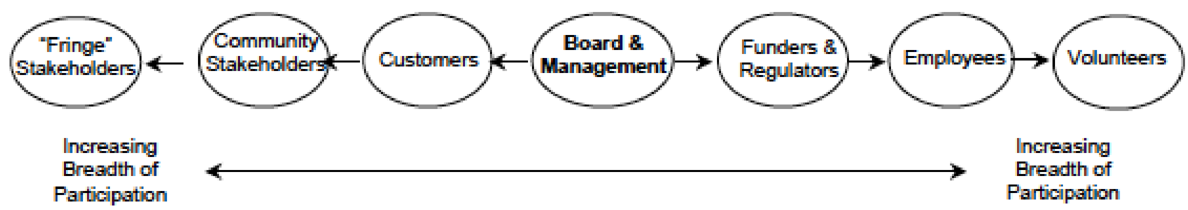
Likewise, Wellens & Jegers (2014) suggest that the engagement of stakeholders is needed for the development of multiple principals' framework, so to promote participation inside the organization is to allow "self-managed" and "self-directed" teams in the workplace. On the same line, Saxton (2005) defines self-governing as loose hierarchies and flattened organizational structures. Therefore, the employees would have the decision-making power to negotiate with their executive board and top managers (Ibid).

However, Barakso (2005) warns that these participatory mechanisms of governance may fail because some organizations do not make inclusive practices and dialogical processes to ensure participation in the decision-making process. Saxton (2005) clarifies the false participation by hiding information from subordinates. This situation occurs when the manager isolates himself from the employees and beneficiaries by a layer of bureaucracy. It also occurs when the board is not disclosing information about the top managers' salary, the stakeholders are not engaged in the development of policies, and when the collection of evaluation surveys from clients are only to justify the decisions that are already made.

In some organizations, they believe that the beneficiaries should be involved in the decisions that affect their daily lives. Therefore, participation is essential in the decision-making process, strategic planning, community-based monitoring, and evaluation; so various stakeholders can be involved, and the organizations can gain legitimacy. The participatory decision-making model introduces some practices that can give the ownership of the decision to all the internal and external stakeholders, so there will be consensus in making any decision. Hence, the presence of a participatory decision-making process is essential for NGOs to accomplish participatory governance. Within this participatory governance, the stakeholders will be able to exchange accurate and sufficient information to have a feeling of ownership towards the organization.

The implementation of participation imperative inside NGOs is explained by the stakeholders' involvement in the decision-making process, as Saxton (2005) presents in his article *"The Participatory Revolution in Nonprofit Management".* Saxton (2005) claims a set of people who participate in the organization's strategic decisions in two discrete dimensions, as explained in his diagram below in Figure (4).

Figure (4): The Breadth of Stakeholders' Participation in Governance & Decision Making

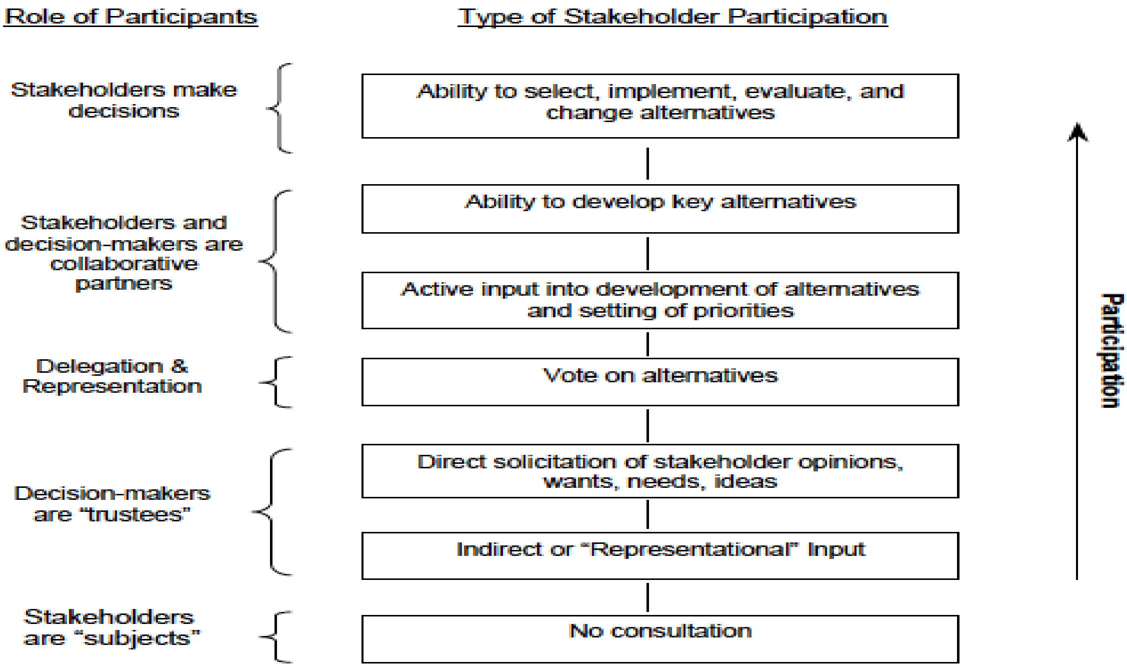


Source: Saxton (2005), The Participatory Revolution in Nonprofit Management

Figure (4) shows the other external stakeholders' breadth of participation rather than the internal board and executive management, who have the traditional power. According to Saxton (2005), the NGOs started to delegate the tactical and operational decisions to the employees and the customers or the beneficiaries. However, he added that other stakeholders are not involved directly in the decisions. Stakeholders are aware that their demand for information or justification for any actions is made by the organization's internal management and their right to participate in forming a new policy.

As illustrated by Saxton (2005), the spread of the Internet introduced several participatory phenomena, facilitating the exchange of information and fulfilling the transparency and accountability mechanisms. Saxton (2005) stated that "Democratized web-based knowledge has also facilitated the rapid diffusion of sector-specific best practices and benchmarking data" (p 6). He underlines that the inter-organizational partnerships foster the participation among the employees; and enable the involvement of many employees in the decision-making process (ibid). The web-based technologies increase the power of the stakeholders' participation through enhancing the information-sharing. Therefore, computer-related technologies help in raising inter-organizational partnerships and decreasing communication costs. He illustrated that by using this technology, the public would have more active roles in decision-making and advocacy at the local level in the policy-making process.

Figure (5): Depth of Stakeholder Participation in Decision Making



Source: Saxton (2005), The Participatory Revolution in Nonprofit Management

Saxton (2005) introduced a ladder to explain the stakeholders' participation in the decision-making process in the sense of possessing the power to make decisions, which is giving more power to the stakeholders in the organizations. As shown in Figure (5), this ladder is going from the bottom, where the stakeholders are just "subjects" who do not even give consultation in the organizations. In the second level, the decision-makers are the trustees who are either make an indirect or representational input, or give direct opinions, ideas, and needs inside the organizations. In the third level of the ladder, the stakeholders are delegated and represented by votes on alternatives in the organizations. At the fourth level, the stakeholders and decision-makers are collaborative partners who contribute by active inputs into the development of alternatives and setting of priorities, and they are even able to develop key alternatives. At the final level of the ladder, the stakeholders can select, evaluate, and change alternatives to make the decisions inside the organizations.

From Saxton's study in 2005, he argues that most of the organizations are in the second level of the ladder because the stakeholders are participating indirectly in the decision-making process by using representativeness, as the members of the board are supposed to represent their constituencies. However, the results from the survey that the BoardSource organization did indicate that some organizations had only advisory board, council, or committee to facilitate the constituents' participation in governance and oversight functions (as cited by Saxton, 2005, p5). However, this ladder does not differentiate between the stakeholders as beneficiaries, the board of directors, donors, volunteers, regulator, and the community, so the study here will use this ladder for each group separately in analyzing the data collected.

Therefore, the participation is measured by the managing person's responsibilities, the participation of the beneficiaries in the tasks inside the organizations, which are related to decision-making, project-designing, strategic planning, and program evaluation. It also encompasses questions about the team's participation in writing the vision and mission of the organization. Then, questions related to the presence of full-time and part-time volunteers, the willingness of the beneficiaries to participate in the organization, and the effect of this willingness on the organizations.

B.3. Fairness and Equity

Malena (2010) explains that equity ensures equal treatment between all the internal and external stakeholders, especially the minorities; thus, equity means that all stakeholders have the same opportunity. Fairness is important for ensuring equality between the employees, and thus, equity cannot be achieved without fairness between the employees of the organization. The equality is implemented through the board's membership, the staff's selection and recruitment, accessibility to information, and communication with various stakeholders to apply the democratic principles.

Each organization should have clear, non-discriminatory policies for staff recruitment and compensation that ensures the neutrality of enforcement of rules over all the employees. The board of directors should also ensure the application of equality and diversity principles inside the organizations by promoting equal opportunities for all people to work. This principle can be satisfied by paying fair wages for similar work and ensure the inclusiveness of gender diversity in the recruitment process. In addition, the organizations need to disclose the distribution of salary level to ensure transparency and non-discrimination between the employees. Therefore, the study incorporates questions about fairness between the employees regardless of their gender orientation to have a fair opportunity to occupy or apply for a job position. Then, it incorporates questions related to equal membership in the board, accessibility to information, communication with various stakeholders, and allocation of resources and provision of services.

B.4. Representation

The representation reflects the inclusion of various stakeholders and the community in the management process. Representation is achieved by the presence of democracy aspects inside organizations by distributing power and authority, the involvement of various stakeholders in the decision-making process, and designing the strategic plan. Besides, representation is achieved through free, fair, and open elections of the board of directors' members in the NGOs.

Representation is done by the presence of democracy aspects inside the organizations by distributing power and authority through free, fair, and open elections for the board's members. As in the democratic regimes from the political context, the citizens or beneficiaries can reflect on the public issues and participate in the decision-making process. They take actions against injustice (Dodge & Ospina, 2015). Therefore, the representation is used by the board of directors to involve and reflect the interests of the community and different groups while formulating the general interests and policy of the organizations (Cornforth, 2004; Cornforth & Edwards, 1999). Thus, the board's strength or weakness is measured by the community's representation in it and the degree of distribution of power concerning control that the board has over the chief executive (Guo, 2007).

The stakeholders' positions within the organizations influence the possibility of their involvement in the organizations (Fischer, 2006). Hence, if the beneficiaries are entitled as customers or partners, the differences in the positions affect how they contribute to the organization, their rights and obligations, and the kind of relationship between them and the employees inside the organizations. In particular, the application of subject positions as illustrated by Fischer (2006), if the participants are customers, they will purchase the organizations' services and provide their feedback using the satisfaction survey. If they are not satisfied, they will stop purchasing. In the NGOs context, the beneficiaries are treated as more than customers, as they are supposed to be partners to change what does not satisfy them.

4.Normative Framework of the Study

After studying the existing literature, the researcher found out that there is no comprehensive definition for the concept of governance to be used in NGOs. Besides, the concepts which are explained by some scholars ignored essential democratic perspectives which highlights the political function of the NGOs as democracy promoters. Here, the study intends to theorize a concept of good NGOs' governance, which includes the aspects of participation, representation, rule of law, equity and fairness, web-based transparency, upward and downward accountability, community responsiveness, management and program effectiveness, and efficiency.

4.1. The Concept of Good NGO's Governance

After studying the theoretical background from political science, civil society, and economic fields, the study concludes a definition and a list of imperatives of good NGO's governance. Besides, in the light of the definitions of organizational governance and participatory governance mentioned above, the study here intends to introduce a clear definition of ***"Good NGOs' Governance"***.

Good NGOs' Governance is the best use of the human and financial resources by the implementation of the managerial and democratic imperatives inside the organizations. ***Good NGOs' Governance*** can be measured by the competence of the NGOs' employees; to be accountable; transparent; and to empower them to participate in decision-making, program designing, and evaluation of the projects. This participation and empowerment of the employees inside the organizations promote the "self-managed" and "self-directed" teams in the workplace, so the employees would have decision-making power and be able to negotiate with their executive board and top managers, as introduced by Saxton (2005). Hence, ***Good NGOs' Governance*** emphasizes the importance of participation principles by distributing the governance's responsibility among all internal and external stakeholders, and not to be inclusively a task for the board members. Hence, the board, the executives, the employees, and funders are responsible for the internal operation, decision-making process, and human and financial resources' management to accomplish the organizational mission and goals.

Moreover, the internal and external stakeholders are accountable for their actions, and they are expose to question if there is something goes wrong, to prevent the actions that could lead to corruption within the organizations. Besides, the presence of transparency in exchanging of information among various stakeholders by the presence of respectful communication process. The exchange of information is not limited to one managerial level, and the communication is down-top process, in which the lower-level employees are participating in decision-making process, and they are not only receiving commands to obey without the opportunity to object or make any suggestion. Besides, the organizations are responsive to the needs of the community, and the organization is implementing management and program effectiveness and efficiency to measure their performance by taking feedback from the community. The presence of the rule of laws, which respect each individual's opinion, freedom of expression, no discrimination, equity and fairness between the employees. This definition shows the importance of the collaboration between the internal and external stakeholders, and the necessity of their awareness of the organizations' policies and their knowledge of the managerial tools to handle the work inside the organizations. Additionally, these good NGOs' governance imperatives help the NGOs to build good working relationships upon trust and integrity with the governmental agencies, the donors, and the community.

4.2. The Normative Framework of the Study

To sum up, the agency, stakeholder, and stewardship theories are essential for explaining the ownership and power of control inside the NGOs. However, the previous studies ignore the influence of the democratic perspectives, which emphasize the participatory and representation schools of the democratic theory in applying good governance in NGOs. In addition, the scholars neglect the importance of the presence of the internal and external stakeholders in the NGOs' operation, which affects the application of democracy inside and outside the organizations, as Alexis de Tocqueville's illustrated in his theory.

By studying the literature, the democratic imperatives are not implemented in large scale in the governance practice of NGOs, as the literature focus on the managerial. Hence, this thesis categorizes these good governance imperatives into managerial and democratic to find out to what extent these imperatives of good NGOs' governance are implemented inside organizations and the relationship between their implementation.

Proposition 1: ***The organization that implements the managerial and democratic imperatives of is a good governed NGO.***

Proposition 2: ***the intensive implementation of democratic imperatives undermines or strengthen the implementation of the managerial imperatives inside the NGOs.***

Chapter Three

The Internal and External Factors of Good NGOs' Governance

As the NGOs are part of society and are the sectors that provide services, it is hard to ignore the internal and external contingencies' effect. Thus, the thesis uses resource dependence and contingency theories to explain the relationship between the NGOs and external stakeholders on the one hand and the impact of this relationship on the internal management of the organizations on the other hand. The thesis developed another normative framework to compare the effect of these theories on the three understudied cities. The external factors, such as are political regime, funding sources, societal pressures, and the governing legal in Germany, Egypt, and the Czech Republic, are briefly stated below. Finally, the chapter introduces the internal factors, such as the size, age, professionalization, and board attributes, with the roles and responsibilities of the board of directors and executives in the organizations.

1. Theories Explaining the Effect of External and Internal Factors on the Good NGOs' Governance

Wellens & Jegers (2011) present the definition of participatory governance in their article "*Beneficiaries' participation in non-profit organizations: a theory-based approach*" using the resource dependency and institutional theories. The authors define participatory governance as mechanisms or tools used by the beneficiaries to express their expectations and share their experiences at different organization aggregation levels (ibid). The authors base their framework on institutional theory insights to ensure legitimacy toward stakeholders. However, Wellens & Jegers (2011) ignore some internal and organizational factors that may affect the organizations' internal management. Therefore, the thesis here covers the contingency theory intending to explore the internal organizational characteristics to explain the organization's size, age, and professionalization. Besides, they use the resource dependence theory because the organizations' external factors depend on other external stakeholders to survive and have their resources sustainably which explain the organizations' interdependency. This resource dependence theory illustrates that the political regime, social pressure, funding resources, and the organizations' legal frame affect its good NGOs' governance.

1.1. The Resource Dependency Theory

As Pfeffer & Salancik (1978) explained, the resource dependency theory shows that "the organizations are interdependent with their environment". Hence, the organizations mainly depend on other external stakeholders to survive and have their resources sustainable. This perspective claims that the organizations are part of their external environment and cannot be treated as an isolated body (Pfeffer & Salancik, 1978). For instance, the organizations depend on the local government and private donors to provide the financial resource needed to operate and provide services (Hudock, 1995). Therefore, the organizations' dependency on external stakeholders can help them gain legitimacy from the public to gain money and trust from their surroundings (Cornforth, 2010). Thus, the resource dependence theory explains how the organizations depend on other stakeholders and the external environment to keep their sustainability, while this external environment controls the scarce resources.

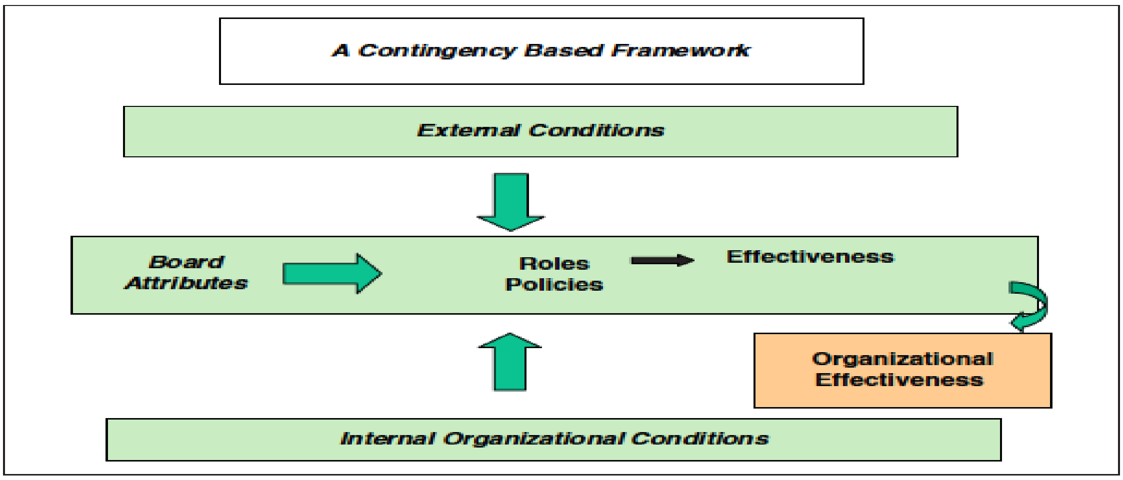
Hence, this theory highlights the risk that the organizations may face to secure their resources' availability and the accessibility to the essential information about the external environment for these organizations' operation. This theory mainly depends on seeing the organizations as part of a wider environment that strongly constrains their influence. Therefore, some organizations may be influenced by external factors, which may force them to change their structure and behavior patterns to interact with the external environment that controls the valuable resources to ensure survival and sustainability (Cornforth, 2010). However, the organizations resist this dependency by controlling the flow of their information to outsiders and diversifying their resources.

The governments' fund organizations provided services to solve complex social problems (Suárez, 2011). However, some organizations do not have a chance to get public fund. LeRoux (2009), in her studies about the NGOs' social service in Michigan, discovered that one in five organizations allocated more time to work on fundraising than implementing activities to the beneficiaries. On the same line, Smith (2010) argued that dependence on government funding might affect the employees' focus in the NGOs in the decision-making process, and from servicing the community because they spend long time doing paperwork. Hence, the reliance on the public and governmental funds arises from concern about transparency and accountability inside the organizations. Wellens & Jegers (2014) claim that the dependence of the organizations on the governmental funds affects the organizational governance because the government is a market-driven one which affects the quality of the NGOs' governance and the delivery of services. Thus, the organizations may not be responsive to the needs of the community.

1.2. The Contingency Theory

The agency theory focuses on distributing power and control among various stakeholders, which indicate some external environmental pressures to satisfy the demands that the organizations face (Greening & Gray, 1994). The contingency theory is illustrated in this thesis to explain the influence of multiple sources of power on the organization’s management. The difference in the nature and circumstances where the organizations work influence the organizations’ governance system (Bradshaw, 2009).

Figure (7): Influences on Non-profit Boards: A Contingency-Based Framework



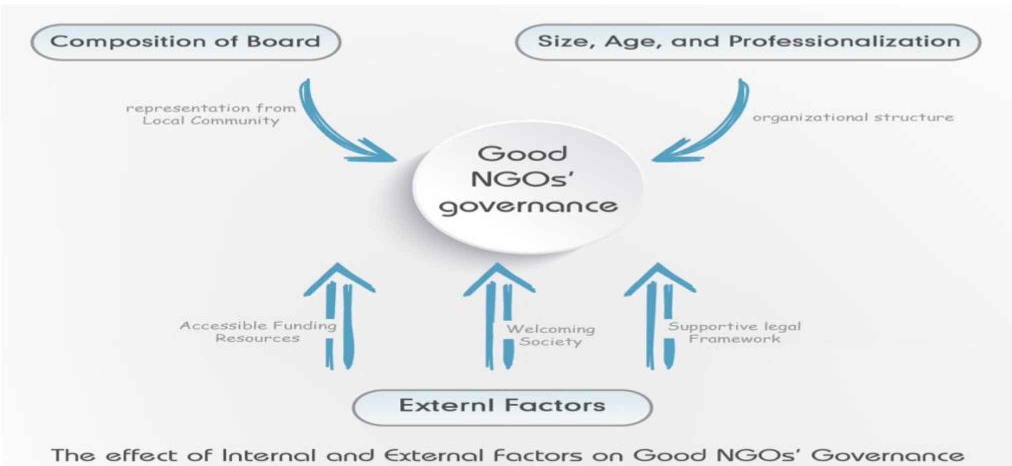
Source: Ostrower & Stone (2010) Moving Governance Research Forward: A Contingency-Based Framework and Data Application

There are internal and external factors that influence the operation process inside the organizations. Hence, Ostrower & Stone (2001) introduce a framework that includes the internal and external contingencies that influence the board characteristics and explain it by the contingency theory, as shown in Figure (7). They divide the external contingencies into two categories; the board dimension that encompasses power in society, turbulence, the legal and institutional environment, and the specific dimensions that include stakeholders, industry, and funding sources. Ostrower & Stone categorize the internal organizational characteristics related to board engagement from this point of view. In contrast, the environmental characteristics mostly impact the external board roles, especially fundraising roles. Regarding the internal contingencies, they are age, size, phase of development, and organizational complexity. Cornforth (2002; 2005) adapts Ostrower & Stone's model to capture the contextual influences on the board, such as social pressure, government legislation and policy, regulation, the NGOs' sector, and the specific external contingency which is the NGOs' field of activity. On the same line, the study of Chelliah et al. (2016) emphasizes that external and internal contingencies affect the governance system and process.

2. The Framework for the Effect of Internal and External Factors in Prague, Berlin, and Cairo

The study intends to examine how the external and internal factors influence the organizations either positively or negatively on implementing the imperative of good NGOs' governance. The study here uses the resource dependency theory and contingency theory mentioned in the previous section to explain the influence of the internal and external factors that affect the organizations. The thesis explores how these contingencies differ from one country to another and how they affect the implication of managerial and democratic imperatives of good NGOs' governance inside the organization. Chelliah et al. (2016) claim that the governance systems are affected by internal and external contingencies, which are considered challenges that the NGOs face. These contingencies are internal in the form of the organization's age, size, the variation of the board's role, the processes of selecting the board members, the skills of the board members, the availability of financial resources for training and development, and capacity building. Besides, the external contingencies are funding requirements, societal pressure, and arrangements and various demands of the stakeholders.

Figure (7): The Effect of Internal & External Factors on Good NGOs' Governance



Source: Created by the researcher

2.1. The Influence of the External Factors on the Good NGOs' Governance

The environmental factors are the external factors enforced in the country in which the organizations are operating. The external environmental characteristics include donor dependence, social pressure, the legal framework, and the country's political systems. In light of the resource dependence theory, the external factors are described as the resource-based pressure in which the organizations mainly depend on finance and operating their projects. Therefore, these organizations have to fulfil the donors, local government, and private donors concerning for the documentation of the financial records, which greatly influence the internal management of NGOs. In addition, there is a need to increase the awareness and recognition for these organizations within the larger public to generate more support for these organizations' activities (Zimmer et al., 2004).

Guo (2007) claims that the government's fund encourages the organizations' board to be more professional and open space for the community representatives to engage with the board. Although the organizations depend on the government agencies for funding, these agencies put pressure on the NGOs to be professional. Besides, Le Roux (2009) states that governmental funds' presence increases the participation of the beneficiaries in the organizations' decision-making process. However, Guo (2007) argues that applying for grants from the government is a time-consuming process, which is a challenge for some organizations to be professional to apply for such grants. Hence, there is pressure to professionalize the organizations' work because there is no money and time for them to build their capacity. Hence, organizations suffer to accomplish administrative work and submit reports to the founders. They also suffer from a lack of time for capacity building or, as Androj said, "Pressure to professionalize".

According to each country, the political regime, societal pressure, and legislative framework affect the implementation of good NGOs' governance imperatives because of the relationship between the internal and external stakeholders. The study covers the literature for the societal pressure and legal frame for Germany, Egypt, and the Czech Republic to examine the effect of these factors on the implementation of the two sets of imperatives of good NGOs' governance.

2.1.1. The Societal and Legislative Situation of the NGOs in Germany

In 1970, the political and welfare organizations were weak to capture the arising groups' needs, which tend to develop Germany's NGOs (Seliger, 2003). At that time, a new initiative emerged, which was focusing on environmental problems. Then, in the 1980s, this initiative evolved to be a large movement of an environmentalist party and a social movement. According to Anheier (2016), from data collected in 2014, since 1990, 19,000 foundations have been established, and they tend towards innovation, change, and equity to strive than the older foundations. The foundations established after 1990 are exerting more effort to replace the government's role and help those who are not covered by the government's support.

55% of these foundations provide social services, such as education, arts, and culture. For instance, the education and training field organizations have the motive to promote talent and develop innovators. Zimmer et al. (2004) stated that organizations that focus on providing essential welfare areas are strongly subsidized by the public money than those that provide environmental protection, international activities, and advocacy (Zimmer et al., 2004).

As Anheier & Seibel (1993) stated, the German non-profit sector's definition combines formal, public-private, not-profit distribution, self-governing, and voluntary. The meaning of public-private is that these organizations are balancing between public and private needs. These organizations are self-governed because they are independent of the direct control of the government. In addition, the notion of non-profit issues is linked to economic activities that are exempted from any form of taxation.

Anheier & Seibel (2001) clarified that the term associations in the German context refer to any social group outside the family, business, or public administration. It illustrates mean-oriented associations that consolidate common or mutual interests. The German non-profit sector consists of associations, public benefit organizations, collaborative economy, and organizations with no commercial character (Anheier & Seibel, 2001). Thus, the NGOs in Germany have a typology of mixed type organizations. The non-profit sector in Germany varies in its form, function, and purpose. This categorization shows that "the non-profit organizations cut across all the different types of legal institution that German associational and corporate law treats as separate" (Anheier & Seibel, 2001, p 9).

The legal forms of organizations in Germany are the registered association (eingetragener Verein: e.V), private foundation (Stiftung des privaten Rechts), and private limited company (gemeinnützige Gesellschaft mit beschränkter Haftung: gGmbH). The difference between these organizations is in their organizational form and not their legal one. The recent Civil Code in Germany (2014) states that the types and forms of non-governmental or not-for-profit organizations (NGOs) are associations (Verein), foundations (Stiftung), and limited liability companies (Gesellschaft mit beschränkter Haftung, or GmbH), which are increasingly used in Germany to create not-for-profit entities. These organizations differ in their legal personality, taxation status, and financial structure. The associational system encompasses different forms of organizations starting from singing clubs to professional and business associations and foundations (Zimmer et al., 2004, p 696). For instance, the German welfare associations provide social services through organizing social activities; and represent the interests of their clients (ibid).

The third sector in Germany is underdeveloped and is still not in the form of an 'island of identity" because of the remnants of a polarized political culture in German society. The German society's polarization along religious and ideological lines in German political parties' interfaces between society and politics, in general, influenced the relationship between the NGOs and society. German society is highly segmented into distinct social and political pillars, as remnants from the past. The fragmentation of the political sphere is reflected in the organizations that are working in the societal sphere to provide activities for leisure and sports (Vereine), which are governed differently than those organizations that are providing health and social services (Wohlfahrtsverbände), which are equivalent to the public health and social sector entities. The local governments are enforced by law to subsidize NGOs working in health care and social services, working in social-policy-related issues (Zimmer, 1996). Hence, the church-affiliated associations work in close cooperation with the public institutions due to these associations' political and societal development.

After 1990, most public institutions have been replaced by non-profit ones, and the number of associations increases in Berlin to have an operating office in the new capital. The main source of financing these organizations was the membership fees due to the limited public fund; thus, these organizations were run by volunteers. Toepler (1997) stated that the government was replacing these foundations by dominating their activities. However, he mentioned that the government's strong taking over the services and activities that the foundation provides does not necessarily displace the foundations' role. The state is dominating the services that the NGOs provide in education, research, art, and culture, but still, some organizations are working in these fields (ibid).

Corporatism with the principle of subsidiarity is used to explain the relationship between the government and Germany's NGOs. This concept encompasses the process of bargaining, consultation, and close cooperation between the state and the private corporate actors (Reutter, 1991). The principle of subsidiarity is based on Catholic social thought, emphasising that the state should be directly responsible for social issues if voluntary organizations cannot meet the local demands. The presence of this principle of subsidiarity ensures the fundamental importance of the NGOs' work, emphasising the presence of public financial and political support (Anheier et al., 2000).

After World War II, the principle of subsidiarity was highlighted as the German welfare state's main keystone. Non-profit organizations, not public institutions, mainly provide social services. Hence, the state is financing these NGOs with public money (Anheier & Salamon, 2006). Non-profit organizations and not public institutions mainly provide social services. The state finances these NGOs with public money (Anheier & Salamon, 2006). However, the NGOs working in health and social services are receiving the biggest part of this public money to build their new infrastructure (Anheier et al., 2000). This health and social services indicate a high state-dependent, which differs from the associations providing sport, culture, advocacy, and environmental purposes. Therefore, these organizations are mainly financed through membership dues, as they receive less governmental support and grants (ibid).

Germany’s non-profit sector emerged due to the conflict between the state and its political movements, such as the workers' movement (Anheier & Seibel, 1993). Then, the Parliament Study Commission undertook the idea of the third sector as a way to foster the future of civic engagement to enhance democracy by the inclusion of all the non-governmental organizations, which are active in the foreign aid and disaster relief internationally with other non-profit organizations, which are working in the leisure and sports sphere in Germany.

Seliger (2003) stated that the sociological approach of the NGOs and the relevance of a large number of associations to the level of trust in society, with a logical and convincing explanation, depend on a historical basis. Germany is labelled as a consensus democracy, where the round tables are used as mediation for political decision-making, which decreases the level of conflict in the society. This societal context is homogeneous and integrates various stakeholders, explaining how the NGOs in Germany can foster civil society. German society honours the importance of citizen participation and voluntarism, which indicates how the citizens are willing to volunteer. Thus, the main reason that the researcher chose Berlin to be in the sample is to study the welcoming community's effect on the internal management of NGOs. However, the legal frame for these organizations is not as restrictive as in Egypt.

Twenty-three million people engage voluntarily in the field (Fritsch et al. 2011: 6). Germany is known for having a rich development of voluntary and non-profit organizations because of their importance in the decision-making process (Seliger, 2003). Historically, this development is the long dispute between the state and church in Germany, which is the conflict between the pope and the emperor and was famous for the investiture of bishops. The second reason is the rise of independent and strong towns, which foster the importance of the various platforms for work, to emphasize self-government. The cultural associations flourished after the Biedermeier period. The main reason behind their flourishment is and the emergence of the two large organizations: the Catholics and the working class as the first form of NGOs. These groups were considered as the means of expression for the citizens. In Eastern Germany in the German Democratic Republic (GDR) from 1949-1989, the church was the only independent entity from the state. The Catholic Church was more internationally oriented; however, there was minimal freedom for the dissenting groups.

The development of Western Germany as an ordoliberal state introduced the idea of voluntarism of the individuals in the organizations concerned with the welfare matters that are largely independent of the state and the private associations' presence as a complement of the state. During this period, there was an increase in the self-help groups and associations, which foster enormous political power and legal protection (ibid).

Seliger (2003) explained that Germany's federal structure is essential for understanding the influence of the NGOs in the decision-making process in Germany, as the governing system is divided into different administrative levels. Therefore, any lobbying efforts are made, at each administrative level, according to how far the issue is affecting the interest groups, so if the issue can be decided on a local level, there is no need to discuss it on the state level, as the NGOs work as a mediator (ibid). The German Commission of Inquiry has established the cross-cutting forum. This forum is one of the third sector organizations' representatives to discuss and disseminate ideas and topics related to the cross-cutting policy issues to reform the German charitable law (Zimmer et al., 2004).

According to Zimmer et al. (2004), the registration of the Verein (or club) and the foundations does not indicate any control on the internal governance, asset management, the organizations' activities, and the establishment of the advisor board. In addition, there is no capital need to establish the organizations, and they are not enforced to publish their accounts. However, Simon (2001) highlights that the non-profit organizations' registration law in Germany is complex because of the many restrictive articles in both taxes and civil law. These restrictions are applied to the registered associations with a significant number of foreign employees, either members or leaders.

According to the law, these associations are forbidden to engage in political activities that might harm the state's internal or external security (Article 14). In addition, there is a possibility that the tax exemption for the organizations is linked to the activity and purpose of these organizations, which makes it hard for the organizations to differentiate and make the tax law complicated to understand (Zimmer et al., 2004). For instance, charitable organizations receive a greater tax benefit from the religious and public benefit organizations (Simon, 2001). The tax law defines the charitable, the public benefit, and the religious organizations differently from the civil code in implementing the law. The law defines the "public benefit" organizations as doing any political goal as a primary goal and trying to influence public opinion and support a political party. Thus, these organizations are treated differently in taxes' law because they are not public benefit organizations (Simon, 2001).

From the study designed by Anheier (2015: 2016), the authors interviewed 1000 foundations and asked them about the relationship between the foundation and their most important actors. The study explores the relationship between the foundations with the state and public facilities; 82% of the 1000 foundations in this study replied that they work closely and cooperate with the state and public facilities. The study introduced that 31% of the interviewed organizations acknowledge a lack of transparency because of society's limited understanding of social engagement and charitable work (Anheier, 2016).

The study states that the large German foundations can only make private additions to offer public service provision, and they can replace the role of the state in providing such services. These foundations are aware that they should be accountable to the tax authority protected by tax secrecy. According to Zimmer et al. (2004), the German regulations for NGOs need to be modernized concerning having a clear catalogue for the goals and purposes that make the organizations public. Besides, the legal regulations should be amended concerning the tax exemption for the unattached business income; and more flexible gradual sanctions for tax regulations should be introduced and restricted, instead of the current inappropriate hard sanctions. In addition, there is a need for developing some rules related to accounting, auditing of foundations' capital, and that open accessibility for public accountability to the donor.

2.1.2. The Societal and Legislative Situation of the NGOs in Egypt

According to the achievement report published by the Ministry of Social Solidarity in 2019, the number of registered NGOs in Egypt are 50,572 organizations, whereas it was 47,312 organizations in 2016. The reports show the growth in the curve after the modification of the NPOs' law in 2017. However, the growth in the size and influence of the non-profit organizations in Egypt leads to increased visibility and public scrutiny by the diverse stakeholders, including the government oversight agencies, the donors, the beneficiaries, the media, and the public large. After 2011, the Egyptian NGOs promoted participative democracy to involve more stakeholders in the decision-making process and strategic planning. In the transitional period between 2011-2014, the performance of the NGOs is characterized by diversity and inclusiveness, as they worked in different aspects, such as services, human rights, fostering women's engagement, combatting corruption, transparency, good governance, and constructing peace.

The Egyptian citizens trust only the charitable NGOs, but they feel suspicious toward others. Thus, the Egyptian citizens donate mostly to philanthropic and charitable organizations, not to those organizations that provide services related to art, culture, healthcare, education, housing, micro-finance, employability, civic participation, and rural development. Consequently, these non-profit organizations depend mainly on the international funders to operate their activities, which put them in a problematic situation with the Egyptian government, as a foreign fund case in the Egyptian's court since 2011.

Since the introduction of the first NPOs' law in Egypt, number 84 of 2002, the relation between the state and the Civil Society Organizations (CSOs) became complex, with intense control, intervention, and scepticism from the state (Elagati, 2006). In 2017, the government issued a new law. However, before issuing its executive bylaws, the government issued another new law in 2019, so the organizations were confused under which law they can operate. Although the two laws are similar, and there are only slight differences in the articles, it was unclear which law was in force, so they still work under the law of 2002 because the other two laws do not have executive bylaws. For instance, the new Law No. 70 of 2017 for institutions and foundations does not suggest any method for reporting the local organization's outcomes and achievements, as the only reported documents are the meeting minutes and financial and overhead reports.

Besides, the recent law (No. 70 of 2019) puts more pressure on these organizations by forcing them to take permission before receiving any foreign fund and wait for 60 days until the governmental apparatus investigates these documents and releases permission (Article 42). However, sometimes the apparatus does not reply at all, so the organizations are not allowed to take funds from any international organizations, which affects these organizations' operation. Also, the law encompasses some vague sentences, such as "the organizations are not allowed to do activities that influence the national security". At the same time, there is no description of these kinds of activities (Article 13). The law of NPOs in Egypt enforces the association to have a bank account amount of 10,000 EGP to establish an NGO (Article 8).

The legal framework with which the organizations have to work is restrictive due to the conflict between the state and the civil society in Egypt. The NGOs cannot develop their financial resources to be more independent and sustainable like the other organizations with political and religious perspectives, which can collect donations more. There are many difficulties that some organizations are facing because they work as partners with International Non-Governmental Organizations (INGOs) and receive foreign funds from these donors to implement their projects. Therefore, many times, the Ministry accuses the Egyptian NGOs of accepting and wasting the external donors' funding, without having any evidence, and without even doing the effort to measure the effectiveness of the provided services in these organizations, which they offer in their pursuit to improve the quality of life for Egyptian citizens.

Recently, a unit was established in 2014 in the Ministry of International Cooperation that is responsible for assessing and gathering information about the foreign donations that are given to non-profit developmental organizations in Egypt by international agencies (El Baradei, Abdelhamid, & Wally, 2014). Therefore, the Ministry of Social Solidarity (MoSS) scrutinizes only the financial reports of the NGOs, and how they spend their funds, as a means to investigate the progress inside them. However, the Ministry is not concerned with measuring the impact of their activities on the community (ibid). This information shows how the law guarantees a great deal of power for the state in the registration procedures, the organization's internal operation, and the fund obtained nationally and internationally. These restrictions weaken the organizations' ability to carry out their mission, work effectively, reach their goals in the future, and act responsibly toward their stakeholders. Due to the existence of a set of distinctive management challenges that NGOs are facing in Egypt and the accessibility to the field of work, the researcher chose Cairo to be in the sample.

As illustrated by ElSharkawy (2019), Egyptian civil society organizations are characterized by weak internal democratic culture because of the internal conflicts inside them related to individualism. Thus, their leaders are more known by their leaders than their objectives, missions, and visions. For instance, the rotation of the positions in the board of directors is very slow, reflecting the low internal democratic perspectives, which affect the organization's structure. Although 2011's revolution was a catalyst for reform in the hierarchy of the internal structure of the NGOs to be more horizontal, and the distribution of tasks to be equal between the employees, they are still struggling to retain these democratic aspects internally to be more transparent, especially in the financial resources and its allocations (Elagati, 2019). Besides, ElSharkawy (2019) adds that the NGOs' staff have weak internal managerial experiences there, which affect the governance of the organizations because of the absence of performance evaluation inside these organizations. Besides, there is no clear visions and strategic plans for some organizations due to the scarce financial resources and the transitional political situation in Egypt. Moreover, some organizations do not have accountability and evaluation experience because they are young, and they could not find experts in such fields to hire. However, some NGOs succeed to restructure their organizational and institutional structure with the help of some experts who have management, accounting, and business background and who work in these organizations.

2.1.3. The Societal and Legislative Situation of the NGOs in the Czech Republic

The civil society organizations in the Czech Republic passed by a transitional period after the 'Velvet Revolution' in 1989. Post-1989, there was a rapid growth in the number of these organizations, and they reached about 20,000 organizations by 1993. Then, these organizations' growth curve slowed down, and their number became only about 46,000 organizations by the end of 2001, which means that in just 8 years, they increased to double (as cited by Frič, 2005; Mansfeldová et al., 2004). Then, in 2016, the number of organizations became 119,248 organizations (CZSO, 2017). This data means that there are significant numbers of non-profit organizations in the Czech Republic nowadays.

As mentioned by Frič et al. (1998), the current regulatory system makes it difficult for the NPOs in the Czech Republic to operate freely because the system is not strict enough to overcome the existing negative image that is presented by the media and which creates a climate of mistrust between the organizations and the community. The non-profit organizations in the Czech Republic do not have a welcoming environment to work in; besides, the state and the citizens oppose these organizations (Pospíšil, 2006). This is why the researcher chose Prague to be in the sample to study the effect of these tensions and unwelcome working community on NGOs' internal management. However, the legal frame for these organizations is not as restrictive as in Egypt.

The relationship between the community and the NGOs in the Czech Republic is tense. The main reasons behind this tension are the unfortunate legacies of the totalitarian years, the crisis of the Soviet Union, and the citizens' distrust towards civil affairs, so they are discouraged from doing any voluntary work (Frič et al., 1998). Moreover, the mass media promotes a hateful image for these organizations by focusing on scandals and infrequent problems; without mentioning the benefits of their contribution to the community (ibid). Thus, the workers in these organizations are responsible for showing more accountability and credibility for their work; to regain the community's trust (ibid).

After issuing the non-profit laws in 1997, there was an improvement in the relationship between the state and the non-profit organizations, but it remained a paternalistic relation in which the state wanted to control these organizations (Pospíšil, 2006). As a way of decentralisation, the establishment of the 14 administrative regions played the main role in improving the relationship between the governmental municipals and the NPOs. However, there are still few legacies of centralism and paternalism in these apparatuses (ibid). Therefore, some organizations faced problems in taking public funding, and consequently, a new system was introduced in which the organizations participate in grant competition and public tenders. Accordingly, the NPOs' leaders in the Czech Republic are devoting their own time to work with scarce resources to build their organization and make them successful ones (Pospíšil, 2006).

The current NPOs' laws have contradictory articles, especially with the taxes, accounting, and reporting topic (Pospíšil, 2006). These NGOs' laws are incomplete and require too much administrative and bureaucratic work (Frič et al., 1998). For instance, for any organization to register under the Ministry of Justice, its members must submit their bylaws and structure to work in accordance so that they could work appropriately according to the laws and regulations inside the organizations (ibid). According to the literature, this issue can be a problem, but the researcher found it essential to keep employees' rights.

These organizations should have a legal framework defined by the Czech Statistical Office (CZSO) either as Non-profit Institutions, Non-profit Organizations, or Non-State Non-profit Organizations. According to the Czech Civil Code (2014), non-profit organizations have four types, and each type has its structure as assigned by the law. Association "Spolek or Zapsany Spolek, z.s, občanské sdružení O.S. (old form of associations) has a general assembly and board of directors, and it is a membership association. The registered institute " zapsaný ústav, z.ú." has a supervisory board and board of directors, and its members elect it. The foundation "nadace" has supervisory boards. The O.P.S. is a form of public benefit corporation with members who elect its supervisory board; it also has a managing board. The public can be members of these organizations, and thus they have the right to elect the general assembly. These organizations vary in their discipline, life cycle, and size, and they take many forms to provide different activities, such as sport and recreation, culture and art, community development, hobbies and leisure, education, social care, healthcare, human rights, and advocacy. These organizations exist to fill in the gap that the government could not fill by providing services that the government cannot fulfil. Here, the research only focuses on NPOs under the CZSO categorization.

The organizations should have a network that collects them together, to build peer support and alliance between them, so they reached a new initiative, to build that alliance in 2002, to work as an umbrella association. Under this umbrella association, all the organizations that work in the same field or scope and the same geographical area are collaborating to provide services. In 2016, the organizations established a new alliance; to reform the NGOs' laws in the Czech Republic called the "*Czech Development Cooperation Forum*", which is known as "FoRS". It is a platform for the non-profit organizations that are active in foreign development cooperation, humanitarian aid, education, and awareness-raising on development issues. In addition, it is a platform for mutual coordination and representation of its members towards other actors, especially in the Czech Republic and the EU, such as state authorities, NGOs' partner platforms and networks, representatives of the private sector, etc. FoRS includes members from different entities, such as local non-profit organizations, think tanks, national departments of international organizations, universities, and other entities. FoRS aims to strengthen its members' capacities for effective participation in decision-making and the development and implementation of NGOs' priorities. Another aim of the forum is to strengthen the relationship and cooperation between the state's institutions in the Czech Republic and the EU and NGOs in development cooperation.

Asociace Veřejně prospěšných Organizací ČR is an organization that provides accountability and governance courses for NGOs by educating board members (at least one of them), directors, and CEOs about the presence of democracy in the Czech NGOs. Besides, the organization informs the board of directors of its duties and the list of its responsibilities as assigned by law. The organization is concerned with implementing accountability and transparency, so they teach the organizations to publish their financial budgets on their websites. Organizations must publish tables for their financial records for the transparency issue, but citizens cannot read and understand these tables. In addition, the organization teaches board members and the directors of the organizations some tools to assess their outputs and outcomes; and how to conduct an impact evaluation. Finally, the organization teaches each organization how to write annual financial records and detailed activities reports.

2.2. The Influence of the Internal Factors on the Good NGOs' Governance

From the literature of contingency theory, the thesis here focuses on the size, age, and professionalization of the employees as internal factors. These factors affect the distribution of power and control among the board and staff (Kramer, 1985, p 24).

Internal/Organizational Factors include the following:

2.2.1. Board attributes and Composition

The board attributes are measured by the board's composition and the number of board meetings annually. The board's composition is measured by the criteria used to recruit or elect the members. According to NGOs' laws in each country, the organizations have different kinds of boards, such as the board of directors, the board of trustees, managing board, and supervisory board. However, the responsibilities of these boards are approximately the same. Mainly, some countries assign the roles and responsibilities of these boards to supervise the senior managers, oversee the financial management, approve the annual budget, and ensure the stakeholders' engagement with their various interests. There are various ways for formulating these boards inside the organizations, which differ according to the law of each country, such as elected board members and appointed board members.

Many authors have discussed the subject of the roles and the responsibilities of the board and the executives in the NPOs. Purdy & Lawless (2012) illustrate that the board which stipulates supervision of strategy, financial health, and management of the organization will result in effective and efficient use of resources, which leads to organizations' long-term sustainability.
In addition, Michael Worth, in his book "*Nonprofit Management Principles and Practice"* 2009, claims that the board's functional responsibilities are:
(1) to appoint, support, and evaluate the CEO.
(2) to create a clear mission for the organization.
(3) to approve the programs of the organization.
(4) to emphasize the efficient use of financial resources in order to ensure financial stability.
(5) to identify organizational performance standards.
(6) to ensure the organization's accountability.
(7) to set and articulate the vision and the mission of the organization.
These responsibilities indicate that the board members should have various skills and capabilities in different managerial disciplines. Worth (2009) recommends that the board have a basic understanding of financial management and be aware of how to understand the

organization's financial position and financial records. Moreover, the board should be visionary and take the initiative for strategic planning to pursue the organization's activities (p. 72). Adding to this idea, Hung (1998) suggested that the stakeholder theory indicates the inclusion of various stakeholders on the board to reflect different stakeholders' interests and not only one group.

2.2.2. Internal Organizational Characteristics

The internal organizational characteristics are the age, size, and professionalization of the employees. Beer defined (1964) the organizational size as the number of employees working at any given geographical location. Some studies suggest that the total annual expenses assign the size of the organization. As defined by Kramer (1985, p. 20), the larger the organizations are, the more complicated the communication lines and the relationships between the different management levels. According to Powell & DiMaggio (1991), the larger the social provider organization gets, the more professional and bureaucratized it becomes, including its beneficiaries because they are part of the professional organizational management. The level of education measures the professionalization of the staff in the organization. It serves as an indicator of how expertise the staff are, so there is no need for the board to be involved in the work operation. Young (2011) suggested the form of membership organization in which the board's members are elected to accomplish governance inside these organizations. Most countries have a membership organization, so the boards are the reflection of members from the community. He clarified that the board's composition and its selection technique affects the organizations' ability to collect their funds.

Chapter Four

Research Methodology

This chapter describes the research method and approach used in this study to collect, explore, describe, and analyze the data under investigation.

1. Research Perspective

Ambert et al. (1995, p 884) postulates "the qualitative research as ideal instrument for introducing new issues or to expose a well-known issue, but with a different manner." Hence, this study focused on the qualitative research method to collect the data as illustrated by Ambert et al. (1995). Consequently, the study uses these methodological processes following a qualitative approach because it is a convenient approach to give the individual a live experience of implementing the normative imperatives of NGOs' governance within the local NGOs in the three cities understudied (Ambert et al., 1995). The timeframe for conducting this research took place between October 2019 and November 2020.

Indeed, it is better to use the qualitative research method if the researcher wants to explore the data to comprehend in-depth and intimate information. Therefore, the main reason behind choosing the qualitative research method is that it informs the researcher about the issues that the quantitative approach fails to deliver, such as the experience, the context, and the process (Bamberger et al., 2012). Therefore, the researcher can learn more about the organizations' hidden behaviour and the NGOs' interpersonal feeling towards the normative imperative of NGOs governance. Furthermore, the qualitative data are used in this study to use its various benefits, generate interviews for samples with small size, and document true stories from their experience that facilitates the generalization of the data (Erickson, as cited in Bamberger et al., 2012). A small sample is covered in different countries with different scales of operation where these organizations provide services through different programs to compare the cities understudied. Thus, using the qualitative approach allows the interviewees to share their stories, and hence, there is a possibility to generalize on the findings and offer recommendations.

Following what has been mentioned, the study explores the managerial and democratic normative imperatives taken by the local NGOs in Berlin, Prague, and Cairo for conducting good NGOs' governance. The study starts with an exploratory approach, as explained by Wysocki (2008), because it is the first stage of a research project, with the purpose to give the researchers new knowledge about a phenomenon so that they can design an in-depth secondary study. The study here started by exploring good governance definitions; then, the fieldwork is conducted to collect live experience from the employees in NGOs. Additionally, the study aims to figure out the role of different stakeholders, such as donors, regulatory sectors, volunteers, and beneficiaries governing the organizations.

The study gathers in-depth data about the influence of the organizational and environmental factors to understand the differences between the three countries. Besides, the study intends to figure out the problems that the organizations face when implementing these managerial and democratic imperatives of good NGOs governance simultaneously, and the relations between them in practicality to suggest some policy recommendations in the three cities. This data could be only be obtained through qualitative fieldwork that produces narratives that assert confidentiality. Using the qualitative method helps link the findings to theories and theoretical frames discussed above and the definitions referenced in the literature review section.

The secondary data are collected from the articles written about the NGOs' situation in each country and the influence of the external environment on these organizations' operation to understand the legal framework and societal pressure they are operating, as mentioned in chapter four.

2. Research Design and Data Collection Methods

2.1. In-depth interviews

Semi-structured in-depth interviews were conducted as illustrated by Marshall & Rossman (2014) to give a chance for probing and asking further questions that might have emerged during the interviews. According to Neuman (2014), fieldwork interviews are a good method because they express themselves in ways they normally speak, think, and organize in reality. However, they may avoid probing feelings until intimacy is established with the interviewer, so they start to express themselves freely.

As Wysocki (2008) stated, the exploratory study used questionnaires to explore and gather information. Thus, the questions' guide was the reflection of the general and specific research questions of the study to examine the implementation of the managerial and democratic imperatives of the good NGOs' governance in simple, clear, and unambiguous questions so that the researcher can probe for more details. As a result, the interviewees felt comfortable about answering them and elaborated their answers with examples to apply each component. Besides, the researcher understood each organization's organizational and environmental factors by having narrative discussions with the interviewees to examine the difference between the organizations as provided in the next chapter.

The main procedure in collecting the data is the semi-structured in-depth interviews to determine the imperatives of the good NGOs' governance, and explore the organizational and environmental factors that influence the implementation of imperatives of the good NGOs' governance in local NGOs in each country. The number of conducted in-depth interviews is 36 interviews: thirteen interviews in Prague, eleven interviews in Berlin, and twelve interviews in Cairo. This technique helps to satisfy the research's purpose and better understand the main research problem and find an answer for the research questions.

Each interview lasts around 45-60 minutes. The researcher takes handwritten notes during the interviews, which converts them later into computer files by transcribing them within three or four days after each interview. The information is kept on a computer locked with a password and will be deleted and replaced on a disk memory once the study is completed. Thus, according to qualitative research ethics, no one else could have access to it for two years.

At the beginning of each interview, the researcher introduces herself as a PhD candidate who has a background in public and social policy and is interested in NGOs' management. Then, she explains the study's aim to examine the extent to which the two managerial and democratic normative imperatives of good NGOs' governance can be implemented in NGOs in Berlin, Prague, and Cairo. Then, she asks about the organization organizations problems when implementing these managerial and democratic imperatives of good NGOs' governance simultaneously and if they are contradictory to each other. The question guide end by asking for some challenges that the organizations face implementing good NGOs' governance and some policy recommendations from the NGOs' workers to conduct these two sets of imperatives inside the organizations.

2.2. Research Instruments and Procedures

This section describes the Questions Guide (See Appendix), which is used in the in-depth semi-structured interviews with the board of directors, CEO, executive managers, program managers, and employees. The question guide consists of nine main sections that measure the implementation of the managerial and democratic imperatives, as mentions in parts one and two in chapter three, and each section has several questions (See Appendix). Also, section ten incorporates open-ended questions related to the influence of the organizational and environmental factors on implementing the normative imperative of good NGOs' governance. The extent to which the implementation of managerial imperative could influence the democratic imperatives of NGOs' governance. The organizations face problems in applying managerial tasks and keeping democracy and participation of the beneficiaries, donor, or government agency. The interviewees' opinion about the NGOs' law in their country and the main challenges that the NGOs face there.

2.3. Type and Size of the Sample

The study uses a mix of purpose and snowballing sampling approaches in Cairo, and a convenience sampling approach in Berlin and Prague, for conducting in-depth interviews with the CEOs, top-level managers, program officers, and members of the board of directors of the non-governmental organizations. The convenience sampling approach is known as haphazard, accidental, or availability sampling, a specific type of non-probability sampling. Hence, it depends on collecting the data from persons conveniently available to participate in the study (Saunders et al., 2012; Etikan et al., 2016). This technique is used because of the easy accessibility, geographical proximity, availability during data collection, and the interviewees' willingness to participate in the study. Etikan et al. (2016) assert the homogeneity of the target population members as one of the assumptions of convenience sampling so that the researcher can control the differences in the results of the collected sample from the random sample.

Many scholars do not recommend this approach due to its shortage in generalizing the research findings, the relevance of bias, and high sampling error. However, Bryman (2016) recommends that - in studying organization- the convenience sampling technique is very commonly used, and it is more prominent than using probability sampling. Therefore, this technique is used because of its accessibility by the researcher and because of the language barrier; the researcher emailed the organizations with all details about herself, the study and asked them for conducting this interview.

The researcher used the convenience sampling approach because the chance to receive replies from the managers to conduct interviews in the English language is not low, as explained by Bryman (2016). The problem associated with such a technique is bias due to the presence of some outliers. Another problem is that it requires a large sample in order to be able to generalize the findings, to makes sure that the organizations are representative of the population. According to Bryman's (2016) advice, the researcher did three pilot interviews for the research instrument before using it; by interviewing two organizations and one key-informant, a manager of an organization that is providing accountability and governance courses to organizations in the Czech Republic. The study focuses on the service provider organizations registered under the NGOs' laws or codes in each country. The advantage of using this approach is its cost less and the simplicity of its collection because the researcher is not funded to pay the translator's fee, and it facilitates the data collection process in a short duration to generate the hypotheses.

3. The Research Context and Sample Sites

The researcher conducted 36 interviews in the three cities. The researcher chose fieldwork according to three main factors: the richness of data, accessibility, and suitability. The researcher chose the three countries according to the differences in the political regime and the environmental factors. Thus, the researcher started conducting the study in the Czech Republic, where she lives, because of her knowledge about the challenges and the threats that face these organizations to operate. Then, she collects the data from Egypt because she had done and acquired her master's degree in the same field from Egypt, which provides her with accessibility and suitability for data collection from a country that is now issuing a law, which leads to the arrest and travel banned of some managers of these organizations. Finally, she collected the data from Germany as a country that is supportive of these kinds of organizations. Thus, the researcher was available to examine the influence of environmental factors on implementing the managerial and democratic normative imperatives of good NGOs' governance.

The organizations' selection was made regardless of their form, either foundation, associations, or institutes, but the researcher only focused on the service provider organizations such as charity, health care, education, poverty alleviation, human rights, humanitarian assistance, environmental, and developmental work.

By following the strategies of entering the fieldwork as explained by Neuman (2014), the researcher started to make a clear self-introduction to make the people being studied feel more comfortable with the research process and accept the researcher's presence in their fieldwork. As Neuman (2014) claimed, if the researcher is less skilled or unknowledgeable, s/he will be rejected. Thus, the researcher reduced a hostile reaction, and she expressed herself in a way in which she normally speaks, thinks, and organizes in reality. In the light of Neuman's (2014) strategies, the researcher used the access ladder, as after getting involved in the fieldwork, she gets access to more confidential, intimate, and controversial information (Neuman, 2014). Thus, after time and effort, the researcher developed a stable relationship to gain access, trust, and information from the interviewees, so some of them shared with her the annual reports, and some of them opened their computers to show the meeting points of the board meetings. Moreover, the researcher tried to be a good listener. By using these strategies, the researcher gain trust, so some interviewees in Cairo and Prague suggested assisting her; to reach other organizations in their network, contacted them personally, and put her in touch with them.

Specifically, the ethnography field research is conducted to provide a detailed description of the different issues from the responsible management's viewpoint in the organization to facilitate understanding of the issues. Afterwards, the researcher wrote down what she experienced from the application of good NGOs’ governance practices, what she learned through interaction with CEOs, what she saw, how people behaved and reacted to the good NGOs' governance practices and the data collected, what was said in their conversations, and their physical gestures. The defocusing technique is used as the researcher worked in civil society for nine years before, so the researcher removed her past assumptions and preconceptions to become more open to the events in a field site.

4. Research Ethics

The thesis followed the ethical issues in social research as mentioned by Babbie (2008), which are (1) to secure the voluntary participation and to do no harm to their respondents, either physically or psychologically; (2) to protect their subjects' identity by providing them with confidentiality; (3) not to deceive subjects by lying about who she is; and (4) the researcher should be more familiar than anyone else with the study's technical limitations and failures in the analysis and reporting of the study, even if she admitted qualifications and mistakes and generated negative findings.

The researcher tried to consider the ethics of the qualitative approach throughout the fieldwork. Therefore, she conducted informed consent through emails and respected gender and cultural sensitivities while collecting the sample. Thus, according to each city, the consent form was developed in Arabic, English, and Deutsch languages.

Concerning the confidentiality of information, the researcher highlighted the study's purpose and the research findings for only research purposes for writing up a PhD thesis. Thus, the researcher made sure to explain the consent form to every interviewee, and in some cases, they asked for more details before they accepted to do the interviews. Furthermore, she told the participants that they have the right to refuse to contribute to the study's fieldwork.

5. Data Analysis Techniques of the Study

The analysis level is the organizational level that inclusively studies the NGOs' governance imperatives in the organizations. The unit of analysis is the local service provider organizations, which are providing services such as charity, health care, education, poverty alleviation, human rights, humanitarian assistance, environmental and developmental work. The non-governmental organizations should be registered as legal institutions; so, they have some rights and responsibilities that are anchored in the law; thus, these responsibilities can change according to each country's political regime. The NGOs' legal skeleton encompasses the managerial and democratic perspectives among actors such as the founder, CEO, employees, donors, and beneficiaries. Therefore, the structure of the organizations may vary and encompass various stakeholders who share ownership and control inside these organizations. The stakeholders are diverse individuals with different sets of socially constituted identities and interests across the countries, such as government, beneficiaries, private donors, board members, management, volunteers, and non-managerial staff members.

Various forms of powers and factors influence social organizations' structure within the NGOs' governance. Therefore, these differences lead to diverse governance forms' institutionalization, even within each understudied city's different legal environment. Thus, the NGOs' governance generically diversified across countries and over time. In this sense, the thematic analysis seeks to address NGOs' governance about its wider institutional environment, the internal managerial and democratic imperatives within the organizations, and the external environment such as the legal system and political system of each country.

Chapter Five

The Extent of Good NGOs' Governance Implementation

Part One

The Extent of Implementation of Managerial Imperatives of Good NGOs' Governance

In this chapter, the thesis answers the question related to the extent of implementing the managerial imperatives of good NGOs' governance inside NGOs. Thus, the managerial imperatives, such as transparency, accountability, responsiveness, efficiency, and effectiveness practices are related to the distribution of power, authority, and ownership between the internal and external stakeholders inside the organizations. In Berlin, the study is conducted on eleven NGOs to find out the implementation of the managerial imperatives of good NGOs' governance. In Cairo, twelve NGOs were interviewed to describe the situation of working inside these organizations. In Prague, thirteen NGOs were interviewed about the managerial imperatives of good NGOs' governance in NGOs. In Berlin and Cairo, the interviews were conducted online due to the regulations of lockdown that started due to the Coronavirus at this period, and most of the organizations were working from home.

1. The Implementation of Managerial Imperatives of Good NGOs' Governance

This findings' chapter presents the effect of the managerial imperatives on the control and distribution of power, authority, and ownership of various stakeholders inside the organizations.

1.1. Web-based Transparency

In this section, the study presents the findings of the transparency practices that are used in the interviewed NGOs in the three cities. As explained in the section of conceptual framework about the application of transparency, the question guide (in Appendix I) aims to collect information about these practices, and how it is applied in the organizations in Berlin, Cairo, and Prague. Therefore, the questions revolve around the use of web-based technologies to examine how they increase the power in the participation of the stakeholders through enhancing the information-sharing techniques.

In order to understand how the practices of transparency are implemented in the NGOs, the study focuses on collecting data about: (1) the presence of the organization's website or social media channels; (2) the number of published reports on the organizations' websites; (3) the use of the web-based technologies and social media channels; (4) the type of the organizations' published reports, either the budget and financial records, taxation, report of progress for their activities, disseminate the information about their outreaching, name, address, purpose, and founder; (5) the publication of the meetings' minutes of the managing teams or the organization's board of directors on their websites; and (6) the forms or types of the beneficiaries' publications that are released by the organizations such as newsletters, articles, or conference papers.

a. *In Berlin*

All eleven interviewed organizations in Berlin have websites. On these websites, the organizations are mainly presenting the general assembly and the board of directors' structure; in addition to information about the organizations' purpose, the activities that they provide, the articles of association, and their contact information. For instance, the head of the board of directors of "Berliner Gesellschaft Türkischer Mediziner e.V. (BGTM)" stated that:

> *"Last year, we managed to get a new home page for our website, in which we publish some photos of our activities, summaries of our big meetings, our mission and vision, and the articles of association. However, the person who is working on launching this website is a volunteer because it is his hobby, so we need to hire a person to develop this website more. In addition, we work to re-operate our email admin, so because the emails help us to get more connections and communicate among the members" (Head of the board of directors, Berliner Gesellschaft Türkischer Mediziner e.V., October 2020).*

Indeed, all the organizations have to submit an annual report to the court to give an overview of all the activities provided, but not all of them publish these reports on their websites. In addition, these annual reports include the financial records of the organizations and the annual financial budget.

> *"We have to report what we have achieved in the project to the court and how much money we spent on each specific project. However, the reports are not published in detail on our website, but they are given to donors and the court. In the newsletters and Facebook's page, we write a summary about what we work on each month, and the success stories of our employees and beneficiaries" (CEO, Back on Track, February 2020).*

One of the surprising findings in the sample that show the implementation of transparency practices is done by the "Back on Track" organization as stated by the CEO.

> *"We should publish our budget online because we got certified by Phineo to audit our financial reports and records, so we have to publish how we spent the fund in our organization by sharing our bookkeeping documents online on our website" (CEO, Back on Track, February 2020).*

However, in the case of the organizations that have a human capacity to do technical work, they use their website in a more advanced way to publish testimonies about their success stories with their beneficiaries, and to publish job opportunities offers in the organization. Some organizations in the sample use the websites to reach more volunteers; write information about their partner organizations, especially if they are international organization, or publish information about their donors. For instance, one organization has many projects, so they use separate websites for each project.

Moving to the use of web-based technologies and social media channels in the organizations. In the sample, all the organizations are using social media, especially Facebook's pages, to post photos and videos with summaries of their activities to promote their services. The organizations share their success stories with photos of the beneficiaries and the team over Facebook's pages to prove to their donors, local government, and the community that they provide services to society.

> *"The Facebook page is for posting some activities and parts of the projects; however, we do not have social media employees to publish frequently. Therefore, whenever we find something relevant to what we want to share with people, we post it. Moreover, we are a think-tank that is concerned with the Middle East, Arab, and Islamic world, so we post over Twitter the links and short introduction of our articles. Furthermore, we sometimes share some job-opportunities that may concern the interest of our audience" (Project Manager, Candid, June 2020).*

Regarding publishing the meeting minutes of the organizations, the sampled organizations in Berlin are submitting their meetings' minutes of the general assembly to the organizational lawyer and auditor in order to submit them to the court. The organizations are not obligated to submit the meeting minutes for the board of directors regularly, but they have to fill in the meetings' protocol, and the attendees have to sign this protocol to finalize the documents that are reviewed by the supervisors of the court in their check-visits.

Regarding the forms or type of publications that are released by the organizations such as Newsletters, articles, or conference papers, only one organization in Berlin has a newspaper because it is a think-tank.

> *"Candid has its own magazine called Zeint. Candid foundation is the publisher of this magazine, so whenever I see a good opportunity for conferences, job, training courses in the MENA region, I forward it to our editor in Zeint to share it wider with the audience of our magazine" (Project Manager, Candid, June 2020).*

b. In Cairo

Nine out of the eleven interviewed organizations have websites, but the other two organizations do not have website because they are under construction. These websites are mainly used to publish information about the organizations, their activities, success stories about their beneficiaries and their staff. In addition, some organizations disseminate summary reports about activities, events, statistics for their outreach, and the number of beneficiaries served in each activity, and the job opportunities offered in the organization.

> *"We use the website to announce for the projects and to seek for participants or audience. Then, before the end of the project, we publish reportage, that include what we did and summary about the projects" (Manager Director, Oyoun Masr Association, June 2020).*

Moreover, some organizations are publishing information about their international partner organizations and donors, as part of their transparency practices.

> *"We have a regional website for Egypt, Jordan, Palestine, and Lebanon, and each country has a local hyperlink on this website. Thus, we should update both of the general websites with our partners and our own page on this website. We make documentation of our activities with a full description of our activities, local initiatives, partnership projects called the sound of change and the theater project. (Manage Director, Ruwwad Egypt, July 2020).*

The organizations do not publish their financial records, but they only submit them to the Ministry of Social Sodality (MoSS). Besides, they have to submit financial annual reports to their donors according to the contract.

For the interviewed organizations in Cairo, the activities summaries are also published on social media, especially Facebook pages, combined with photos and videos to promote the work of the organizations and to prove to the government and the donors that they use the money of the fund for the provision of services.

> *"We do not make advertising due to the low budget. Therefore, we use Facebook's pages to promote our activities in order to collect more donations, so we post the same content on Twitter and our website as well. For instance, in the morning, I posted about the Feast's Eidya (money that is given to kids in the feast) that we distributed to the poor kids, so a lady gave me a call and asked to donate as well" (Managing Director, El Kheir Doors for Caregiving and Development, July 2020).*

Some organizations post reports about their activities on social media with a summary of the workshop with photos and details about the number of the participants and the outcomes achieved in these activities.

> *"On our Facebook page, we present our activities and highlight the success stories in this field for social enterprises that started from scratch with us with videos for their projects. Also, we only post news about our activities and promote our upcoming training courses" (Project Manager, Ibtkarkhana, June 2020).*

The aim of sharing the success stories about the beneficiaries and the team on Facebook pages is to prove to their donors, the ministry, and the community that they provide services to society.

> *"We use Facebook to promote the applications in our entrepreneurship program, so we publish some updates of our current programs and what we are working upon, and publish our reports" (Project Manager, Alashanek Ya Balady Association for Sustainable Development, June 2020).*

Besides, Ruwwad Egypt and ElKheir Doors for Caregiving and Development have YouTube channels. However, some organizations are not that active on their websites; therefore, they focus only on social media due to the low capacity of the human resources inside these organizations.

> *"Our website is not working right now, but within two weeks we will refresh it again. We use Facebook page to overcome our low budget's problem to market about our services" (CEO, Man Ahyaha for Social Services, June 2020).*

> *"We have Facebook pages and website, but we rarely update the website, and now we are doing a new design for it. We have several Facebook pages for each project. On our main Benaa page, when we got accepted in a project, we announce our new training courses, events, and activities, as well as call for volunteers and trainees for our projects. In addition, we post photos when we participate in a conference. Also, we write summaries about our fieldwork, so we do all this effort for the transparency purpose" (Managing Director, Benaa Foundation, May 2020).*

According to the NGO's law (2016), the annual general assembly meetings' minutes should be submitted to the Ministry of Social Sodality (MoSS). Therefore, the board of directors or the board of trustees' meetings minutes are submitted to the MoSS.

> *"Our board of directors takes notes for these meetings to be handed and submitted to MoSS" (Project Manager, Ibtkarkhana, June 2020).*

Regarding the form or type of the beneficiaries' publications that are released by the organizations, such as newsletters, articles, or conference papers. In the Cairo sample, the organizations are not publishing newsletters or make conference papers about their organizations.

c. *In Prague*

The thirteen organizations that are interviewed in Prague have websites, but they use them differently according to the capacities and competencies of their employees. However, all the organizations must publish their financial and annual reports of activities because this is obligatory according to the Czech civil law. These reports should include detailed information about the budget, financial records, taxation; in addition, a summary of activities, events, their outreaching statistics, and the number of beneficiaries served in each activity or event.

> *"We share reports with our partners, donors and stakeholders about our main activities" (CEO, Fairtrade, January 2020).*

From the studied sample, all the interviewed organizations have mainly a Facebook page as social media channels. On these Facebook pages, the organizations publish mainly summaries about their activities, share stories about their teams to introduce them to their followers, and say how these workers are contributing to society.

> *"We publish photos for the activities that we already did with the children especially after summer camps. In addition, we use Facebook for promoting our future activities and new training courses for volunteers" (CEO, HESTIA, November 2019).*

One organization is worried about what to publish on their website. The organizations do not publish any information about the names and addresses of the beneficiaries, only information about the donors due to the privacy of the beneficiaries.

> *"Last year, we stopped publishing the newsletters because the server is expensive, so we started using Facebook pages for the promotion of their activities with all the collective information needed by the foreigners. We are afraid of publishing our fund details, and how it is used to help the target group because of the misuse by some people who hate the organizations in the Czech community" (Managing Director, Centrum Pro Integraci Cizincu, November 2019).*

The point related to the publication of the meetings' minutes of the managing teams or the board of directors of the organizations on their websites, the departments' meetings' minutes are only submitted to the board of directors or the supervisory boards. Some organizations are circulating the meetings' minutes of the boards internally between the departments, especially if not all the employees can attend these meetings. According to the Czech Civil Code (2014), all the organizations should publish general assembly meetings' minutes to the registrar or the website for registration of these organizations.

Most of the organizations disseminate newsletters to their beneficiaries, and they send them either by email or post. The newsletters encompass the old, current, upcoming projects, success stories of beneficiaries, and ask for more donations. Most of the organizations are sending these newsletters to the beneficiaries 2-3 times per year.

> *"In the newsletters, we inform the people about what happened in the last three months. For instance, if we participate in a TV show, information about our history of 50 years*

working in the Czech Republic, and an interview with individual donor to encourage other donors to donate" (CEO, SOS Dětské Vesničky, December 2019).

1.2. Upward and Downward Accountability Mechanisms

This section presents the application of accountability in NGOs in the three understudied cities. The organizations are interviewed here to examine the application of the upward and downward accountability mechanisms, as which is explained by Alnoor Ebrahim. Here, the analysis aims to examine if the organizations are held externally questionable for their actions, and if they are taking internal responsibility for shaping and scrutinizing the organizational mission, goals, and performance.

1.2.1. Upward Accountability

In this part, the question focuses on the presence of disclosure statements and reports and the performance assessment and evaluation reports that are submitted to the governments and donors. Therefore, the application of these mechanisms ensures the implementation of upward accountability in the interviewed NGOs.
Disclosure Statements and Reports

a. In Berlin

According to the German Civil Code (Bürgerliches Gesetzbuch 2013 (BGB)), the organizations have to submit their applications the local court's registrar. These applications include detailed information about the name of the entity, the address where it is based, the objectives of the organization with their mission and vision, the board of directors, the articles of the organization with information about when and how the annual member meeting takes place, how members can join and leave, and membership fees according to the nature of this entity either association or foundation. In addition, the organizations are obligated to submit an annual plan of the programs, activities, events, and financial records and disclosures for their expenses and revenues reports to the local court. In case of having individual or governmental donors, the organizations have to submit the summaries of the activities to the donors and the government, so the organizations prove the sufficient use of the money.

b. *In Cairo*

According to the NGOs' Law for 2016 in Egypt, the organizations have to submit to the MoSS an application with detailed information about the organization, association, or foundation according to the nature of this entity. Regardless of the difference in the structure, the NGO should submit some information related to their physical being and other information related to the nature of their work. The physical entity is the address and description of the working office where the organization operates. The organizations should submit an application with their organizational operational structure and a list of the general assembly's names, board of directors, board of trustees, the purpose of the organization, mission, and vision of the organization.

In addition, every year, the organizations are obligated to submit documents with quite detailed information about their annual plan of the programs, activities, events, and financial records and disclosures of their expenses and revenues to the MoSS. The summaries of the activities are written in annual reports for both the donors and the government in order to prove the sufficient use of the money by the organization as part of disclosure for the services provided. All the sampled organizations are obligated, by the Egyptian NGOs law (2016), to submit their annual budget reports to the board of directors in order to approve them before the beginning of the year. Then, they submit these annual budget reports to the MoSS with a detailed report for the activities. Each organization in the sample should give a final report to their donor, which includes an evaluation of the project and a summary of the outputs and outcomes of the project.

c. *In Prague*

As stated by the Czech Civil Code (2014), the organizations have to submit to the court a report with detailed information about their organizational operational structure, purpose, and field of work in order to be able to register in the system. Annually, the organizations should submit an online report with detailed information about their annual plan of the programs, activities, events, and financial expenses and revenues. Moreover, the organizations must publish these detailed reports on their websites. At the beginning of the year, all the organizations are obligated by the law to submit their annual budget to the board of directors to approve it.

"Summary of activities and reach-outs for our services must be online every year, on the 30th of June, because this is obligatory by the Civil Codes" (Managing Director, Centrum Pro Integraci Cizincu, November 2019).

The organizations should submit final reports for the donors to prove the use of the fund.

"Reports for the donors as assigned in the contract are submitted in mid-term and final-term" (Managing Director, Diakonie, December 2020).

"The donors need information about how we spend the money, and disclosures for the account number to which we transfer the money and issue the invoices" (Managing Director, Sdružení pro integraci a migraci, January 2020).

Two organizations were complaining about writing huge reports, which take long working hours rather than working on their main organization's purpose.

"The reports for EU with other partner are too long and count up to 700 pages or more" (Deputy Manager, Glopolis o.p.s., December 2020).

"In each project, we have to report to the government and donors. For instance, this week, we have to write 150 reports of our domestic and international activities to the government. These reports are financial and narrative, but we submit them to the government and donors only" (Managing Director, Adventist Development and Relief Agency, January 2020).

1.2.1.1. Performance Assessments and Evaluations

a. In Berlin

Most of the interviewed organizations in Berlin are producing few reports all over the year, but these reports are mainly submitted to the donors and governments to fulfill some legal protocols especially if the donor is the local government in Berlin or the EU commission. In the case of the EU fund, the organizations are conducting evaluations of their activities to measure the effect and impact of their activities on society. However, the organizations are not posting the results of these evaluations on their website, but some organizations publish beneficiaries' testimonies on their websites or Facebook pages.

> *"We evaluate according to the request of the donors at the end of the project. So, if we get money from governmental associations or organizations, they will ask to have very detailed financial reports. However, we do not publish this report on our website, but if someone asked us to share it, we would do so definitely" (Project Manager, Linie 94, April 2020).*

Ten out of the eleven interviewed organizations are assessing the implementation of their activities and events at the end of the projects. This evaluation process aims to measure the impact of the projects on the achievement of the missions and goals of the organizations. The organizations mainly use the data extracted from the evaluation tools to write reports to the donors. Moreover, the evaluation processes help to check the quality of the services and to gather information about the satisfaction of the beneficiaries towards these services. Therefore, the beneficiaries will be able to question the employees about their actions inside the organizations.

> *"Financial annual report on the registrar's website related to the government. We have to upload it to the court's website each February, and the registrar is open for the access of the public if they are interested to check them. Our main donors are independent gentlemen, so they do not want to be highlighted as part of the foundation or mentioned as supporters for us. However, they read the final report, but they did not come to the organization to assess our work" (Project Manager, Candid, June 2020).*

According to the German Civil Code (2013), the German organizations should submit their annual budgets to the general assembly inside the organizations in order to approve these budgets each year before the beginning of the year. However, the beneficiaries do not participate in auditing the budgets of the organizations.

Most of the sampled organizations assess the performance of their staff. However, they are doing this performance assessment through reflection and feedback meetings only, but they do not use any advanced performance management tools.

> *"We have personal meetings few times a year, in which the employees meet the director to give their feedback and discuss some issues with the directors. In addition, all the team meets once every four months, in a different place, not the office, so we discuss*

the organization's structure and the distribution of the tasks, and every employee has to comment and give feedback. These meetings are organized by new elected trusty persons and sometimes by external persons" (Employee, Candid, June 2020).

One of the organizations is doing these reflection meetings weekly.

"We are having a meeting once a week on Monday. In this meeting, we have a nice breakfast together to talk about the work weekly. Then, we discuss what is going to happen in this week, what needs to be done, and if there are more questions came up, of course, we can talk during the week" (Project Manager, Linie 94, April 2020).

b. In Cairo

All the interviewed organizations are evaluating their activities and events at the end of any project. This evaluation process is conducted because of the organizations' willingness to assess the achieved outputs of the project. The organizations use the data from the evaluation processes mainly to help in future decision-making process for the projects. Yet, seven of the eleven interviewed organizations use the results of these evaluation processes to report the donors with their programs and activities or to write fund proposals.

"We have a meeting every two weeks in which we assess the performance of each person; what are their weaknesses, why is there no progress in the work, why is the project not working well, ask them about their evaluation for themselves, and give them our feedback. Therefore, we can put these weaknesses into consideration in the future" (CEO, Benaa Global Foundation- Building up, June 2020).

Some organizations' performance level is not that advance, as their only way is the board of trustee's evaluation.

"We do not have written performance forms, but our performance is evaluated by the board of trustees; therefore, we write about our progress in our monthly report in order to compare it all over the year. Then, the manager has to review this report before it is submitted to the board, to evaluate us. For instance, I can mention the challenges that I faced and why I have not done a specific task, and the plan for doing it in the next month" (Project Manager, Ibtkarkhana, June 2020).

All the interviewed organizations evaluate the performance of their internal staff. However, there were some interesting findings in three organizations - ADEF, Man Ahyaha, and Ruwwad Egypt - that are conducting 360-degree feedback for measuring the performance of the employees. Hence, the organizations hire external evaluators at the request of the donor to do this process. As a result, the 360-degree feedback reports are submitted to the donor as part of the required document to assess the organizations to decide either to continue giving funds or not. The organizations mainly use these feedback reports for internal decisions related to providing training courses to build the capacity of the staff.

> *"They did 360- degrees evaluation form for all employees in all managerial forms. The school managers are evaluated from their supervisors and the managing team" (CEO, Man Ahyaha for Social Services, June 2020).*

> *"The employees' performance is done through a 360-degree evaluation, as this process is done from four perspectives; from the project director, colleagues in the same project, colleagues from another team, but work on some common project, and the CEO of the organization. Yet, we are going to develop this process in the future to add more goals that we want to achieve" (Secretary Executive Manager, ADEF, May 2020).*

> *"We have an annual evaluation form questionnaire to fill after we attend a regional training in Ruwwad Jordan. Therefore, we started to measure their interaction towards the working space by asking if the space offers you self-confidence, a space to express your opinion, and makes you feel what you are doing is appreciable. In addition, the evaluation assesses the employees' self-image, and how to get their feedback about the working environment" (Manage Director, Ruwwad Egypt, July 2020).*

c.In Prague

A common view among the interviewees in Prague is that the organizations are evaluating the activities at the end of any project. This evaluation is done because of the requirements of the donors, either local government, the municipal office of Prague, corporates, or the EU fund in order to determine whether the program is performed in the right way. Therefore, the NGOs' funders use these evaluation reports to determine whether to continue funding these organizations in the future or not. This process ensures that the beneficiaries will have a voice to evaluate the quality of the service provided by the organizations.

"Evaluation of the activities is done in several layers: (a) clients satisfaction surveys; (b) questionnaire for the employees about their safety in workplace and services that we are providing. This is vital for our work because the employees can respond and reflect on the project without fear and give comments that make us think differently" (Regional Manager, Armáda Spásy v ČR, October 2019).

However, the evaluation surveys are done for assessing the program, some of these programs are done through external evaluators not the employees of the organization, so the employees of the organization can have the opportunity to identify any errors or faults that occurred in the program and be able to fix it.

"The organization provides training courses to the firemen in the Czech Republic, in addition to training courses for the families and children for prevention against flood risk. Therefore, by the end of this course, the employees made questionnaires with the help of an external evaluator to include all the different layers of the beneficiaries" (CEO, Diakonie- Středisko humanitární a rozvojové spolupráce, October 2019).

Some of the interviewed organizations assess the performance of the internal staff who is working in the organizations. One interesting finding is that eight out of the thirteen organizations are publishing their performance reports online, either in the form of posts on social media or in the newsletters that they send by mail or e-mail to the beneficiaries. In addition, the organizations produce annual reports on the employees' performance in the program to the funders; disseminate these reports on the website of the organizations, and the evaluation results are used for writing annual reports for the board of directors.

"The evaluation of the quarterly goals is done in the organization. Then, the organization write a report and publish it in the newsletters to reflect on the use of money from the donations to the individuals" (CEO, Diakonie- Středisko humanitární a rozvojové spolupráce, October 2019).

"Once a year, we do performance by meeting each person with the head of the department for one hour to answer for a questions' sheet to evaluate this employee. Therefore, they have the right to give a comment and speak up if they wish. In these meetings, we evaluate the achievement of the past goals and get suggestions for future goals, then the result of this evaluation goes to the HR team to recommend if there is a need for giving a training course for the employees. In some cases, the employees asked

for an external evaluator to have a neutral person who conducts this performance evaluation process" (CEO, Adventist Development and Relief Agency, January 2020).

The summaries of the activities are written in reports for both the donors and the government in order to prove the sufficient use of the money to provide services.

"The finance's thorough report for the government is done according to some rules which put pressure and more administrative burden on us. Therefore, we have to hire two or three employees to finalize this report for us, and they are not funded by the project, so it put more financial burden on us" (Deputy Manager, Glopolis o.p.s., December 2020).

Some organizations publish information about their work progress, program implementation methodologies, activities, and events in different journals and conference papers. These organizations evaluate their activities to measure the effect and impact of their work methodologies because they are pioneers in their field. Besides, some organizations are experimenting their tools and programs from the past. Another organization publishes articles about their program implementation methodologies and presents the data at conferences.

"We have two evaluation processes; one is part of the project itself, which we submit to the donor, the other part is related to the feedback that we as the team do after the project in order to assess ourselves. In addition, at the end of the project and twice a year, the whole team meet to evaluate how everything is going inside the organization and in each project separately, so we can plan on how to develop work inside the organization" (Managing Director, Rubikon Centrum, December 2019).

2.1.2. Downward Accountability

Let us now turn to the mechanisms of downward accountability that are used in NGOs as illustrated by Alnoor Ebrahim. This variable can be examined by asking the organizations about the presence of participation and self-regulation. The social auditing mechanism, one of the mechanisms that is suggested by Alnoor Ebrahim, is about the possibility of the beneficiaries to audit the annual budget and financial records of the organizations. The thesis out that it is difficult to involve the stakeholders in the auditing tasks inside the organizations.

For instance, in Berlin, the interviewees answered negatively because of the unavailability of such an issue in the bureaucracy in the German system, and because financial documents should be done through hiring an auditing company and a lawyer in order to be accepted by the court.

In Prague, only one organization in the sample allows the beneficiaries to audit the accounting and financial records; however, all other organizations stated that their annual financial reports are available online, and in their office and are available for each one to read.

In Cairo, the organizations have their own accountants, and the public are not interested in doing this issue, as stated by one of the interviewees. The social auditing mechanism cannot be applied in the context of Egypt because the NGOs are not socially accepted by the Egyptian community, especially post-2011 revolution because of the foreign funding case. Additionally, there were some rumors had spread that these organizations are working according to other countries' agenda; to breach the national peace. This is because the media made propaganda against the organizations that are taking foreign funds or having any international partnership, and they mentioned that these funds are due to the conspiracy theories from other countries to breach the public peace in Egypt.

2.1.2.1 Participation Mechanism

From the perspective of Alnoor Ebrahim, the participation practices are collaborative way between the governmental agencies, NGOs, and communities, so the stakeholders intervene in the decision-making process of the development within their region where these organizations operate.

a. In Berlin

Some interviewed organizations have a collaborative relationship with the beneficiaries. For instance, the beneficiaries participate inside the organizations through evaluating the project, and the volunteers participate in the implementation of these projects.

> *"We have long- term programs; I am working on an international project that is called Tandeem since 2011. This project focuses on different geographical regions, and it has a constant rising number of participants. In this program, we do network for brainstorming meetings in which the participants contribute to develop the design of*

the project; therefore, the formal participants are having a say in our decisions inside the program" (Project Manager, MitOSt, April 2020).

One of the interesting results is for Abqueers organization which gives training courses for volunteers in order to teach the organization's material in the schools later on.

"In the adult education project, there are ten volunteers working with small fees. They come every week to the office for team meetings, and they make the appointments in the schools, and then they go to do the work there. We are just coordinating between the volunteers and the paid employees who are the main representative of the organization in front of the directors of the school" (Managing Director, Abqueers e.V., September 2020).

b. In Cairo

In the case of NGOs in Cairo, the relationship between the NGOs and the donors as well as the beneficiaries are collaborative, so they intervene in decision-making, project designing, and program evaluation processes. For instance, the donors assign external evaluators for each project, or they provide training courses about monitoring and evaluation to the staff inside the organizations in order to assess the projects. In addition, the participation of the beneficiaries inside the organization is done through need-assessment surveys or other evaluation tools to the programs to assess the services provided.

"We have monthly update meetings, in which we send a form for the employees to fill in with all the updates and challenges that they have faced during the month, so everyone participates and speaks up in this meeting" (CEO, Man Ahyaha for Social Services, June 2020).

c. In Prague

In Prague, the participation practices are carried out to handle the relationship between the NGOs and the beneficiaries, to whom these organizations provide services. It also is carried out to assess the services provided when the beneficiaries participate in their programs' evaluation. Moreover, the meetings inside the organizations, where the staff reflects on the projects, are giving them a feeling of ownership towards their actions and decisions to accomplish the organizational mission.

The process of working in teams and making the structure of the organization in a way that reflects participation between the employees in different hierarchical levels or involving the beneficiaries is reflecting the way of participation inside the organization. This practice shows the importance of combining the participation approach to achieve downward accountability.

2.1.2.2. Self-regulation

Moving to the mechanism of self-regulation, which shows the importance of having a well-structured and institutionalized organization with a benchmark or code of conduct that organize the work within it.

a. In Berlin

One of the remarkable results is the organization "Back on Track"; which has ***Phineo's*** organization analysis for their budget, so their budget is audited, and their program evaluations had successfully passed the four-stage analysis process. This process is used to analyze if the organization is doing an impact on German society or not. Therefore, the organization is holding a certificate (Wirkt-Siegel), which means that it is an impact-oriented organization.

> *"According to the Wirkt-Siegel certificate, we should publish our budget online. This certificate is issued by Phineo to audit our work, how our funding and bookkeeping is going, and the activities' implementation inside the organization" (CEO, Back on Track, February 2020).*

b. In Cairo

In the scope of this mechanism, the organizations in Egypt are not allowed to be partners of an international network and apply for taking benchmark according to the Egyptian NGOs' law.

c.In Prague

The self-regulation benchmarks are done when the organizations are working with either national or international networks to develop standards or codes of behavior and performance to work accordingly. Although the self-regulation standards help the NGOs to gain a good reputation, good public image, trust, and credibility of the donor and the public, none of the sampled organizations are applying for such benchmarks.

1.3. Community Responsiveness

a. ***In Berlin***

Eight out of the eleven interviewed organizations in Berlin are studying the local community in order to offer the services that match the needs of the beneficiaries. Hence, some of the interviewed organizations are responsive to the community by accepting the suggestions of the beneficiaries and develop new projects according to these recommendations.

> *"Within our last project, which was a photography workshop with the Libyans in Tunisia, those Libyans participants approached us and asked to support them to launch a new project. Therefore, we are looking for funding entities for implementing this project with them" (Employee, Candid, June 2020).*

Some organizations use the evaluation process through conducting surveys to improve their projects and satisfy the needs of the community. The sample has three of the remarkable results of organizations that mainly launched because of the local community needs for the organizations that provide these services.

The first organization is "Back on Track" which is launched as a result of the need of the Syrian community in Berlin. The main activity of the organization is helping the children who suffer from the conflict in Syria and moved to Berlin, as those children did not attend school for years because of the war in Syria. The organization provides an advised self-learning approach, so the children can compensate their educational gaps and catch up with their peers in Berlin. Thus, the organization offers decentralized education to the children and adolescents who want to learn from the downloadable self-learning materials. Therefore, they can work on these materials on their own or with the help of their friends, family, or neighbors to cope with their peers and be able to enroll in schools in Berlin. In addition, the organization provides help from tutors every week. Moreover, the organization helps to integrate Syrian teachers and educators into the German workforce to be qualified to work in German schools.

Another interesting finding is "Berliner Gesellschaft Türkischer Mediziner"; which focuses on giving help to Turkish guest doctors by providing them with lectures and seminars; to advance the training of doctors from the various medical specialties, as well as professionals working in the health sector. In addition, the organization provides comprehensive, culturally sensitive education and information for Turkish patients for better health care and prevention, as well as integration. Therefore, the organization informs the public about Turkish families' living situation by carrying out cultural and social discussion events and promotion of contacts and the establishment of networks.

The third organization is "ABqueer e.V."; which is mainly based on the need of the queer minorities in Berlin. This organization offers activities related to anti-discrimination with a focus on sexual orientation and gender diversity to pupils, teachers, and educational professionals. The organization aims to change the textbooks in German schools to include topics related to anti-discrimination and human rights work without exclusion and bullying any person with a different sexual orientation.

b. In Cairo

All the interviewed organizations in Cairo are not only observing the local community but also study the needs of the community where they operate and work collaboratively with it.

> *"Since the inception of the organization in 2016, I have been going to a sleepover in Bahrwa and speaking with the ladies and discussing their needs. We got help from Ms. Didi to access this community because she is a famous lady who travels the world to build community schools. We tried to make people feel ownership about the project, so we tried to convince them to participate in the project by asking them to donate land, bricks, and sand to build the school. Furthermore, we did a committee meeting to do need-assessment survey in an official way. Then, we discuss these needs, and we compromise what each team can do. By using this technique, we empowered the ladies to speak up, participate, and express their needs" (CEO, Man Ahyaha for Social Services, June 2020).*

"*ElKheir Doors for caregiving and development*" is another organization that opened a new project due to the need of the community.

> *"According to the needs of people, we opened the project for the rent door and water pump project because of the request of the people. In this water pumps' project, we installed 200 pump lines" (Managing Director, ElKheir Doors for caregiving and development, July 2020).*

"From our evaluation for the summer school project, we got an idea to make winter school as well at weekends only. Then, from the evaluation of the winter school, we found out that we could do activities on weekends only, and it should not be in successive days because it is exhausted for the trainers, so we expanded the program to use holidays in winter as well" (Secretary Executive Manager, ADEF, May 2020).

The eleven sampled organizations are conducting need-survey assessments for the community before they started working on it. One of the remarkable results is that Ruwwad Egypt organization's establishment as a result of chit-chats on café shops in our district, then, they asked another NGO to help them to make a professional need-assessment survey to collect more concrete data.

"In 2014, the organization originally started with a need-assessment survey that was collected from people from the neighborhood in café shops in which they express their needs. Then, Etijah Youth and Development Consultancy Institute helped us to carry out a professional need-assessment survey, which helped us to come up with all our current programs" (Manage Director, Ruwwad Egypt, July 2020).

The most interesting finding is that an organization in the sample uses the need-assessment surveys to develop a new project inside the organization, so the collected data helps the organization to provide new services according to their beneficiaries' needs.

"We are developing the project according to the needs of the beneficiaries. For instance, in the Missouri educational project, we have three graduated groups who started to come to the organization; and spend their summer holidays, and then asked us to provide them with classes. Then, the children asked for more activities to do together, or they offer help to other children outside the school. Therefore, the employees of the project designed a summer school to occupy these young people, as they are sitting in the organization doing nothing" (Project Manager, Alwan Wa Awtar, July 2020).

"Another example, our psycho-social support project was developed because we found problems between the children and their parents, so the parents always come to ask for opinion or advice on things that concern or related to their children. Therefore, we got a paid psychologist to work in one-to-one meetings with the parents, and then, we started to make group sessions for the parents. Therefore, we wrote this psychologist

as part of the proposal, and count his fees from the fund in the year after to ensure that he is hired in the project" (ibid).

The situation in Egypt is constantly changing after the 2011 revolution, so the organizations are in a critical situation, and they have to be flexible to the external circumstances.

> *"Most of the time, the organization should find ideas according to the continuous change in the circumstances since the 2011 revolution. The idea is how to be spontaneous and cope with the current changes, so we need to be responsive and write the project according to these changes" (CEO, ElMaraa Elgideda- New Woman Foundation Egypt, August 2020).*

In some organizations, the donors are involved in the community to the extent that they are the ones who decide the projects for the organization to implement.

1.4. Monitoring and Evaluation tools to accomplish Efficiency and Effectiveness

The organizations were asked to examine the inclusion of the external and internal stakeholders in measuring the effectiveness of the organization. The effectiveness mechanisms are measured by the organizational and the program effectiveness. The organizational effectiveness is measured by the level of the involvement of the donors in the organizations to review the financial and activities reports, so they decide either to give the grant in the future to the organization or not. While the management effectiveness is measured by the organizational capacity and organizational outcomes. Meanwhile, efficiency is defined as the use of financial and human resources to maximize benefits, which can be measured as the services provided.

a. In Berlin

After asking the organizations in Berlin about the mechanisms used to measure the organization's effectiveness, most of the interviewed organizations stated that they are obligated to submit their financial records and annual activities' report to the local court to ensure the provision of services, which reflect the application of efficiency in the organizations. However, the organizations do not publish these reports on their websites, they only submit them to the court regularly.

“We do not publish the results of this evaluation because we think that it is not interesting for the public, so it is just more of an internal paper to improve our work. The result is used to write our reports to the government and the donors and evaluate the accomplishment of our goals. But maybe in the future, we may publish them, I will think about it” (Managing Director, Abqueers e.V., September 2020).

“The results of the reports are not published on our website, but we write up stories and narratives from the collective outcomes” (Project Manager, MitOSt, April 2020).

An important thing the donors require is to evaluate the activities of the projects that they fund. Therefore, the organizations either assign external evaluators to make this monitoring and evaluation process (M&E) or the donor with the employees develop an evaluation tool together according to their available capacity. Most of the organizations do not publish these reports on their websites, but they only share them with their donors, either the local government or the private sectors.

“The M&E process differs from one project to another, so we make an evaluation design to fit with what is assigned by the donors and the EU. The reason for the evaluation is to understand the deeper outcomes of the project, so it differs to assess the different levels of the project, and how it makes an impact on society” (Project Manager, Social Impact Lab, May 2020).

“It depends on the scale of the program, if it is planned to be a long-term one, so we reserve more financial resources to hire an external evaluator for this process. In the case of a small-scale project, we evaluate with the available resources that we have in the organization” (Project Manager, MitOSt, April 2020).

The main reason behind the submission of the financial records and activities reports to the government is to prove that the organizations are using the funds efficiently.

“We make key performance indicators to describe, to the donors annually and quarterly, how we are working. Then, we publish the result on our website” (Project Manager, Social Impact Lab, May 2020).

Most of the interviewed organizations in Berlin do not have a separate monitoring and evaluation (M&E) department, and they mainly focus on providing the services and assess the quality-of-service provision either by themselves or with the help of an external evaluator according to their budget and the staff's capacity.

> *"We do evaluations because they are obligatory. It is not one template evaluation, but we develop different forms of evaluations to present them in our annual report. We do it when the round of the program ends, and it depends on what the funders have requested, so it is vital for our next future activities" (Project Manager, MitOSt, April 2020).*

As mentioned above, the organizations evaluate their performances through feedbacks and reflection meetings, and some organizations involve their volunteers in these meetings.

> *"In 2017, one of our first interns was a psychologist who wanted to develop something to collect feedback from the beneficiaries, so she did interviews with parents, mentors, children to express themselves. Since then, we started to collect success stories, and this evaluation method helped us to improve ourselves" (CEO, Back on Track, February 2020).*

One of the remarkable results in the sample was "Abqueer e.V.", where manager director.

> *"For the adult education program, I designed an evaluation for this year. Then, we collected the data and put them in an excel sheet. I studied sociology, so I did this form and take comments from my colleagues, but we did not hire a professional to help in designing it for us. However, we had not published these form's results on the website yet" (Managing Director, Abqueers e.V., September 2020).*

b. In Cairo

The organizations have to submit financial records and activity reports to the government; to prove that they are using the funds efficiently. The donors enforce the organizations to evaluate the activities of the projects, so they either assign external evaluators to make this monitoring and evaluation (M&E) process, or they provide the organizations with an evaluation training course; to build the capacity of the staff.

> *"Drosos recruits a person to help us to make the baseline for the project and to know the way to evaluate the project in the future. Therefore, the fund helps us to build the M&E system. Hence, this system assigns to the team of the project monthly or bi-*

monthly to write the evaluation tools" (CEO, Man Ahyaha for Social Services, June 2020).

All the interviewed organizations are doing impact evaluation to measure the impact of their projects on the community and how it feeds into the mission of their organizations.

"The participants evaluate the trainers or the facilitators on the projects. Then, in the second level, the board of directors is responsible to evaluate them according to a certain sheet" (Manager Director, Oyoun Masr Association, June 2020).

As mentioned above, the organizations are measuring the performance of their employees in order to evaluate them. Three organizations are conducting 360-degree feedback for measuring the performance of the employees. The 360-degree feedback is an advanced level of measuring the performance from different levels and aspects, so each employee is evaluated by his direct manager, a colleague in the same program, a colleague working with him/her from another program, and s/he assesses her/himself.

"We tried two-three times to evaluate our staff. This year, we have a system until the end of the year in which there is a form that includes qualitative and quantitative questions. Hence, the person can choose five persons to evaluate him or her; the direct manager should be one of them to give feedback. Besides, there is the performance evaluation and appraisal meetings that take place inside the organization annually. These meetings aim to understand what happened in a good way in order to improve our capacities and know what each employee already had learned last year" (Project Manager, Alwan Wa Awtar, July 2020).

These evaluation processes aim to assess the service provided by the organizations; to evaluate the working methodology and the performance of the staff. These evaluations help in collecting the feedback of the beneficiaries and enhance the work inside the organizations.

"After the end of each training course, we send an evaluation form to the participants to evaluate the project to know the strength and weakness points. In addition, the trainers can assign the problems or struggles that they face, so they evaluate the project from his/her point of view and manage to improve the project. As for the water pumps project, we ask the people about their feedback, the problems they face, and what they want to change in the future. For houses project, we ask people if the weather changed

due to the new building techniques used" (CEO, Benaa Global Foundation- Building up, June 2020).

Recently, in Egypt, most of the organizations launched M&E units or departments inside the organizations in order to assess the operation inside them. Therefore, the organizations are using advanced tools for M&E to involve the beneficiaries by giving their feedback, reflections, and recommendations about the activities. Thus, the organizations used the tools on-line and off-line, such as surveys and focus group discussions to get feedback from the beneficiaries. All these techniques of M&E, impact evaluation, and performance evaluation, which are collected by the organizations are used to measure organizational effectiveness.

"M&E process is done according to the design of the project. Therefore, we are generating specific evaluation tools for each project to assess it, and it can be a basic tool to collect some knowledge about the project and what the people benefit from this project or a more advanced evaluation tool. For instance, in the employability project, Jameel Poverty Action Lab is doing the evaluation by collecting the control group study from the project to compare it with the experimental group. There is an officer who is designing the data collection tools and collecting the data as well, she is creating the indicators according to the measures and compares if the collected data are helping in achieving the objectives of the projects" (Project Manager, Alashanek Ya Balady Association for Sustainable Development, July 2020).

One of the organizations gave a remarkable result when asked about the process that they developed as an M&E tool to assess their project, and they explained that it is complicated to evaluate the indicators.

"We put indicators for every objective to assess how the children are improving in their education. For instance, we follow up on how they sleep, eat, and make progress in learning to measure everything. It is hard to find a method to collect information from the mothers who do not understand the concept of evaluation that much, so it is hard to assign a tool and find methods to collect this data, so I believe that our team is a strong one to do so" (CEO, Man Ahyaha for Social Services, June 2020).

Another organization is doing a deep evaluation process and engage different levels of stakeholders in the process.

"We have several phases for evaluation, for example, we have the written surveys, but we feel that they are not efficient, so we had the case manager proficiency who is responsible for mentoring the entrepreneurs from outside. We have reflection circles after each session, in which the trainer has to get out of the room and leave a safe space for the participants to talk with the case manager about their training day and the problems they faced. We do these circles frequently after each training because the manager prefers to listen the case manager. Likewise, we need to know the general feedback; to know how to deal, through having individual meetings with each participant. In addition, we have a reflection meeting with each participant to measure their progress and to see the achievements of the outcomes. Furthermore, we can evaluate the participants technically from their assignments and business plans that they have to submit at the end of the training course to see how they improved" (Project Manager, Ibtkarkhana, June 2020).

c. *In Prague*

All the organizations are evaluating their activities and services in Prague. Some donors, especially the international funds from the EU, are recommending the evaluation tools to be used, so they give the organizations ready-made tools.

"We are part of a pilot project with an external evaluating company to assess three of our services. We are evaluating the shelter placements to get information that we can use in the other three places. The company is conducting interviews with the beneficiaries, so it is more secure and independent to use this external evaluator to conduct this research. Then, we are conducting deep research through these personal meetings with the beneficiaries to improve our services. The reason for this evaluation is to improve the quality of the services by asking where we are and where we can go" (Managing Director, Rubikon Centrum, December 2019).

The organizational effectiveness is measured by the degree of the beneficiaries' involvement in the evaluation program by giving feedback and reflections on the activities; through collecting surveys and conducting focus group discussions, which are used to measure the satisfaction of the beneficiaries from the projects.

"We get feedback about the performance of the teachers after the lessons and the whole courses for us to report to the donor. Therefore, we can involve the clients in the

planning process or workshop and write the feedback according to what we collected from the clients and their every year evaluation. In addition, we make psychological tests to fulfill the standards because we work with traumatized children or those children with behavior disorders" (Managing Director, Rubikon Centrum, December 2019).

Besides, one of the organizations is presenting its work to the beneficiaries to take their opinion in the organization.

> *"When we had an evaluation last year, we shared the outcomes and asked people to share their suggestions and recommendations to improve ourselves. For instance, if we have presentation slides for our progress and plans for campaigning, we ask the beneficiaries for their feedback, what they want us to do, and what they do not like in the campaign; to improve our performance for the next year. One aim of the evaluation is to reach more people and change the design of the activities" (CEO, Fairtrade, January 2020).*

For internal evaluation and performance of the staff inside the organizations, the CEO of *Fairtrade organization states:*

> *"We discuss together what is to take into consideration and what not to take, according to what we are going to do and our capacity. We have the international Fairtrade evaluation that is designed by the consultants and our business partners in different Fairtrade towns and schools to improve ourselves according to our internal standard" (CEO, Fairtrade, January 2020).*

Part Two

The Extent of Implementation of Democratic Imperatives of Good NGOs' Governance

In this chapter, the thesis answers the question related to the extent of implementation of the democratic imperatives of good NGOs' governance inside NGOs. Thus, the democratic imperatives of the good NGOs' governance from the interviewed NGOs in Berlin, Cairo, and Prague are presented below. The organizations are asked about the level of engagement and involvement of various stakeholders in the organizations. The study focuses on different practices of democracy, such as fairness, equity, rule of law, participation, and representation to examine the application of democracy in NGOs.

1. The Implementation of Managerial Imperatives of Good NGOs' Governance

1.1. Ensuring Fairness and Equity between Employees

In this part, the interviews aim to get information about the fairness and equity practices that are implemented inside the organizations.

1.1.1. Fairness

The questions focus on examining the presence of fairness between the employees, regardless of their gender orientation. In addition, some questions are related to equal membership in the board; accessibility to information between the employees; and communication with various stakeholders. The author asks the interviewees about the presence of a fair opportunity to apply for a job position through open calls on their websites.

a. In Berlin

All the sampled organizations publish the job offers in open calls, either through the job/careers section on their website, job portals, or their Facebook pages to reach their potential employees. If the task is small, so some organizations use the word of mouth to find an employee for this position.

By asking the interviewed organizations, which are registered as eingetragener Verein (e.V.), about the equal membership in the board of directors, they illustrated that the boards are elected by the members of the organizations. As stated by the German Civil Code (2013), the members of the board are elected by the General Assembly, which is formulated from the members to rule the organizations for two years. Then, the board of directors can set up an advisory board that supports the board in performing its tasks.

Moving to the questions related to the accurate share of information between various stakeholders, most of the interviewed organizations are small-sized organizations that share information through reflection and feedback meetings. In these meetings, all the employees from different departments meet up and update each other with the new opportunities, partnerships, funds, and projects that take place inside the organizations.

One of the surprising results is the techniques used by "Back on Track" organization, where they use a software called "Trello" to share the information with their volunteers and the employees on different managerial levels.

> *"We use Trello software for project management, communication, and follow-up with the employees on the assigned tasks. Trello is a program to manage the operation as well as distribute and arrange the priority of the tasks between volunteers and employees. We have meetings to discuss the tasks, and every person has access to the software to write and comment through the application. Therefore, everyone can know what each one is working on and can discuss the tasks together. Over this software, employees can share their list of tasks. This software program helps to keep everyone in the board to take part in the project even if it is not directly their tasks, and they can follow up with what is happening inside the organization" (CEO, Back on Track, February 2020).*

One of the organizations uses different tools for exchanging and sharing the information internally; through the emails to inform all the members and board of directors of every decision and point discussed in the meetings. Some interviewed organizations have newsletters through which they share information about their events, activities, and partnerships. The employees of the organizations share information with the board of directors in their frequent meetings either monthly or every two months. In addition, the employees share information with the donor; through the visits and the annual financial as well as activities reports.

"In the General Assembly, we have an annual overview of what happened in the association. There is also information or protocol for the members. We do not have big donors, so we inform our donors to keep them updated and send them newsletters and tax declaration certificates. In addition, we send them a thank you letter for supporting us" (Director, a tip: tap e. V., May 2020).

The organizations have annual visits by the donors and the local government, so the employees share information with the donor through the visits and the annual documents. In the case of local government donors, they visit the organizations for annual supervision once a year. One remarkable result is for "Abqueers e.V.", which works collaboratively with the donors that stated:

"We take funds from the municipality of Berlin and the EU. The Senate comes annually to visit the project, and the Senate office gives many phone calls during the implementation of the project, so we are in touch with the Senate all the time. It controls us more than just once a year; and visits the office to discuss the project status and our upcoming activities. In the second visit, public officials control the work and review the financial records as well as activities' plan. As for the EU funders' visit, they ask us to send everything about the project for the auditing, and they come for visits on the site or online through video call during the activity" (Managing Director, Abqueers e.V., September 2020).

b. In Cairo

Most of the sampled organizations in Egypt have a section on their website for career/jobs and mainly depend on their Facebook pages and groups of civil society workers and practitioners to share their posts for job openings.

When asking the sampled organizations about equal membership in the board, they illustrated that the boards are nominated by the founders from the friends' network or personal connections. Thus, they are not elected but are nominated by the founders.

Moving to the questions related to the information accessibility between the various stakeholders, the organizations indicate surprising results about the methods used to exchange and share information between the employees. Three of the sampled organizations established a good system for accessibility and internal communication between the top-level managers and the employees. The exchange and share of the information occur internally through the department's meetings and lunch gatherings in which all the employees from different departments meet up and update each other with their work status about the new opportunities, partnerships, funds, or projects. In these lunch meetings, the employees share the meeting minutes internally to inform all the employees of every decision and point discussed. In addition, some employees share their success stories, weakness, challenges, and threats they face in implementing their project; and ask other employees from different departments to give them advice. During these meetings, the employees can exchange knowledge and contacts; and help each other from the experience that each one gets while working in the field.

> *"Each president, of our fieldwork branches, submits an annual plan for the top-management in our organization headquarter, to make sure that it is aligned with the annual plan of the whole organization. They check with us from time to time if they want approvals or papers to be handed to governmental agencies. They know the values and the beliefs of the organization, so they work and design the annual plans accordingly. In addition, they work according to the need-assessment surveys they do in each region" (Project Manager, Alashanek Ya Balady Association for Sustainable Development, June 2020).*

The relationship between the staff of the organizations and the donor explains the extent to which the donors are involved inside the organizations. Most of the interviewed organizations mention the donors' involvement in the management process of the project, as their visits to the project can exceed three times during their contract.

> *"I am responsible for coordinating with and informing the donors, so I have to ask them and get their permission first before making any event" (Project Manager, Ibtkarkhana, June 2020).*

Most of the interviewed organizations state that the ministry sends public officials more than one time a year to check the work process inside the organizations and review the financial records.

The communication with various stakeholders is also examined in the sample through the relationship between the employees of the organizations and the beneficiaries. This indicator is explained in details in the responsiveness and participation parts in this chapter.

"There are regular visits by the officials from the ministry, so we have two-three visits. Moreover, there are visits from the state security every three months" (Secretary Executive Manager, ADEF, May 2020).

"The ministry and the donor send an auditor to check and review the annual activities report. The donor visits the training courses or the meetings of the project team. We also send them the progress report every six months" (Project Manager, Ibtkarkhana, June 2020).

c. *In Prague*

Some other questions are used to examine the fairness between the employees, regardless of their gender orientation. They are asked about the techniques of the recruitment process in the organizations. In order to explore this point in the interviews conducted in Prague, the questions revolve around the presence of open calls for the job positions. Some organizations publish the job offers in open calls on their websites on the internet for all people to apply, or they are using famous job portals in the Czech Republic. However, some organizations are use the word of mouth or emails to circulate the job opportunity among their networks.

"We publish our job calls on Jobs.cz or we recruit internally or through the recommendation of some people using public open-calls in the assessment centers" (CEO, Adventist Development and Relief Agency, January 2020).

The way of examining the presence of equal membership in the formulation of the board of directors differs in the organizations according to their types. According to the Czech Civil Code (2014), non-profit organizations have four types, and each type has its structure as assigned by the law. Association "Spolek or Zapsany Spolek z.s, or občanské sdružení O.S" (old form of associations) has a general assembly and board of directors, and it is a membership association. The registered institute "zapsaný ústav, z.ú." has a supervisory board and board of directors, and it has members who elect the supervisory board. The foundation "nadace" has supervisory boards. The O.P.S is a form of public benefit corporation, and it has members who elect the supervisory board, it also has a managing board. Besides, some of the public are members in the organizations and the institutes that are registered as public benefit organizations, and they have the right to be candidates in the election for the General Assembly.

The accessibility to information between the employees is measured here by the meetings as ways and channels of exchanging information about the new grant, new project, and decision-making. Some organizations are circulating emails with the meeting minutes internally to inform all the employees of every decision discussed.

In addition, the communication between the donors and the employees is tested here in the sample through the number of visits by the donors. In the case of governmental funds, the public officials visit the organizations once per year. However, the EU funds' employees do not make physical visits, but instead, they make video calls. In the case of individual fund, the donors receive emails or newsletters with information about the work of the organization and the services provided. In the case of corporate funds, the businessmen or public relation persons from the company come to visit the activity.

> *"We give reports to the government and corporates, but it depends on each side to send it directly to the MoLSA each year, they come for control at least once a year, but it is announced in advance. However, if they got any complaint, they come to control the services' quality we provide according to the budget they give to us" (CEO, SOS Dětské Vesničky, December 2019).*

Moreover, the communication between the staff and the beneficiaries is examined by the extent of the involvement of the beneficiaries in the implementation of the project. For instance, more than half of the interviewed organizations are publishing newsletters with summaries about their progress in the work, and they write about the success stories for the employees and the beneficiaries.

The internal communication between the stuff from different departments and the board of directors; and the general assembly is done through internal meetings. One of the organizations created a good system for the accessibility and communication between the employees.

> *"Each team has their meetings e.g., the social workers have at least one monthly meeting. Then, the notes of these meetings are taken in an Excel sheet, and all the managers in each branch have to fill in the points for progress fundraising and social counseling before every meeting. Therefore, the employees can read these points, then; decide what to talk about during the meetings and prepare questions to ask about any unclear points. After these meetings, they can come up with a to-do list with the*

necessary points and the intended outcomes to distribute the tasks and assign the deadlines for these tasks. These spreadsheets of every project and branches are open for all managers and employees" (Managing Director, Centrum Pro Integraci Cizincu, November 2019).

1.1.2. Equity

a. In Berlin

The author examines the equity between the employees; by exploring the enforcement of well-defined non-discriminatory policies inside the organizations. These policies are related to human rights' protection of minorities and marginalized people inside the organizations. Therefore, the organizations were asked about how they hire people regardless of their race, nationalities, and disabilities.

All the interviewed organizations emphasize the protection of human rights rules and policies related to the discrimination between employees with different nationalities. Only one of the organizations in the sample is having an employee with a disability, and all the organizations have employees and volunteers from different races and nationalities.

Regarding the implementation of equity through equal distribution of salary among the employees, the organizations were asked about the methods for assigning the salaries among the employees at all the managerial levels. A project manager interviewee mentioned that he can speak up and express his rejection if he does not accept his salary. Another CEO interviewee stated that "compared with other organizations, our organization is giving good salary". One of the surprising results is MitOst organization, as they have designed a new salary scale for the employees inside the organization and put it in the new guidelines of the organization in order to ensure transparency and equality between the employees.

b. In Cairo

The equity among the employees is examined by measuring the enforcement of policies related to the protection of human rights of the marginalized people inside the organization. One organization mentioned that one of their volunteers is deaf, and they developed the course to cope with her skills. Another organization illustrated that they developed a program for children with autism, so they started to provide activities for these children.

Most of the interviewed organizations are local ones, so few numbers of organizations have employees with dual nationalities or from other Arab countries. However, the international organizations in Egypt have employees with different nationalities more than the local organizations.

Moving to the question related to the equal distribution of salary among the employees, the organizations were asked about the techniques that they did to be fair and implement equity between the employees. This redistribution process occurs because some organizations have problems in the salary hierarchy, so they try to solve it in order to be fair and equal among the employees.

> *"We did this performance evaluation process to the employees because we were going to make the salary according to specific approach to be based on the competencies and skills of the employees. These skills are teamwork, participatory work, conflict resolution, and budget planning" (Project Manager, Alwan Wa Awtar, July 2020).*

> *"In 2015, we did a scale for salaries to make it fair between the employees. Then, in 2020, they changed it again to be fairer by decreasing the salaries by 10-20% of the current salaries of the core-team in order to be a fairer distribution of salaries. Therefore, we are able now to decrease the gap between the top-level managers and other employees" (Secretary Executive Manager, ADEF, May 2020).*

c. *In Prague*

Czech Civil Code (2014) and the labor law have been enforced in the Czech Republic to protect the human rights of the minorities and marginalized people inside the organizations. A surprising result was for APERIO "Společnost pro zdravé rodičovství" as the CEO stated that they prefer women to work inside the organization.

> *"We do not feel that men are interested in our work and scope of activities. Only women are working inside the organization, but we tried to recruit men, but it is always women who apply for our job opportunities, and they also have more and better experience than the male applicants. For example, in our last recruitment process, we asked the*

applicants to do some tasks; and submit them before they come to interview; in order to know how they work and solve problems; to make sure that they are qualified for this job position. Surprisingly, only one man, applied and sent the application but did not come to the interview. Hence, we discovered that women are more professional in our field, and they accept our procedures of recruitment" (CEO, APERIO - Společnost pro zdravé rodičovství, November 2019).

The organizations were asked if they hire people regardless of their race, nationalities, and disabilities. One of the responses from an interviewee mentioned that:

"It is forbidden by the Czech Civil Code (2014) to differentiate between people according to gender, nation, and race. For instance, we have disabled persons and Roma people. We do not ask people before we recruit them if they are minority or disable as we employ them according to their experience, skills, and competencies" (CEO, SOS Dětské Vesničky, December 2019).

Another example of an organization that its board is formulated from different nationalities is Armáda Spásy v ČR.

"The board has directors from US, Netherlands, Norway, and we have employees from Slovakia and Russia" (Regional Manager, Armáda Spásy v ČR, October 2019).

However, some organizations can only hire people from the Czech Republic and Slovenia because the communication language is important with for their beneficiaries.

"In my opinion, it is healthier to have a balance between gender because in the past we were only females, but now we are half males and half females. Unfortunately, we have only two nationalities, the Czech and Slovak; because language is critical for our work; to speak with the local people. However, we had interns in the summer with different nationalities, who can do some administrative tasks that any person can do without the language barrier, so it is possible to have different nationalities, but for a specific time; not long-term contracts" (CEO, Fairtrade, January 2020).

One organization mentioned that 90% of the employees are females, five disabled persons, and one with a different nationality, and they have fair pay between all the employees. Another organization highlighted that:

"We have disabilities and minorities as full-time employees. The number of males is 70 and 30 females in the top managerial levels" (Regional Manager, Armáda Spásy v ČR, October 2019).

Moving to equity, the organizations were asked about the equity in the distribution of salary level among the employees.

"Salary structure published in the form of the salary scale for each position, and we review it twice per year. We have a salary committee to assess if the salary is adequate to the skill of the employees or if they need an increase in their salaries" (Regional Manager, Armáda Spásy v ČR, October 2019).

One interesting finding is that one of the organizations publishes the salary scale on their website, so they are transparent for the public. Another organization stated that it is the donor who assigns the salary scale.

"Conditions are often set according to some of the scales mentioned in the EU Fund. These conditions assign the salaries according to the skills and position of the employees, and their tasks in the program. However, some programs do not have big funds, so the salary is low, but we try to compensate these employees" (CEO, APERIO - Společnost pro zdravé rodičovství, November 2019).

One organization has an example of the redistribution of the salary in a new hierarchy form; to enhance equity between the employees.

"We have a system for seven years that defines the positions with some financial range which mainly depends on the qualification of the employees. Now, we have scales for the employees; for instance, the junior position is for the employees who are just graduated and have no experience in projects and administration, then the senior positions, such as the head of the program, manager of the program, deputy director, and CEO for the experienced employees" (Deputy Manager, Glopolis o.p.s., December 2020).

One organization complained about not having transparent guidelines for salaries, which is a deficiency in the management of this organization. The organization has problems in the salary hierarchy, so they try to solve it, to be fair with the employees.

"It is an unfair process because the social workers' salaries, according to the Czech Republic law, are low. There is a table, in the Czech Republic law, to allocate resources in the financial budget, and the profession of the social worker is taking a low salary. Thus, the manager cannot offer social workers more salary even if the project budget is high. However, I am trying to do it fairly, but there are no guidelines, so it is hard to be fair to the social workers" (Managing Director, Sdružení pro integraci a migraci, January 2020).

1.2. Participation Imperative in NGOs

In this section, the questions intend to explore the engagement of the stakeholders to achieve the organizational objectives, missions, and visions by asking about the techniques used for managing the organizations. Therefore, the thesis asks questions about the involvement of various stakeholders in the managing practices, such as decision-making, project designing, program evaluation, and strategic planning inside the organization.

a. *In Berlin*

In order to examine the implementation of participation inside the organizations, the sampled organizations were asked about the engagement of various stakeholders in the organizations' management; to accomplish the organizational objectives, mission, and vision.

"We are a foundation with a group of founders, who are working in shareholders committee in which they are participating in the management of the organizations. Therefore, they participate in the annual meetings, in which we work together to put the strategy of the organization for the current projects. In addition, they can approach us whenever they have questions or something that they want to share with us" (Project Manager, Candid, June 2020).

Most of the interviewed organizations replied to the question related to who is responsible for managing the organization. According to them, the organization is managed collectively by engaging the CEO with the help of either the managing team, employees, or board of directors.

"We have informal monthly meetings between the employees and the members of the board of directors to discuss the actual status of the project and how to proceed" (Director, a tip: tap e. V., May 2020).

By asking if the organizations allow the beneficiaries to work inside the organizations, six of the interviewed organizations replied with "Yes". These organizations mainly work with the volunteers' help, and they are engaged in the management, not only by speaking up but also by giving their feedback in the evaluation process at the end of the project. Therefore, they participate in providing the services within the organization.

One of the remarkable results is the "Abqueer e.V." organization, which is implementing its training course through volunteers in order to give more courses in different schools. This result shows the involvement of the beneficiaries in the decision-making process.

> *"There are ten volunteers who are working with fees. They work as partners with the organization after they had taken the training courses. They come every week for team meetings and plan for the schools' appointments; to conduct the workshops there. Therefore, our main tasks inside the organization are just coordinating between the volunteers and the paid employees" (Managing Director, Abqueers e.V., September 2020).*

By asking the organizations about the participatory mechanisms that are used for decision-making inside the organizations, it was clear how the structure and the size of the organization are affecting this mechanism. However, all the organizations are implementing a participatory approach in the decision-making process, but with different techniques. In the case of small-sized organizations, the General Assembly is the main responsible for the decision-making process.

> *"The General Assembly is taking all the decisions in the regular meetings inside the organization. Then, the General Assembly discusses with the project leaders, who make their own decisions, and if they are substantial questions, the project leaders discuss them with the CEOs" (Director, a tip: tap e. V., May 2020).*

Other small-sized organizations allow the board of directors to intervene in the decision-making process.

> *"We are a team of three, so it is difficult to take the decision internally. As a CEO, I am only allowed to decide for 10,000 euro. However, the board of directors takes the important decisions related to the higher budget" (CEO, Back on Track, February 2020).*

One of the interesting results is for the “MitOst” organization, which has an inspiring experience in formulating a trusted team to ensure that all employees are included in the decision-making process.

> *“We have a trusted team which consists of representatives from the employees as they are elected every year by the employees. This team is a mediator between the employees and directors. In this team, we discuss what happens in MitOst; to make decisions and redesign the hierarchical structure of the organization. For instance, this team helps us to have human resources guidelines, so we can know our rights and to see the issues that we can negotiate as employees, such as the salary rate” (Project Manager, MitOSt, April 2020).*

Moreover, MitOst organization changed its structure to be a more participatory organization.

> *“Based on the results of last year of MitOst Camp and MitOst Agora, MitOst’s board of directors and the management team submitted a draft formulation of the Assembly Members. In order to involve as many stakeholders as possible in this process, a Core Development Group of nine members was formed. This group consists of two representatives from the board of directors, three representatives from the members and alumni, two managing directors, and two representatives of the staff. The representatives propose the decisions of the core development group to the other employees, so the whole team determines the structure that fits us” (Project Manager, MitOSt, April 2020).*

Also, another organization is concerned with the involvement of different stakeholders in the decision-making process.

> *“Not only the directors decide about the project, but definitely, the employees are having a say, and also the external experts and consultants of our organization. In addition, the advisory board can reflect on the decision-making process” (Employee, Candid, June 2020).*

When asking the organizations about who participates in designing the projects inside the organizations, the answers differ from one organization to another because of the differences in the structure of the organizations and the size of the employees. The process is done in a participatory method, but the team who participate in designing the projects differs in each organization. Some organizations are doing this process in the coaching team, the board of directors, the CEO with the board of directors, all the employees, or the board with the employees.

> *"Some projects are recommended by the politicians according to the social and political problems to try to find a solution, so they put an open call with a fund of the organizations to help in solving this problem. Therefore, I suggest applying for this fund and take the initiative to write the proposal for this fund. Hence, any employee has the chance to suggest designing a project" (Project Manager, Social Impact Lab, May 2020).*

Another interesting result is "Candid Foundation", in which the employees can suggest designing a new project inside the organization.

> *"Any employee can suggest a new project to work upon. Therefore, the whole team can work together in designing and developing this project" (Employee, Candid, June 2020).*

Beneficiaries' participation in project design occurs through the feedback that they provide during the evaluation sessions. The beneficiaries can suggest new projects in the need-assessment surveys or the focus groups that are conducted inside the organizations.

> *"We take the suggestions of the beneficiaries through the focus group discussion and meetings with the partners, as we are from different backgrounds, so each person from new partners can offer a way to design a new project" (Employee, Candid, June 2020).*

Regarding the approach used for designing the program evaluation process inside the organizations, four of the eleven organizations design the evaluation tools in teams consist of the CEO with the top-level managers or the board of directors. While the other seven organizations, have M&E officers or department that is responsible for designing the evaluation tools.

For the strategic plan process, the plans are designed in a participatory approach among the employees and the board of directors. As mentioned above, the size of the organization is affecting the managerial structure, so who participates in writing up this strategic plan varies from one organization to another. For instance, some organizations have teams that consist of the CEO with the top-level managers, the board of directors alone, the employees, or the donors.

Some interviewed organizations have a collaborative relationship with the donors and the beneficiaries. For instance, some organizations allow the donors and the volunteers to participate in designing the annual plan. Therefore, the donors participate as advisors and partners of the projects, not only as money providers.

> *"We have guidelines, which is an annual plan. We design this plan with the help of the Senate of Berlin, so we have to make some compromises like, the number of workshops that we can conduct in the schools per year; because we are funded by this local government" (Managing Director, Abqueers e.V., September 2020).*

> *"We sit with the sponsors and plan for our conferences activities" (Board Director, Berliner Gesellschaft Türkischer Mediziner e.V., September 2020).*

Two organizations stated the donor, either local government or the sponsoring corporates, are involved in strategic planning of the organizations.

> *"We write the action plan for our work and activities, so we have to follow these action plans to achieve the assigned goals. We write them in collaboration with the Berlin Senate. The action plans include how many workshops we have to conduct, their topics, and the estimated budget. However, we are free to improve them and are open to receive feedback from the Senate" (Managing Director, Abqueers e.V., September 2020).*

In the case of writing a strategic plan for big-sized organizations, so "Deutscher Kinderschutzbund Bundesverband e. V." gave an inspiring example for the participation of the employees from different branches all over Deutschland.

> *"Strategic plan is designed in the meetings in the headquarter in Berlin. In these meetings, we decide the existential questions to write up the whole plan of the organization; then we discuss its applicability on the local levels" (Executive Manager, Deutscher Kinderschutzbund Bundesverband e. V., July 2020).*

b. In Cairo

Answering the questions that are related to the managing approach that is used inside the Egyptian organizations, nine organizations out of the eleven answered that the CEO and the managing team are responsible for running the organizations. The organizations give examples of how these managing or core teams are formulated by the CEO, project managers, financial manager, and/or M&E officer.

> *"We are three teams: (a) the managing team that consists of CEO, financial manager, fundraising, and PR manager; (b) the educational team, which is responsible for any tasks related to our two schools, curriculum design, training courses for teachers, and the design of the working policies of the school; and (c) the community team that is responsible for ruling the community. In addition, we create the management circle, as recommended by the donor, which is responsible for visionary and strategic planning. This circle consists of three-four employees, who are responsible for more strategic planning for the recruitment of new employees" (CEO, Man Ahyaha for Social Services, June 2020).*

One of the surprising results is the change in the managing approaches in the "Alwan Wa Awtar" organization to be a more participatory organization. The organization explained how their participatory approach was affected by opening new branches; by saying

> *"Since 2016, we started to struggle because we have four branches in addition to the administrative branch, so we have many new employees. Thus, we faced a struggle of how to keep our participatory system because we need each one to participate in making any decision and make sure that we all are on the same page. The belief of participatory management is the core of our identity and values. For instance, now we are working on a document called the culture of working in Alwan Wa Awtar, which explains the way of working in a participatory method. Therefore, each person who has a leadership position could understand this document and understand the know-how to lead the organization without any problems. We wrote this document as a cumulative work from different workshops and documentations after two years of discussions; related to concept formulation, participatory decision-making, and how to translate our beliefs into practices." (Project Manager, Alwan Wa Awtar, July 2020).*

One of the interesting results is an organization that has an inspiring experience for formulating this managing team.

> *"We had an executive director, but he did not work appropriately because we want to apply a participatory technique in all levels of management. Therefore, in 2017, we spent a long time trying to hire an executive manager, and it took a long time, so we*

formulated a team of the old employees who have a long history of working in the organization; employees that are doing different roles inside the organization; and employees who understand the culture and the beliefs of the organization. Therefore, we constructed a managerial team of five persons who understand the roles and responsibilities of the organization. This managing team includes the old executive manager of the organization, two consultants, and one person who started working for one year only. Hence, this process of hiring the managerial team opens a space for all the team to express their worries for being in a leadership position because the organization had a problem, which is each person wants to decide in its roles without intervention from anyone else. After discussions about each person's fear of the organization's responsibilities, we now have this team that can work and understand the working environment within the organization" (Project Manager, Alwan Wa Awtar, July 2020).

More than half of the organizations in the sample stated that the board of directors or trustees are not involved in the management process, but they are only completing the legal image of the organization in order to satisfy the conditions of the Egyptian NGOs' law and to register the organization in the ministry.

"The board of director organizes the work between the organization and the ministry. No election, but the board is nominated according to the recommendation of the financial manager and the founder. We have a board of directors on paper, and they are not active in real life except one of them. We have a board that is not continuously active, but it is a legal entity to sign all the contracts and follow-up on the operation of the organization. However, we discuss with them if we have troubles and want to make a decision" (CEO, Man Ahyaha for Social Services, June 2020).

One organization has a board of directors that is formulated by the donor, as it is a private donor that supports the organizations financially as Community Service Responsibility (CSR). Therefore, the board of directors consists of representatives the corporate's CEO, financial manager, and marketing manager. Although this board is with a business background, they are not involved in the operation of the organization.

"The board of directors is super busy all the time, so they do not intervene in the decision-making process, only follow up through reviewing the reports. However, we have a protocol for the organizational structure that includes the project manager,

> *financial manager, M&E officer, and the officers of each program, so we can take the decision internally in a participatory way" (Manage Director, Ruwwad Egypt, July 2020).*

Most of the organizations emphasize the involvement of the beneficiaries inside the organizations, and allowing them to work internally; thus, nine organizations state that they open a space for the beneficiaries to speak up and give their feedback. When asked about the reason, the organizations mentioned that they work according to the instructions of the community that are working inside the organizations, based upon the need-assessment surveys that they have collected from the local community. Moreover, the beneficiaries participate in the organizations through various evaluation processes at the end of every project, such as focus groups, questionnaires, and satisfaction surveys.

One of the interesting results is the "Ruwwad Egypt" organization that is working through volunteers to reach out more beneficiaries. The volunteers are young people who take a grant from the organization to take courses or continue their education, and in return, they have to work as volunteers or educators in the organization to teach the children, at the age between 5-13 years old, in their district Arabic, English, and Mathematics.

When asking the organizations about the way of making a decision internally; four of the organizations replied that the CEO with the top-level managers or the board of directors are responsible for the decision-making process.

A team of CEO with the top managers in the organizations collectively make the decisions related to applying for a fund.

> *"In order to decide to apply for a new tender or fund, we have an annual plan for what we want to achieve in each field where we are working. We search for the tenders and funds in our working scope, then the CEO with the top-managers decide to apply for the fund or not. Otherwise, we vote for applying for this fund internally, and if we did not reach the majority, we ask for advice from expertise either to apply or not" (CEO, Benaa Global Foundation- Building up, June 2020).*

Turning to the question related to project design within organizations, it differs from one organization to another due to the different administrative methods within each organization.

The programs are designed collaboratively, but the team who work in this process differs in each organization. Some organizations are doing this process in the managing teams, core teams, or management circles, and all these teams are formulated by the CEO, top-level managers, financial manager, and/or the M&E officer.

> *"The new projects are written by the executive manager and the strategic planning managers" (Secretary Executive Manager, ADEF, May 2020).*

Some organizations leave the process of designing the projects to the whole team according to the employees who are interested to work on this project.

> *"We have Tuesday meetings for all the employees to propose the new ideas in order to take a collective decision. We start the process of designing the projects by talking with the employees who are interested to work on this project. They meet and make a brainstorm; to write the ideas and objectives for this project. Then, they write the content of the project and ask a person to write the proposal with the estimated budget. Then, they send this proposal to get feedback, suggestions, and recommendations of other employees, who will implement this project" (Project Manager, Alwan Wa Awtar, July 2020).*

Other organizations collaborate with the board of directors and the donor in designing a new project, especially if this donor will finance this project.

> *"In our project with Drosos, the educational team and the consultant, who was appointed by the donor, were responsible for designing the log-frame and writing up the proposal for the project, then, Drosos gave us the needed budget to implement the project" (CEO, Man Ahyaha for Social Services, June 2020).*

Some organizations are taking into their consideration the suggestions and recommendations of the beneficiaries in designing a project or writing up a fund proposal because they study the local community and collect feedback to improve the performance of the organizations.
Regarding the process of program evaluation, four out of the eleven organizations are designing the evaluation tools in a team. This team consists of the CEO with the top-level managers or the board of directors. As for the other seven organizations, they are having M&E officers or M&E department that is responsible for designing the evaluation tools.

> *"The M&E officer is responsible for monitoring the camps and all our events to assess whether they are aligning with the general vision of the association or not. The project*

manager works with the M&E officer to write up the evaluation tools to be used for evaluating the projects" (Secretary Executive Manager, ADEF, May 2020).

Regarding the strategic plan process, six out of the eleven organizations write the strategic plan in teams consisting of the CEO with the top-level managers or the board of directors/trustees. There is a remarkable result that shows how the strategic plan is an important process and provides an efficient example of teamwork. In the writing of a strategic plan process, the organizations modify their vision and mission, so they are written in a participatory approach.

> *"Board of trustees, employees, experts in our connections, and members who are concerning with the public interest, gender, and feminine issues participate in writing our current strategic plan. We have strategic planning from time to time, due to issues that come to the fore with what is always happening in Egypt. Sometimes, we discover that we overestimate our expectation and then we re-write the strategic planning" (CEO, ElMaraa Elgideda- New Woman Foundation Egypt, August 2020).*

However, it was hard for all the organizations in the sample to plan strategically because of the external circumstances in Egypt post-2011 revolution.

> *"We feel that we are in a crisis mode, we always want to make a strategic plan, but we cannot fulfill this plan. We cannot make a plan for more than one year, because the continuous changes in the circumstances in Egypt are faster than our capacities. Now, we are working on our sustainability by having a long-term vision, but we feel that we plan better for the short-term, and so we can respond to the changing environment that we are working in and be able to adapt to it" (Project Manager, Alwan Wa Awtar, July 2020).*

c. *In Prague*

From the sampled organization, nine organizations out of the thirteen answered that the CEO and a managing team are responsible for managing the organizations in Prague, whereas three organizations are managed by the board of directors or national board.

Most of the organizations answered "No" to the questions related to the beneficiaries' abilities to work within organizations; because of the nature of their provided services such as providing relief to people in poor countries, working with homeless people, and providing training courses. Hence, the beneficiaries participate in the organizations through the evaluation processes, either by feedback circles, questionnaires, and satisfaction surveys, but not in the management process.

> *"The partner organizations are collecting data from the beneficiaries in the work field, and this data is about outreaching the beneficiaries, as well as the number of food vouchers, blankets, and heating fuel that they distribute. According to the needs of the beneficiaries, who are one million Syrian refugees in Lebanon and Jordan, our partner organizations collect these needs and send them to the new community center in Zarqa Refugee Camp" (CEO, Diakonie- Středisko humanitární a rozvojové spolupráce, October 2019).*

However, one organization involves the beneficiaries so much to the point that they are working as employees inside the organization. One of the most interesting results is the "Rubikon Centrum" organization, which is responsible for the rehabilitation of people with a criminal past, so they can go back into society and labor market and gain sustainable fixed work.

> *"We believe that they never lose their ability to work because they were in the prison, however; we provide them with some training courses to teach them the basic job and social skills like computer skills, administrative work, accounting, so they will be able to commit to their work. The beneficiaries participate with us through working in the organization and improving the ideas and services we provide. Thus, they participate with us as "expert in house" as we can say. Now, the beneficiaries can help in designing projects internally by suggesting some services that we can provide. They are our colleagues, and the decision comes from all of us to share the information" (Managing Director, Rubikon Centrum, December 2019).*

The organizations that are working on advocacy are more open to beneficiaries to work as volunteers. Some organizations are working through volunteers to reach their end-customer beneficiaries.

> *"In HESTIA organization, we have 75 full-time volunteers, who meet with the children once a week. So, our target population is the volunteers, who are the only people in direct contact with the children, and they meet them weekly, but we meet the children once or twice per year. Hence, they participate in the strategic planning, not directly;*

but through evaluating the quality of the programs annually, and so we add their suggestions to our new strategic plan" (CEO, HESTIA, November 2019).

The next question of the survey was concerned with the decision-making process inside the organizations. Eight of the organizations indicate that the CEO & top-level managers or the board of directors is responsible for the decision-making process. Only four organizations are participating with the whole team in making their decisions.

"As for the decisions regarding opening a new shop, we plan and discuss decisions in a meeting. Then, we get the approval of the board of directors" (CEO, Adventist Development and Relief Agency, January 2020).

If we turn to the question related to designing the projects inside the organizations, only three respondents indicate that the whole team is involved in this process, while five respondents mention that the CEO and the top managers only participate in writing up and designing the new projects. In addition, some organizations are taking the opinion of their board and beneficiaries in designing a project or writing a fund proposal. One of the remarkable examples is the "Armáda Spásy" organization, as they collect information throughout their social workers and the employees then the top-managers give these suggestions to the regional directors to implement them.

Regarding the question that is related to how the evaluation process is designed inside the organization, most of the organizations do this process with the help of an expert who is either assigned by the donor or part of the fund is assigned to pay for this expert. One of the surprising results is that the director herself uses the evaluation tools because she has a Ph.D. degree in sociology.

"We are conducting an evaluation for single parents' program which takes a long-time to be completed, so I design a pretest and posttest and compare between what they have learned throughout the program, their satisfaction, and skill level of what they have learned within the program" (CEO, SOS Dětské Vesničky, December 2019).

Regarding the strategic plan process inside the NGOs, there is a remarkable result that shows how the strategic plan is an important process and gives a good example of working collectively.

"Strategic plan is the brain for us, as we are working on developing and stabilizing our branches outside Prague, so we want to use this plan to make the branches stay in touch with the headquarter. This handbook summarizes the good practices of how to manage the organization, so we could synchronize our work in each town to provide the services in the same way. This handbook is like our; "Cookbook", as it gives the social workers the methodology to work accordingly, so they will be able to understand how to run their work in the same way in the different branches, how to deal with funding, renting, run services in these regions, networking, and public relations. It was hard to develop this book and took a long time, as we met a lot to discuss the content, and we made many compromises to make work valid for all branches to have a proper operating system" (Managing Director, Centrum Pro Integraci Cizincu, November 2019).

The majority of participants (nine organizations) state that all the team participates in writing up the strategic plans, while the technique in designing this plan differs according to some external circumstances.

"The strategic plan is produced by the team and approved by the General Assembly. We work on modifying it annually because the plan changed according to if we get the fund or not. For instance, this year, we developed a primary plan, but we were not sure that we will get the fund, and finally, we got the fund. Therefore, we made a meeting to amend this plan because now we have more money. We also have to change the general structure of the organization because we are growing, so we have this strategic planning meeting this year to develop our structure" (CEO, APERIO - Společnost pro zdravé rodičovství, November 2019).

Some organizations focus on writing up the strategic plan with the participation of the whole team in the retreats.

"All the employees participate in the process of writing up the strategic plan in retreats meetings. These meetings last for two days and a half, so each department sits together to write up their goals for the next two years, which are related to the main mission and vision of the organization. At the end of these retreats, the employees will be able to write their mission and vision. Therefore, each department and each head will have a set of smaller goals for each year, and they can follow up these goals quarterly" (CEO, Diakonie- Středisko humanitární a rozvojové spolupráce, October 2019).

Another organization writes the strategic plan with the help of the stakeholders and engages the CEO and the top managers.

> *"Our strategic plan is performed by the national managing team based on the information from the fieldworkers from our four locations, so we use this information to develop the plan for the whole organization" (CEO, SOS Dětské Vesničky, December 2019).*

Some organizations are writing up their strategic planning with the help of an external expert/consultant who is hired to facilitate this process.

> *"The strategic plan is done through an external facilitator who meets the whole team few times a year. In these meetings, the facilitator and the team are brainstorming to assign what each person wants to achieve within three years. Then, we start to write new missions and visions" (CEO, HESTIA, November 2019).*

However, some organizations do not have the financial and human capacity to make a strategic plan.

> *"We faced a problem to design a strategic plan due to the limited capacity that we have inside the organization. Besides, we need a specific budget to design the strategic plan. We use our current capacity to make the plan, and we dedicate few hours monthly to work on it. We do not want a professional plan but a real reflection of our needs and visions. Therefore, this plan takes between one-two years to be developed. We cannot specify more time to work on writing this plan because we are paid by the donors to work on the projects, not on our strategic plan" (Managing Director, Sdružení pro integraci a migraci, January 2020).*

When asking the interviewed organizations about the participation of the employees in writing up the mission or vision inside their organizations, most of the organizations replied by "No". The reason behind getting such a result is that they did not have the chance to change it recently, and the mission and vision do not change since the organization starts to operate.
However, two organizations have changed their mission because they have changed their objectives recently.

> *"If we want to change our mission or vision, so we have to report this to the board and the General Assembly. Five years ago, we changed the mission and vision of the organization, which was written by the founder when they established the organization.*

The new mission and vision statements were written by the whole team during the sessions of strategic planning, and then, the General Assembly has to approve them" (CEO, APERIO - Společnost pro zdravé rodičovství, November 2019).

One organization stated that the reason for changing their mission and vision is that they are supporting unmarried couples and single parents who are not supported by the Czech society.

"We added a new project, so we have to communicate our mission and vision clearly to make people understand us. Some people find our idea offensive because we support single and unmarried parents, gays, and lesbians couples who have children. After all, our organization's main aim is to support the children" (CEO, SOS Dětské Vesničky, December 2019).

1.3. Representation of various Stakeholders to ensure Community Inclusion

The representation mechanism is used to explore how the board of directors is involved; to reflect the interests and policy of the community. Thus, the strength or the weakness of the board is measured by how the community is represented in it and the degree of distribution of power in regard to the control and authority that the board has over the chief executive. In order to explore the representation mechanism in the organizations, the questions revolve around the status of the board of directors and whether they are elected or nominated.

Representation of various stakeholders in the organizations, and to what extent they are participating in the organizations. Scholars explain the representation of the beneficiaries either customers or partners. The customers purchase services from the organization and provide their feedback using a satisfaction survey, so if they are not satisfied, they stop purchasing from that organization. However, if beneficiaries are treated as partners, they can change what is not satisfying them within the organizations.

a. In Berlin

According to the German Civil Code (2013), when a group of people is establishing the organizations, there should be a General Assembly, which is formulated by the elected members or the founded members of the organizations. They should be at least seven founding members, and they meet at least once every year. They are responsible for electing the first board of directors every year, and if no one wants to be a candidate in the General Assembly election, they renew the trust in the current board. The General Assembly controls the board of directors and reviews the annual financial budget.

The board of directors is elected every two years. According to the German Civil Code (2013), the board has a legal status to represent the association in court and out of court. The election of the board of directors differs in the organizations according to their types. The organizations with (eingetragener Verein) e.V status are organizations with membership, so the General Assembly is obligated to elect the board of directors.

Nine of the interviewed organizations are with e.V status, so the members of the board are mainly elected from the organization's members. There are four kinds of memberships in the e.V (a) ordinary, (b) natural, (c) honorary members, and (d) associated members (German General Code, 2013). As an ordinary member, this person has rights to vote to elect the board of directors or the supervisory board (Ibid). Therefore, the board of directors is formed of people, who are interested in the scope of work of the organization, and want to be part of the organization, either by volunteering or paying the membership

One of the interesting results for the stakeholders' representation is MitOSt e.V, in which various stakeholders are working inside the organization to restructure the organization through what they called "Core Development Group". This group consists of members and Alumni of the organization, MitOst board, managing directors, and staff members. The tasks and mandates of this group are to design a governance structure inside MitOst. The group worked on the insights of both, the group and other stakeholders from different circles through in-depth discussions and feedback rounds.

In addition, MitOSt e.V has a trusted team that consists of advisors and advocates for the employees, and who are concerned with the interests of the employees on an individual and strategic level. The team consists of four persons who have been working at MitOst with a contract for at least three months. There should be at least two persons from two different programs, from different genders, and a maximum of two-line managers, who should not be managing directors. The main aim for this team is to represent and empower the employees, give space for reflection and advice on an individual level with the employees, support employees to speak up to their managers or managing directors, address critical topics on a general level, ensure that the staff's voice in Human Resources' (HR) topics are heard and taken into consideration, and ensure participation of staff in strategic decisions in MitOst Office.

Another remarkable result in the sample is the example of the Candid foundation where they assign two persons to be in a trusty team, so the employees can complain to this team if they want the manager to hear them anonymously.

> *"The trusty person to whom any employees can complain if s/he has a problem and wants to have a mediator person before they approach the managing directors. Moreover, if an employee has a problem related to the whole team, they can approach this team directly, and they will take this problem further on behalf of this employee" (Employee, Candid, June 2020).*

The representation of the beneficiaries within the organizations is measured by their engagement and involvement, which was explained above in the sections of responsiveness, effectiveness, and participation mechanism. Moreover, most interviewed organizations work with the help of volunteers, which indicates how the beneficiaries can be represented inside the organizations.

a. *In Cairo*

When exploring the representation mechanisms in the organizations in Cairo, and by asking the organizations about the presence of equal membership in the board, most of the organizations mentioned that the members of the boards of directors or the General Assembly are nominated by the founders. Elections are not held in most of the interviewed organizations except for one organization, which elects the General Assembly. For instance, some CEOs complained that this assembly is not that effective, and they only meet once a year without giving full attention to the work of the organizations because they are just volunteers and not paid. Only one of the interviewed organizations is having an election for the board of directors.

> *"The General Assembly meets once a year from January to April according to the internal bylaws to approve the previous budget and activities report and the estimated budget and action plan for the coming year. Every two years, the managerial team is elected to change one-third of the board of directors" (Manager Director, Oyoun Masr Association, June 2020).*

The boards in most or all the organizations are friends of the founder or friends in the network, which sometimes have positive or negative effects on the organizations. Positively, having a board of directors/trustees from the network helps facilitate the work of the organizations, and builds a connection for the organization to get funds and reach out to more donors and beneficiaries. In contrast, nominating the board from personal connections does not allow the organizations to gain experience from persons with different backgrounds, which may add value to the organizations.

> *"As a foundation, we have a board of trustees (BoT), which consists of five members. All the members of the board are the founders, so there are no elections" (Project Manager, Gozour Foundation for Development, July 2020).*

The extent to which the beneficiaries are involved inside the organization is measured by the engagement and involvement of the beneficiaries inside them. As mentioned above in the imperatives of the responsiveness, effectiveness, and participation, the beneficiaries provide their feedback using evaluation surveys, focus groups, interviews, and success stories for the beneficiaries. The beneficiaries and the community give their suggestions and recommendations through the need-assessment surveys. Moreover, they work as volunteers in these organizations to serve in their communities.

c.In Prague

After asking the organizations in Prague about the election of the boards of directors, most of the sampled organizations or almost all of them, the boards of directors are either appointed by the General Assembly or the founder of the organizations. Some CEOs mentioned that the assembly is formulated by friends of the founder or friends in the network. Some CEOs stated that the reason for nominating the General Assembly is that they are from the network, so they can give good support to the organization to improve their performance, especially if they have a business and marketing background.

> *"We wish that the General Assembly work collaboratively with the whole team and provide advice, as they are a source of inspiration to the organization. For instance, one of the members is supportive, as he is a professor in the faculty of humanities, and he is the head of the department of civil studies, so we can have discussions with him to develop new ideas and programs. However, we wish that the work of the General Assembly is not that formal position, so we can meet them more often. We want the General Assembly to be a group of people who know and support us, so we can have*

more discussions with them all the time" (CEO, APERIO - Společnost pro zdravé rodičovství, November 2019).

As mentioned above that nominating the board or General Assembly helps in supporting the work inside the organizations. However, some organizations mentioned that having members on the board of directors who are working voluntarily does not encourage these members to do their tasks.

> *"No election because it is voluntary and not a paid position, so it is hard to find members for this board to work without salary. It is the problem of most of the organizations in the Czech Republic to find members for the boards who can work without being paid" (Managing Director, Rubikon Centrum, December 2019).*

One of the organizations has a good experience of a healthy involvement of the board of directors in the organization.

> *"The difference between board now and the old one that lasts for eight years is that the old board was more supervisory, and rarely involved in daily work. However, in 2011, when I started, we were two employees, and it was extremely hard to manage the organization and take decisions for developing it. Therefore, we asked the board to be more involved and to be more active in the daily operational decisions, which we discovered after a while that was too much involvement, so we asked them to take a step backward and to be less involved especially, in the daily decisions, so now it is a healthy involvement" (CEO, Fairtrade, January 2020).*

The General Assembly in some organizations is elected by the members of the organization, which reflects a good representation of the community. However, some CEOs complained that this assembly is not that effective, and they only meet once a year without giving that care to the work of the organizations because their position is voluntary.

> *"The board of directors is elected every four years. They have many tasks to be done but working without wages for the board members make them not committed to their tasks" (CEO, the Czech Blind Sport Federation, January 2020).*

Furthermore, some CEOs expressed that having members in the assembly who are not experienced in the work of NGOs does not add any value to the organization, rather than make their position legal in front of the court.

"The Czech society is not open to the idea of working for free. I wish, we can recruit the people in these positions in order to get diverse people with different backgrounds. However, having friends of friends in either the General Assembly or the board's positions limits the ideas and makes the organization not very open to include more people with lots of experience, who is related to it. I think, if we have the chance to recruit the board, it will be a good opportunity to have people who are passionate to work with us" (CEO, APERIO - Společnost pro zdravé rodičovství, November 2019).

The results show the extent to which the beneficiaries are represented within the organizations through the evaluation process and the volunteers in some organizations. The beneficiaries give their suggestions, recommendations, and feedback using evaluation surveys, focus groups, interviews, success stories for the beneficiaries, need-assessment surveys as stated in the imperatives of the responsiveness, effectiveness, and participation. Moreover, they work as volunteers in these organizations to serve in their communities.

1.4. Design the bylaws and internal guidelines in a participatory approach

In order to examine the application of the rule of law in the organizations understudied, the respondents are asked about the presence of either the statute, bylaws, articles of associations, or codes of conduct. It is obligatory in any country that the organization has to submit the articles of association or bylaws in order to be registered in the legal apparatus or the court. These bylaws are used to explain the name, address, scope, founders, mission, and vision to govern and steer the organizations.

As mentioned above in the fair and equity section, the organizations' bylaws should emphasize the protection of human rights of the minorities and marginalized people, through enforcing well-defined non-discriminatory policies. Therefore, the current study wants to explore how any specific bylaws or guidelines have been written within the organizations to regulate the internal managerial system. In addition, the study aims to go in details to examine if the organizations have modified these bylaws recently or developed other ones in a participatory way to regulate the internal management system inside the organizations.

a. In Berlin

As stated in the German Civil Code (2013), the organizations are obligated to submit articles of association (Satzung) to be registered in the court. However, more than half of the interviewed organizations used a template of these articles which is considered as a constitution that is assigned by the civil code for the organization to implement. This template has the name, address, scope, founders, mission, vision, the board of directors with their tasks, General Assembly with their tasks, membership rules, and dissolution rules. These bylaws are written by the General Assembly and the board's members. All the organizations are obligated to publish these articles on their websites. Other organizations do not use the articles' templates, but they develop their own articles of association.

> *"We wrote it with the help of our lawyer & nine persons who founded the organization. We discussed what we should write exactly, such as our aim, objectives, vision, and our target beneficiaries" (CEO, Back on Track, February 2020).*

Four of the interviewed organizations have developed different internal guidelines to regulate the internal management of the organizations according to their beliefs and values. However, the organizations do not submit these guidelines to the court in Germany because they are tiring and there is a lot of bureaucracy work, and they start to implement them internally.

> *"The guidelines were written collectively. For instance, we have rules related to working remotely, so we can switch between work from home and work in the office, so I often have two days at the office and the rest of the week from home or wherever I can go visit my family and work from there" (Project Manager, Linie 94, March 2020).*

Some organizations illustrate that these guidelines are designed through the participation of all the employees in the organizations, then are reviewed by the board of directors to be submitted for approval from the General Assembly. Most of the guidelines are for attendance, working hours, vacations, recruitment, resignation, flexible working hours, salary scales, social insurance, and the employees' health and pension benefits.

> *"We are working on our internal code of conduct in a formal way to write down some instructions about when the employees can take the vacations and how to make it more official. We want to formulate a structure about who is responsible for what and make a guideline for working with other partners, sponsors, and funders. We write these rules collectively with the employees, director, and financial manager" (Director, a tip: tap e. V., May 2020).*

b. In Cairo

According to the NGOs' law in Egypt, the organizations should submit a code of conduct or bylaws as part of the registration application to the Ministry of Social Solidarity (MoSS). However, most of these organizations used ready-made bylaws or a template to finalize their registration documents. This template has the name, address, scope, list of founders, a list of General Assembly, mission, and vision for the organizations.

> *"Our organization has two kinds of bylaws: the legal document and the internal bylaws. We have the template that we had filled in and submitted to the MoSS. I have never read it, but I only use it in case I need to submit it to the donor if they ask for our legal registration document. The internal bylaws include the structure of the organization and the system of operation inside the organization, such as the vacations, the procedures to complain, and the working parents' rules. These bylaws were collectively written in 2016, and every person has participated with his opinion, and the executive manager wrote it up" (Secretary Executive Manager, ADEF, May 2020).*

Almost all the sampled organizations developed different internal bylaws to rule and regulate the organizations in regard to their beliefs and values. However, the organizations did not submit these internal bylaws to the ministry because they require much bureaucratic work to get them approved by the ministry. Therefore, the organizations just use the internal bylaws and code of conduct to facilitate the process of operation inside the organization. However, few organizations make more effort to write the bylaws in order to submit them to the MoSS.

> *"We have two bylaws, the legal one that is obligatory by the ministry, and the internal bylaws to steer our internal operation. For the legal bylaws, it is a template that we took from another organization that is working in the same field, then we edited it with our own information. For the internal bylaws, I, as a CEO, the financial manager, and the educational team sit together and wrote it up" (CEO, Man Ahyaha for Social Services, June 2020).*

Most of the sampled organizations developed the internal bylaws in teams of the CEO and the whole employees, so all the workers participate in writing up these articles. These codes include articles related to attendance, working hours, vacations, recruitment, resignation, flexible working hours, social insurance, as well as health and pension benefits for the employees.

"At the beginning, the founders wrote up the bylaws, and we were focusing on the provision of services, but recently we had some amendments for these bylaws because we have opened new spaces. Therefore, the administrative officer, who is responsible for facilitating our work with the ministry, then, took the new bylaws and submitted them to the ministry. For instance, we did a new policy regarding transportation, the financial team designed it in a meeting, then, we take the feedback of the others, and we made a trial for this policy for two months, and after that, we got recommendations with amendments according to this trial. Finally, we have specific policy for transportation's allowance" (Project Manager, Alwan Wa Awtar, July 2020).

Another organization did some modifications for the bylaws related to the election of the board and the qualifications of the candidates in this election.

"We did modifications for these bylaws several times to change that articles related to hiring the board of directors. Therefore, we added in these bylaws that the person should have at least a bachelor's degree to be a member of the board of directors, then, we modified it again that this person should have at least a master's degree or two diplomas with an aim to improve the capacity of the members of the board. We did these modifications during an urgent meeting for the board. We also changed the membership fees to be between 50-150 EGP, and we introduced two types of memberships. Not only that, but we also modified age-related articles so that 70% of the members are between 21-35 years old, and at least 4 females in the organization's staff. The board of directors with the whole team suggested these changes and submitted them to the General Assembly to approve them" (Manager Director, Oyoun Masr Association, June 2020).

One of the organizations did the internal codes verbally between the employees, not written ones. Another interesting result is how "Ibtkarkhana" changed its bylaws to include equality between gender and protect the women employees and trainees, who are working inside the organization from sexual harassment.

c. In Prague

All the organizations, regardless of their type, have articles of association that are obligatorily needed from each NGO in order to submit their registration document to the court in the Czech

Republic. However, most of these articles are articulated from the Czech Civil Code (2014), so the organizations are using some templates to fill in their bylaws.

> *"The statute is a formal legal document that outlines the broad's framework with the name, field, official representative bodies, the election rules, the tasks and duties of every position in the organization" (Deputy Manager, Glopolis o.p.s., December 2020).*

However, some organizations find out that these articles are not enough for their internal management, so they designed internal guidelines and a code of conduct; to facilitate the process of the operation inside the organization.

> *"We have the cookbook; it is a book for all the guidelines with all the moral values to work inside the organization. We tried to make sure that all the employees know about the values, mission, and vision when they start working with us" (Managing Director, Centrum Pro Integraci Cizincu, November 2019).*

Some organizations used the participatory approach to formulate and design their mandates and bylaws to include the legal and organizational structure, clear mission, values, beliefs, moral codes, behaviors, and funding structures.

> *"The articles of association draft were written by the lawyer and top-managers. Then, the rest of the employees have the right to edit it, so we all have comments and suggestions to ensure that the work methodology for each department is included" (Managing Director, Rubikon Centrum, December 2019).*

Eight organizations of those interviewed have their bylaws modified to include more rules to manage the work among the employees. Therefore, answering the question about who is participating in the modification of the bylaws, five organizations response that the CEO and all the employees are part of this process.

> *"The federation constitution has to be done by voting, and it include regulations about how we vote, how we recruit, and the responsibilities of each person. The articles of association were written in 1992, then we updated them in 2018. I, as a CEO, wrote some parts that we want to change and submit them to the executive board, clubs, and sports committee, then they sent me back their comments, then the general assembly approved it. Finally, we sent it to the court to be in our new registration folder" (CEO, the Czech Blind Sport Federation, January 2020).*

Chapter Six

Discussion

The Relationship between the Implementation of the Imperatives of Good NGOs' Governance

This chapter presents the results of the study in terms of the relevance to the literature review and normative framework. This shows how the data collected in this study answer the research propositions regarding the extent of the intensive implementation of democratic imperatives undermines or strengthen the implementation of the managerial imperatives inside the NGOs through examining the relationship between these imperatives. Using the thematic analysis technique of the data collected from the interviews places the results from the sample into themes that represent the imperatives of good NGO's governance. After analyzing the collected data from the three cities, the thesis concluded some themes that reflect the application of the theories that have used in the normative framework to explain the imperatives of good NGOs' governance. These themes highlight the importance of the participation of various stakeholders in the application of managerial tasks. Additionally, these themes highlight the presence of mutual supportive relationships between the application of managerial and democratic imperatives. Finally, the chapter introduces some examples from the organization for the mutual support relationship between the application of the managerial and democratic imperatives. These examples help the author to formulate a list of ***Imperatives of Good NGOs' Governance,*** which is one of the main contributions of this thesis to the field of management of non-profit organization.

1. The Intensity of Application of the Imperative of Good NGOs' Governance and the Relationship between them

In this section, the intensity of application of the imperatives is divided into low and high intensity. If the result is less than 50% of these imperatives are implemented in the organization, so it is considered as low intensity, if it is 50% so, it is medium intensity, and if more than 50%, so the intensity is high. The explanation of the high intensity of managerial and democratic imperatives is explained in the literature as following:

A. The Managerial Imperatives

1) Transparency:

The transparency in NGOs is measured by the availability of the organizations' website, their reports' production that are available online for the public, the availability online for the public of the organizational objectives, performance reviews, performance evaluation reports, budget, meeting minutes, and activities' summaries. The questions explore the use of social media by the organizations to promote their services, broadens the range of stakeholders, or encourages them to engage in the management of the organizations to understand the stakeholders' involvement in the decision-making process.

2) Accountability:

Accountability is measured by finding out the relationship between the internal and external stakeholders regarding reporting their actions using the mechanisms of upward and downward accountability. The board of directors is accountable for the founders, and the executive are questionable for fulfilling their own tasks in good performance. Therefore, the board of directors is accountable for the founders, and the executive are questionable for fulfilling their own tasks in good performance. Additionally, the study explores the way that the extracted data from the evaluation findings is used for either produce reports for the board of directors, produce annual reports for the organizations, produce reports for funders about program activities, produce reports for funders about financial expenditures, or disseminate on the website of the organizations. Then, the application of upward accountability towards is measured by the donors and government through submitting disclosure statements and reports as well as performance assessment and evaluation. Besides, the accomplishment of downward accountability towards beneficiaries and the staff themselves through participation mechanism, social auditing tools, and self-regulation.

3) Effectiveness and efficiency:

The measurement of effectiveness and efficiency in the organizations by conducting an evaluation process and program performance to measure whether they are mission-oriented or not. Besides, the inclusion of the stakeholders in measuring the effectiveness to improve understanding of the NGOs governance and increase the quality of governance practices by using different mechanisms of involvement of the beneficiaries, such as surveys, focus group discussions, and engaging in the program planning.

4) Responsiveness:

The responsiveness is measured by the ability of the organization to change, learn quickly, and respond to its external environment. Therefore, the organizations should consider external stakeholders' interests and align them with the organizations' goals. Hence, the organizations are asked how to identify and prioritize the beneficiaries and the local community's needs to gain society's legitimacy. Additionally, responsiveness is measured by the awareness of organizations' staff of the environmental considerations to change the organizational behavior and structure to maintain legitimacy in the institutional environment. Besides, the study explores the presence of need-assessment surveys or other similar tools in the organizations, which can be conducted in the community to assign beneficiaries' need.

B. The Democratic imperatives

1) The Rule of Law:

The rule of law is measured by the process of designing bylaws or the articles of association and who are participating in writing these bylaws. In addition, the conformity of some shared values and beliefs in the organizations. Besides, the extent to which these bylaws protect the human rights of the minorities and marginalized people through enforcing well-defined non-discriminatory policies inside the organizations.

2) Participation:

The participation is measured by the managing person's responsibilities, the participation of the beneficiaries in the tasks inside the organizations, which are related to decision-making, project-designing, strategic planning, and program evaluation. It also encompasses questions about the team's participation in writing the vision and mission of the organization. Then, the study explores the presence of full-time and part-time volunteers, the willingness of the beneficiaries to participate in the organization, and the effect of this willingness on the organizations.

3) Representation:

Representation is done by the presence of democracy aspects inside the organizations by distributing power and authority through free, fair, and open elections for the board's members. As in the democratic regimes from the political context, the citizens or beneficiaries can reflect on the public issues and participate in the decision-making process. Therefore, the representation is used by the board of directors to involve and reflect the interests of the community and different groups while formulating the general interests and policy of the organizations. The stakeholders' positions within the organizations influence the possibility of their involvement in the organizations as customers or partners, the differences in the positions affect how they contribute to the organization, their rights and obligations, and the kind of relationship between them and the employees inside the organizations.

4) Fairness and Equity:

This imperative ensures equal treatment between all the primary and secondary stakeholders including the minorities and emphasize the use of participation of all the stakeholders in the strategic planning and decision-making process. Therefore, the study explores the presence of fairness between the employees regardless of their gender orientation to have a fair opportunity to occupy or apply for a job position. Then, it intends to discover the presence of equal membership in the board, accessibility to information, communication with various stakeholders, and allocation of resources and provision of services.

This table summarize the data collected from the organizations in each city to present the intensity of application of the managerial and democratic imperatives

Table (2): **Intensity of Application of Managerial and Democratic Imperatives in NGOs**

IMPERATIVES		**Berlin**			**Cairo**			**Prague**	
Managerial	Low	Medium	High	Low	Medium	High	Low	Medium	High
Transparency			X			X			X
Upward Accountability			X			X			X
Downward Accountability		X			X			X	
Responsiveness			X			X			X
Effectiveness & Efficiency			X			X			X
Democratic									
Rule of law		X				X		X	
Participation			X			X			X
Fairness and Equity			X			X			X
Representation		X			X		X		

Source: Designed by Author from the data collected in Appendix II

The table shows that the downward accountability is medium in all the cities, as the beneficiaries are not allowed to audit the budget of the organizations, and most organizations are not having any benchmarks from other international organizations for self-regulation, so self-regulations and self-auditing is not applied in the organizations. In Berlin and Prague, the articles of association are mainly designed by the founders and the employees are not participating in the process, which is not same in Cairo's organizations. Representation imperative is either with medium or low intensity in all understudied cities because the board is not involved in the operation, and they have a consulting position, as a legal representative for the organizations in front of the court or the state.

These results show, (in Table 2), that there is a relationship between the application of the managerial and democratic imperatives in NGOs. Some theories suggest the use of the participatory techniques to implement the managerial imperatives inside the organizations. However, in some organizations, the democratic imperatives are not implemented in the same intense as the managerial ones. This section presents a framework for better understanding the concept of good NGOs' governance by integrating the theories together, the agency-principal, stewardship, stakeholders, and democratic theories, with its two schools, which are the participation and representation ones and analyzing the collected data. The study explains good governance as a managerial process which encompasses the roles and responsibilities of each employee in a NGO based of formal organization in order to fulfill their tasks in a collaborative way to build a participatory relationship between the internal and external stakeholders to support their action, make decision collectively, plan strategically, monitoring the outputs, as well as, evaluate the outcomes in order to learn continuously and achieve accountability.

By identifying the gap in the literature, the study here aims to introduce a framework that incorporates multi-disciplinary perspectives, which are the ownership structure and democracy perspectives, into NGOs' governance systems. Besides, this framework explains the relationship between stakeholders & NGOs to implement the managerial and democratic imperatives of good NGOs' governance.

Some managerial tasks inside the organizations should be done with democratic aspects by using participation and representation to fulfil these tasks. Therefore, the NGOs' staff could accomplish their managerial tasks collaboratively with the external stakeholders through using participation and representation (see Figure (6)). The organizations should use some techniques for implementing these imperatives such as being transparent in exchange of information and frequently communicate internally with employees, and externally with beneficiaries, volunteers, donors, board of directors, regulator, and local community. Hence, the stakeholder theory plays a role as a linkage between the democratic and managerial theories for explaining the imperatives good NGOs' governance. This linkage occurs because the involvement of the stakeholders is essential in the implementation of the good NGOs' governance, and this involvement emphasizes the presence of participation, representation, rule of law, fairness, and equity.

Figure (8): Good NGOs' Governance and Relationship between Stakeholders & NGOs

Source: Created by the researcher

From the collected data, it is hard to fulfill the managerial and democratic imperatives of good NGOs' governance separately because the organizations need to fulfill their tasks in a collaborative way to build a participatory relationship between the internal and external stakeholders. Therefore, the use of the participatory approaches opens up a space for different groups of people with different backgrounds, ideas, perceptions, and views; to engage in the development and implementation of tasks within the organizations. In addition, the engagement of various stakeholders is essential for gathering information about the expected outcomes from all these stakeholders, who are expected to influence the organizations. Thus, the accurate and sufficient information that the organizations share with all stakeholders helps in making their internal decisions collectively; and ensure the feeling of ownership towards the organizations.

Moreover, the use of these imperatives ensures the inclusion of public and individual donors, local community, regulators, board of directors, employees, beneficiaries, and volunteers in the good governance of the organizations. Additionally, the stakeholders can express their expectations and share their experiences at different levels of the organization's aggregation. Therefore, the imperatives of good NGOs' governance ensure the ownership of the decision to all the internal and external stakeholders, so there will be consensus in making any decision.

Thus, the non-profit organizations open a space for people to participate in their community and influence their government, so the NGOs can foster democracy, freedom of expression, enhancing developmental activities, empowering youth, and loosening the restrictions over the public sphere in society, as Alexis de Tocqueville (1956) claimed. Thus, inside the organizations, the good NGOs' governance imperatives help the NGOs to build a participatory and democratic working environment. Moreover, the imperatives' application inside the organizations helps the organizations build strong relationships based on trust and integrity with the governmental agencies, donors, and community. Therefore, this participation gives the stakeholders a voice to plan, design, and assess their projects. In some organizations, they believe that the beneficiaries should be involved in the decisions that affect their daily lives. Otherwise, the absence of these imperatives can lead the organizations to ignore or do not give attention to their responsibilities to the organization.

2. The Application of Imperatives of Good NGOs' Governance in NGOs

This section presents the examples from the collected data for the mutual support relationship between the application of the managerial and democratic imperatives. The idea, of merging both the managerial imperatives of governing the organizations with the democratic ones, is due to the importance of various stakeholders' participation in the governance process. Therefore, the study concludes the importance of introducing a one list of imperatives of Good NGOs' governance to capture this idea of implementing the daily managerial tasks inside the organizations through apply democratic aspects.

2.1. Web-based Participatory Transparency

This managerial imperative is examined through web-based technologies, such as having a website or social media channels to communicate with external stakeholders. The concept of transparency is performed in two phases; the static one that is related to the disclosure of information between the organizations and their stakeholders; and the dynamic phase that indicates the communication and interaction between various stakeholders about this information, which indicates the presence of participation approach to achieve transparency.

The data findings confirm what Saxton (2005) introduced about how the Internet provides several participatory phenomena to facilitate information exchange and achieve transparency and accountability mechanisms. The use of web-based technologies enhances the information-sharing inside the organizations that empower the stakeholder and foster their participation. Computer-related technologies are useful for NGOs because they raise inter-organizational partnerships and decrease communication costs between the organization's employees and the external stakeholders. Therefore, online tools facilitate information promotion, mobilization, and community building by engaging large groups of stakeholders. However, it remains difficult to use these tools to engage stakeholders in joint decision-making.

Therefore, the organizations use the websites to publish several reports, such as the budget and financial records, taxation and activities' progress report, which indicate the first phase's application. Therefore, such narrative reports of activities and financial records help the organization maintain information disclosure to external stakeholders. However, other organizations can present more publications to disseminate information about the organizations' internal management, such as the evaluation reports, performance reviews, and meeting minutes of the organizations. They can also present newsletters, articles or conference papers to share information about their outreaching; success stories; either for the staff or beneficiaries and to evaluate the management methodologies for their projects. Therefore, sharing more organizational information and reports for assessing the projects and staff can maintain social trust for the organizations.

The study highlights the importance of web-based technologies to increase the ownership and control of the power of various stakeholders, which are achieved through the participation of the external stakeholders as principals (external stakeholders) to whom the agents (the board, CEO, and top management) share the information of the organizations. The stewardship theory is implemented by sharing the information about the organizations' operation to prove to the stakeholders that their goals and interests are accomplished within the organizations' overall goals. As the stakeholders are the individuals who have the ownership and interests in the organizations and their activities, so the involvement of these stakeholders increases the organizations' legitimacy. Hence, the web-based technologies emphasize the agency, stakeholder, and stewardship theories, as explained by Dalton et al. (2007), to implement transparency practices inside the NGOs. In addition, the introduction of social media and e-governance added new useful tools that can help increase transparency by building strong and sustainable relationships with internal and external stakeholders.

In Berlin, Prague, and Cairo, the organizations have websites to publish information about the organizational structure, the General Assembly's members, members of the board of directors, their activities, the articles of association or the bylaws, the donors and partners, the job opportunities offered in the organizations, and their contact information. Some organizations publish more information, such as success stories about their beneficiaries and their staff, summary reports of activities and events, their outreaching statistics, and the number of beneficiaries served in each activity. Therefore, the use of websites by the interviewed organizations in the three cities ensures the disclosure of information about the organization, an effective mechanism to empower beneficiaries and increase transparency and accountability, as stated by Johnston (2011).

Moreover, the organizations use social media to promote their services, so it broadens the range of beneficiaries and encourages them to engage in the organization's management, as explained by Saxton et al. (2011). Therefore, the more published reports by the NGOs on their website and social media, and the more availability and accessibility of these reports by their external stakeholders, the more transparent these organizations are. Therefore, these results show the stakeholders' ability to communicate with employees inside the organization if they want to reflect on its operation.

From the data collected in the three countries, most organizations have social media pages to facilitate the exchange of information; and fulfil the obligation of transparency to the external stakeholders. For instance, most organizations publish summaries of the activities combined with photos and videos on social media or publish the results of their evaluations to promote their activities. Another reason to share success stories with videos or photos of the beneficiaries and team success stories via the Facebook pages is to prove to their external stakeholders, such as donors, local government, and community, that they provide services to the society. Therefore, it is a transparency tool and is implemented by the relevant stakeholders such as the beneficiaries and the employees; to assess their engagement within the organization, which indicates the participatory approach to impalement transparency.

For instance, in Cairo's sample, some organizations publish the evaluation results on their websites, which provide the stakeholders with information about the tools used for monitoring, evaluating, and assessing the organizations' performance. Therefore, this process is essential to prevent corruption, ensure the enforcement of rules and regulations, and provide the stakeholders with the needed information to monitor and evaluate their performance. Besides, in Cairo, two organizations use YouTube channels to promote and disseminate their activities.

In Prague, the organizations publish their detailed annual budgets on their websites, as obligated by the government to prevent these organizations' corruption. However, in Berlin and Cairo, the organizations do not publish their financial annual because they only submit it to the governmental apparatus. The forms or types of publications issued by organizations to beneficiaries, such as newsletters, articles, or conference papers, differ according to the employees' capacities and competencies. The organizations are not publishing newsletters in the sample of Berlin and Cairo. However, in Prague, most organizations disseminate a newsletter to their beneficiaries either by e-mail or post. The newsletters include the old, current, and upcoming projects; success stories of beneficiaries; and requests for more donations. In Cairo and Prague, some organizations make videos, poster presentations, research, and conference papers about their work methodology and the results collected.

In terms of publishing the organization's meeting minutes, the techniques for submitting and sharing these meeting minutes are almost the same, but the bureaucracy change from one country to another. However, it is open to the public to access these meetings' minutes either by asking the organizations or searching court or registrar websites. In Berlin, the meetings' minutes of the General Assembly are submitted to an organizational lawyer and auditor in order to present them to the court. In Cairo, the annual General Assembly meetings' minutes are submitted to the ministry. In Prague, all the organizations should publish the General Assembly meetings' minutes on the registrar or the website to register these organizations. Some organizations in these cities circulate the meetings' minutes of the boards internally between the departments, especially if there are decisions that can affect all the employees' work.

We cannot talk about transparency mechanisms and ignore accountability mechanisms because they complement each other to achieve democracy in internal organizational management. The behavior of the organizations' employees differs when they feel that there is scrutiny by others, so they feel more responsible for their actions, as explained by Marschall (2010). One of the four components of accountability in global governance, as introduced by Ebrahim & Weisband (2007), is the transparency of information and to be accessible to the public for scrutiny. However, these transparency practices cannot be achieved without commitments to donors, government, and beneficiaries that ensure the importance of combining transparency with accountability mechanisms.

2.2. Participatory Upward and Downward Accountability Mechanisms

Accountability practices help the organizations' staff accomplish their tasks and be responsible for their actions and decisions in front of the recognized authorities, such as the government, donors, community, and employees. Accountability mechanisms are essential to building a trustful relationship between the NGOs and the donors and the government for upward accountability and the relationship between the NGOs, the administrative staff, and the beneficiaries for downward accountability. This combination of accountability and participation is measured by applying accountability mechanisms as introduced by Alnoor Ebrahim.

2.2.1. Participatory Upward Accountability

As Ebrahim (2007) explained, the relationship between funders and organizations depends on exchanging financial records and evaluation reports, explaining how the fund is distributed to provide the organizations' services. These reports indicate the application of the agency, stakeholder, and stewardship theories, as the NGOs are the agent that is held accountable towards the funders, which are the principal. Besides, as regulators and supervisors, the government agencies act as the principal who enforces laws to govern and regulates the NGOs' operation. Therefore, as agents, the organizations have to provide these regulators with accurate information to monitor and supervise them to ensure transparency and upward accountability to the state and the public.

A. Disclosure Statements and Reports Mechanisms

Disclosure statements and reports, performance assessment, and evaluation are the upward accountability mechanisms that NGOs can use to achieve accountability in a participatory way. According to NGOs' law and Civil Codes in all the sampled countries, the organizations are required to submit some detailed documents to be registered. These documents include detailed information about the name of the entity, the address where it is based, the purpose of the organization, the mission, vision, the board of directors, and the organizations' bylaws. According to this entity's nature, the bylaws include information about recruitment, vacations, and membership rules and fees, either association or foundation. These reports indicate the application of upward accountability to build a trustful relationship between the NGOs and the government, as introduced by Ebrahim (2003).

Moreover, in the three understudied cities, the organizations must submit annual plans of the programs, activities, events, and financial budget to the governmental apparatus and the donors. These plans are considered disclosure statements and reports that the donors or the government frequently require to be submitted regularly; quarterly, semi-annually, or annually. These reports indicate the agency, stakeholder, and stewardship theories, as explained by the scholars. Only Prague has a remarkable result of publishing their annual financial records and activities reports on the organization's websites, as obligated by the Civil Codes of the Czech Republic. These results show that the organizations report their accomplishment of tasks to the government in order to detain the employees responsible for their actions, as stated by Edwards & Hulme (1996).

Two organizations complained about writing long reports, which took long working hours rather than their main organization's purpose. This result indicates what Wellens & Jegers (2014) stated that organizations focus on responding to one group of stakeholders' needs and objectives rather than the other.

B. Performance Assessments and Evaluations Mechanisms

In the three studied cities, due to the donors' requirements, the organizations have to submit performance assessments and evaluation reports to the donors, which indicate the application of the agency, stakeholder, and stewardship theories as explained by the scholars. The evaluation reports aim to summarize the feedback collected from the beneficiaries at the end of any project to identify the challenges and problems that the organizations faced. This process of collecting the data from the beneficiaries shows their participation in the organizations; by giving their feedback and comments about their satisfaction with the projects. Therefore, this process ensures the beneficiaries’ participation by including their voices in the organization as external stakeholders. Moreover, the employees inside the organizations are held externally accountable for their actions, as Ebrahim illustrated (2003).

All the interviewed organizations conduct evaluation processes to measure their projects' impact on the community, collect feedback on their achievement of the organizational objectives and goals, and measure whether they are mission-oriented. However, the presentation of the data collected for these reports differs according to each country. In Berlin and Prague, most of the interviewed organizations develop few reports all over the year. However, they submit these reports only to the donors and government to fulfil some legal protocol, especially if the donor is the local government or the EU fund. However, some organizations in Cairo publish their evaluation results either in infographic form or post on their Facebook pages with photos and videos.

Therefore, these reports help to check the quality of the services provided by the organizations. The results indicate the participation approach's application through the beneficiaries' ability to question the employees about their actions inside the organizations. The presentation of the results of this evaluation process via websites or social media highlights how the Internet and web-based technologies present many participatory approaches due to the existence of an exchange of information to the external stakeholder, which fulfil the mechanisms of transparency and accountability, as stated by Saxton (2005).

The performance assessments focus on examining the methodologies and techniques of working staff in organizations. Hence, these reports allow the managers to assess employees and allow the beneficiaries to give their feedback and voices within the organizations. In these performance reports, the organizations’ employees are the agents. The donors or the government are the principals, which reflect the agency, stakeholder, and stewardship theories, as explained by scholars. Thus, the employees inside the organizations take internal responsibility for continuously shaping and scrutinizing the organizational mission, goals, and performance, as illustrated by Ebrahim (2003).

In Berlin and Prague, the organizations use simple tools to measure the staff's performance, so the board of directors will evaluate them. Some organizations use the content of their performance reports online to write success stories for these employees on social media or in the newsletter. However, in Cairo, there are some remarkable findings of three organizations that conduct 360-degree feedback for measuring the performance of the employees. The organizations use these performance evaluation reports to make internal decisions regarding providing training courses for employees' capacity building.

2.2.2. Participatory Downward Accountability

As introduced by Alnoor Ebrahim, the mechanisms of downward accountability used in NGOs are participation, self-regulation, and social auditing. Participation is a collaborative method used in decision-making, strategic planning, program design, and evaluation inside the organizations.

A. Participation Mechanism

The stakeholders, such as employees and the local community, are allowed to participate within the organization by participating in meetings, surveys, or formal dialogues during the implementation and the development of the projects' activities. This mechanism shows the difference of the stakeholder's authority from one organization to another according to their level of involvement in the implementation of the project, monitoring the projects, and decision-making, as explained by Ebrahim (2007). In the participation, the NGOs act as principals, and the beneficiaries and local community act as agents. However, this relationship depends on the community's level of engagement in the operation of the organization. Therefore, the beneficiaries have the right to refuse these services (exit) and complain (voice) about their low-quality. Hence, this complaint about the organization's bad service may affect its future fund if the beneficiaries' voice reaches the donors. This mechanism indicates the agency's implementation, stewardship, and stakeholder theory through various stakeholders' engagement.

In the sample collected, participation occurs during the working process in teams. The organization's structure works in a manner that reflects participation between employees, donors, and beneficiaries, reflecting the way of working within the organization. Participation through evaluation enables the stakeholders to change what they do not like inside the organization based on evidence from the data collected, thus giving them more authority to change the program. In Berlin, beneficiaries participate in the organizations through project evaluation and voluntary participation in implementing these projects. This practice shows the importance of combining the participation approach to achieve downward accountability.

In Cairo, the participation of the beneficiaries within the organization takes place through need-assessment surveys or other program tool evaluation to evaluate the organization's services. The relationship between the NGOs, the donors, and the beneficiaries is collaborative, so they intervene in the decision-making processes, project designing, and program evaluation.
In the three cities, some organizations have worked to create a new structure, which reflects the participation among employees in different hierarchical levels or involves the beneficiaries in a way that reflects the organization's participation. Therefore, participation cannot be separated from the managerial perspective because the application of the managerial tasks' participatory mechanisms makes the organization implement its downward accountability. This mechanism indicates the implementation of the stakeholder theory by engaging different stakeholders in the organizations' internal regulation.

B. Self-regulation and Self-auditing Mechanisms

The self-regulation mechanism is a practice that includes the ability of the organization to implement some benchmarking practices, such as certification, rating, award, code of conduct, information service, and performance guide, in order to be part of the international network. Therefore, this mechanism shows the importance of having a well-structured and institutionalized organization with a benchmark from an external organization that organizes and supervises the organizations' operation according to specific standards.

In Berlin, one sampled organization, *"Back on Track"* took the initiative to apply for the certification and rating award of standard codes from an organization called "*Phineo"*. In Prague also, the *Asociace Veřejně Prospěšných Organizací ČR (AVPO ČR)* provide benchmarking practices, but no organization in the sample is working with it. Moreover, some sampled organizations from the three cities have developed performance guidelines for improving the organizations' internal management, which is a form of self-regulation mechanisms, as stated by Warren & Lloyd (2009).

However, in Egypt, these social auditing mechanisms and self-regulation are not allowed according to the Egyptian legal frame of NGOs. For example, all NGOs in Egypt cannot be certified by international organizations because this issue may put them in conflict with the state; and there is no organization or unit for assigning benchmarks for these organizations in any form, such as certification, rating, or award. Additionally, Egyptian organizations cannot be in networks or have NGO’s membership with international organizations because this is not allowed by the law and will affect the organization’s reputation and prove rumors of working on an external foreign agenda. Hence, many organizations in the sample created their codes and guidelines in order to regulate their internal system. After the revolution, there is a Case 173 in the Egyptian court, which is known as the Egyptian foreign fund case, and rumors spread that these organizations are working to breach the national peace, so it is difficult for the organization to have social auditing mechanism of their budgets because the local community does not trust them.

2.3. Participatory Monitoring and Evaluation tools to accomplish the Effectiveness and Efficiency

Effectiveness involves the multidimensional aspects of management effectiveness and program effectiveness to measure organizational capacity and organizational outcomes. The measurement of the employees' management effectiveness and program effectiveness indicates the understanding and application of the organization’s internal governance, as explained by Brown (2005). This imperative indicates the agency theory's application because external stakeholders act as principals and organizations act as agents. The effectiveness imperative shows the application of the stakeholder theory because diverse groups of stakeholders participate in the organizations, not only the board of directors. Participation of the government, private donors, board members; as external stakeholder ensures applying the stakeholder theory and the effective and efficient use of resources inside the organizations, as stated by Wellens & Jegers (2014). The stakeholders’ participation takes place in two phases, either in designing evaluation tools or in collecting feedback to evaluate activities.

Scholars, the beneficiaries participate in measuring the management effectiveness and program effectiveness by providing feedback through surveys, focus group discussions, and participating in the program planning. The participation of employees and other stakeholders in the design of project evaluation tools shows the application of the stakeholder theory and the democratic theory. The evaluation tools are used to measure effectiveness within the organizations by asking the beneficiaries about their satisfaction with implementing the projects and the provided services. The purpose of these evaluation processes is to assess the provision of organizations' services to evaluate their work methodologies and employees' performances. Thus, organizations can enhance organizational performance; through the voice of beneficiaries, which can help the organizations to gain legitimacy by showing that they influence society.

In the understudied organizations, there are different evaluation tools for their activities and service provided due to the difference in the workers' capacity and the funding resources. However, some tools are designed only by the organizations' workers, while the other internal stakeholders are not involved in the development and design of these tools, so this result shows the insufficiency of the application of participation and representation regarding the design phase these evaluation tools.

In Cairo, the donors have focused on the last ten years on improving the workers' capacity to make the evaluation tools themselves rather than hiring an external evaluator. In Berlin and Prague, organizations that receive funding from the EU are obligated to use ready-made evaluations in order to fulfill donors' requirements. Most organizations in Berlin and Prague do not have separate monitoring and evaluation (M&E) department. They mainly focus on providing services and assessing the quality-of-service provision either by themselves or with an external evaluator's help according to their budget and staff's capacity.

In the interviewed organizations in the three cities, only the donors participate in measuring employees' performance within the organizations. In Cairo, three organizations conduct 360-degree feedback to measure employees' performance from different levels and aspects. In Berlin and Prague, not all organizations evaluate their employees; but at least they conduct reflection circles and feedback meetings in most organizations.

Regarding measuring the program effectiveness in the interviewed organizations, and regardless of the city, the reviews of the organizations' financial and activities reports conducted by the donors are used to help them decide whether or not to grant the organizations the future. In addition, the organizations-measure the effectiveness of any program by measuring organizational capacity and organizational outcomes internally by taking the employees' feedback in the regular meetings regardless of their city of operation.

Efficiency indicates the rational use of human and financial resources in order to maximize benefits and service delivery by the organization. In the collected sample of the three cities, organizations are required to submit their financial records, and annual activity reports to the governmental apparatus in order to ensure the provision of services, which reflect the application of efficiency in the organizations. However, they efficiently use the available financial resources to provide services to their beneficiaries.

However, the study discovered that it is difficult to cover the efficiency element of the NGOs' governance. Most of the interviewed organizations stated that they are facing financial problems in obtaining funds due to high competition and the government's limited fund. Besides, it is difficult to obtain these funds from the corporate sector and individuals due to the distrust issue towards these organizations. The financial obstacles threaten the sustainability of the organizations. In this study, the researcher should have reviewed the financial documents and the annual reports of each organization in the three cities to examine the organizations' efficiency. However, it was hard to review these documents from Cairo and Berlin because the researcher needs to be working inside the organizations to get access to these documents. Therefore, it was hard to compare between the three cities because the organizations in Cairo and Berlin are not obligated to publish their finical reports to the public, as in Prague's case.

2.4. Community Responsiveness

The organizations' responsiveness occurs through the involvement of the local community in different activities within the organizations, such as setting priorities, developing alternatives, and selecting projects, as stated by Saxton (2005). Participatory management can be done through need-assessment surveys, which are used to understand the community's needs so that the responding organization to the external environment can change and learn quickly by identifying the community's needs and priorities. The Application of this mechanism helps in fulfilling the agency theory, stewardship, and stakeholder theories. Thus, the community is responsible for giving instructions with all its needs as a principal, while the organizations are responsible for responding to these needs of that community as the agents. Putting the organizations into their consideration, so the interests of external stakeholders will be aligned with the organizations' goals. As a result, the organization can be responsive to its external environment by assigning the community's needs and priorities to gain the legitimacy of society because they will be able to gain the trust and credibility of the public, as mentioned by Miller-Millessen (2003).

Some organizations in the three cities samples develop certain projects within the organizations, as recommended by the beneficiaries in some reflection meetings and surveys. Therefore, these surveys show the involvement and engagement of various stakeholders in the organization's management, especially the beneficiaries and the public. In Berlin and Prague, the interviewed organizations study the local community in order to offer services that are compatible with the needs of the beneficiaries.

Some organizations in Cairo use need-assessment surveys to study their communities before they launch their organizations. The use of need-assessment surveys empowers the beneficiaries to express their needs, so the organizations carry out activities that reflect the local community's needs. Hence, the use of the need-assessment surveys shows the involvement of various stakeholders in managing the organization and the inclusion of the local communities. Besides, the flexibility in the programs opens a space for innovation. In addition, the use of these surveys increases the understanding of the needs of the beneficiaries that leads to better decision-making, and increases the effectiveness of the organization, as claimed by Barnes & Walker (1996).

2.5. Ensuring Equity and Fairness between Employees

The implementation of equity between the internal and external stakeholders emphasizes equal treatment among them. Therefore, all stakeholders have the same opportunity to participate; and have a voice within the organizations through engaging in the strategic planning and decision-making process. However, equity cannot be achieved without fairness among the employees.

Fairness is measured by having equal board membership, equal and diversified processes of selecting and appointing new employees, access to information, and communication with various stakeholders as an application for democratic principles. In the three cities, most interviewed organizations publish their job vacancies in open calls on their website under the jobs/careers section or use their Facebook pages to reach new staff. Regarding this issue, the organizations illustrated the application of equality and diversity principles in the selection and recruitment processes for new employees, which indicates the application of the democratic theory, as stated by the scholars.

In Berlin, the registered organizations have equal membership on the board of directors, as they are elected from the organizations' General Assembly members. In Cairo, the boards of directors are nominated by the founders, so they are from the friends' network or personal relationships of founders of the organizations, which indicates that there is no election takes place within the organizations.

In Prague, the registered institute "*zapsaný ústav, z.ú.*" has a supervisory board and board of directors, and it has members who elect the supervisory board. O.P.S. is a form of public benefit corporation in the Czech Republic, and it has members who elect the supervisory board and managing board. However, the other types of organizations do not elect their board of directors, but the founders nominate them. The presence of the board of directors' elections indicates the application of stakeholder theory, which emphasizes the empowerment of various stakeholders to work within the organization, as introduced by Clarkson (1995). The absence for the board of directors' elections means that the whole community does not represent them, and thus the stakeholders are not empowered by the organizations. Few organizations use the annual financial, activity reports, and frequent visits to give all the donors information.

In Berlin, the accessibility of information by the internal and external stakeholders takes place in small-sized organizations due to the presence of reflection and feedback meetings. In these meetings, the employees can provide information about the status of the projects to the donors. Moreover, the organizations' employees use e-mails and frequent meetings, either monthly or every two months, to exchange information internally with the board of directors and the General Assembly. These meetings give employees from different departments a space to speak up and update each other with the new opportunities, partnerships, funding, and projects within the organizations.

In Cairo, the organizations share information in departmental meetings and gather lunches, so they have a space to share their success stories, weakness, challenges, and threats that they face while implementing their project and ask other employees from the different departments for advice. In addition, they can exchange knowledge and contacts to help each other, according to each one's experience. In Prague, organizations hold meetings to facilitate internal communication between the staff from different departments, the board of directors, and the General Assembly.

Regarding exchanging information with the beneficiaries in the three cities, the sampled organizations share the information with the beneficiaries on their Facebook pages. Moreover, the organizations post summaries of their activities and success stories for their beneficiaries and employees. In Berlin, employees share information about the organizations with beneficiaries through newsletters, and the beneficiaries participate in the organizations by answering the satisfaction surveys that indicate the application of participation mechanisms, as explained by Wellens & Jegers (2014). One organization gives an example of using a software program to share the information and distribute tasks between the employees and volunteers. The participation of the beneficiaries within the NGOs is an aspect of democracy because it helps to shape the political behavior and attitude of these participants, as mentioned by Almond & Verba (1963).

In Cairo, communication between the employees of the organizations and the beneficiaries takes place through the participation of the stakeholders in giving feedback and expressing opinions to the organizations in regard to the provided services. In Prague, some organizations send newsletters by e-mail or post to the beneficiaries as summaries for their work progress and write some success stories about their employees and beneficiaries.

In Berlin and Prague, in the case of organizations that receive funding from the local government, a state supervisor visits the organization once a year. Nevertheless, in the case of the international donors or the EU funding, the donors make video calls for the events to oversee the project implementation as planned.

In Cairo, the employees share information with the donor through the visits, the annual financial, and activity reports. Moreover, the interviewed organizations assert the donors' participation in the project management process to the extent that the donor visits the project three times during the contract period. While the ministry sends public officials more than once a year to check the work process within the organization; and review the financial records.

Equity in the organizations is measured by the presence of clear, non-discriminatory employee recruitment and compensation policies, which ensure equal enforcement of the rules among all employees. Therefore, the presence of fairness and equity principles in selecting and recruiting the employees within the organizations ensures the application of human rights and labor law rules among workers regardless of their race, gender, and age. These policies are related to protecting the human rights of the minorities, the employment of the disabled and different nationalities, and equal distribution of salaries among the employees.

In Berlin, all the sampled organizations implement human rights protection rules related to discrimination between employees of different nationalities. In Cairo, organizations change their project methodology to be able to involve people with disabilities. For instance, two organizations have modified their projects to include the disabled. In Prague, the organizations apply civil law principles to ensure non-discrimination among the employees and a fair recruitment process. One organization in Prague indicates that it tried to hire males, but the director discovered that females are more qualified for the organization’s tasks, and they are more interested in applying for any job opportunity within the organization.

In Berlin, one interviewed organization has only one employee with a disability, and all the organizations have employees and volunteers of different races and nationalities due to the diverse community in Berlin. However, in Cairo, all the interviewed organizations are local ones, so there are no people of different races. In Prague, some organizations only hire Czechs and Slovaks because the main communication languages with the beneficiaries are Czech and Slovak.

The interviewees in the three cities indicate that the difference between the employees' salaries depends on their qualifications and experiences. Few organizations in the three cities disclose the level of salary distribution to ensure transparency. In each city, only one organization shares the salary scale with the employees to ensure transparency. In Berlin and Prague, organizations apply principles laid down by the law; to ensure fair payment for employees. In Berlin, one organization states a surprising result of designing a new salary scale and sharing it with all the employees to ensure equality and transparency. In Cairo and Prague, some organizations have redistributed salaries to ensure fairness and equality among employees at different managerial levels. Only non-profit social workers in Prague are paid low, as stated in the law, but other employees are well paid.

The data collected show the application of the theories presented in this study, and the scholars illustrate that the stakeholders are people who have ownership, interests, and claim in the institution and its activities, such as the employees, beneficiaries, managers, board of directors, competitors, allies, regulators, and donors. Therefore, the board of directors trust the top managers and give them autonomy and authority. The three cities' results indicate the application of the stakeholder theory with the assertion that the stakeholders are individuals who contribute to the organizations to obtain their benefits in the form of services. The application of agency theory and the relationship between the organizations' employees on the one hand and the beneficiaries and donors on the other hand in accessing information and communicating with various stakeholders illustrates that the organizations are agents, and the beneficiaries and donors are principals. Therefore, the application of the participation, representation, stakeholder, and agency theories shows that the clearer and the more access of the information to the beneficiaries and donors, the greater the engagement and involvement of these beneficiaries and donors in the organizations' management. Besides, the employees' opinions about salary distribution ensure their participation in the management of the organization. Moreover, the projects' modification to be suitable for the disabled beneficiaries indicates a motive to overcome the barriers to involve all the beneficiaries.

2.6. Design the Bylaws and Internal Guidelines in a Participatory Approach

This imperative is examined by the presence and application of statutes, bylaws, associations' articles, or codes of conduct in the examined organizations, which is essential for organizations to gain the state and public's trust and legitimacy. Then, the thesis asks the organizations about using the participatory approach to write new bylaws or develop the existing ones to regulate their internal management system and ensure the inclusion of some common values and beliefs of the stakeholders.

After studying the three cities, and according to the NGOs' law in the three countries, the organizations are obligated to submit codes of conduct or bylaws as part of the registration application in the ministry or the court. However, most of these organizations use a template of these bylaws containing their name, address, scope, founders, mission, and vision, to finalize their registration documents. The board of directors, the General Assembly, or the founders write these bylaws, so employees as internal stakeholders do not participate in this process. These results indicate the absence of participation in writing up the bylaws in most of the interviewed organizations.

However, some organizations in the three cities' sample develop internal guidelines to regulate their internal management according to their beliefs and values. These guidelines relate to attendance, flexible working hours, vacations, recruitment, resignation, social insurance, and health and pension benefits for employees. These rules ensure the presence of a fair legal framework to regulate the organizations.

Moreover, the presence of these guidelines in the organizations highlights how much they are eager to protect human rights to enforce well-defined non-discriminatory policies. However, some organizations do not submit these internal bylaws to the ministry or court because it is a hassle and requires much bureaucratic work, so they use these internal guidelines to facilitate the work process.

In all the sample regardless the city, the employees are the only ones who participate in the development of the internal guidelines, whereas external stakeholders, such as beneficiaries and donors do not participate, which affect the development of guidelines with multiple principals' frameworks, as the scholar stated. None of the organizations involves the beneficiaries in designing these policies because they are not engaging to that extent in the three cities' organizations. O'Dwyer and Unerman (2010) state that the reason behind not involving the beneficiaries in writing the laws maybe because they cannot contribute to the organizational development, and this is what Saxton (2005) also described as false participation.
In the samples taken from Cairo, all the organizations wrote internal bylaws and guidelines to regulate the organization with a real reflection of the employees' beliefs and values. All the organizations design these guidelines collaboratively with the involvement of the entire team. This team consists of the CEO, top-level managers, and all the employees, in writing these guidelines in a participatory way to direct the organizations more professionally. One organization gives a good example of changing the bylaws to include laws related to the protection of women within the organization from sexual harassment. This result indicates the implementation of what Malena (2009) has highlighted, that the presence of bylaws emphasizes the protection of human rights through the enforcement of well-defined and non-discriminatory policies for minority employees.

2.7. Representation of Various Stakeholders to Ensure Community Inclusion

Representation mechanisms are examined by if the board is elected or nominated. Moreover, the representation of beneficiaries in the organizations is measured by whether they are customers or partners. The study here explores the application of the representation mechanisms to explore how the board of directors engages within the organization to reflect the interests and policies of the community and different groups. The community's representation in the board of directors shows how strong or weak the board is and the degree of power and control this board has over the chief executive. Representation takes place through the presence of democratic aspects within the organizations through the distribution of power and authority and free, fair, open elections for board members. The more the community is represented on the board, the stronger and powerful this board is, which ensures the control and authority that the board has over the chief executive.

According to the German Civil Code (2013), the board of directors are elected by the General Assembly every two years. Then, the board can set up an advisory board that supports it in performing its tasks. In Berlin, the organizations should have at least seven founding members in order to establish and register the organization in the court. This board of directors should meet at least once a year. For instance, the registered organization (eingetragener Verein, e.V) has a membership; therefore, the General Assembly, which the members elect, is obligated to elect the board of directors. The board of directors is members of the organizations interested in the scope of work of these organizations and would like to be part of its management. Nine of the interviewed organizations are e.V status, so the members of the boards are represented by the community. In Berlin, the community is represented in the board of directors through the election, as it is obligatory by the law.

Guo et al. (2013) clarified there is a formal and descriptive representation for the community in Berlin on the board of directors because they are elected, as illustrated by Austin & Woolever (1992). This finding shows that Berlin organizations can build social capital and teach their employees some civic skills and capacities. Board participation in managing the organizations ensures that they can gain their interests and participate in formulating the policy that reflects the community and different groups, as explained by Cornforth (2004) and Cornforth & Edwards (1999).

In Cairo, members of the board of directors or the General Assembly are nominated by the founders as there is no election. More than half of the sampled organizations indicate that the board of directors or trustees do not participate in the management process, and they only complete the legal image of the organizations to fulfil the requirements of the Egyptian NGOs' law to be registered as an organization in the ministry. Members of the board of directors are friends of the founders or friends in the network or personal connections, which sometimes have positive or negative effects on organizations. The positive effect is that they facilitate the organizations' work, build a connection to the organizations to obtain funding, and reach more donors and beneficiaries. The negative effect is that organizations do not have a chance to gain experience from experts with different backgrounds, which adds more value to these organizations.

According to the Czech Civil Code (2014), non-profit organizations have four types, and each type has its structure as assigned by the law. The association "*Spolek or Zapsany Spolek, z.s., občanské sdružení OS* (the old form of association) has General Assembly and board of directors, and it is a membership association. The registered institute "*zapsaný ústav, z.ú.*" has a supervisory board and board of directors, and it has members who elect the supervisory board. The foundation "*nadace*" has supervisory boards. The *O.P.S.* is a form of the public benefit corporation, and it has members who elect the supervisory board, and it also has a managing board. However, in reality, the board of directors in almost all the sampled organizations are appointed by the General Assembly or the organizations' founders from their network. However, in some organizations, the General Assembly is elected from the members of the organization, which reflects a good representation of the community.

However, the community in Prague and Cairo is not represented in the organizations' board of directors. In reality, the nomination of the board of directors is better in some cases, as shown in the sample, because of these members' passion for working, contributing to their community, and being socially and politically engaged. This finding implies the participatory representation, which Guo & Musso (2007) introduced to explain the relationship between the organizational leaders and their constituents. This participatory representation is applied in all the sampled organizations through good communication between organizational leaders, board members, and beneficiaries.

Guo et al. (2013) argued that the strength and weakness of the board are measured by the extent of representation of the community and the degree of power distribution; concerning the control of the board over the chief executive. According to the typology of four patterns of governance structure introduced by Guo in 2007, organizations in Berlin are a strong community board, but this typology does not indicate that the community is deeply involved in the organization's work. Organizations in Cairo are strong non-community board because they are not elected from the organizations' members but founders' friends. However, the board is an important actor in the organizations' operation and communication. In Prague, the board of directors is weak and non-community, so its members are from the friends and network, but they are not that active and have no influence over the organization's operation. However, three interviewees wished to recruit the board members to have a qualified board, and not only persons to fulfil the legal image. Cairo and Prague's results show that the idea that the board of directors is supporting and empowering the leadership positions within the organizations is not applied in reality.

As for the representation of beneficiaries, there is a descriptive representation in the three cities, which indicates an actual reflection of the real community and constituents of the organizations, as illustrated by Austin & Woolever (1992). These results prove Le Roux's (2009) view of a direct relationship between the descriptive representation and the idea of intermediary activities, which connects citizens to the governing systems and the political process within the organizations. In addition, the beneficiaries' participation in the internal leadership of the organizations promotes democracy among the stakeholders through engagement in more political representation, education, mobilization, and assimilation activities, as explained by Le Roux (2009).

The representation mechanism of beneficiaries in the organizations is measured by the level of their participation, either as customers or partners. The level of the beneficiaries' involvement within the organization as partners affects how they contribute to the organizations, their rights and obligations, and the kind of relationship between them and the employees within the organizations, as illustrated by Fischer (2006).

In Berlin, most organizations involve the beneficiaries as customers by collecting their feedback either via surveys or feedback meetings after each project. Only two of the sampled organizations in Berlin treat the beneficiaries as partners. One of these organizations involves the beneficiaries and board of directors to the extent that they engage them in the core development group responsible for designing the organization's governance structure. Another organization formulates a trusty team to work as a mediator between the employees and the managing directors; so that the employees can share their feedback on the management process without pressure.

In Cairo, beneficiaries are partners in organizations, so they provide their feedback through evaluation surveys, focus groups, interviews, and success stories. Most of the organizations design new projects according to the suggestions of the beneficiaries. Two organizations are opened to provide services due to the data collected from the community about their needs, also some organizations are mainly operated by volunteers. Therefore, organizations teach beneficiaries some civic skills, which allow them to improve political participation in their region, as stated in the neo-Tocquevillian model. In Prague, the sampled organizations do not carry out the need-survey assessment but rather respond to external environmental needs by including the beneficiaries' feedback in their consideration while designing new projects.

2.8. Participation Imperatives in NGOs

Management practices within organizations include decision-making processes, program design, program evaluation, and strategic planning. Organizations were asked about whether they follow a participatory approach in internal management. Specifically, the organizations were asked to what extent they engage the stakeholders to accomplish the organizational objectives, missions, and visions.

In Berlin, most organizations are managed through a participatory approach in which the CEOs manage the organizations with the help of either the managing teams, employees, or board of directors. The reason behind that result is the organizations' size, as most of the interviewed organizations have between three and eight employees, and thus, they are managed collectively, and the voices of all the employees are heard. The board of directors is more involved in the organizations' management because they are elected and because some organizations do not have enough employees.

In Cairo, almost all the organizations stated that CEOs and managing teams are responsible for directing them. These managing teams or core teams consist of the CEOs, project managers, financial managers, and an M&E officer. The old and well-structured organizations in the sample gave remarkable examples of formulating these managing teams due to the experiences and problems they faced. One organization emphasized that the participatory approach is the most

suitable method to manage the organization, as they discovered it is hard for one person to make all the decisions and responsibilities. Besides, having a team that understands the roles and responsibilities of the organization is more effective. However, in all the interviewed organizations, the board of directors was not involved in the management process but only completed the organizations' legal image to fulfil the requirements of the Egyptian NGOs' law. Even one of the organizations that had a board of directors with a business and marketing background was not involved in the organization's operation because it was busy.
In Prague, few organizations stated that the CEOs and the managing teams are responsible for steering the organizations. Only three organizations are managed by the board of directors or the national board because they are either international or church-based. This result shows that the organizations' structure, whether international or church-based, affects the internal structure and mechanisms of internal management.

The employees' involvement at different managerial levels in the work of the organizations in the three cities reflects the application of the concept of workplace democracy, as explained by King & Griffin (2019, p.5). The presence of this concept within organizations is essential for developing the democratic character of individuals; to be implemented in the broader democratic sphere of community. The implementation of workplace democracy fosters these individuals' civic skills, which can help improve their political participation in their countries, as claimed by Alexis de Tocqueville (1956). In addition, this concept emphasizes the features of ownership and representational structure in collective decision-making; and applying equity and autonomy in the working place to accomplish good governance, as argued by King & Griffin (2019).

When the organizations in Berlin were asked about whether beneficiaries are allowed to work with them, the answer was that they engage the volunteers in the management of the organization and ask for their feedback on the implemented projects. Therefore, volunteers participate with employees in providing services within the organizations. For instance, one organization offers training courses, where the adults who are its indirect beneficiaries deliver these courses to the organization's direct beneficiaries, who are the children; thus, the organization overcomes the obstacle of having a limited number of employees by involving the beneficiaries and-will be able to reach out more beneficiaries. This result indicates that educating the beneficiaries to participate and be good citizens in the organizations can nourish democracy in their state, as highlighted by LeRoux (2009). Moreover, this result reflects the positive effect of the participation of the beneficiaries in NGOs because this participation improves services, helps achieve organizational goals, and increases their trust in the organization, which increases legitimacy.

In Cairo, almost all the sampled organizations stated that beneficiaries participate in the organization's management by providing their voices, opinions, suggestions, recommendations, and feedback through different evaluation tools such as need-assessment surveys, focus groups, questionnaires, and satisfaction surveys. This result shows that the organizations follow the instructions and recommendations provided by the local community's beneficiaries. It is not common for the organizations in Cairo to be generated by volunteers because some citizens volunteer in the organizations, but not for the long-term. An organization has target groups of children and youth in a district, so they provide services to young beneficiaries, and they have to offer some volunteer work in return to give back to their community as active citizens.

In Prague, almost all the interviewed organizations stated that they do not involve the beneficiaries in managing the organizations. The reason behind that result is that the nature of the services provided by these organizations is customer-oriented, such as helping people in need countries, working with homeless people, or offering training courses. However, most of the interviewed organizations engage the beneficiaries in the evaluation processes through their participation in feedback circles, questionnaires, and satisfaction surveys, but not in the managerial positions. Only one organization involves the beneficiaries in the process because this organization's working scope is the employability of people with a criminal past. Advocacy organizations are those who depend on volunteers for their work as they engage in awareness campaigns.

Beneficiaries of organizations may contribute to administrative planning by designing and implementing activities, such as fundraising events, public education campaigns, or advocacy campaigns. Thus, the participation and partnership of the beneficiaries in the decision-making, planning, and evaluation processes, is a technique used for empowering the beneficiaries in the organizations. These results indicate that most organizations deal with the beneficiaries as partners, as they participate in the organizations through evaluation processes to make a change in the organizations' projects. Clarkson (1995) defined stakeholders as individuals who are affected by the decisions within the organizations because these decisions affect their daily lives. Therefore, these beneficiaries have ownership and interests in the organizations and their activities, so they have a legitimate stake in them. These results highlight how the stakeholders influence the decision-making process within the organizations. In addition, this result shows the positive effect of the participation of the NGOs' beneficiaries, which increases their trust and legitimacy in the organization, as clarified by the scholars.

In Berlin, the organizations implement the decision-making process in a participatory approach, but the organizations' size and structure affect the way they make their internal decisions. In small-sized organizations, the main actors responsible for the decision-making process are the General Assembly and the board of directors. However, in the case of big-sized organizations, they form a managing team consisting of the director, employees’ representatives, and top-level managers. For instance, two big-sized organizations compose a trusted team to ensure that the voices of all employees are included in the decision-making process.

In Cairo, the organizations make internal decisions through the CEO's engagement with the top-level managers after the board of directors' approval. However, a team of CEOs with the top managers in the organizations make decisions related to applying for a fund collectively.

In Prague, most of the interviewed organizations indicate that the CEO and top-level managers or the board of directors is responsible for the decision-making process. Only four organizations involve the whole team in the decision-making process.

There are two main reasons why employees participate in the decision-making process. First, some organizations are big and old enough to have a good structure that allows managing teams composed of the CEO and the top-level managers. Second, in the case of small-sized organizations with a maximum of five employees, each one must participate in the decision-making process, or else there would be no power to make any decision at all. Therefore, these results indicate that the way organizations make their internal decisions differs according to the organization's structure and size.

In Berlin, the projects' design within the organizations differs concerning the structure of these organizations and the employees' size. In most of the interviewed organizations, the projects' design is done in a participatory approach, but the team involved in this process differs in each organization. Some organizations perform this process either through the managing team, the board of directors, the CEO with the board of directors, all the employees, or the board of directors with the employees' help. Some organizations open up space for employees to suggest new projects to write up and apply for funding. Other organizations involve the beneficiaries in designing the projects by getting their recommendations during evaluation sessions.

In Cairo, projects are designed collaboratively, but the team working in this process differs in each organization. In some organizations, the managing teams, core teams, or management circles design the programs, and all the teams are formed by the CEO, top-level managers, financial manager, and/or the M&E officer. Other organizations consult the board of directors, beneficiaries, and donors in designing a project; or writing a funding proposal, so these organizations implement their suggestions and recommendations. Most organizations leave the project design process to the whole team according to which employees are interested in implementing these projects.

In Prague, more than half of the sampled organizations stated that the CEO and the top managers only participate in writing up and designing new projects. Moreover, some organizations consult their board and beneficiaries in designing a project or writing a funding proposal. However, only three respondents indicated that the whole team is involved in this process. Only one organization stated that it collects information to write new a project by engaging their social workers and employees, and then the top-managers present these suggestions to the managers in the regions for approval.

In terms of the program evaluation process, half of the organizations in Berlin conduct this process with the help of teams which are composed of the CEO with the top-level managers or the board of directors. In Berlin and Prague, most of the interviewed organizations are enforced by the donors to allocate part of their budget to hire external experts or the donor contract with an external evaluator to assess the projects. However, all employees' participation in the preparation of different evaluation tools is not that clear in the organizations of samples in Berlin and Prague, and the reason for this result is the lack of the workers' capacities. However, most of the organizations in Cairo have M&E officers or M&E department responsible for designing evaluation tools. The reason behind this result is that most of the donors in the Egyptian organizations have recently worked on providing M&E courses to improve the capacities of local NGOs' workers.

Mainardes et al. (2011) and Bryson (2004) illustrate that organizations should consider the interest of all stakeholders in making a strategic decision and designing the strategic planning process. Therefore, in Berlin, the organizations design the strategic plans in a participatory approach by involving the employees and the board of directors. As stated above, the organization's size affects the internal management structure, so it varies from one organization to another in who participates in writing up this strategic plan. For instance, some organizations have teams consisting of top-level managers, the board of directors alone, employees, or donors. Two organizations stated that they have local government and corporate sponsors as donors, and they are involved in writing up the organizations' strategic plans. In the case of big-sized organizations, the employees participate in the development of the strategic plan.

In Cairo, the organizations use a participatory approach to write up their strategic plan. In some organizations, they involve all the teams in the strategic planning process, while other organizations develop the plan through strategic planning teams that consist of the CEO, employee representatives, top-level managers, financial managers, and/or the M&E officer. In the strategic plan writing process, organizations modify their vision and mission so that it is written in a participatory approach that reflects all employees' beliefs. However, most organizations clarify that it is not easy for them to plan strategically due to the external social, political, and economic conditions in Egypt post-2011 revolution.

In Prague, the organizations collectively develop their strategic plans, but the team that design these plans differs according to some external circumstances. Some organizations engage the whole team in designing these plans; however, other organizations only involve the CEO and the top managers. Some organizations consult an external expert to facilitate this process of developing the strategic plan. Some organizations have not succeeded in writing up these plans because they do not have the financial and human capacities to plan the future and implement current projects. Only two organizations have changed their mission and vision recently, as they have changed their objectives to be broader.

Saxton (2005) explains that the breadth of participation in organizations increases by including more stakeholders, as shown in Figure (5). In Berlin, organizations involve a board of directors, managing teams, donors, employees, volunteers, and customers; therefore, the breadth of participation is deep. In Cairo and Prague, the organizations engage the CEOs, managing teams, donors, employees, volunteers, and beneficiaries in the decision-making process and the organizations' management, which indicates an increase in the breadth of the participation of these stakeholders.

The ladder of stakeholder participation in decision-making differs for each type of stakeholder (Figure 4), as introduced by Saxton (2005). In the case of the board of directors, in Berlin, it is elected representatives in the organizations and can delegate and vote within the organizations, so it is in the third level of the ladder. In the case of the board of directors in Cairo and Prague, it is on the second level in Saxton's ladder. Therefore, they are only consultants, give approval to the decisions, and represent the organizations in front of the court. In the case of employees, in most of the sample in Berlin and Prague, they are at the fourth level of the ladder, as they are providing active inputs into developing alternatives and setting priorities within the organization. However, in Cairo, most organizations are at the fifth level of the ladder because they can select, implement, evaluate, and change the alternatives.

In the case of the beneficiaries in Berlin and Prague, most of the organizations' beneficiaries are at the second level of the ladder of Saxton because they present their opinion, ideas, and needs through the evaluation tools. In Cairo, beneficiaries are at the fourth level of the ladder, and they are treated as partners in most of the organizations, where they set priorities and provide active input through the need-assessment surveys. In the case of the donors, in Prague, they are treated as a subject, as described in the first level in Saxton's ladder, as they are not even consultants in the organizations but merely a source of funding. In Cairo and Berlin, the donors are at the third level of the ladder, and they are voting for alternatives and setting priorities for the organizations. These results emphasize the importance of using the participation approach between various stakeholders for the decision-making, project-designing, strategic planning, and program evaluation. Therefore, the participation of the external stakeholders strengthens the organization's legitimacy and fosters the trust and integrity of the citizens in these organizations, as claimed by Stivers (1994).

Chapter Seven

The Influence of Internal and External Factors on the Imperatives of Good NGO's Governance

In this chapter, the study presents the influence of some internal and external factors on implementing the imperatives of good NGOs' governance in Berlin, Cairo, and Prague. Internal factors are the attributes of the board of directors and the characteristics of the organization, such as the size, age, and professionalization of the staff. External factors are the environmental characteristics in which the organizations operate include political regime, funding sources, societal pressure, and legal frame of the NGOs. It is hard to separate the internal and external factors from one another, as some insights from the data collected show the overlapping of the factors; to explain the difference of their influence on the implementation of good NGOs' governance. In addition, this chapter discusses whether the implementation of the managerial imperatives inside the organizations undermines or strengthens the implementation of the democratic imperatives. Moreover, the chapter highlights the main challenges that the organizations face in each city.

1. Challenges face the NGOs to Implement Good NGOs' Governance

1.1. Challenges face the NGOs to Implement Good NGOs' Governance in Berlin

This part introduces the situation of the German NGOs and their relationships with the state and society and the financial and managerial restrictions and challenges that these organizations face. For instance, some organizations explained that they face financial challenges due to the scope of their work. Thus, organizations that provide services rather than in Germany's health and social sector do not receive the same financial support from the German government.

> *"The main challenge that we face is how to fund our projects because we work within the scope of inviting people to use tap water. We try to keep the good employees that we have now with our low budget because it is difficult to find people who can volunteer and at the same time are interested in our scope of work. So, we need to get more members to collect more membership fees, but this task needs a huge effort" (Director, a tip: tap e. V., May 2020).*

One of the interviewees explained the relationship between the NGOs and German citizens and the state.

> *"NGOs are highly appreciated by the society, as they love and support us, but they do not pay us. Besides, there is a new tax law, and as we are working for special groups and the minority, so we will not be tax-exempt anymore" (Managing Director, Abqueers e.V., September 2020).*

One of the main challenges that organizations face in Germany is bureaucracy.

> *"Germany is a complicated country because everything has to be written down; the copies of the receipts with stamps should be kept and submitted. In addition, the work in Germany is too slow until you get an answer from the public officials. Bureaucracy is so complicated, and we need to cope with the way that the Germans are working. We can deal with the way it works, but for other organizations, it may be hard. For instance, there are many possibilities to apply for governmental funding, but our organization does not have employees with the capacity and competences to apply for funding because Germany is very complicated in working with papers, so we have to work very hard on writing an application" (Project Manager, Linie 94, March 2020).*

This finding shows the complexity of applying for local government funding because of bureaucracy and administrative workload.

1.2. Challenges face the NGOs to Implement Good NGOs' Governance in Cairo

In Cairo, some organizations illustrate that they face managerial, financial, and operational challenges to operate and provide Egypt services due to societal pressure and legislative restrictions. Besides, they face a high turnover rate because of low salaries in the NGOs sector, and people prefer to be hired in the business sector. Therefore, the sampled organizations explain that they face a volunteer sustainability problem and give up quickly, as it is hard for a citizen in a developing country like Egypt to work for free.

> *"We cannot depend on the volunteers as sometimes they disappear from the fieldwork, and we found that we have to work ourselves. It is hard for volunteers to commit to a society like Egypt. Therefore, we decided to pay them" (Managing Director, Benaa Foundation, May 2020).*

In order to ensure the commitment and sustainability of volunteers, one organization solves the volunteering problem by offering paid internships to the citizens.

> *"Our program has two target groups; one of them is adults, who receive an education grant, and in return, they have to volunteer within the organization. Hence, the number of volunteers in 2019 reached 62 volunteers. In addition, the volunteers, who graduated from the project, can work as paid interns in the organization to coordinate and arrange the programs" (Manage Director, Ruwwad Egypt, July 2020).*

Organizations in Egypt suffer from working in an unwelcome community due to the bad reputation that the state promotes NGOs through the mass media. Thus, society does not understand the benefits and advantages of the NGOs as service providers.

> *"We face a problem because the community, which we are working in is a result of accumulations of misunderstandings about the work in the development in Egypt. People believe that the organizations supply them with their needs, but they do not know that they should work with the organizations collaboratively to satisfy their needs. We need to find a method to make the community interact with us. For instance, we started to train the community to work by themselves to satisfy their needs, so they helped us to build the school by giving us the land and bricks" (Managing Director, Benaa Foundation, May 2020).*

One organization mentions their struggle to open a new branch in a new district and how it took a long time for the community to accept its presence in their area.

> "*When we open a new branch, it took a long time until people understand who we are, what we are doing in that branch, and feel safe to bring their kids to our place" (Project Manager, Alwan Wa Awtar, July 2020).*

Two organizations illustrate the obstacles in the Egyptian NGOs' law.

> *"The main problem with the law is that it is changeable, as the state modifies it every two years, but there are still unclear articles. For instance, if one person on the board of directors wants to resign, we have to make changes in the organization's documents in the ministry, which is a lot of work and bureaucracy, and the National Security Agency has to accept these changes. Besides, funding permissions are taking so long time without any explanation for this late reply. The executive bylaws for the 2017 and 2019 NGOs'*

law are not issued yet, so we and the public officials in the ministry do not understand which law we have to work under" (Project Manager, Alwan Wa Awtar, July 2020).

One organization provides training courses for entrepreneurs to open social enterprises, but there is no law for these organizations in Egypt.

"There are no laws for social enterprises, so if these organizations are registered under the Ministry of Economics, they will pay taxes. In addition, if they are registered under the Ministry of Social Solidarity, they will not fulfill the principles of the non-profit as these organizations provide low-paid services, and thus they earn profits, so they are not considered non-profit organizations. Therefore, we are struggling to find a law that regulates our structure as a social enterprise" (Project Manager, Ibtkarkhana, June 2020).

Another organization explains that it is difficult to get foreign volunteers because of the restrictions of the law.

"In the past, we used to have interns from European Volunteer Services (EVS) by only notify the ministry and start working, but now no, we have to send a detailed document to a certain office with what is his/her task, where s/he is coming from, and why. This office has to give permission and a security check for the volunteer to work in the organization" (Manager Director, Oyoun Masr Association, June 2020).

One organization clarifies that it has successfully found a way to deal with the law's restrictions, but sometimes it is hard to deal with the bureaucracy.

"We have a good relationship with the ministry, as we know how to deal with them. However, the bureaucracy of the government is not logical because they ask us for many papers and documents. We are all engineers and technical workers, and we do not have an accountant, so we have to do the accounting ourselves, which is not our experience, so we face problems to finalize the papers to the government at the beginning until we gained good experience now" (Managing Director, Benaa Foundation, May 2020).

Suppose any organization or researcher wants to conduct a fieldwork study and collect data from citizens in Egypt. In that case, they must obtain permission from the National Security Agency and Military Intelligence and Reconnaissance. Therefore, if organizations want to collect need-assessment surveys to understand the community's needs before they start working in a specific region, they have to make many workloads and obtain permission from these two agencies.

"Fieldwork is not accepted or allowed by the Egyptian government. But as we have our contacts in the government, we can make our papers and get permissions faster to collect the data. However, sometimes problems arise, so we could not be able to continue" (Project Manager, Gozour Foundation for Development, July 2020).

However, all the organizations struggle to obtain funding in Egypt due to the absence of government funding for these organizations, and people mainly donate to charitable organizations, as part of Islamic religious practices is to donate to the poor, as according to Nation Master[1] data was collected in 2014, 94, 7% of the population are Muslims, so they donate to charitable organizations frequently.

The organizations need to have qualified human resources who can apply for funding from private corporations, big funding NGOs, or international NGOs.

"We are scattered between several tasks; for instance, we need to write proposals to apply for funding, and we need the fund to get more money to hire a fundraiser so that we can pay him/her to apply for the funds, so we can focus on our tasks and implement the activities. Hence, the presence of a fundraiser will help us continue our work tasks because if we stop providing the services, we will lose our momentum, and the motivation of the volunteers to work with us" (Managing Director, Benaa Foundation, May 2020).

"We always have a budget deficit, due to the increase in the inflation rate in Egypt, as we get fixed funding annually from our donor. If I do not have enough money to give for the beneficiaries in the adults' project, I will not have volunteers in the organization to teach the children in the children's project, and so I will take money from other items in other projects. Also, we give educational tuition fees for adults, so if the course fees increase, we face a shortage of giving them money" (Manage Director, Ruwwad Egypt, July 2020).

Thus, the NGOs' law is an obstacle for the nonprofit organizations to sustain funding, and it allows the state to intervene in the internal management of the organizations.

[1] Nation Master is a statistical database organization that compares a large directory of variables between countries. https://www.nationmaster.com/country-info/profiles/Egypt/Religion

"The reason for having a limited budget is that we need permission from the Ministry of Social Solidarity to take funding. We need to fill in many applications with many details about the projects and have connections with the National Security Agency to facilitate this process. Therefore, we feel that the organizations are not independent entities because the governmental agencies intervene in their internal management" (Manager Director, Oyoun Masr Association, June 2020).

1.3. Challenges face the NGOs to Implement Good NGOs' Governance in Prague

NGOs' labor market in the Czech Republic is not attractive to Czech citizens due to the low salaries and people's preference to be hired in the business sector.

"The unemployment rate in the Czech Republic is 2.6, so the job market is empty, and there are no people available to work, so we have to attract social workers and give them higher salaries, but the law sets low salaries for the social workers. In addition, we have competed with companies to hire more employees, because people travel abroad to earn three times the salary. For instance, last year, we had a job position opened for six months, and no one applied for it" (CEO, SOS Dětské Vesničky, December 2019).

By asking the interviewees for their opinion about the effect of the organization's size on management and achievement of democracy within organizations, they highlight how the size can affect the participatory approach and the operation in general within them. Some respondents found out that the big size of the organization makes the implementation of participatory approaches difficult.

"We feel that 20 employees are the maximum number of employees within the organization because we do not have a concrete structure. We want to have a lovely and friendly work environment, so we can talk together and overcome our problems. But if we get bigger, this size will not be suitable for an unstructured organization like us" (Managing Director, Sdružení pro integraci a migraci, January 2020).

One of the CEOs stated that it is hard to involve everyone's voice within the organization, so he makes the decision himself because employees take so long to reply.

When asking the CEOs about the effect of the intensive implementation of democratic aspects inside the organizations on the managerial tasks, some have found solutions for managing the organization in a participatory approach.

> *"It is hard because I try to involve everyone in the decision-making process, but in the end, I am the director, and I have to make the decision by taking into account everyone's opinion. Then, I try to find the best solution and present it to all people, and then make sure that they are satisfied. We have to discuss the decisions inside close team meetings. However, it is difficult to achieve balance and democracy, especially if there is a person who is always against the others, but we try our best to be a good team and collectively make the decision" (CEO, the Czech Blind Sport Federation, January 2020).*

Some organizations find that participation is the most important approach to manage the organization.

> *"There is no problem with implementing democracy within organizations; I sometimes feel that we are not very liberal; however, any decision that affects any employee is discussed in group meetings. Thus, there is no top-down decision that employees have to accept as we always discuss decisions and take all comments and feedback. However, it is sometimes difficult to come to conclusions or agreements that satisfy every employee. For example, we need to combine different activities, such as campaigning and open up space, so we try to find a balance between marketing, business, and awareness events. It is challenging, so sometimes we have different opinions of the employees because we try to find our priorities" (CEO, Fairtrade, January 2020).*

By asking the interviewees whether the Czech NGO's law is supportive or restrictive to the organizations, an organization explains the law restrictions on fundraising and collecting donations.

> *"If the organization wants to collect donations from citizens, we have to register to put a box for donations with certain design within the organization. In addition, the organization has to open a specific account for this box's money to save them separately, and this poses a lot of troubles for us, so the law is sometimes an obstacle for the organizations. The organizations sell stuff for fundraising, so they have to do many bookkeeping administrative papers for these donations" (CEO, APERIO - Společnost pro zdravé rodičovství, November 2019).*

One organization explains the struggle it faces in working with volunteers due to the new law on volunteer work in the Czech Republic.

> *"We work in the field of volunteers, and recently it is under the Ministry of Interior Affairs. The Ministry of Interior Affairs develops the concept of volunteering and opens an invitation to obtain a fund and apply for it, but the ministry imposed more administrative and bureaucratic pressure on the organizations applying to this fund. For instance, the organizations need accreditation from the Ministry of Interior Affairs in order to work with volunteers, and this certification should be renewed frequently, so as the organization can obtain sustainable funding" (CEO, HESTIA, November 2019).*

One organization works in the field of sport; complaints of not having policies for sports organizations.

> *"There are unclear policies in civil code for organizations work in the field of sports, and the government does not even have a sport's agenda. In addition, there are unclear criteria by the government for applying for sports funding. Moreover, every year there are different budgets for the national team. At present, the local government is preparing a strategic plan for 2021-2032, but, in my opinion, they do not take it seriously" (CEO, the Czech Blind Sport Federation, January 2020).*

Some interviewed organizations state that the statute legislation is not well-structured when it comes to other parts rather than the financial ones. However, the law is not restrictive, but at the same time, it does not help the organizations to operate without obstacles, and we want to change. Additionally, one organization claims that there is no social service legislation. Some organizations illustrate that they face challenges working in Czech society because of some financial and societal restrictions.

> *"The civil codes of the Czech Republic do not pose a challenge to NGOs, but the citizens' distrust is the real challenge. Besides, politicians and ministers threaten these organizations" (Managing Director, Diakonie, December 2020).*

The limited funding available for the Czech NGOs affects their structure.

> *"As we are shrinking from 25 to 6 employees because we lost many projects' funding, we are sitting a new management frame. When we were bigger, we had three heads of each program, and each program had three or four officers. The heads of the projects*

were part of the management team. But, recently, we canceled two or three programs, so we lost many employees" (Deputy Manager, Glopolis o.p.s., December 2020).

"Lack of financial support may be the issue of these organizations because it affects their stability. Besides, the local government does not provide financial supports to the organizations that offer social services. In addition, ministers are making financial decisions in their own favor rather than the interest of all citizens" (Managing Director, Diakonie, December 2020).

One organization faces rejection from society because of their target group, so it suggests a good solution to gain citizens' trust.

"We have to prove to the society that we are trustworthy. We participate in a conference to promote our activities. In addition, we have to communicate our mission and vision in a clear way to make people understand us. Some people consider our idea to be offensive because we support single parents, unmarried couples, and gays or lesbian couples who have children because our main target group is children" (CEO, APERIO - Společnost pro zdravé rodičovství, November 2019).

Another organization faces obstacles to operate in the Czech Republic because it works with refugees and asylum seekers.

"Our work scope is our main challenge because we work with gender and migration, and the society does not accept us. We work under high hate speech threats, and I feel the local government demands more reports from us, so we make our reports differently because of the pressure on us from the media and the politicians. For instance, a funder asked us for a specific report on clients; with their names and personal information, which conflicts with the data security and privacy of clients that we follow, so we refused to deal with this funder because we do not know how this data will be used, and it may be used against these clients" (Managing Director, Sdružení pro integraci a migraci, January 2020).

Another organization explains that it does not get financial support from the Czech society because it works on climate change issues, which are not of interest to the Czech citizens.

"Our work field is connected to a broader issue, to enhance society's ability to look beyond our boundaries and focus on global issues. Hence, we need society to see that climate change is a global and broader issue that will influence our future. We are

responsible for providing solutions and the citizens should participate in discussion dialogues. However, these kinds of issues are undermined by our society, politicians, and official representatives. In addition, there is no fundraising infrastructure in the Czech Republic to do any kind of advocacy, analysis, and awareness, so we have limited funding. Therefore, we are shrinking, and many projects are shutting down" (Deputy Manager, Glopolis o.p.s., December 2020).

One organization complains about the workload when it applies and takes a fund from the local government.

"On every project, we have to write financial and narrative reports, so this week we wrote 150 reports on our local activities to the government. This task is time-consuming and overwhelming for the organization's employees" (Deputy Manager, Glopolis o.p.s., December 2020).

Another organization has several branches in different regions in the Czech Republic, so they find that the procedures differ from one region to another.

"Each region has its own procedures for funding, and there is no clear guideline from the Czech government, so we need, in each region, a qualified human resources employee to apply for the grants. This is huge time-wasting because in each region we should have someone familiar with the procedures in order to apply for and obtain the grants" (CEO, SOS Dětské Vesničky, December 2019).

An organization highlights the effect of financial obstacles in Prague on strategic planning.

"According to the money, we can decide how we will work each year to manage the whole team, and which project will continue to work, and which will not" (Managing Director, Adventist Development and Relief Agency, January 2020).

These financial struggles of the Czech NGO indicate that the organizations are not getting as much as they need to fulfil their tasks and are forced to compromise to operate. The complicated relationship between the NGOs and social causes the organizations to seek acceptance and approval from the Czech society. The main challenges in the civil codes are vague articles relating to the organizations. In addition, the bad reputation that politicians bring to Czech society about the NGOs does not support the organizations to work in a welcoming community.

2. The Effect of Internal and External Factors of NGOs on implementing of Good NGO's Governance

The study uses the definition of organizational size as clarified by Beer (1964) as the number of employees who work at any given geographical location. Some studies suggest that the total annual expenses assign the size of the organization. However, the organizations' size affects the communication lines and the relationships between the different management levels, as defined by Kramer (1985, p. 20). The age of the organization is measured by the number of years since it started to provide services. The study defines the small-sized organization as the one with less than 15 employees, the medium-sized is between 15-50 employees, and the big-sized is more than 50 employees. Due to the difference in currency between the three countries, it is hard to depend on the annual budget to assign the organizations' size. In addition, in Germany, the organizations providing health care and social services receive more grants from local governments as required by law, so it will not depend on the budget to assign the organizations' size.

The study concluded that the organizations' size affects the internal management structure and the participatory approach of managing the organizations. For instance, in Berlin, the medium and big-sized organizations engage the employees in developing the strategic plan and internal guidelines. Moreover, the study indicates that making the decisions internally differs according to the structure and the size of the organization. For instance, the big and old-established organizations are well-structured, which allow them to have specific managing teams composed of the CEO and the top-level managers, who are responsible for making decision internally. Two medium and big-sized organizations formulate trusted teams, which act as mediators between the employees, the CEO, and the top-level managers to ensure that all employees' voices and feedback about the management process are heard. On the other hand, small-sized organizations decide by the participation of each employee. Small-sized organizations have greater access to information through internal and external stakeholders through reflection and feedback meetings.

According to Powell & DiMaggio (1991), the larger the nonprofit organization gets, the more professional and bureaucratized it becomes, and so it will include its beneficiaries because they are part of the professional organizational management. The level of education measures the professionalization of the staff in the organization, and it acts as an indicator of how experienced the staff is. Hence, there is no need for the board to participate in the work process. In addition, Worth (2009) illustrates that the employees should have specific capabilities because their work tasks enforce them to engage in technical work such as processing payment, programming computers, or maintaining physical facilities. He illustrates that the CEO should have the unique skills and capacities of management, operation, technology, and leadership to lead the staff and manage the organization (p. 90).

Thereby, the study explores the NGOs' internal factors and figures out whether the workers have the sufficient managerial, entrepreneurial, and leadership skills to qualify them to run such organizations. The study attempts to explore whether the professionalization of the staff in an organization is measured by the level of education of the CEO and top-level managers. However, in the middle of the data collection process, the thesis concluded that the employees' experience makes them professional rather than their educational level.

The board attributes are measured by the board's composition and how they are represented within the NGOs. In Berlin, the number of board members from the sampled organizations ranges from two to eight. The number of annual board meetings differs from one organization to another. From the sampled organizations, the board of directors is more involved in the organization's management because it is elected and because the size of some organizations is not sufficient for the management tasks.

2.1. The Effect of Internal and External Factors of NGOs on implementing of Good NGO's Governance in Berlin

As stated above, the German Civil Code (2013) requires that the board members be elected by the General Assembly every two years. Most of the interviewed organizations are membership organizations, so their board of directors is from members interested in their field of work and would like to be part of the organizations' management. Besides, the codes require that the organizations meet at least once every year.

From the collected data, the board meets approximately fifteen to twenty-four times a year. However, the variation in the number of meetings per year is not the size of the organizations but the internal structure of management. For instance, although one organization, which is mainly managed by the board of directors, meets only four times a year because it only meets to plan the organization's activities. Another organization with around 5000 employees, its board of directors meets from six to eight times per year. The volunteerism culture in German society could be the reason behind the frequent meetings of the board of directors because elected members are interested in the organizations' scope of work, so they are willing to give their time and effort to help manage the organizations.

Some organizations are small and are managed by the board of directors.

> *"We are a small organization as we only have 150 members, but we are only eight members who are elected on the board of directors, so we do these tasks in our free time. There is no paid staff in the organization, so it becomes difficult to hold more events, but we want to expand and get a secretary to help us. We are a low budget organization; it is difficult to get governmental funding at the moment because we need someone who can write a proposal for the fund, so we can get more money" (Head of the board of directors, Berliner Gesellschaft Türkischer Mediziner e.V., October 2020).*

By asking the sample organizations in Berlin about the effect of the employees' professionalization on the managerial and democratic imperatives within the organization, some of them state that part of the funding is for capacity building to enhance the competences of the employees. Furthermore, when asking them about their opinion on the effect of organizations' size on management procedures and democracy within the organization, their answers indicate that the size has a big influence on the implementation of the participatory approach and the overall management process.

> *"It is hard to include the voices of all 45 employees to ensure that everybody speaks up. The managing directors have tried several ways, but there are some unheard voices, so we feel that it is not that participatory way. Since every person has own interest and aim, so we need to include their voices to be more diversified, but sometimes, we should have a common opinion, so we conclude that if we are a smaller organization, it will be easier" (Project Manager, MitOSt, April 2020).*

The small-sized or understaffed organization in Berlin can find other solutions to find unpaid workers.

> *"The number of employees within the organization at this moment is ideal for the amount of workload within the projects. We have two volunteers staying for twelve months and an intern for three months" (Managing Director, Abqueers e.V., September 2020).*

When asking the organizations about the size and its effect on the democratic decision-making process, the answer was:

> *"In the last meeting, there were too many people, so the discussion takes a long time. It is a learning process on how we can work with more people and decides as fast as we can. We need to find a way in our structure so that everyone can work for themselves" (Project Manager, Linie 94, March 2020).*

An organization illustrates their worries about getting bigger, so it will affect the organization's decision-making process.

> *"The new challenge we face after growing our size to 20 employees is who should be a part of every decision. The increase in the size makes it a bit complicated lately, and people get into big discussions with long talks" (Director, a tip: tap e. V., May 2020).*

One interviewee states;

> *"It depends on the professionalization of the organization, for some organizations, it is hard to make the decision in a collective way due to the lack of knowledge. In the case that the experience of the members is not related to the goals of the organization, so then the person with more knowledge and experience is the most suitable person to make the decision" (Consultant, Nest Berlin, June 2020).*

One interviewee complains that the low budget makes them unable to hire well-qualified employees to manage the organization.

> *"We, as the board of directors, do the work ourselves because there are no employees. The board members are busy with their own work, so it is hard to organize more meetings. In addition, we are doctors, so we do not have the management capacity, and thus we perform our responsibilities and tasks in the organizations in our free time. We need to be bigger and well-funded, so that we can have an office to hire some employees to work" (Head of the board of directors, Berliner Gesellschaft Türkischer Mediziner e.V., October 2020).*

The finding from Berlin shows that the organizations that receive EU funding are obligated to use ready-made evaluations to fulfil the donors' requirements, which do not help employees learn new managerial and technical capacities. In addition, most organizations do not have a separate M&E department, so they design the evaluation tools with the help of an external evaluator. The organizations assess the staff's performance by using simple tools because they do not have the competencies to use advanced tools such as 360-degree or performance appraisal.

When asking the organizations about the hardness of implementing the managerial tasks with an emphasis on the application of democracy within the organizations, one of them states:

> *"Since our organization focuses on transparency and inclusiveness, we as the board of CRISP do not find it hard to implement our managerial tasks. There may be some difficulties and challenges, but we encourage our employees to have a high sense of ownership to their work, which ultimately increases their accountability" (Director, CRISP e.V, March 2020).*

The interviewees in Berlin mentioned that they should not have social auditing in the organizations because of the unavailability of such issues in the German system bureaucracy and because doing financial documents should be through hiring an auditing company and a lawyer to be accepted by the court. The tax law requires the organizations to have a lawyer for auditing, and this is part of the complexity of the law, and it is difficult for a citizen to perform this task without being expertise in it. Moreover, the civil code enforces the organizations to get an accounting company to do this task before submitting the financial records to the court. The results from Berlin show that the organizations are not dependent on the external environment that controls the scarce resources; in order to keep their sustainability, as stated in the resource dependency theory.

2.2. The Effect of Internal and External Factors of NGOs on implementing of Good NGO's Governance in Cairo

The board of directors' composition in Cairo is formulated by the nomination of members of the boards by the founders, and there is no election. Therefore, the board is made up of friends from the founder's network or personal connections. Although the law states that elections of the board of directors and its members must be from the organizations, most organizations do not have members because Egyptian citizens are not interested in volunteering. Therefore, organizations are mainly appointing the boards to complete their legal image; and meet the requirements of the Egyptian NGOs' law to be registered as an organization in the ministry.

In Cairo, the number of board members from the sampled organizations ranges from three to twelve members. The annual board meetings differ from one organization to another, but almost all the boards in the sampled organizations meet once per year. From the sampled organizations, the board of directors is not involved in the organizations' management as its members work voluntarily. However, the thesis highlights the advantages and disadvantages of nominating the members of the board of directors. The advantages are that these boards could facilitate the organizations' work and help them obtain funding by reaching out to more donors and beneficiaries. On the other hand, the disadvantage is that the organizations may not be able to get a chance to gain experience from experts with different skills and capacities in management, operation, technique, and leadership to lead the staff.

When asking the interviewees about their opinion on the effect of the number of employees on the management procedures and the presence of democracy within the organization, some organizations illustrate that they are trying to implement democratic imperatives, but some obstacles appear. For instance, some organizations respond that the organizations' size plays an important role in this issue. When asking the organizations about the hardness of implementing the managerial tasks with emphasis on implementing democracy within the organizations, the answer of one of them was;

> *"The size of the organization affects the decision-making process, so we decided that according to the nature of the meeting, we will decide who will attend in this meeting. For instance, when we have a meeting about a new project and the working techniques on this project, only the project teams will participate. However, when we have meetings regarding the work system within the association, the working hours, and our beliefs, all the employees, including the security and office boy, should attend this meeting. Therefore, we feel that these techniques show that all decisions are made through a participatory approach" (Manage Director, Ruwwad Egypt, July 2020).*

One organization explains that it is hard to implement democracy because of its size. Therefore, having a small-sized organization affects how the decisions are made collectively. However, when they are large, collective decision-making is a waste of time.

> *"We are understaffed, as we are only five employees. Hence, we are compelled to decide collectively; for instance, the financial manager, responsible for budget estimation, has to participate in all meetings to inform us whether the project is eligible as per the budget or not. We should hire two case managers, an IT officer, a receptionist, and an operating*

officer. However, in the past, when the size of the organization was big, it was a waste of time, for example, if we were going to implement an event and every person has a role in it, so every person should participate; especially if it is related to his/her specialty. During these meetings, we used to involve every person in the organization to participate in each point, so the meetings that could last for an hour; lasted four hours, so we decided that if the person has a critical remark to add, he/she participate in that decision, and if not, that person should not attend the meeting" (Project Manager, Ibtkarkhana, June 2020).

One organization claims that the intensive implementation of democratic aspects within the organizations makes it difficult to ensure every employee's inclusion.

"As the size of the employees is large, so it is hard to include all of them in the decision-making process. For instance, after the Corona crisis started, we focus on including everyone's intention by sending emails and messages to take their opinion on work procedures and policies during Corona time. However, some people did not reply, so we push to get the answers from them" (Project Manager, Gozour Foundation for Development, July 2020).

Some big-sized organizations find out some solutions to ensure that everyone's opinion is included.

"We make the decision in the management circles for each project, so not all the 30 employees participate. However, all employees participate in the monthly updating meetings, and before these monthly meetings, we send a form for the updates and challenges that faced everyone, so every employee participates and speaks up briefly in these meetings" (CEO, Man Ahyaha for Social Services, June 2020).

One organization gives an example of an efficient way to implement democracy and representation among employees. However, one organization claims that sometimes the employees themselves restrict the application of democracy.

"As a secretary executive manager, I am doing my best to make everything clear and achieve a common understanding among the employees. I also emphasize that the employees have the right to take decision without getting back to me. In addition, there is freedom for the employees to work creatively to implement their tasks. However, the number of employees is not the only obstacle affecting the democratic decision-making

process, but also the employee's personality affects it. Whether or not s/he has the capacity to express their opinion, negotiate, understand, and make decisions" (Secretary Executive Manager, ADEF, May 2020).

One organization has an internal managerial conflict to implement democratic aspects due to patriarchy within the organizations and the generational difference.

"We struggle to be democratic within the organization because the older employees do not trust the younger ones to make the decision. Our challenge is not due to the big size, but between the old and the young employees. The young ones want the old ones to listen to them because they have new and fresh ideas, but the older employees think that they are not qualified and experienced enough to participate in the decision-making process" (Project Manager, Alwan Wa Awtar, July 2020).

One organization illustrates that the use of the participatory approach affects the managerial techniques within the organization.

"The number of the employees has an effect on the decision-making process in a participatory way, but we learned how to handle this process. In the past, we used to make decision in the headquarter branch, and the employees could see each other, learn from each other's experience, and new employees could learn from the old ones how to make decisions. Therefore, the culture and knowhow are easily transferred from the old employees to the new ones. However, when we grew up with four branches, we applied new techniques to include the voices of each employee by developing a managing team with representatives from different branches" (Project Manager, Alwan Wa Awtar, July 2020).

The results indicate how the organization's size can affect the participatory approach and the operation generally. Few of the old-established and big-sized organizations in Cairo have a managing/core team consisting of the CEO, heads of the departments, financial officers, and/or M&E officers. These teams are responsible for making decisions internally. This result shows a good example of the development in the management and the presence of participatory managerial approaches as it shows the application of some democratic aspects internally. Besides, these insights indicate that the organizations use participatory approaches to manage the organizations in teams and learn from their experience from the internal conflicts between them. This result shows that the organizations are trying to overcome the individualism problem by working collaboratively. Individualism or centralization or one-person show this occurs when the manager is taking control of everything or task, and the employees are not involved in the decision-making process that affects the whole organization. Besides, there is no respect for individual opinion, freedom of expression, and the employees are not able to comment on the decisions or actions that are done by the managers or the executives.

From the sampled organizations, it is observed that they have guidelines for internal management to capture their beliefs and values. For instance, one organization states that it designs internal bylaws to include rules to protect women from sexual harassment. Therefore, these articles illustrate how organizations emphasize human rights' protection by enforcing well-defined non-discriminatory policies for employees. In addition, some organizations introduce a salary scale in their guidelines to ensure transparency, fairness, and equity among employees at different levels. This result indicates that the whole team tries to direct the organizations more professionally.

From Cairo's sample, the organizations involve the beneficiaries through need-assessment surveys before designing any new project; to ensure that the community's actual needs are involved. Moreover, at the end of the project, the organizations use various evaluation tools to assess the programs and services they provide. This result highlights the organizations' concern about the inclusion of the local communities and shows their flexibility to open space for innovation. Besides, the organizations conduct these need-assessment surveys and evaluation tools to gain the community's acceptance, legitimacy, and trust. In addition, the organizations will be able to submit these evaluation processes to the donors to ensure upward accountability.

In Egypt, over the past ten years, donors have been interested in improving the workers' capacity by providing courses on monitoring, evaluation, impact assessment, proposal writing, and strategic planning. Therefore, most organizations in Cairo have M&E officers or M&E department that is responsible for designing and conducting evaluation tools. Furthermore, some organizations perform an internal appraisal for their employees; for instance, three organizations use advanced tools such as 360-degree feedback. Therefore, the organizations can measure the employees' performance from different levels and aspects; and assign the needed capacity for the employees. Hence, donors will be able to assess the employees' performance and allocate the fund according to the needed capacity building courses.

Regarding the mechanisms of social auditing and self-regulation in Egypt, organizations are not allowed to implement these mechanisms according to NGOs' Egyptian legal frame. Therefore, the NGOs cannot apply for certification or assign benchmarks from any international organization because this issue may put them in conflict with the ministry. Besides, the organizations could not have a membership or be in any international networks, as this membership is not allowed under the Egyptian NGOs' law. Suppose an organization is a part of an international network. In that case, this membership will affect its reputation, and the organization would be accused of following a certain foreign agenda that aims to threaten national peace.

The social auditing mechanism cannot be applied in Egypt because a large part of Egyptian citizens is not interested in auditing NGOs. That situation occurs because the citizens believe the notorious rumors that spread against these organizations after the 2011 revolution; thus, the relationship between the NGOs and the society in Egypt is complex.

The sample shows that the organizations use many accountability mechanisms and transparency for the financial resources and their allocations to ensure that they provide good quality services. The organizations discover that it is hard to finance their operation, and they have to prove that they are not wasting public money. This problem occurs because the Egyptian citizens only trust philanthropic and charitable organizations, so they mostly donate to these organizations. This conflict between the NGOs and the society happened because the media makes propaganda against these organizations and accuses them of taking foreign funds and doing conspiracy to breach the public peace in Egypt. Hence, the organizations that provide services related to art, culture, health care, education, housing, microfinance, employability, civic participation, and rural development mainly depend on funding from donors and volunteers to operate.

> *"The Egyptian citizens have a culture of scare from the civil society. They are suspicious about where the organizations get the funding from; and why they want to help the community. Organizations need the state to promote them and highlight their importance for their development" (CEO, Man Ahyaha for Social Services, June 2020).*

The restrictions in the Egyptian NGOs' law regarding obtaining permissions to receive foreign funding make it even harder for the organizations to finance their projects. In addition, the state uses intense censorship techniques to intervene in the work and internal management of these organizations using the NGOs' law in Egypt. Moreover, in 2011, the state arrested the CEOs and workers of about 500 organizations in Case 173, known as Egypt’s Foreign Funding Case. This case affects the organizations’ reputation and complicates the relationship between the NGOs and the state.

> *“In my opinion, the Egyptian NGOs’ law is too restrictive, as the National Security Agency permits the organizations to launch after reviewing the list of the board of directors’ names to ensure that they are not involved in any political activity. In addition, the police officers have the authority to intervene in the organizations’ internal work. Moreover, the law governs the organizations’ financial resources, their work and internal management, and their activities. Besides, the law governs the organizations through the National Security Agency’s permission that must be granted to them if they want to work in order to interfere with the organizations’ work. For instance, to establish an organization, you have to send a notification to the ministry, and if they do not reply within 60 days, this means rejection, and you cannot launch it” (Manager Director, Oyoun Masr Association, June 2020).*

In addition, the organizations cannot design plans for the future, and most of them complain that there is no clear vision due to the scarce financial resources and the transitional political situation in Egypt.

> *“We need to cope with the changing circumstance in order to ensure the success of the project. After the revolution, we provided some sessions to gain support and advocacy towards women. However, we need to use different tools to provide our services because now the government is rejecting the services and activities, which are related to human rights and active citizenship. Thus, we need to cope with the restrictions imposed by the government and reach out to more women by providing services that are allowed by the state” (CEO, ElMaraa Elgideda- New Woman Foundation Egypt, August 2020).*

The results show that Cairo's organizations are interdependent with their environment to survive and sustain their resources. For instance, the organizations depend on donors to receive the fund, so they allocate much time working on fundraising for their activities’ implementation. Besides, organizations use different tools to ease their information flow to outsiders, as advised by Lewis (2004).

2.3. The Effect of Internal and External Factors of NGOs on implementing of Good NGO's Governance in Prague

According to the Czech Civil Code (2014), nonprofit organizations have four types, the associations only have a board of directors, but the registered institute and OPS have a supervisory/control board and a managing/board of directors. However, in reality, the board of directors in almost all the sampled organizations is appointed by the General Assembly or the organizations' founders from their network and personal connection. Therefore, the organizations mainly nominate the board to complete their legal image and meet the requirements of the Czech Civil Code; to be registered as an organization in the ministry. Thus, the board of directors does not participate in the management of the organizations because it is not paid; and so it is not committed to its tasks. One organization mentioned that nominating a board of directors' members allowed the organization to gain experience with different backgrounds working within the organization.

> *"Czech society is not open to the idea of working for free. I wish we can recruit people on the board of directors in order to have employees from different backgrounds. Besides, having friends of friends in either the General Assembly or the boards' positions make the ideas limited and not very open. I think, if we have the chance to recruit the board, it will be a good opportunity to have people who are passionate to work with us" (CEO, APERIO - Společnost pro zdravé rodičovství, November 2019).*

The number of board members from the sampled organizations ranges from two to nine members, and they encompass the managing boards and supervisory boards. Although the codes enforce the organizations to meet at least once every year, the number of annual board meetings differs from one organization to another, according to how they participate in the operation of the organization.

> *"It is hard to find people who can understand how to be part of the board, and ready to support your mission and work for free, so the board is mainly friends of directors. The Civil Code enforces the board of directors to meet twice a year, so they only attend these meetings because they do not want to lose their friends; and not because they know their responsibilities and tasks. In my opinion, the beneficiaries can be part of the board of directors. However, in the case of the homeless organizations, sometimes the beneficiary is a sick person, so s/he does not come frequently to the organization, or is unable to work, which may affect the professionality of the organization" (CEO, Asociace Veřejně prospěšných Organizací ČR, October 2019).*

Most of the organizations in Prague are managed by CEOs only, and few organizations have managing teams that include CEOs and top-level managers who are responsible for running the organizations. This finding indicates that few organizations apply participatory approaches to steer the organizations in teams. Three organizations are managed by the board of directors or the national board because they are international or church-based organizations. This result shows that the organizations' structure, whether international or church-based, affects the internal structure, hierarchy, and internal management mechanisms.

The sampled organizations in Prague use evaluation tools to collect feedback, suggestions, and recommendations of the beneficiaries, which ensure their interest in integrating the local community in designing new projects.

Eight organizations in the Prague sample design their mandates and bylaws to include their clear missions, values, beliefs, moral codes, behaviors, and funding structures. These bylaws ensure the presence of legal and organizational structures, which are written up in a participatory approach within the organizations, as the CEO and all employees are part of this process. Five organizations respond that the entire team writes the bylaws together, but in the other three organizations, it is only the CEO and the board of directors who write the guidelines. The size and the age of the organization are not the reason for the development of these bylaws, but the employees' professionalization and the problems they pass through are the reasons that have led them to establish common ground rules.

The donors of most of the interviewed organizations in Prague allocate part of their funds to hire external experts or evaluators to assess the projects. This result shows that the lack of workers' capacity stands as an obstacle for the organization to evaluate its projects. The development of strategic planning in the sampled organizations in Prague differs from one organization to another due to the organization's size and the professionalization of the employees. In some organizations, the CEO and the top managers are responsible for writing up this plan, while other organizations consult an external expert to facilitate this process and write up the plan. This finding indicates that financial and human capacities within the Czech organizations are important to the success of the process of writing up strategic plans and implementing current projects.

"NGOs are under pressure from donors to be transparent and accountable, and to conduct an impact evaluation of their activities, but the organization does not have money" (CEO, Asociace Veřejně prospěšných Organizací ČR, October 2019).

The organizations state that they face a major problem in taking public funding to finance their operation. This risk of not having money to operate shows the application of the resource dependence theory. Therefore, organizations may face the risk of ensuring the flow and availability of their resources. They have to apply for grants competitions and public tenders in order to obtain money and manage the organization. CEOs have to devote considerable time to write the applications to apply for the public tenders in order to fulfil their tasks.

Organizations are not successful in collecting donations from the community because the current regulatory system does not support them to gain the community's trust. As Frič et al. (1998) advised, the regulatory system is not strict enough to help the organizations overcome the existing negative image presented by the media to gain legitimacy from the community. The relationship between the NGOs and society in the Czech Republic is tense, as it is not a welcome working community (Pospíšil, 2006).

"The Czech society is not as familiar with volunteering as Western European countries, but it is better than it was ten years ago. However, sometimes it is difficult to defend and clarify our position and explain how important our service to the society is because people do not trust NGOs and think that we take the money and use it for ourselves. In addition, society does not understand that we need money to hire well-educated people to professionalize the organizations, or to rent a big venue to implement our activities that have big number of beneficiaries" (CEO, HESTIA, November 2019).

The social auditing mechanism is not applicable in the Czech Republic; because a large part of the citizens does not support these organizations, and there is some tension between the community and NGOs. As clarified by (Frič et al., 1998), the reasons for these tensions are the unfortunate legacies of the totalitarian years, the crisis of the Soviet Union, and the distrust of the citizens towards the civil affairs, so they are discouraged to participate in any voluntarily work. These tensions put more pressure on the organizations to be transparent and accountable for their actions to regain the trust of the community. Furthermore, the mass media ignores the advantages of these organizations and the benefits of their contribution to the community; and only focus on their scandals and infrequent problems, so the society has a bad image for these organizations (ibid).

The CEO of Asociace Veřejně prospěšných Organizací ČR stated

> *"Czech society needs to be prepared for democracy and to be responsible for its actions within the organizations. The least democracy is in the church-based organizations because the church gives them the rules. Therefore, our organization is responsible for educating the organizations about governance and what the board should do, so we use terms from the USA because it is the only country that contributes to the knowledge and science of managing NGOs and civil society" (CEO, Asociace Veřejně prospěšných Organizací ČR, October 2019).*

The results show that the organizations in Prague are interdependent with their external environment in order to survive and sustain their financial resources. For instance, the organizations depend on donors to obtain funds, so they spend much time working on fundraising and reporting on the received funds. In addition, the organizations focus on gaining trust and legitimacy from society, so they advocate and raise awareness of their activities and services provided.

Chapter Eight

Conclusion

"Some organizations implement some unsatisfactory governance practices such as the lack of democracy in decision-making by limited participation of individuals of different race, gender, religion, and ethnicity in the boards of directors of the organizations, the individualism or founder syndrome, and the absence of clear regulations and policies for internal administration and decision-making" (*2002 UNDP Human Rights Development Report*, *p. 105).*

In the last decade, the non-governmental organizations in some countries have been criticized for being money laundering organizations, terrorism financing entities, and tax evasion tools. This reputation raises due to the few scandals that occurred in some organizations worldwide due to misuse of the received funds. Therefore, some studies suggest using transparency and accountability tools to prevent and anticipate scandal issues in an environment filled with suspicious feelings from the public. Donors and regulators claim that these tools help the NGOs gain social acceptance, legitimacy and efficient management, so they are pushed intensively in order to be accomplished. However, there is criticism about the decline of democratic accountability and a lack of transparency within the NGOs. Hence, there are demands for good governance mechanisms that must be implemented in NGOs to follow the lenses of public scrutiny and community involvement; to maintain public trust. This issue underlines how the application of representation and participatory approaches within the organization helps achieve democracy in the community by showing the effect of the beneficiaries' decision-making on the external environment of such organizations.

Governance is derived from the French word "gouverner", which means to manage, steer, direct, and educate. Scholars introduce different definitions of good governance for public organizations, corporates, and NGOs; however, there is no clear definition of good NGOs' governance and no framework that explains the importance of the democratic theory for illustrating this concept and its imperatives.

Therefore, the study raises a question about introducing the participatory and representation schools of democratic theory; to define the imperatives of good NGOs' governance and presents a normative framework to identify the implementation of the managerial and democratic imperatives of good NGOs' governance. Indeed, there is no one-size-fits-all for good NGOs' governance, so the study collects data from three different cities to identify the difference in the implementation of good NGOs' governance due to the influence of the context in which the organizations operate. Hence, the study examines the effect of organizational/internal factors on the implementation of participatory governance in NGOs in Berlin, Cairo, and Prague. Finally, the study intends to examine the intensive implementation of the good NGOs' governance imperatives by identifying the challenges these organizations face in implementing these imperatives.

The study highlights that the definition of NGOs' governance by all the scholars is based on the three main theories, which are; the agency-principal, stakeholders, stewardship, and resource dependence theories. However, the studies ignore the influence of the democratic theory in NGOs, which are essential for engaging external stakeholders in shaping organizations' strategies and directions. The agency theory is used with its principal-agent version, as explained by Jegers (2009) and Steinberg (2010) to explain the definition of good governance. Due to the agency problem, stewardship theory is used to solve the conflict-of-interest problem that might appear in NGOs, as suggested in the literature for Caers et al. (2006) and Donaldson and Davis (1991). Additionally, to emphasize the importance of the relationship between internal and external stakeholders for the managerial tasks within organizations, the stakeholder theory is therefore used to complete the normative framework (Wellens & Jegers, 2014; Speckbacher, 2008; Young, 2011). Finally, based on the idea underlined by Alexis de Tocqueville (1956) for non-profit organizations that operate as a school of democracy, the study uses the democratic theory with its participation and representation schools to explain the democratic perspective in the concept of good NGOs' governance. Moreover, since NGOs are part of the community and the impact of the external contingencies is hard to ignore, so the thesis uses the resource dependence theory and contingency theory to explain the relationship between NGOs and external stakeholders and the impact of this relationship.

The study is exploratory research that is carried out to answer the research questions related to the extent to which the imperatives of good NGOs' governance are implemented. In addition, the thesis examines the internal and external factors that influence the implementation of good NGOs' governance in organizations in Berlin, Cairo, and Prague. The sub-questions evolve around the relationship between the implementation of these two sets of imperatives of good NGO's governance and the challenges that the organizations face in implementing these imperatives. These questions compare the influence of the internal organizational and external environmental factors in implementing managerial and democratic perspectives of the good NGOs’ governance in local NGOs in the three studied cities.

Since the study is presented through an exploratory approach, most of the different cases are used to compare Egypt, the Czech Republic, and Germany due to the presence of different external factors between the three countries, which may influence the implementation of good NGOs’ governance. Each country has specific laws or civil codes to regulate non-profit organizations concerning their different structure, whether associations, institutions, or foundations. Besides, the three countries differ in the situation and the relationships of NGOs with the state and the community, due to the difference in the political regime, funding resources, societal pressure, and legal frame.

A qualitative research method is used, so the primary data is collected through semi-structured in-depth interviews in NGOs in each country with CEOs, top-level managers, or project managers to share their stories and experiences in applying good NGOs’ governance imperatives within the organizations. There were 36 interviews conducted as follows: eleven in Berlin, twelve in Cairo, and thirteen in Prague. Besides, there are two interviews in Cairo and Prague, with organizations providing courses for good governance in NGOs. The secondary data are collected from document reviews of the three countries' legal frames and articles to measure the influence of the external environment on the operation of their organizations and to understand the legal framework and societal pressure in which they operate.

The thesis conducts a combination of purpose and snowballing sampling approaches in Cairo and a convenience sampling approach in Berlin and Prague for conducting in-depth interviews. Hence, it depends on collecting the data from persons, who are conveniently available to participate in the study because the interviews were conducted in the English language only. Therefore, the CEOs and managers who accept interviews in English are those who participate. However, it was hard to reach many CEOs and managers in Berlin and Prague because they refuse to be interviewed, as they do not feel comfortable speaking in English. However, the researcher is not fluent in any language but the English language.

1. Good NGOs' Governance

The study here developed a concept of good NGO's governance from the theoretical background and the real practical work of the NGOs that emphasizes the importance of collaboration between the internal and the external stakeholders and the necessity of their engagement in fulfilling the internal managerial tasks collectively. Besides, it emphasizes the awareness of the internal and external stakeholders for the organizations' policies; and their knowledge for the management tools to handle the work within the organizations. Following the abductive approach used in this theory, the list of managerial and democratic imperatives of good governance is modified, from the one explained in chapter two, after revisiting the literature to present data with a comprehensive theoretical study and a practical reflection implementation in the NGOs.

This definition asserts that the roles and responsibilities of each employee in the NGOs are based on the participatory approach; to accomplish their tasks collaboratively with the external stakeholders through achieving transparency, upward and downward accountability mechanisms; participatory designing of the monitoring and evaluation tools to accomplish the effectiveness and efficiency, being responsive to the community, and developing participatory guidelines for working within the organizations. The NGOs' tasks can also be accomplished by the achievement of participatory decision-making processes, participatory strategic planning, representation of the external stakeholders, and the presence of fairness and equity between the employees. Moreover, the application of these imperatives within organizations will help them build strong relationships; based on trust and integrity with the governmental agencies, donors, beneficiaries, volunteers, and the community. Therefore, this participation gives the stakeholders a voice to plan, design, and assess organizations' projects. Some organizations believe that the beneficiaries should be involved in the decisions that affect their daily lives as partners within the organizations.

2. The Implementation of the Managerial and Democratic Imperatives of Good NGOs' Governance

2.1. Web-based Participatory Transparency

The presence of web-based technologies emphasizes the application of the agency, stakeholder, and stewardship theories, as explained by Dalton et al. (2007) in order to implement transparency practices within NGOs. Scholars highlight the introduction of social media and e-governance as new useful tools that help increase transparency by building strong and sustainable relationships between the internal and external stakeholders. Thus, organizations use websites or social media channels to communicate with their external stakeholders and publish their financial budgets, promote their services, post all information about their activities on their websites along with photos and videos, and share beneficiaries' and employees' success stories.

It differs from the cities studied to what extent web-based transparency is implemented; for instance, organizations can present more variety of publications to share with stakeholders. This study has found that generally, most organizations, regardless of the country, have websites; social media pages; and use the Internet to share information with external stakeholders, which leads to the fulfilment of the transparency and accountability mechanisms.

Implementation of web-based participatory transparency can be accomplished by disseminating information about the organization's internal management, such as the evaluation reports, performance reviews, and meeting minutes like in Cairo. In addition, some organizations in Cairo use YouTube channels to promote and disseminate their activities and support that with success stories about beneficiaries and employees. Web-based participatory transparency implementation can also be in the form of newsletters, articles, or conference papers to share information about the organizations' outreaching and evaluate management methodologies for their projects' like in Cairo and Prague. Surprisingly, in Prague, the government requires the organizations to publish their detailed annual budgets on their websites to prevent these organizations from making corruption, but these financial budgets are not that understandable for the public. Thus, organizations carry out transparency in their static and dynamic phases, as they disclose the information with their stakeholders and interact and communicate with them to gain the integrity and legitimacy of this community. Therefore, web-based technologies increase the power of participation of the stakeholders through enhancing information-sharing techniques.

2.2. Participatory Upward and Downward Accountability

As introduced by Alnoor Ebrahim (2003), the upward accountability mechanisms in NGOs are disclosure statements and reports, performance assessment, and evaluation, and the mechanisms of downward accountability are participation, self-regulation, and social auditing.

Surprisingly, no differences were found in the results of the upward accountability mechanism between the three studied cities. Organizations are required regularly, either quarterly, semiannually, or annually, to submit disclosure statements, performance assessments, and evaluation reports of their annual plan of programs, activities, events, and financial budgets to the governmental apparatus and donors. In addition, the organizations conduct evaluation processes to measure the impact of their projects on the community; and collect feedback on their achievement of organizational objectives and goals. These evaluation reports aim to summarize the feedback that is collected from the beneficiaries at the end of any project; in order to identify the challenges and the problems the organizations face. Only in Cairo, the organizations publish their evaluation results either in the form of infographics, photos, or videos on their Facebook pages, YouTube, and websites.

The most surprising finding in this study is from Cairo, where three organizations conduct 360-degree feedback to measure the employees' performance. The reason for having these performance evaluation reports is to assess employees' competencies and make internal decisions related to providing training courses to build staff's capacity in the future. Restrictions in Egypt cause the organizations to spend significant time working on the evaluation of their activities and employees' performance; to gain the trust and integrity of the state and the public.

Self-regulatory mechanism organizations exist in Berlin and Prague, but rarely any organization uses their services. In Egypt, social auditing and self-regulation mechanisms are not allowed according to the Egyptian legal frame for NGOs, and there is no organization or unit to assign benchmarks for these organizations in any form, such as certification, rating, or award.

2.3. Participatory Monitoring and Evaluation Tools for Accomplishing Effectiveness and Efficiency

Beneficiaries participate in project evaluation through client satisfaction, feedback surveys, focus groups, and feedback circles and meetings. These evaluation processes aim to assess the organisations' service; to be able to assess the working method and the performance of the staff. These evaluation tools help collect the feedback of the beneficiaries and enhance work within organizations. In Berlin and Prague, organizations that receive funding from the EU are obligated to use ready-made evaluations to meet the donors' requirements. Besides, most organizations do not have a separate M & M&E department; and mainly focus on providing services and assessing the quality of provided service either by themselves or with the help of an external evaluator according to their budget and staff's capacity. Therefore, some evaluation tools are just handled by the organizations, whereas workers and other internal stakeholders do not participate in the development and design of these tools, so this result shows the deficiency of the application of participation and representation.

In Cairo, the donors have focused on the last ten years on improving workers' capacity for the evaluation tools to stop hiring an external evaluator. However, not all organizations make an evaluation for the performance of their employees, but at least most of the organizations conduct reflection circles and feedback meetings, regardless of their city of operation.

2.4.Community Responsiveness

NGOs use need-assessment surveys to collect information from society and engage the beneficiaries. Therefore, the organizations can change, learn quickly, and respond to their external environment by assigning the community's needs and priorities. Some organizations in Cairo use these methods to study their local communities, so they can have a voice that reflects their needs. This result shows the deep involvement of the community of the local organizations. Therefore, when using need-assessment surveys, the organizations consider the interests of the external stakeholders and the local community in order to align their objectives and activities with those of the organizations.

2.5. Ensuring Equity and Fairness between the Employees

Regarding the fairness in selecting and recruiting new employees, organizations use web-based technologies to post job opportunities. Equity within organizations is measured by applying human rights and labor rules to achieve fairness and equality among workers regardless of their race, gender, and age. One of the surprising results in Cairo is that two organizations have changed their project's methodology; to be able to engage people with disabilities. Some organizations redistribute salaries and share them internally to ensure transparency, equity, fairness, and equality among employees at different managerial levels.

The thesis confirms the presence of equity and fairness between the internal and external stakeholders through the accurate flow of information among stakeholders. Organizations in the three cities use the same techniques; to share information with beneficiaries through reflection meetings to collect their feedback on the provided services. In Prague and Berlin, the organizations send newsletters to their beneficiaries to update them about the operation inside the organization. In Berlin, an organization provides an example of using a software program; to share information and distribute tasks between employees and volunteers, reflecting how volunteers' contributions affect the relationship between society and NGOs. Some organizations emphasize the flow of information between the different managerial levels through department meetings and lunch gatherings; to update each other. Thus, they can exchange knowledge, network contacts, and experience acquired while working in this field.

2.6. Designing Bylaws and Internal Guidelines in Participatory Approach

Organizations are obligated to have statutes, bylaws, articles of associations, or codes of conduct; to be registered in the legal apparatus or the court of their countries. These bylaws include the name, address, scope, founders, mission, and vision to govern and direct the organizations. However, most of these organizations, regardless of the city, use a template for these bylaws; to complete their registration's documents, but the participation approach is not used in this process.

Some organizations in the sample of the three cities are developing internal bylaws; to regulate their internal management; according to their beliefs and values. However, the organizations do not submit these internal guidelines to the court because it is a laborious process that includes a lot of bureaucratic work, so they only use them internally. These guidelines are for attendance, flexible working hours, vacations, recruitment, resignation, social insurance, and health and pension benefits for employees. The existence of these guidelines ensures the presence of a fair legal framework that controls and guides the organizations. However, none of the organizations of the three cities involves the beneficiaries and donors in designing these policies because they do not participate to that extent. These organizations clarify that these guidelines are written with the participation of all the organizations' employees; then, the board of directors reviews them and submit them to the General Assembly for approval. This process shows the engagement of the entire team in the process of directing and regulating the organizations in a participatory way.

2.7.Representation of Various Stakeholders to Ensure Community Inclusion

The representation of various stakeholders ensures the community's inclusion through the implementation of some aspects of democracy for the distribution of power and authority, as well as the presence of free, fair, and open elections for board members. This representation reflects the interests and policies of the community and different groups by showing the strength of the board's control over the chief executive. Representation in the sampled organizations, is measured by whether the board is elected or nominated, and how the beneficiaries, either customers or partners, are treated.

In Berlin, the board of directors is elected from the members of the organizations who are interested in the scope of work of these organizations and wish to be part of the management system. This situation happens because German citizens have historically been interested in volunteer work. In Prague and Cairo, the board members are nominated from friends or personal connections of the founders only to complete the legal image of the organizations to enforce the organizations' registration law.

The application of the four patterns of typology of governance structure, introduced by Guo in 2007, on the collected data from the three cities shows that the organizations in Berlin are a strong community board. However, in Cairo, the board is a strong non-community because it influences the organisations' operation and communication. While, in Prague, the board of directors is a weak non-community board because it is not active and has no influence over the operation of the organizations to the extent that three interviewees wished to recruit the board members to have a qualified board, not only persons to fulfill the legal image of organizations' registration.

Regarding the beneficiaries' involvement in organizations, in Berlin and Prague, almost half of the interviewed organizations involve the beneficiaries as customers by collecting their feedback either through surveys or feedback meetings after each project. Two organizations in Berlin have developed a trusted team to represent employees in front of the managing directors so that they can share their feedback on the management process without pressure. The other half of the organizations involve volunteers as partners who work in the project. In Cairo, beneficiaries act as partners in the organizations as they provide suggestions to design new projects and give their feedback through evaluation surveys, focus groups, interviews, and success stories. The results highlight that most organizations treat beneficiaries as partners as they participate in the organizations by engaging in the evaluation processes, either through feedback circles, questionnaires, or satisfaction surveys, so they can make a change in the projects of the organizations.

2.8. Participation Imperative in NGOs

Participation occurs within organizations in all the daily operational tasks, such as program design, decision-making process, strategic planning, and program evaluation. The organizations were asked about the extent they engage stakeholders in achieving organizational objectives, missions, and visions.

In Berlin and Cairo, most organizations are managed through a participatory approach, whereby the CEOs manage the organizations with the help of either the managing team, the employees, or the board of directors. Hence, these managing teams are the main responsible actors for the decision-making process in big-sized organizations. As for small-sized organizations, the board of directors is responsible for the decision-making process. However, the composition of these managing teams differs from the two cities. In Berlin, they are only the CEO, top-level managers, while in Cairo, these teams include the CEO, top-level managers, financial manager, and/or the M&E officer. While in Prague, few organizations state that the CEOs and the managing teams are responsible for managing the organizations and decision-making process. Hence, employees' involvement at different managerial levels in the work of the organizations reflects the application of democracy in the workplace, as explained by King & Griffin (2019, p.5). It is concluded that the managing teams manage the old-established organizations in the sample due to the experiences and problems they have faced.

In Berlin, projects are designed in a participatory approach, but the team engaged in this process differs in each organization, according to the size of the organization. Thus, some organizations open a space for employees to suggest new projects, write up, and apply for funding. In Cairo, the organizations collaboratively design the projects in the managing teams, core teams, and management circles, and these teams are formulated from the CEO, top-level managers, financial manager, and/or the M&E officer. However, in Prague, more than half of the organizations in the sample clarlify that the CEO and the top managers only participate in writing up and designing new projects.

In the process of designing program evaluation, in Cairo, most of the organizations have an M&E department to conduct this process, but in Berlin and Prague, the donors allocate part of their budgets to either hire external experts or contract with an external evaluator to assess the projects. The organizations use a participatory approach to write up their strategic plan. Some organizations engage all employees in the strategic plan design process. In Prague and Cairo, the plan's design is influenced by the sustainability of the funding, so the organizations depend on the external environment.

This participation leads to a governance structure that can produce democratic outcomes for these organizations. Therefore, participation is essential in the decision-making process, strategic planning, community-based monitoring, and evaluation so that various stakeholders can be involved, and the organizations can gain the legitimacy and trust of the community.

3. The Relationship between the Implementation of Managerial and Democratic Imperatives of Good NGO's Governance

The sampled organizations indicate that the imperatives' implementation inside the organizations helps the organizations build strong relationships based on trust and integrity with the governmental agencies, donors, and community. Additionally, this participation gives the stakeholders a voice to plan, design, and assess their projects in these organizations. In some organizations, they believe that the beneficiaries should be involved in the decisions that affect their daily lives, so they are invited to reflection meeting and focus groups to reflect on the projects and evaluate their implementations. Additionally, the citizens' representation and participation and their involvement help in shaping the organizations' strategies and directions. Thus, the beneficiaries' participation strengthens the legitimacy of the organization and fosters the trust and integrity of the citizens in these organizations. By collaboration of the NGOs' staff with the external stakeholders in implementing the managerial tasks inside the organization, such as being transparent in exchange of information and frequently communicate internally with employees, and externally with beneficiaries, volunteers, donors, board of directors, regulator, and local community.

Therefore, the imperatives of good NGOs' governance encompass a participatory approach that emphasizes a collaborative way of working inside the NGOs by engaging public and individual donors, local community, regulators, the board of directors, employees, beneficiaries, and volunteers to help democratically accomplishing managerial tasks. Thus, the concept of good NGO's governance includes some managerial and democratic imperatives that cannot be implemented separately. Besides, it is very hard to categorize the imperatives into managerial and democratic, because the data collected emphasizes the importance of participation in all the daily operational tasks inside the organization. Besides, the importance of the participation of various stakeholders in the application of managerial tasks, such as transfer of information, design of the programs, decision-making process, and program evaluation.

However, in Berlin and Cairo, few organizations claim that the intensive implementation of democratic aspects within the organizations makes it difficult to ensure every employee's inclusion. This situation occurs if there is a meeting and everyone's voice should be included, and the size of the organization is large to invite them to a meeting and discuss that together, so these meetings consume a long time. However, some big-sized organizations find out solutions to ensure that everyone's opinion is included by making teams' meetings, then, the head of the team has to reflect everyone's opinions in his/her team in the general meetings. Other organizations make meetings for all the team, but they distribute a form for the updates and challenges that faced everyone, and somebody reads these forms and summarizes them. Sometimes the employees themselves cannot express their opinion and negotiate with others because they are not opened to share their opinions with others. Additionally, some organizations face a conflict between old and young employees because of the difference in experiences, competencies, and age. Hence, the young employees struggle to let the old ones listen to them because they have new and fresh ideas, but the older employees think that the young ones are not qualified and experienced enough to participate in the decision-making process.

Therefore, the use of the participatory approaches to manage the organizations in teams and learn from each employees' experience helps the organizations to overcome the individualism problem by working collaboratively. Besides, the application of democratic imperatives encourages the employees to have a high sense of ownership of their work, which ultimately increases their accountability towards their actions.

4. The Influence of Internal and External Factors on the Implementation of Good NGOs' Governance

Resource dependence theory is used to explain the interdependency of the organizations on other external stakeholders; to survive and have their resources sustainable, as stated by Pfeffer & Salancik (1978), and Cornforth (2010). In addition, this theory is used to examine the extent to which the organization's reliance on governmental funds affects employees' focus on operating the organization, as argued by Smith (2010), and Wellens & Jegers (2014). These contingencies are internal and are represented in the variation of the board's roles, the processes of selecting the board members, the skills of the board's members, and the availability of financial resources for training, development, and capacity building. In light of these theories, the external factors are political regimes, societal pressure, funding sources, and NGOs'legal frames, which differ between Prague, Berlin, and Cairo.

The collected sample indicates that external contingencies can be divided into two categories. The first category is the board dimension, which encompasses power in society, turbulence, and legal and institutional environment. Hence, these categories include stakeholders, social pressures, government legislation and policy, regulations, and funding environments that influence the governance system and process within organizations. The second category is the internal factors, which are age, size, degree of professionalization, and stage of the life cycle. The results emphasize that these contingencies differ from one country to another, which affects the implication of managerial and democratic imperatives within the organizations. The role of the board, the process of selecting the board members, the skills of the board members, the availability of financial resources for training, development, and capacity building differ from one country to another. Besides, the external contingencies differ according to the NGOs' societal and legislative situation in each country regarding funding requirements, arrangements, and various demands of the stakeholders.

4.1. The Influence of Internal Factors on the Implementation of Good NGOs' Governance

Equal board membership differs in each city due to the restrictions of the law and the extent of society's acceptance to engage in the NGOs. In Berlin, German society is known for its willingness to volunteer, which is one of the organizations' major contributions, so the organizations' members are interested in being on the board of directors. On the other hand, society in Prague and Cairo does not welcome the NGOs, so the board of directors is nominated by the founders to complete the organizations' legal image before the state. In the studied countries, the board of directors should be elected; however, in reality, this board is an illusory thing because its members are friends of the founders who have no passion for working with the organization. Besides, they are not paid for their efforts, so they are not committed to their responsibilities and roles within the organizations.

According to the responsibilities that Worth (2013) has stated, the board of directors performs most of the executive and administrative tasks within the organizations. However, these responsibilities are not practically applicable to reality in all countries. From the data collected from Prague and Cairo, the board is more of a superior group that follows up the work without deep intervention in the operation details. However, in real work life, it is the executive and the head of each project which conducts these responsibilities and not the board. The board's power varies according to its main responsibilities that are assigned by the law and what it does in real life. Some boards act as a legal image, so the founder can establish the organizations, so these boards do not truly perform their organizations' responsibilities. Some other organizations appoint friends and experts from their personal connections and networks. This is what Skelcher & Davis (1995) warned us from, which is the danger of creating a new, closed professional elite board that controls the organizations without doing any real work.

There is an absence of the effective performance of the board of directors, so its roles and responsibilities are totally delegated to the CEO and the top-level managers; however, this delegation has two side effects. The first effect, in the case of organizations that have no participation, the interest of the CEO and top-level managers influences the decision-making process and the enforcement of the policies, as they may make decisions according to their own personal interests. The second effect takes place in organizations that have employees' participation and representation, so the decisions and policies are taken in favor of the whole staff and other stakeholders.

Kramer (1985, p. 20); claims that the size of organizations influences the communication and interaction relationships between the different levels of management. Therefore, most organizations in the sample claim that medium and big-sized organizations are difficult to be affected by the implementation of participatory approaches because it is hard to involve the voice of each person within the organizations. The small and understaffed organizations are mainly managed by their board of directors in Berlin and Prague. Besides, small-sized organizations make the decisions through each employee's participation, and they have greater access to information by the internal and external stakeholders through reflection and feedback meetings.

From the data collected, the size and age of the organization are not the reason for developing the internal guidelines, but the professionalization of the employees and the problems they experience are the reasons that have led the organizations to establish common ground rules. Organizations in the three cities face challenges in improving the professionalization of the staff. Organizations claim that the low budgets make them unable to pay salaries; to hire qualified employees to manage the organizations. From the samples, the organizations that design their internal mandates, guidelines, and bylaws; are those that have professional employees and those organizations that have conflicts and problems among employees, so they put common ground rules to improve their internal management. The collected results indicate that the lack of capacity of workers in the organizations constitutes an obstacle for them to evaluate the projects themselves. However, the development of strategic planning depends on the organization's size and the professionalization of the employees.

4.2. The Influence of the External Factors on the Implementation of Good NGOs' Governance

In Berlin, volunteers engage in the management of the organization by providing their feedback on the implemented projects. In addition, they participate with the employees in providing services, reflecting the extent to which German society supports these organizations. However, in Cairo, it is not common that organizations are generated by volunteers because they do not continue to work for long. In Prague, only advocacy organizations depend on the volunteers in their work, as they participate in awareness campaigns.

In the three cities, they have annual visits by the local government to supervise the organizations, which indicates how the external environment interferes with the organizations' work. However, these monitoring visits differ from one country to another. For instance, in Cairo, organizations receive visits by state security and public officials every three months. Hence, the ministry in Egypt sends public officials several times a year to check the operation within the organizations by reviewing financial records. These results show that the external environment has some pressures and demands that influence the governance system within these organizations. Thus, organizations should be concerned with the application of transparency and accountability mechanisms to gain trust from the public and the government to preserve their resources.

The main challenge for organizations in Berlin is bureaucracy, administrative workload, and tax law. Additionally, these organizations suffer from the tax law in Germany because it is complicated, as this law enforces the organizations to have a financial audit lawyer. Surprisingly, the organizations do not suffer from financial problems; because they can depend on volunteers to do unpaid work, especially in small-sized organizations. While the big and old-established organizations are well-structured, which allow them to have specific managing teams composed of CEO and top-level managers, who are responsible for making decision internally, whereas medium and big-sized organizations engage the employees in developing the strategic plan and internal guidelines. The volunteerism culture in German society is the reason why the board of directors is composed of the organizations' members.

One of the main challenges facing organizations in Egypt is financial resources, as they are not supported by the local government. Therefore, the only way to finance the organization is through international donors or big corporates foundations that provide funds to other local organizations. However, the law does not allow fundraising when organizations do not undertake charitable work and alleviate poverty. Therefore, the legal framework with which the organizations have to work is restrictive due to the conflict between the state and the civil society in Egypt. The NGOs cannot develop their financial resources to be more independent and sustainable like other organizations with charitable and religious perspectives; and which are more able to fundraise.

Results from Cairo show that the Egyptian NGOs make great efforts to create a strong culture of internal democracy; and overcome any internal conflicts related to the issue of individualism, founder syndrome, or micromanagement. Among the things that indicate the aggravation of the individualism problem in the Egyptian organizations is that they are known by the names of their leaders more than they are known for their goals, mission, and visions. In addition, there is a slow rotation of positions in the CEO and almost no rotation of board members, which may affect the structure of the organizations. Therefore, the organizations overcome these problems by recruiting more employees and having a managing team, to which the founder delegate tasks to them to operate the organizations. Elagati (2019) explained why the 2011 revolution was a catalyst for reform in the internal hierarchy of the NGOs to be more horizontal and distribute tasks equally among employees.

Besides, the Egyptian organizations struggle from the restrictive regulations against the NGOs. The organizations have to submit to the Ministry of Social Solidarity (MoSS) a list of board candidates' names before the elections and wait for this list to be confirmed to be able to run the elections (Article 34). As a result, the organizations lost many young experts and cadres because of their political affiliations, so they cannot be on the boards of any organization. Therefore, organizations start to select candidates who are not involved in any political activities or have business experience in order to avoid being closed by the state; and keep a good relationship with the MoSS. Therefore, only a few organizations recruit these experts as consultants and freelancers, and other organizations start to register under the supervision of the Ministry of Finance as civil firms to avoid being subject to regulation under the NGOs' law (Abdelhafez, 2016). Some of these cadres resigned from working in local NGOs at all in order not to be at risk of being arrested, and those who remain enthusiastic about working in the third sector start working in international NGOs, which lead to the loss of local NGOs to these experienced cadres who can help improve the work capacity of these organizations.

The NGOs' law requires organizations to submit a list of boards' candidates before their election and wait for the National State Security to accept this list to hold the elections so the National State Security can investigate the background of the candidates. Thus, candidates with a history of political activity are not accepted by the Ministry and National State Security, so the board of directors is nominated in Egypt to overcome this obstacle in the law.

The law influences the nature and the work strategies of Egyptian NGOs, so these organizations cannot work on issues related to individual rights, social and economic rights, and the process of transition towards democracy. Besides, the state has closed many organizations that work in the field of human rights and women's rights, which are working on collecting and publishing data on human rights violations. Moreover, the state prevents these organizations from participating in writing down the report for the United Nations. As a result, some organizations changed their activities to ensure their own sustainability and stopped working on development-related issues, which are more connected to citizens' problems and deepening their participation in their community, public and social problems. Therefore, these organizations start to conduct activities, which are more related to building the skills and qualifications of the citizens to be able to join the labor market, such as language courses, computer skills courses, and enterprises' courses. Other organizations start to provide small financial loans with small and medium interests to citizens in rural areas to start a small business, and through working with these citizens on economic projects, the organizations can teach and make them aware of the economic problems and try to find innovative solutions to problems in their regions. Some organizations focus on providing social and charitable and not working on developmental programs in order to be able to collect donations and fund themselves to run their offices.

The organizations started to focus on finding new strategies to help them cope with the obstacles rather than focus on building the employees' capacity and focus on implementing governance mechanisms, such as transparency, accountability, internal democracy, and participation. Besides, the organizations focus on fulfilling the administrative burden rather than writing strategic planning; to plan activities that could impact society. They suffer from a shortage of professional employees because they do not have enough money to pay salaries. In addition, they focus on doing administrative work rather than measuring the impact of the organizations on society and using the information collected from the impact and effectiveness evaluation; to improve their performance.

The restrictions imposed by the law affect the freedom to participate in the internal election of the organizations because if they have a political background, then they could cause problems to the organizations. Therefore, the application of internal democracy does not apply to these organizations. The number of volunteers decreased due to their fear of getting into trouble or getting arrested because of their work in these organizations. These restrictions will not help organizations to foster and enhance the principles and mechanisms of internal democracy.

The main challenge for organizations in Prague is the restrictions that the law imposes on collecting donations and getting volunteers. Additionally, the law contains some indefinite articles, not well-structured materials, or missing clauses. For instance, there are no policies for sports NGOs and clubs. In addition, civil code enforcement procedures differ from one region to another. Organizations in Prague get rejected from society because of their target group if they are LGBT, refugees, or asylum seekers. Besides, Czech citizens do not donate to these kinds of organizations because the relationship between NGOs and society is full of tension. The reasons for these tensions are the unfortunate legacies of the totalitarian years, the crisis of the

Soviet Union, and the distrust of the citizens towards civil affairs, so they are discouraged from participating in any voluntary work.

Organizations should participate in grant competition and public tenders to obtain money for financing. Therefore, the CEOs have to devote considerable time to write applications to apply for these public tenders to fulfil their tasks. The organizations do not succeed in collecting donations from the community because the current regulatory system does not support them to gain the community's trust. Besides, the financial support that the local government provides to organizations providing climate change, integration, and inclusion services is limited, which affects these organizations' strategic planning.

Thus, these results show that the organizations in Cairo and Prague are more dependent on the external environment. For instance, in Prague, organizations depend on the local government to finance their resources, so they spend a long time filling in the applications of the public tenders. Moreover, in Cairo, organizations depend on international NGOs and business corporates to get money in order to sustain their activities. Besides, organizations in Prague and Cairo rely on the mass media and the government to promote a good image and reputation for the benefits of the NGO sector so that these organizations can gain legitimacy from the community.

5. Modest Policy Recommendations

The study concluded that there are differences in nature and working conditions of each organization that influence their implementation of the imperatives of good NGOs' governance. The implementation of these imperatives helps the NGOs build a participatory and democratic working environment. Good NGOs' governance can be implemented by enhancing the efficiency of NGOs' employees in being responsible, accountable, and transparent. Besides, empowering the beneficiaries to participate in strategic planning, decision-making, program designing, and evaluation of the projects. Moreover, this participation and empowerment of the employees promote "self-managed" and "self-directed" teams in the workplace so that the employees would have decision-making authority. They can negotiate with their executive board and top-level managers about every decision. Hence, the organizations can mange their internal factors to implement the imperatives of good NGOs' governance.

It is clear that the three cities face some environmental pressures due to the political regime and societal pressure, which restrict them from implementing good NGOs' governance properly. The study aims to help in designing social policies in order to establish anti-corruption commissions, relevant legislations to improve the relationship between the organization and the state In the three cities, the organizations are concerned about the presence of transparency and accountability because they want to gain the trust of the public and government to preserve their resources. Thus, the external factors influence the implementation of good NGOs' governance, so there is a need for policy reform to pave a welcoming working environment for these organization to be good governed. Thus, the state, as regulator for NGOs' laws, have to work hand in hand with the organizations to allow them for implementing good NGOs' governance by facilitating the regulation related to the working environment of these organizations. Hence, the thesis recommends some policy reform in the three cities to facilitate the process of implementing good NGOs' governance.

a. Recommendations for Berlin

1. The state can simplify the NGOs' tax law so that organizations do not pay too much money to hire a professional lawyer and accountant to finalize their papers, and they can write these tax reports internally without hiring an external accountant.
2. The state can motivate NGOs to obtain a certificate from organizations like Phineo to be certificated as an organization that can audit its financial reports internally.
3. The state shall provide educational, art, environmental, and culture organizations the same amount of local funding that it provides to health and social organizations
4. The state has to step back a bit because the government is strongly taking on the services and activities that the foundations provide to the beneficiaries, which displace the role of the foundations in society to foster stakeholder's involvement in the political sphere.
5. German NGOs' regulations need to be modernized in regard to having a clear catalogue for the goals and purposes that make the organizations with a public benefit to be exempted from taxes.
6. The state needs to find ways to ease the NGOs' paperwork bureaucracy.

b. Recommendations for Egypt

1. Policymakers should be aware that the restrictions in the NGOs' law related to the activities and work of the organizations interrupt their ability to learn, be accountable, and achieve good governance.
2. The state needs to fix its relationship with the NGOs, so these organizations can have structural reform, which enables them to develop their administrative, technical, and institutional capabilities. Therefore, employees who have just engaged in NGOs can interact with different generations within the organizations.
3. The state can promote a good image of the importance of the NGOs to fill the services that the government cannot fill. Hence, organizations can develop a welcoming environment full of acceptance from the community.
4. The state can pave the way for NGOs to obtain foreign funding and ease restrictions; so that the organizations can hire qualified employees to improve the organizations' professionalization and provide more activities.
5. The state can help organizations change the negative image that society takes against NGOs, especially human rights defenders.
6. The state needs to cooperate with the organizations, as these organizations play an important role in fostering democracy in the country.
7. The ministry can include a municipal agency for M&E that oversees the impact of programs' implementation on NGOs. Hence, the presence of this agency is particularly important in situations where communities are suspicious of civil society with foreign-funded organizations. Additionally, this agency could help the government measure the standard of governance within organizations.
8. NGOs need to establish a forum or platform with other organizations in the same area to collaborate together, rather than replicating or duplicating activities and efforts in the same regions.

c. Recommendations for Prague

1. The state should develop some rules to enforce society and mass media to change the negative image of organizations; in order to gain their legitimacy from the community.
2. There should be cooperation between NGOs and the state to make collective reform of the civil codes to include clearer articles for volunteer work and articles for sports organizations.

3. Donors should help the organizations to build the capacities and competencies of the third sector employees. Therefore, donors can provide financial support to organizations to take courses in Asociace veřejně prospěšných organizací ČR (AVPO ČR) with reasonable budgets.
4. Organizations need to collaborate together and join a forum like FoRS to be able to lobby for effective participation in decision-making and the development as well as the implementation of NGOs' priorities.
5. The government should treat the organizations as partners, so the NGOs, as part of civil society, would have the right to speak out and be part of the democratic process in the Czech Republic. Therefore, the state can foster the presence of democracy in society by involving active citizens in the activities of the organizations and making them feel that they are partners in these organizations.
6. NGOs need to cooperate together to design group activity plans to complement each other's funds instead of competing to take this fund. Therefore, they can provide various kinds of activities and services to society with a small amount of the available funds.
7. Organizations can have a system of training or practical training for students so that they can work part-time with reasonable salaries so that organizations can provide money for salaries to be used to provide services to more beneficiaries.

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Appendix I

Section I: General information about the organizational factors		
1	Country	
2	Name of the organization, when does it start working?	
3	Field of work of the organization	
4	What is the organization’s registration status?	-Institute. - Association. -Foundation.
5	Scope or area of work of the organization	
6	Name of the interviewee	
7	Gender of the interviewee	Male ( ) Female ( )
8	The position of the person in the organization:	Director ( ) Member in the board ( ) CEO ( ) Employee ( ) Project Manager ( )
9	The level of education/ professionality:	Higher School ( ) Bachelor’s degree ( ) Master’s degree ( ) Doctorate degree ( )
10	How many persons are employed in your organization (including part-time paid employees), volunteers?	Total ( ) Male ( ) Female ( )
11	What is the structure of your organization? Do you have supervising, arbitration board, foundation board, governing board, or board of trustees?	
12	What is the task of each board?	
13	What are the number of board meetings annually?	
14	Who participated in the election of the board?	
15	What is your organization’s annual operating budget?	
16	How many donors do you have?	
17	How do you fund your project? Government fund? Or donations? Or membership?	

Note that this information will not be shared with anyone and it is only for research use to help in understanding the situation in your organization.

Section II: Representation:

18	Are the board of Directors elected or nominated?	Yes ( ) No ( )
19	How is the board of Directors election or nomination done?	
20	How many persons are in the board of directors	
Section III: Participation: **engaging people to achieve organizational objectives**		
21	Who is responsible for managing the organization?	a) The director of the board

		b) The whole of board of directors c) CEO d) Some persons in the board of directors e) Others
22	Do the organization allow the beneficiaries to work inside the organization? How?	Yes ( ) No ( )
23	Who participate in designing the **programs**? How?	a-Experts from outside the organization. b-The donor c- The board of directors. d- The CEO & The board of directors. e- employees. f- others
24	Who participate in designing the **strategic planning process**? How?	a-Experts from outside the organization. b-The donor c- The board of directors. d- The CEO & The board of directors. e- employees. f- others
25	Who participate in designing the **decision-making process**? How?	a-Experts from outside the organization. b-The donor c- The board of directors. d- The CEO & The board of directors. e- employees. f- others
26	Who participate in designing the **program evaluation process**? How?	a-Experts from outside the organization. b-The donor c- The board of directors. d- The CEO & The board of directors. e- employees. f- others
27	Do all the members of the team in your organization participate in writing the vision of your organization?	Yes ( ) No ( )
28	Do all the members of the team in your organization participate in writing the mission of your organization?	Yes ( ) No ( )
29	Do the organization allow the beneficiaries to work inside the organization? How?	Yes ( ) No ( )
IV: Transparency		
30	Does the organization have a website?	Yes ( ) No ( ) Often ( )

<u>31</u>	Does the organization produce regular reports over time?/How many reports do you write per year?	Yes ( ) No ( )
<u>32</u>	What are these reports about? Activity reports? Evaluation report? Why?	
<u>33</u>	Is it a donor's requirement? Are these reports available on the internet? How? Website? Social media?	Yes ( ) No ( )
<u>34</u>	Are the findings of the performance reviews or evaluation available online?	Yes ( ) No ( )
V: Accountability:		
<u>35</u>	How many visits per year does the donor do?	
<u>36</u>	Where are the data extracted from the evaluation findings used?	a) produce reports for the board of directors, b) produce annual reports for the organizations, c) produce reports for funders about program activities, d) produce reports for funders about financial expenditures, e) disseminate on the website of the organization)
37	Does the board review or audit your accounting?	Yes ( ) No ( )
38	Does the beneficiaries review or audit your accounting?	Yes ( ) No ( )
VI: Responsiveness		
39	How the needs of the beneficiaries are assigned within the organization?	a) Through observing the local community ( ) b) Through research study for the community ( ) c) Doing a survey to make a need-assessment for the community ( ) d) Inside the board of directors ( ) e) After discussion with the donor ( )
VII: Effectiveness and Efficiency		
<u>40</u>	Is there any evaluation process done within the organization?	Yes ( ) No ( )
<u>41</u>	Do you evaluate the activities and the programs for the service you provide?	Yes ( ) No ( )

42	Do you measure how the impact of the projects feed in the mission of your organization?	Yes ( ) No ( )
43	Do you evaluate the performance of the staff of the organization?	Yes ( ) No ( )

VIII: Rule of law		
44	Are the association articles or the bylaws have any shared values and beliefs of the staff in the organization? Can I have a copy? What these by-laws have?	Yes ( ) No ( )
45	Who participate in writing these bylaws or these association articles?	All Members in the board ( ) CEO ( ) The general assembly Employees ( ) Others……..
46	Are there any modifications occurred to the bylaws recently? What are these modifications?	Yes ( ) No ( )
47	Do they emphasize the protection of human rights of the minorities and marginalized people through enforcing well-defined non-discriminatory policies?	Yes ( ) No ( )

IX: Fairness & Equity: Building leadership capacity for now and the future (succession plan)		
48	Are the organization publish the job offers in open calls on the internet for all people to apply?	Yes ( ) No ( )
49	How many persons with disability in the organization?	Yes ( ) No ( )
50	Do you have people with different nationalities in the organization? How many?	Yes ( ) No ( )
51	Is there a fair pay for equal work and ensure inclusiveness by gender diversity in the recruitment process? Does the organization disclose the distribution of salary level?	Yes ( ) No ( )
52	Is there equal membership in the board? How?	Yes ( ) No ( )
53	How is the information shared and is the communication done with various stakeholders?	

Some open-ended for the policy recommendations:

54- Do you feel that the size of the organization (the number of employees) affecting the management procedures/democracy inside the organization?
55- Do you feel that it is hard to implement your managerial tasks with emphasis on implementing democracy within these tasks?

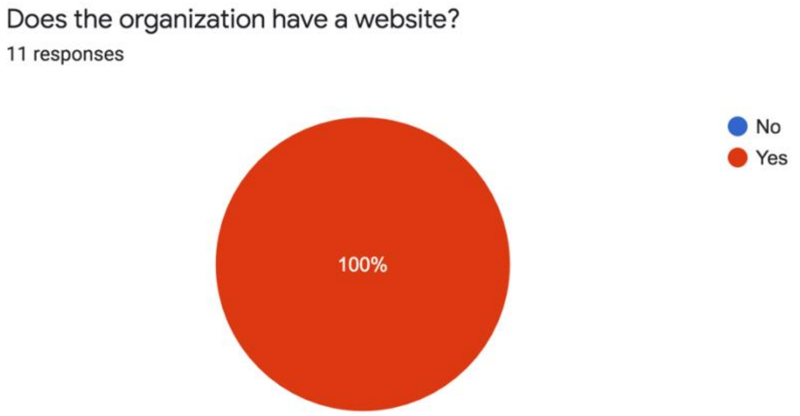
56- Do you face any problem in applying managerial tasks while trying to keep democracy and participation of board, volunteers, beneficiaries, donor, or government agency?
57- Do you think the NGOs law in your country is supportive or restrictive to the organizations?
58- What are the main challenges that the NGOs face in while implementing imperatives of good governance?
59- How willing are beneficiaries to participate? What are the effects on beneficiaries when they participate in participatory mechanisms?
60- What is the relationship between the staff and beneficiary within an NPO?

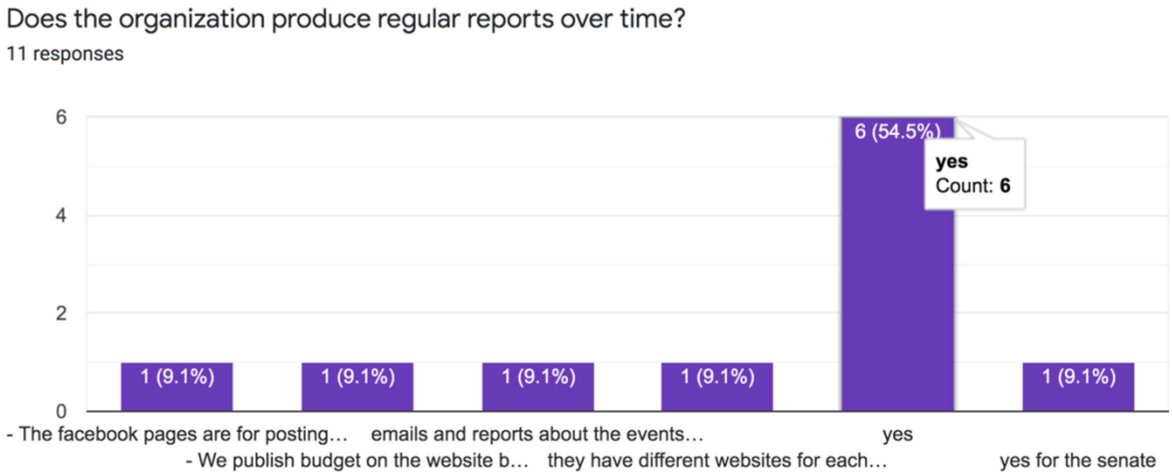
Appendix II

1. Data from Berlin Sample

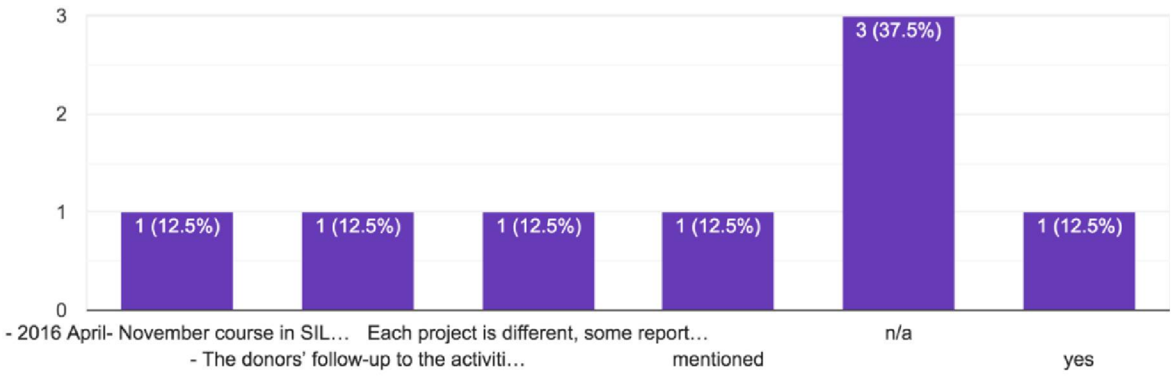
Managerial Imperatives

1) Transparency

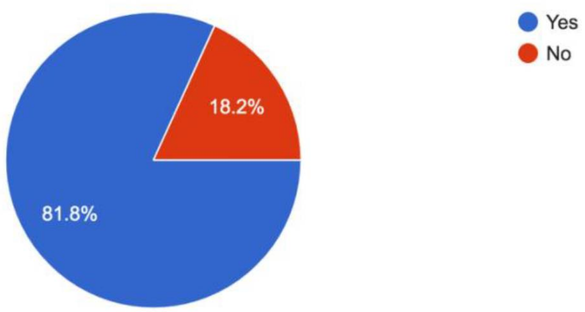




Is it a donor's requirement? Are these reports available on the internet? How? Website? Social media?
8 responses

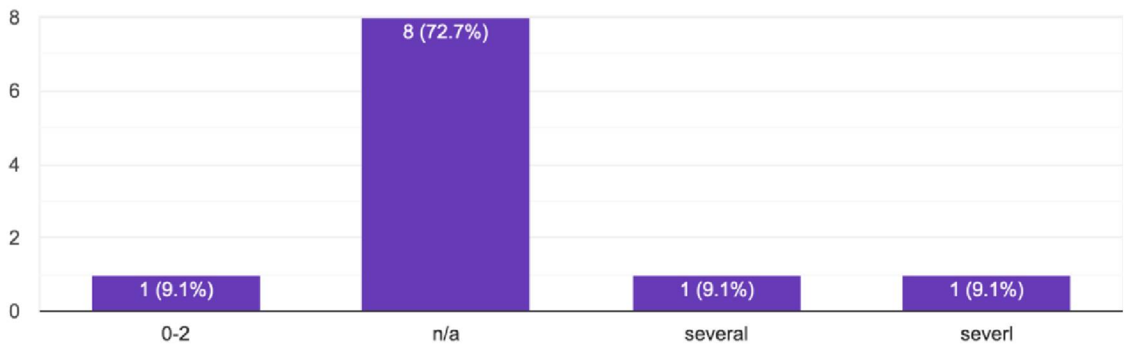


Are the findings of the performance reviews or evaluation available online?
11 responses

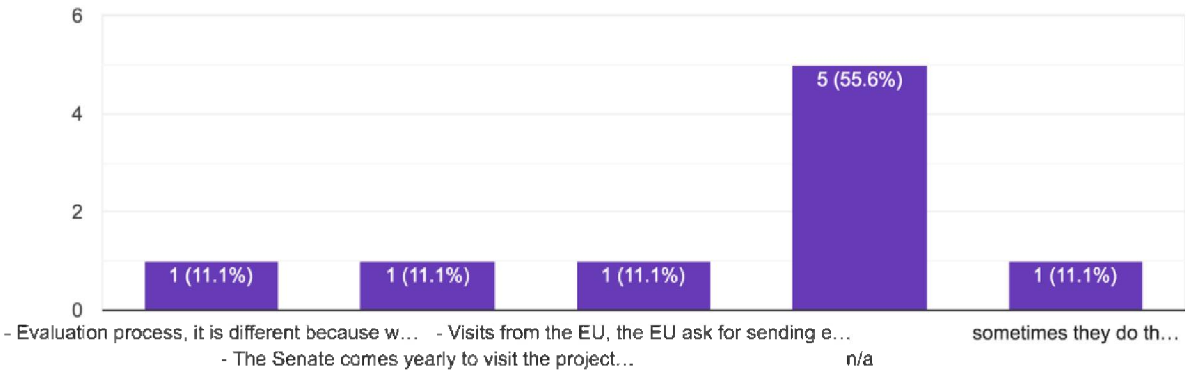


2) Accountability

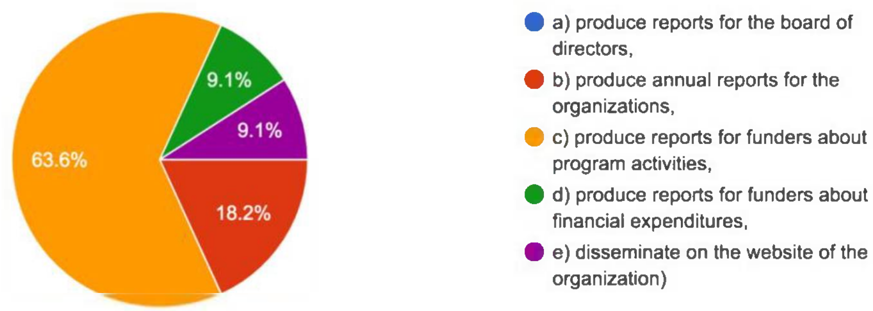
How many reports do you write per year?
11 responses



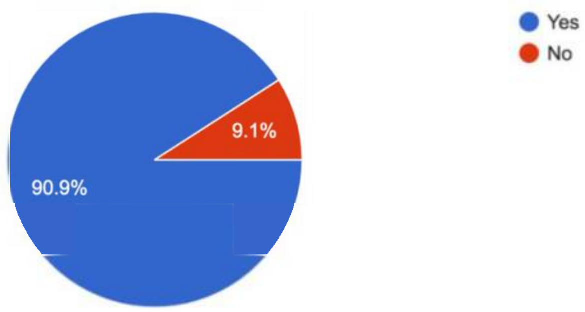
How many visits per year does the donor do?
9 responses



Where are the data extracted from the evaluation findings used?
11 responses

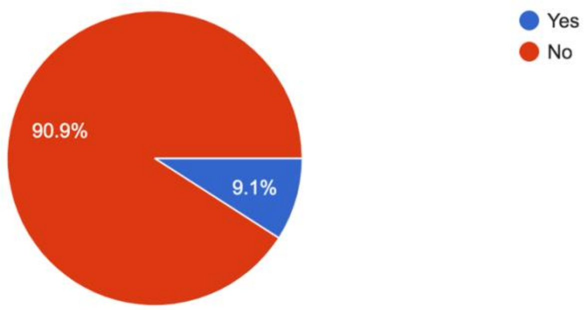


Does the supervisory board review or audit your accounting?
11 responses



Does the beneficiaries review or audit your accounting?

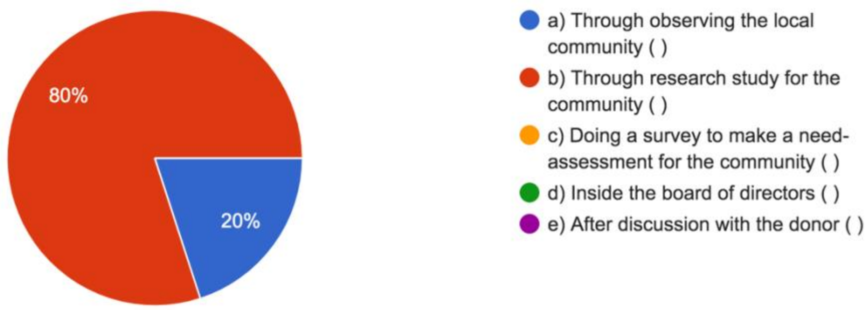
11 responses



3) Responsiveness

How the needs of the beneficiaries are assigned within the organization?

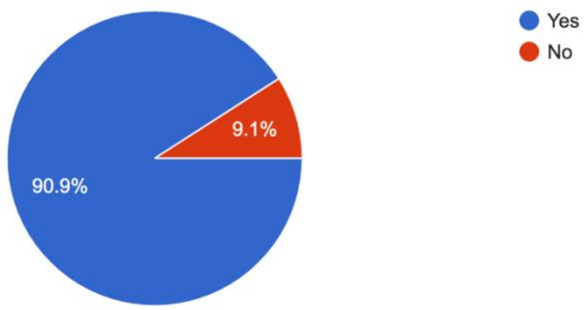
10 responses



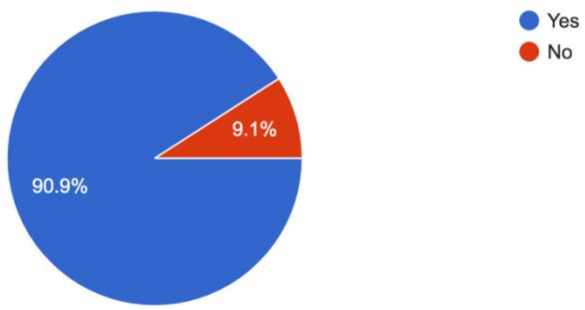
2) Effectiveness and Efficiency

Is there any evaluation process done within the organization?

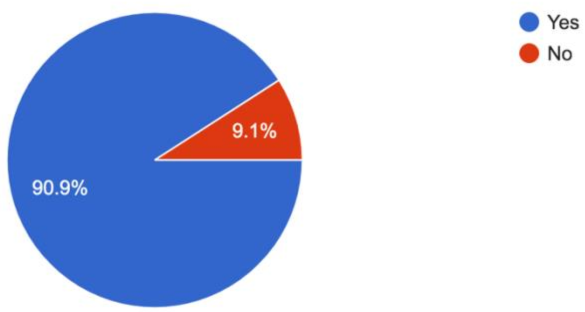
11 responses



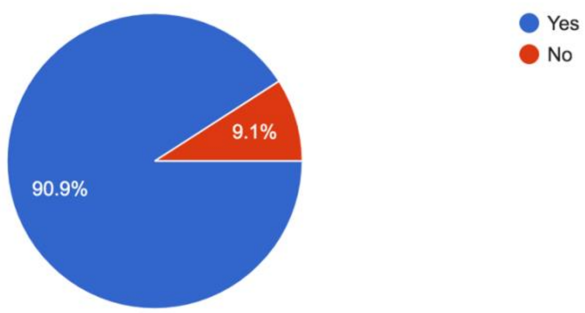
Do you evaluate the activities and the programs for the service you provide?
11 responses



Do you measure how the impact of the projects feed in the mission of your organization?
11 responses



Do you evaluate the performance of the staff of the organization?
11 responses

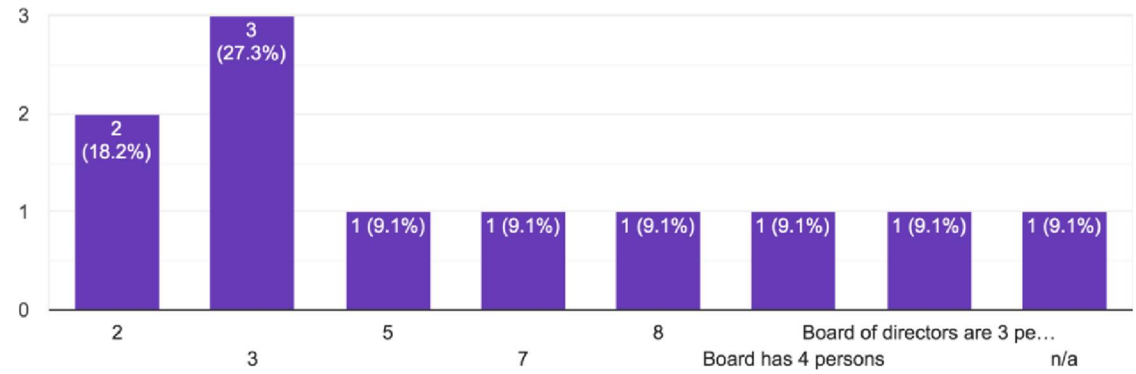


Democratic Imperatives

1) Representation

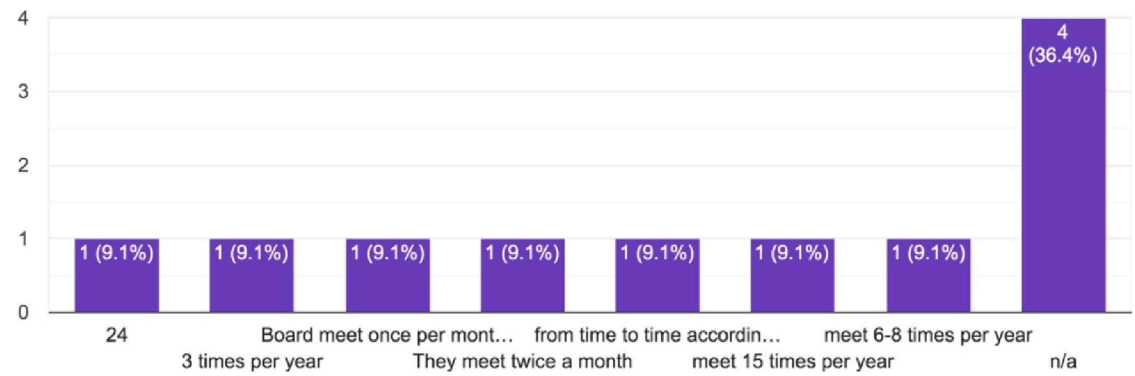
The number of the members in the board of directors

11 responses



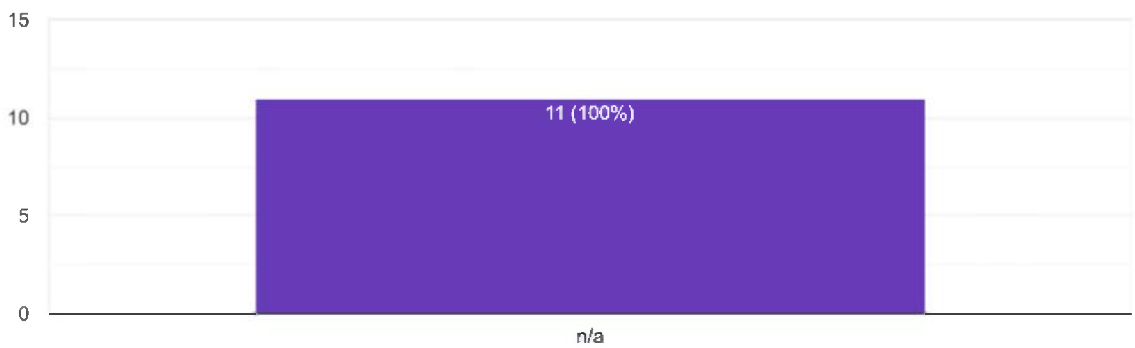
What are the number of board meetings annually?

11 responses

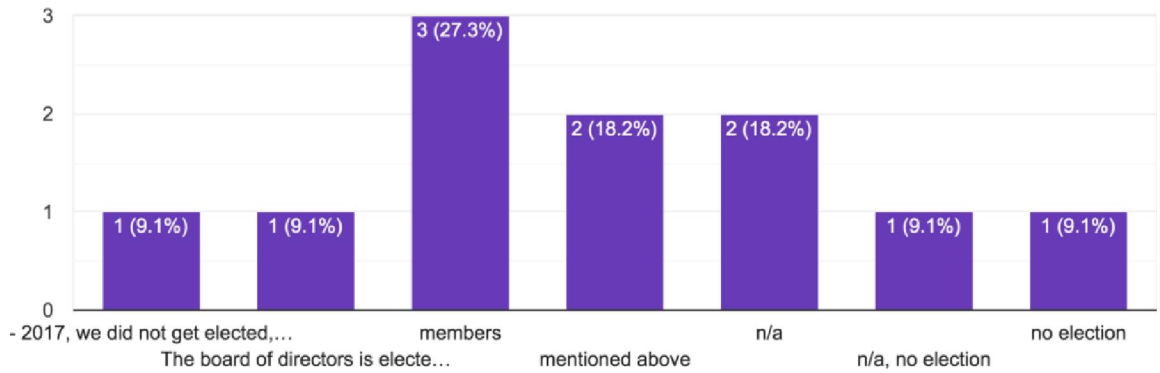


Are the minutes for meeting or the meeting reports of the board or the stuff available to the public to read? How?

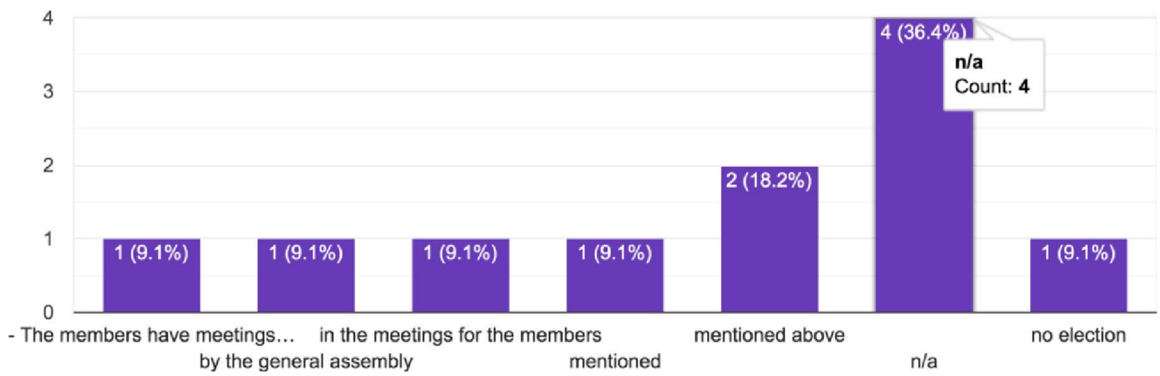
11 responses



Who participated in the election of the board?
11 responses

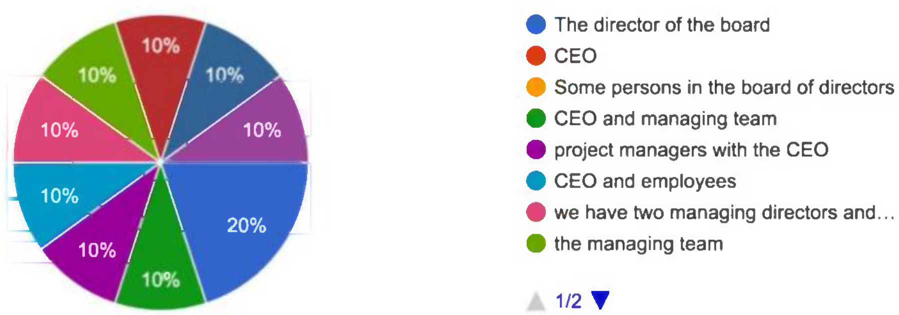


How do your organization conduct the election of the board?
11 responses



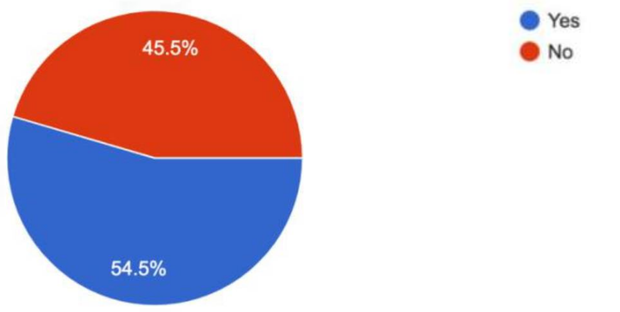
3) Participation

Who is responsible for managing the organization?
10 responses



Do the organization allow the beneficiaries to work inside the organization? How?

11 responses



Who participate in designing the programs? How?

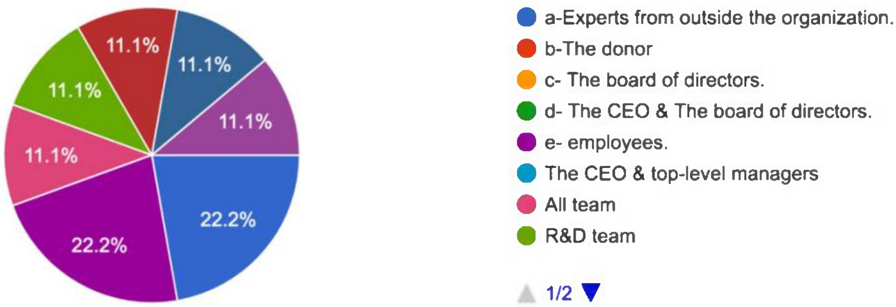
10 responses

Who participate in designing the strategic planning process? How?

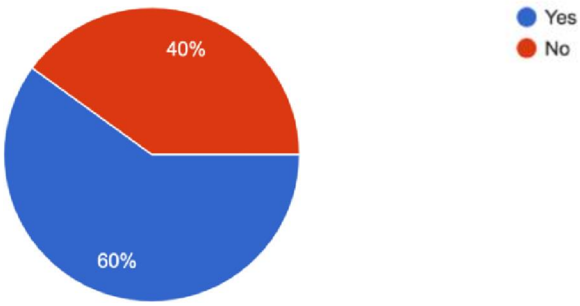
10 responses

Who participate in designing the decision-making process? How?
8 responses

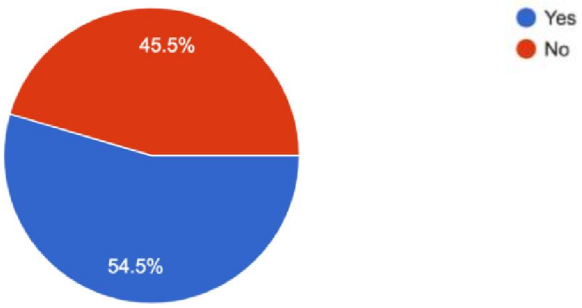
Who participate in designing the program evaluation process? How?
9 responses



Do all the members of the team in your organization participate in writing the vision of your organization?
10 responses

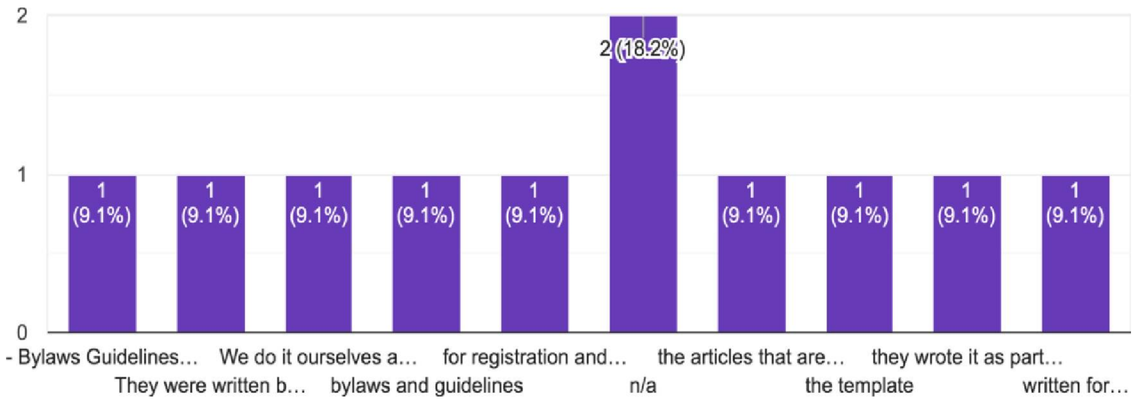


Do all the members of the team in your organization participate in writing the mission of your organization?
11 responses



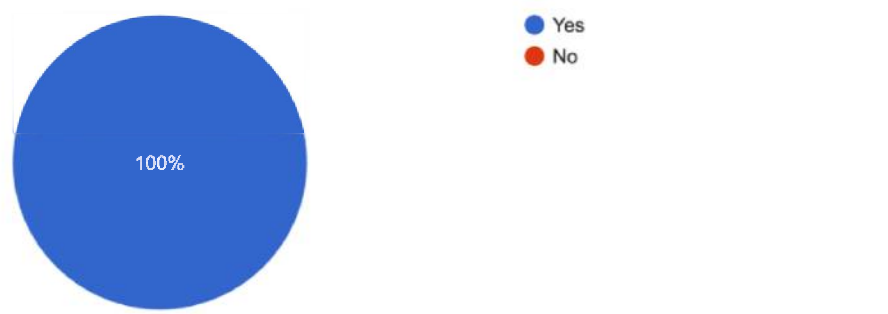
4) Rule of Law

What kind of bylaws or articles do you have to rule the organization
11 responses



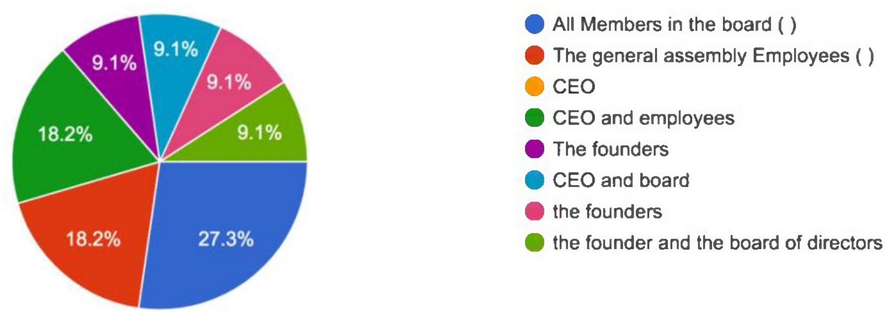
Are the association articles or the bylaws have any shared values and beliefs of the staff in the organization?

11 responses



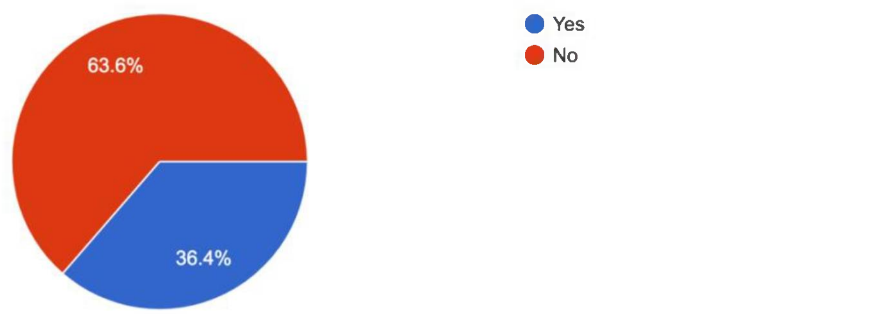
Who participate in writing these bylaws or these association articles?

11 responses

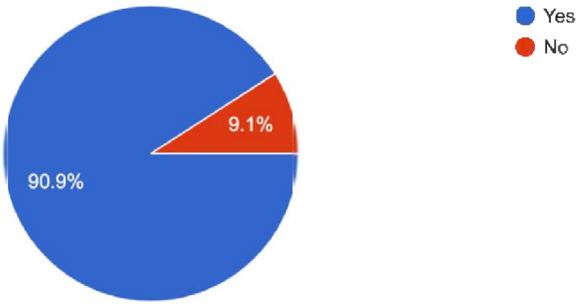


Are there any modifications occurred to the bylaws recently? What are these modifications?

11 responses

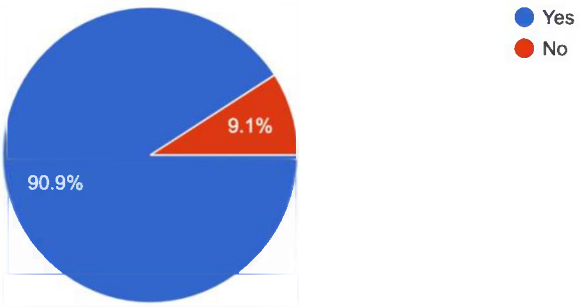


Do they emphasize the protection of human rights of the minorities and marginalized people through enforcing well-defined non-discriminatory policies?
11 responses

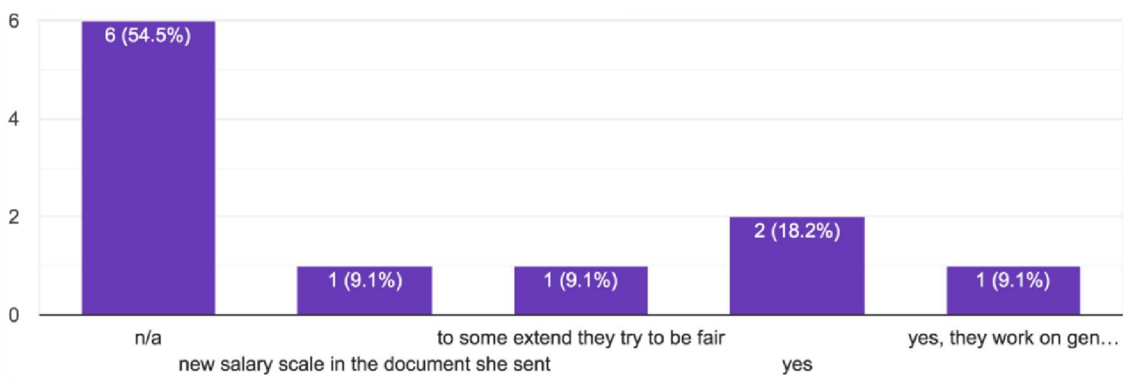


5) Fairness and Equity

Are the organization publish the job offers in open calls on the internet for all people to apply?
11 responses

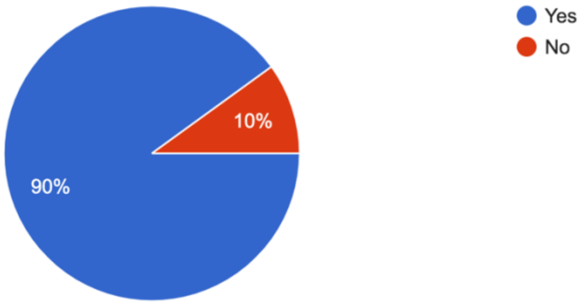


Is there a fair pay for equal work and ensure inclusiveness by gender diversity in the recruitment process? Does the organization disclose the distribution of salary level?
11 responses



Is there equal selection and recruitment of the staff regardless the gender, disability, nationality, and race?

10 responses



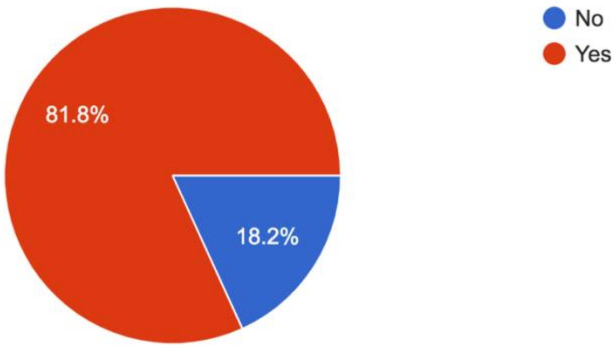
II. Data from Cairo Sample

A. Managerial Imperatives

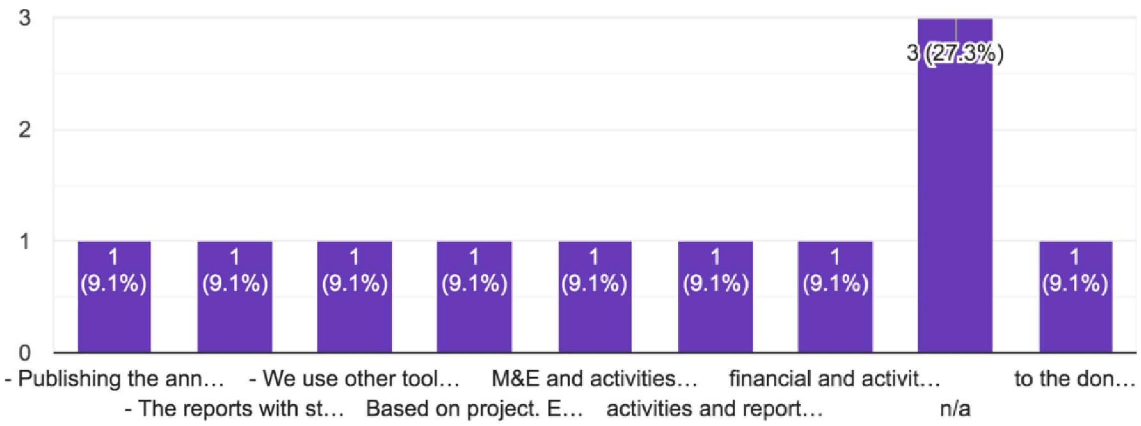
1) Transparency

Does the organization have a website?

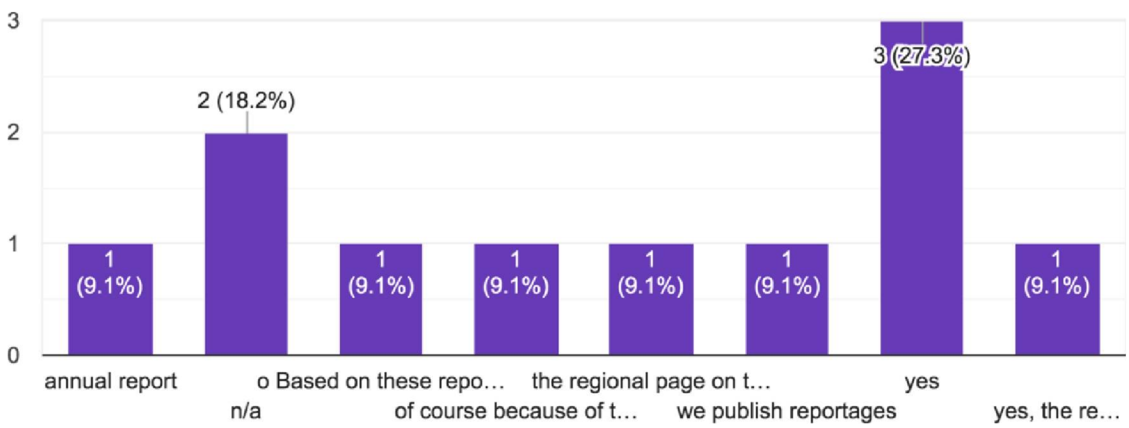
11 responses



What are these reports about? Activity reports?
11 responses

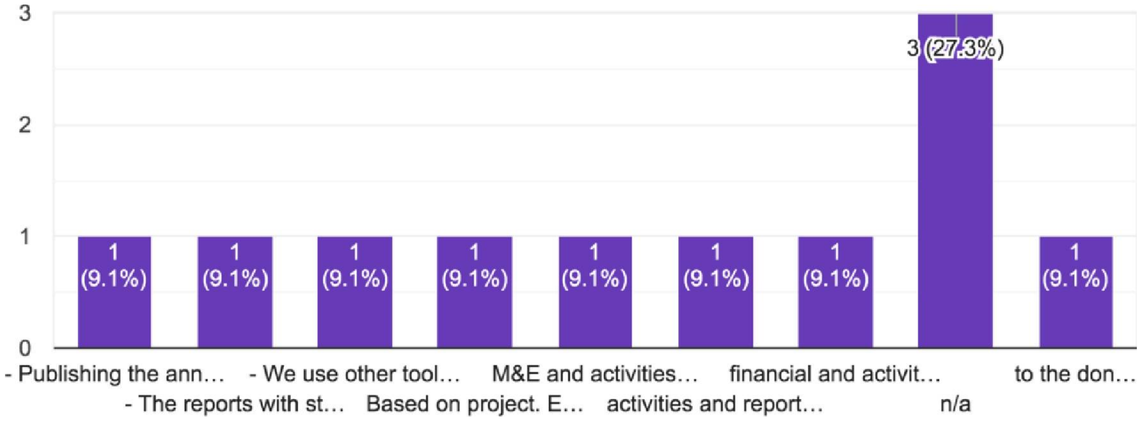


Does the organization produce regular reports over time?
11 responses



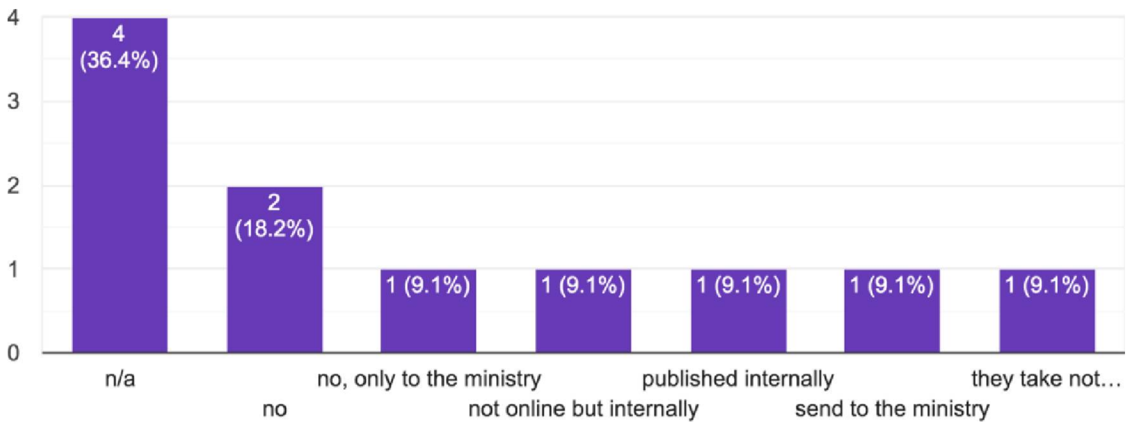
What are these reports about? Activity reports?

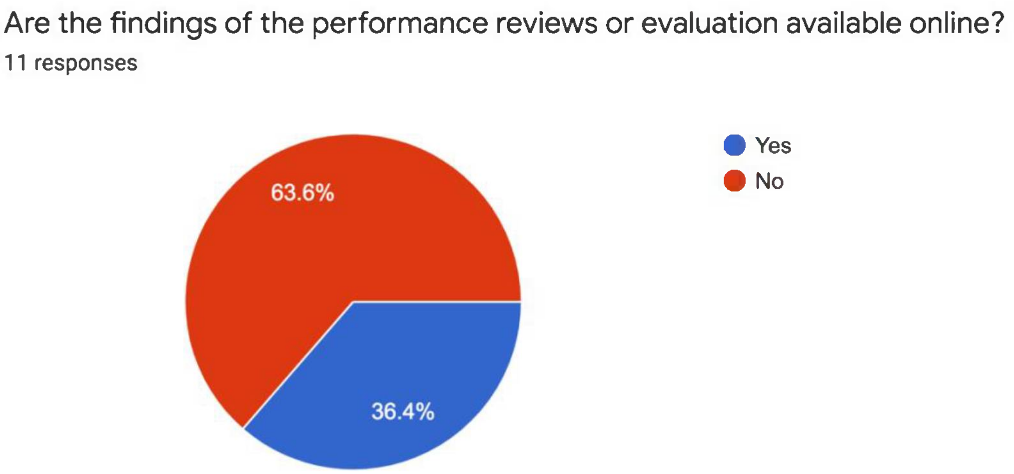
11 responses



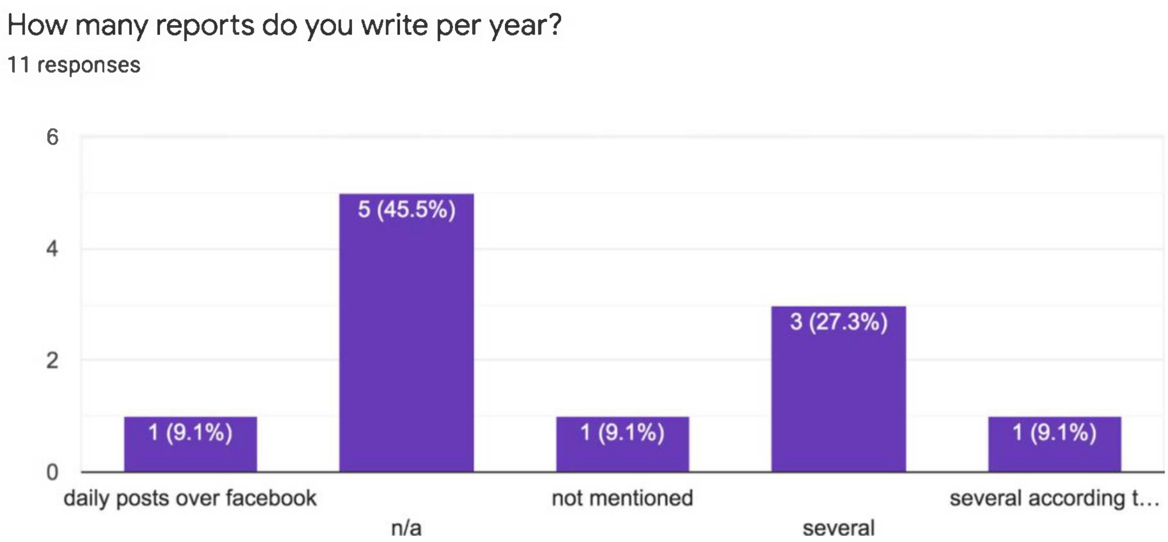
Are the minutes for meeting or the meeting reports of the board or the stuff available to the public to read? How?

11 responses

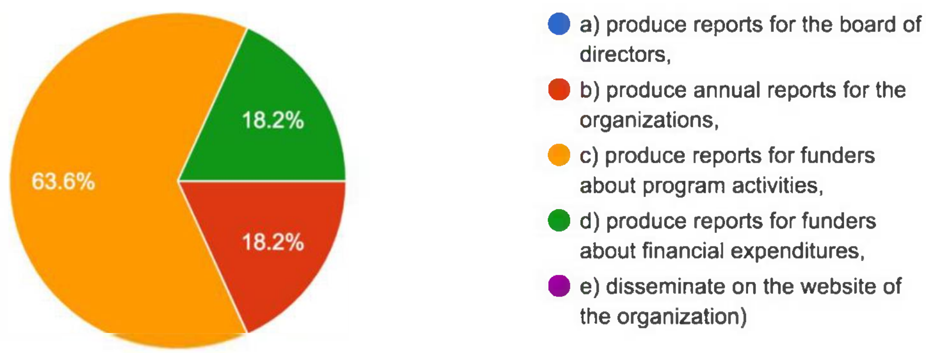




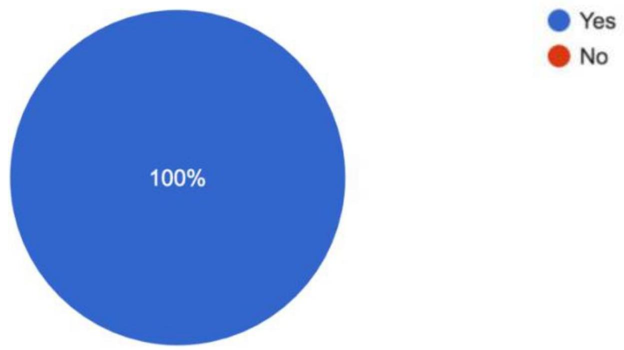
2) Accountability



Where are the data extracted from the evaluation findings used?
11 responses

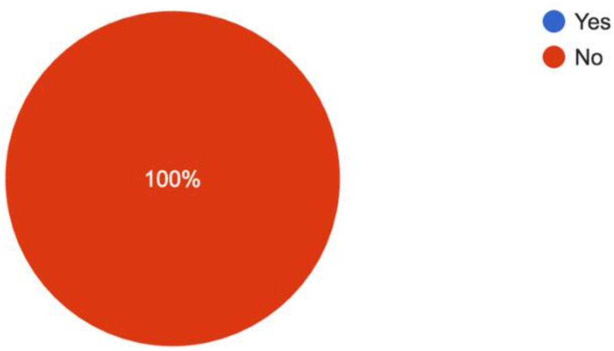


Does the supervisory board review or audit your accounting?
11 responses



Does the beneficiaries review or audit your accounting?

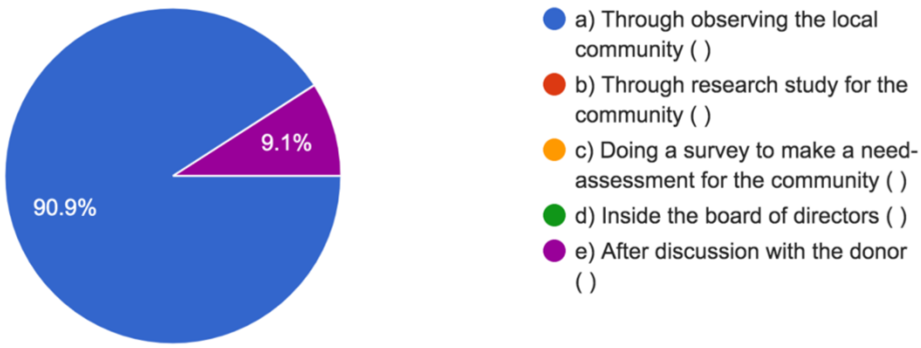
11 responses



3) Responsiveness

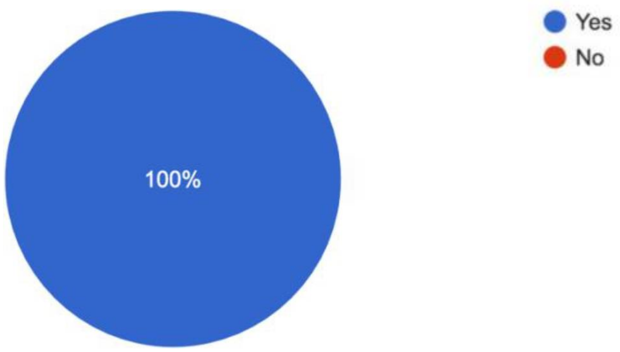
How the needs of the beneficiaries are assigned within the organization?

11 responses

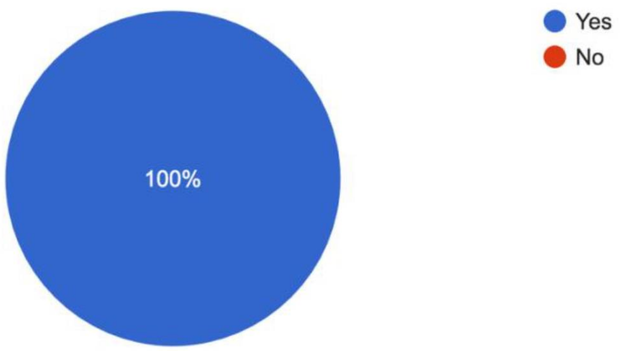


4) Effectiveness and Efficiency

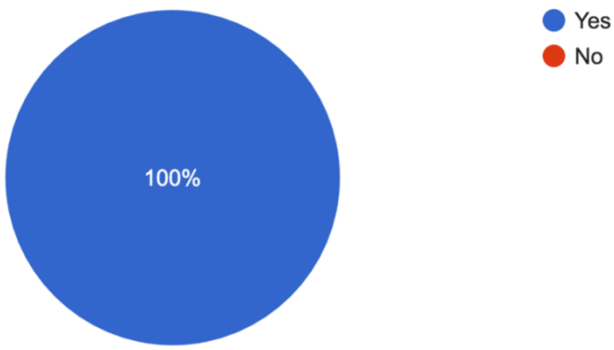
Is there any evaluation process done within the organization?
11 responses



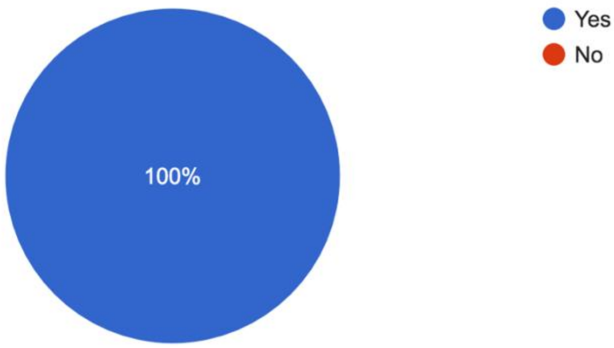
Do you evaluate the activities and the programs for the service you provide?
11 responses



Do you measure how the impact of the projects feed in the mission of your organization?
11 responses



Do you evaluate the performance of the staff of the organization?
11 responses

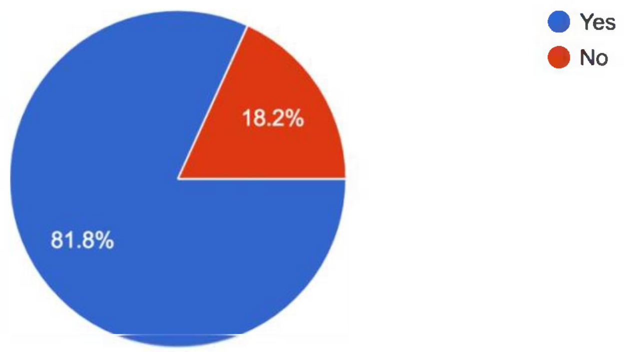


B. Democratic Imperatives

1) Participation

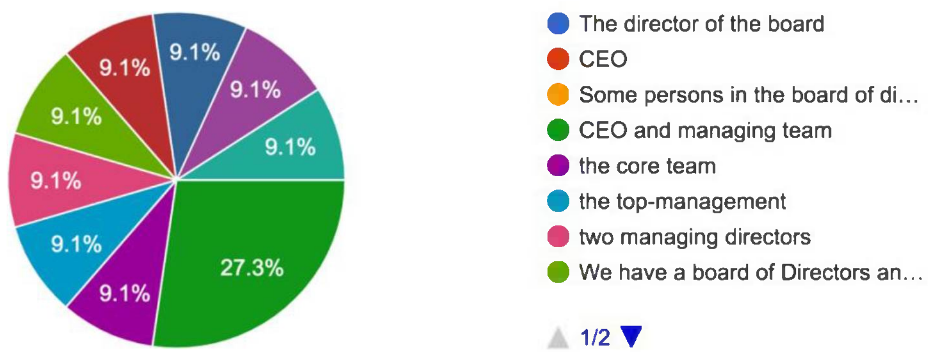
Do the organization allow the beneficiaries to work inside the organization? How?

11 responses



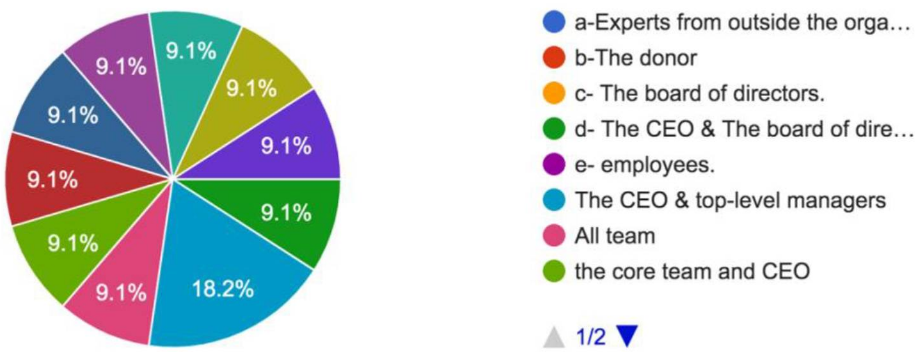
Who is responsible for managing the organization?

11 responses



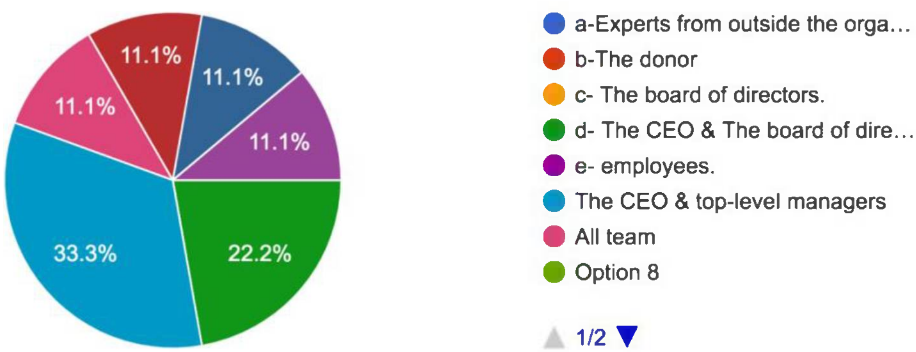
Who participate in designing the programs? How?

11 responses



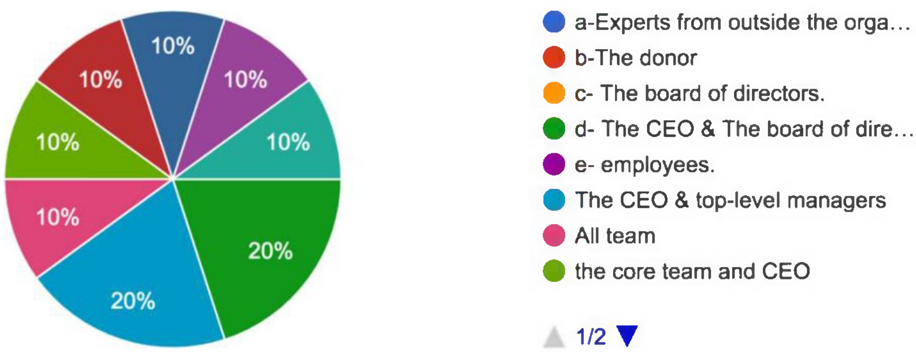
Who participate in designing the strategic planning process? How?

9 responses



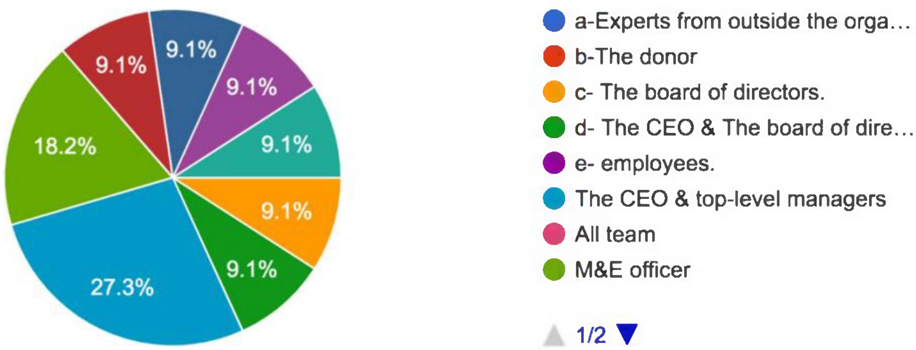
Who participate in designing the decision-making process? How?

10 responses

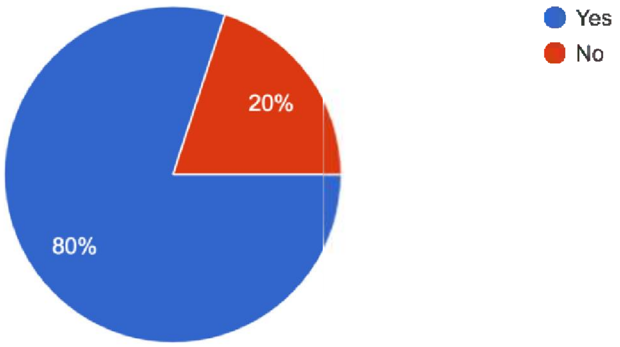


Who participate in designing the program evaluation process? How?

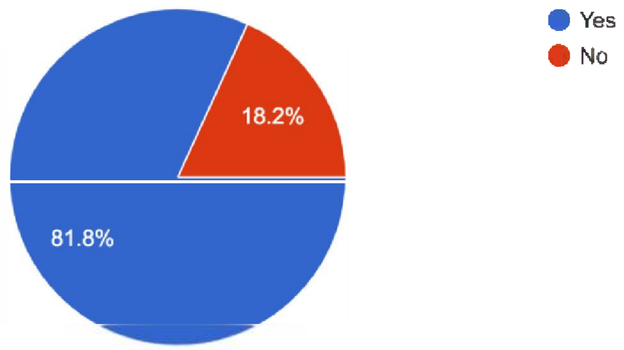
11 responses



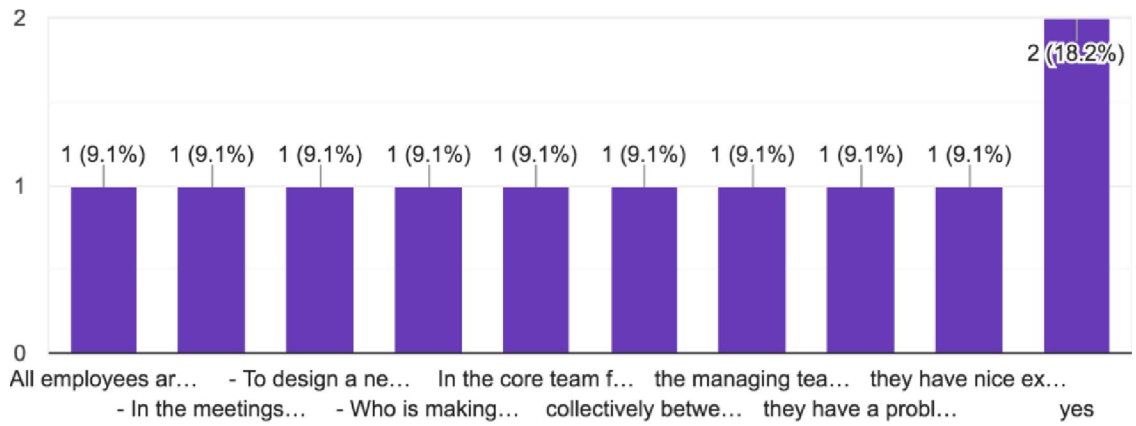
Do all the members of the team in your organization participate in writing the vision of your organization?
10 responses



Do all the members of the team in your organization participate in writing the mission of your organization?
11 responses

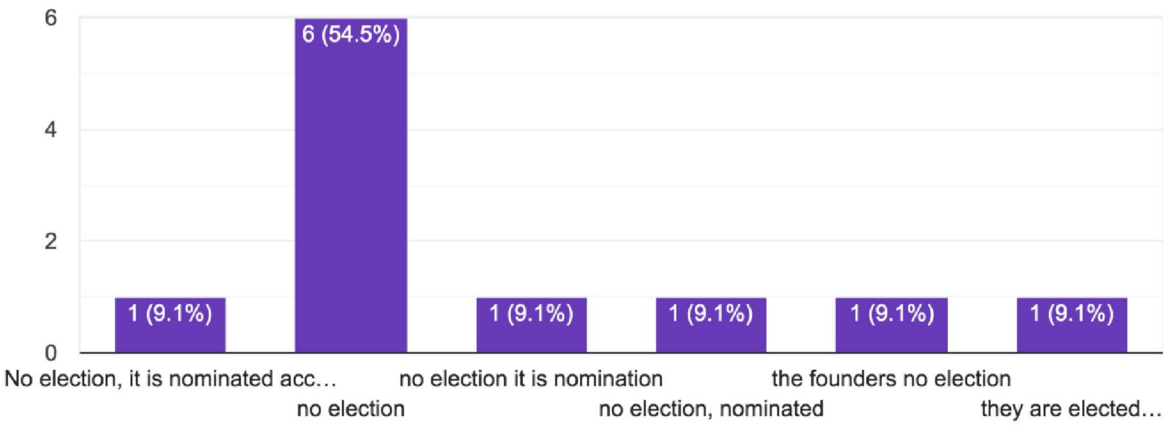


How the decision is made inside the organization?
11 responses

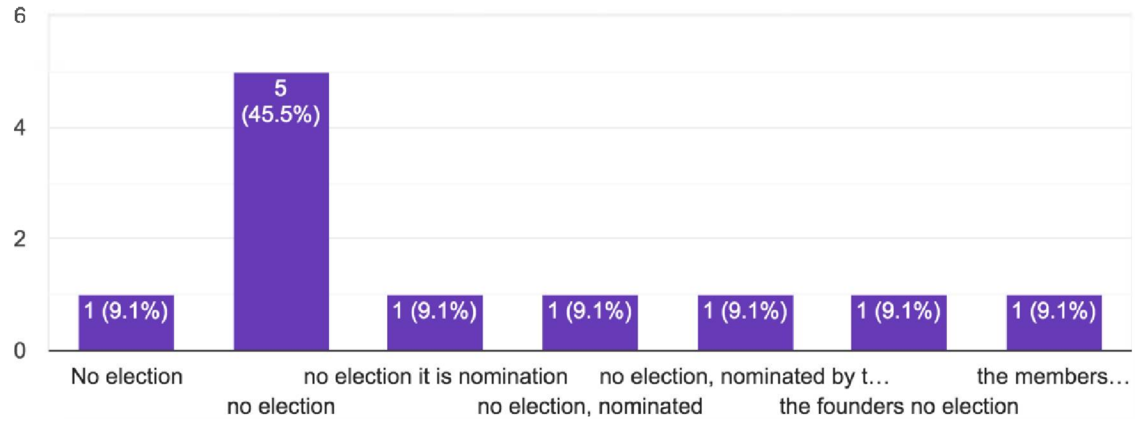


2) Representation

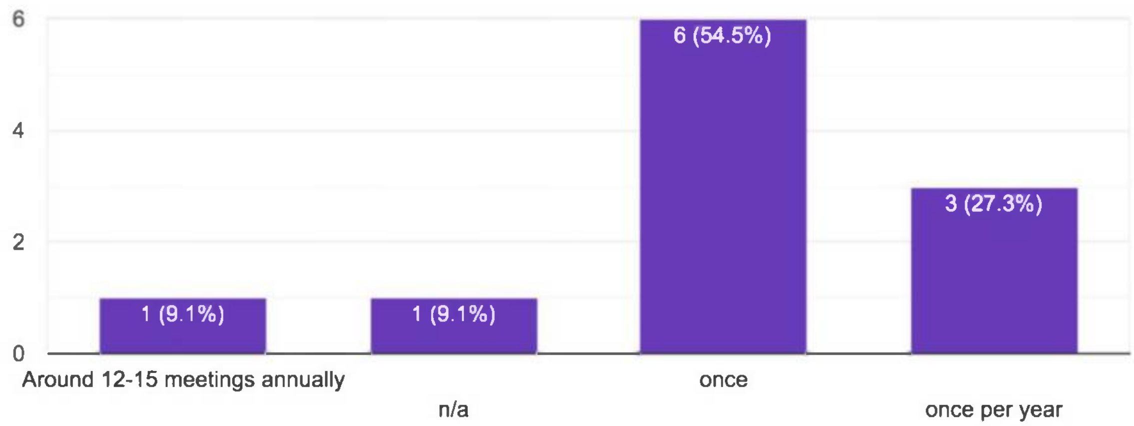
Who participated in the election of the board?
11 responses



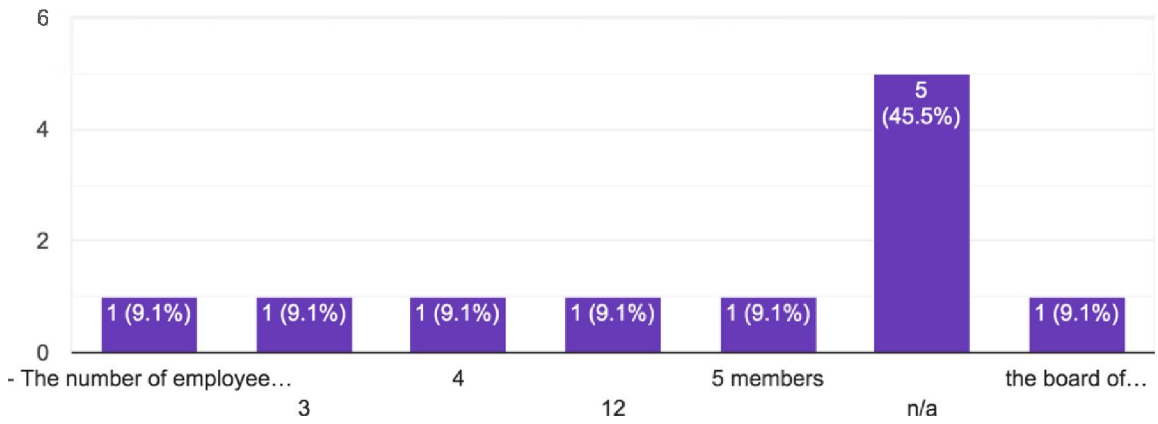
How do your organization conduct the election of the board?
11 responses



What are the number of board meetings annually?
11 responses

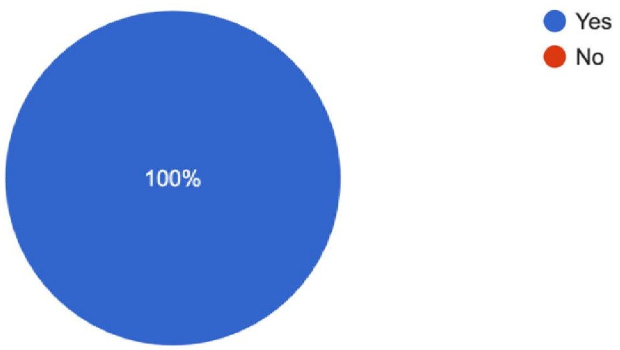


The number of the members in the board of directors
11 responses

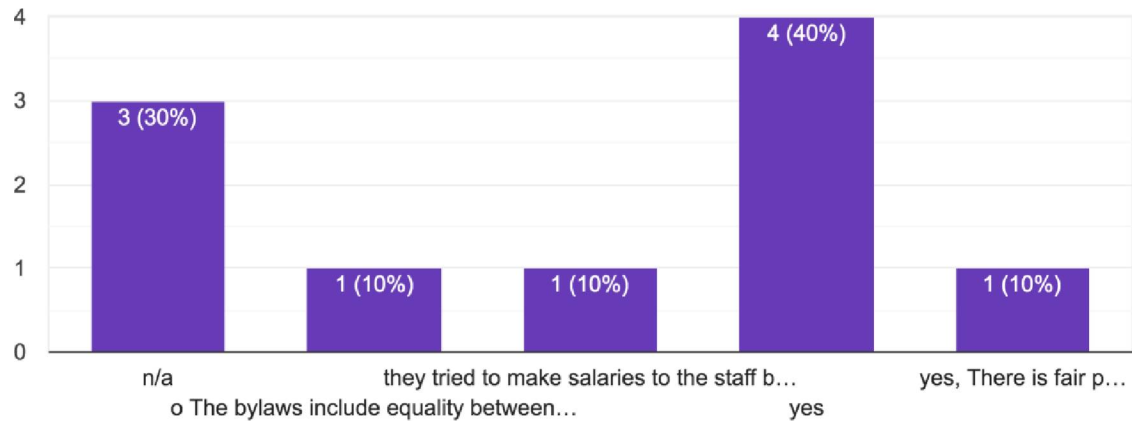


3) Fairness & Equity

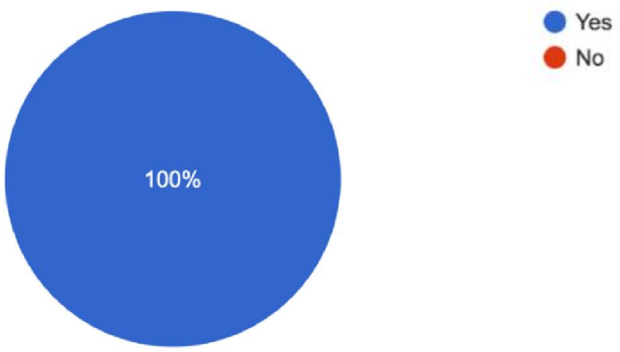
Are the organization publish the job offers in open calls on the internet for all people to apply?
11 responses



Is there a fair pay for equal work and ensure inclusiveness by gender diversity in the recruitment process? Does the organization disclose the distribution of salary level?
10 responses



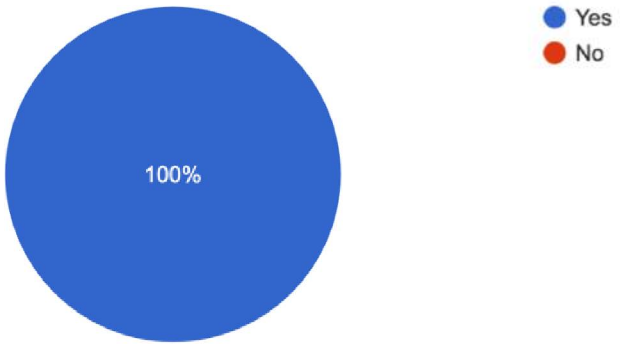
Is there equal selection and recruitment of the staff regardless the gender, disability, nationality, and race?
11 responses



4) The Rule of Law

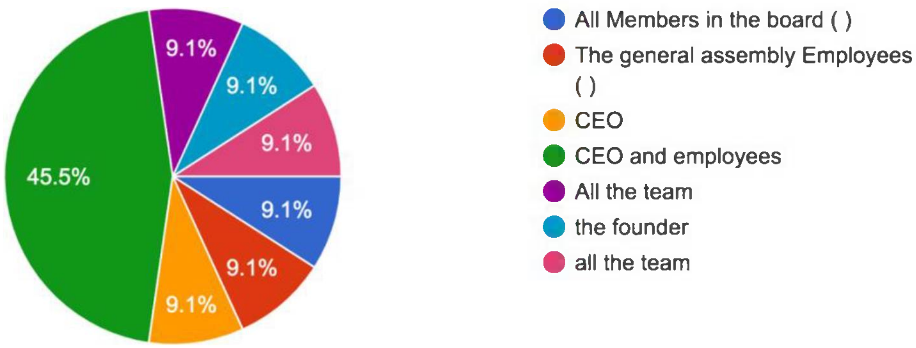
Are the association articles or the bylaws have any shared values and beliefs of the staff in the organization?

11 responses



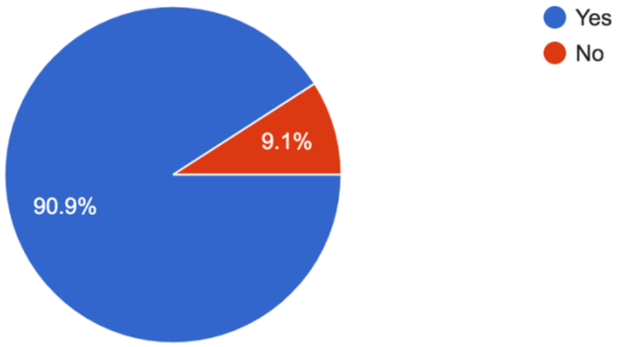
Who participate in writing these bylaws or these association articles?

11 responses



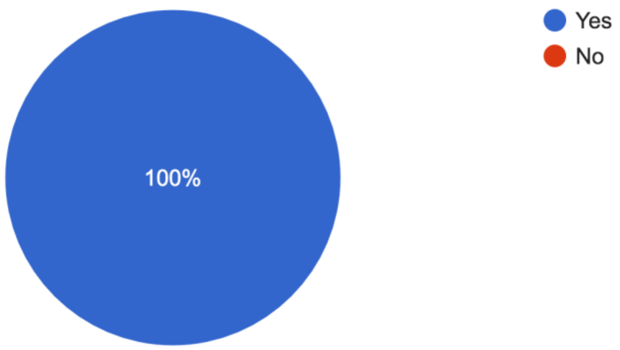
Are there any modifications occurred to the bylaws recently? What are these modifications?

11 responses



Do they emphasize the protection of human rights of the minorities and marginalized people through enforcing well-defined non-discriminatory policies?

10 responses



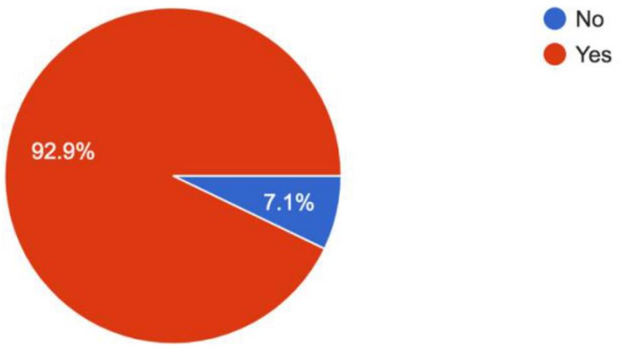
III. Data from Prague Sample

A. Managerial Imperatives

1) Transparency

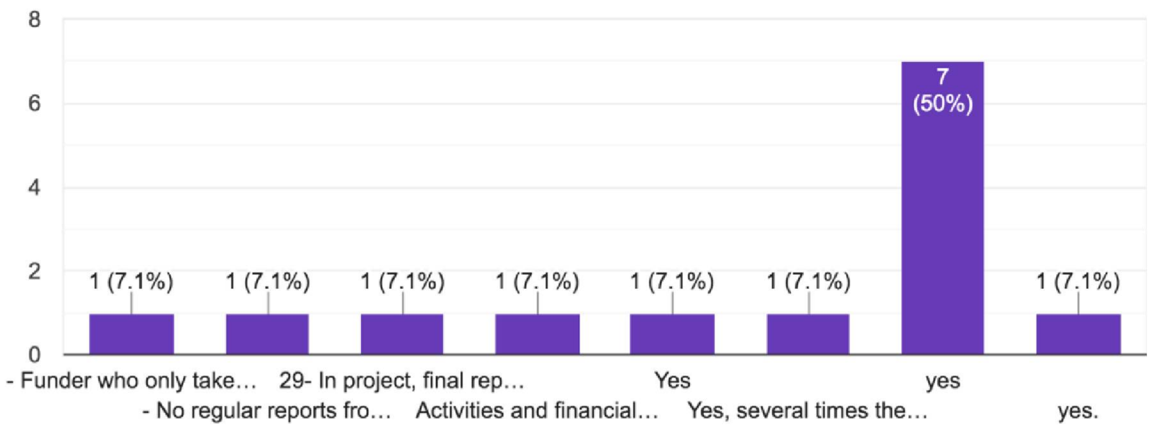
Does the organization have a website?

14 responses



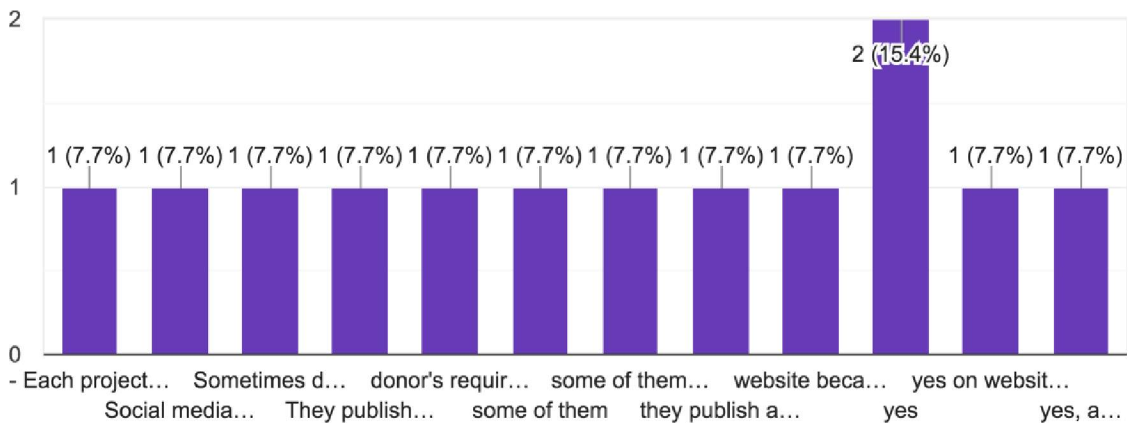
Does the organization produce regular reports over time?

14 responses



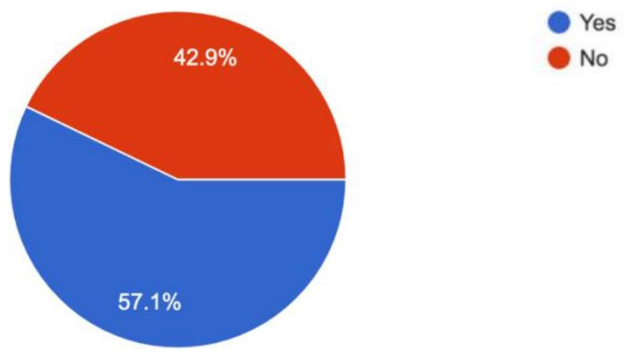
Is it a donor's requirement? Are these reports available on the internet? How? Website? Social media?

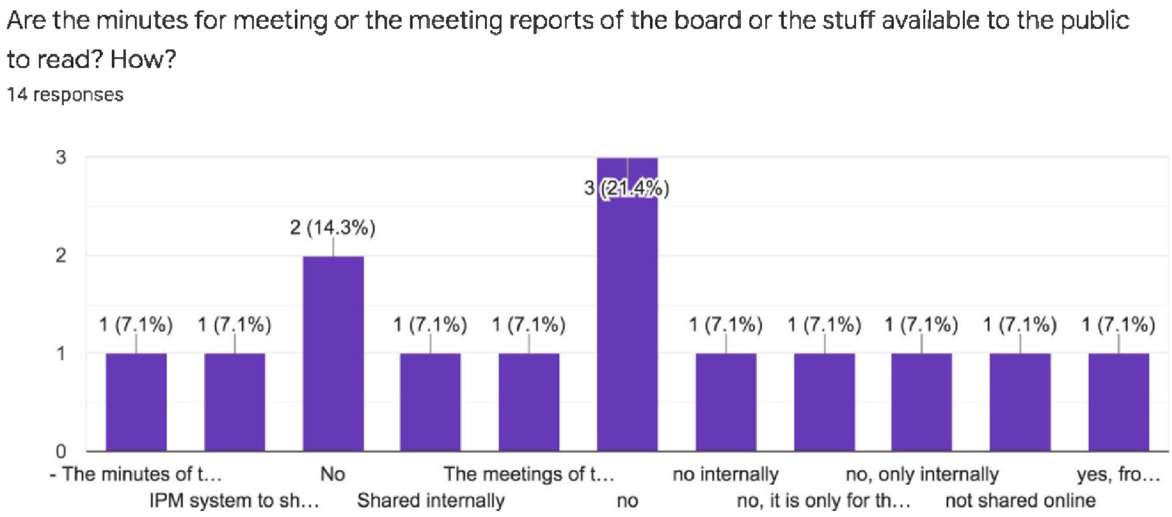
13 responses



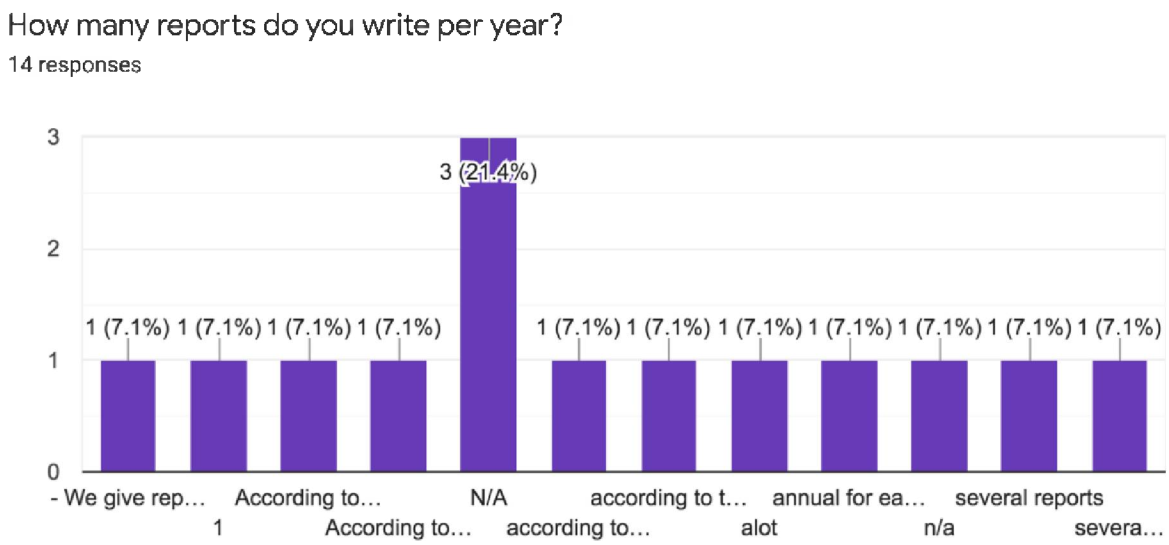
Are the findings of the performance reviews or evaluation available online?

14 responses

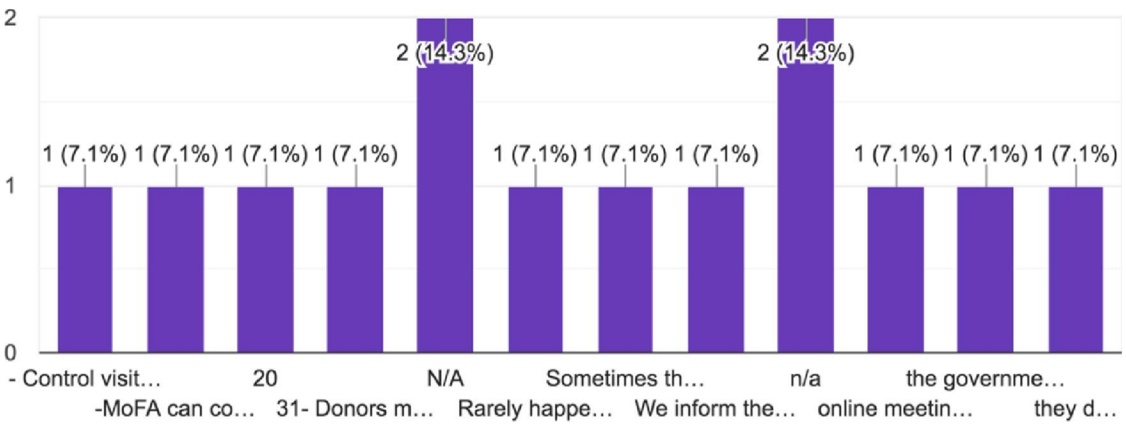




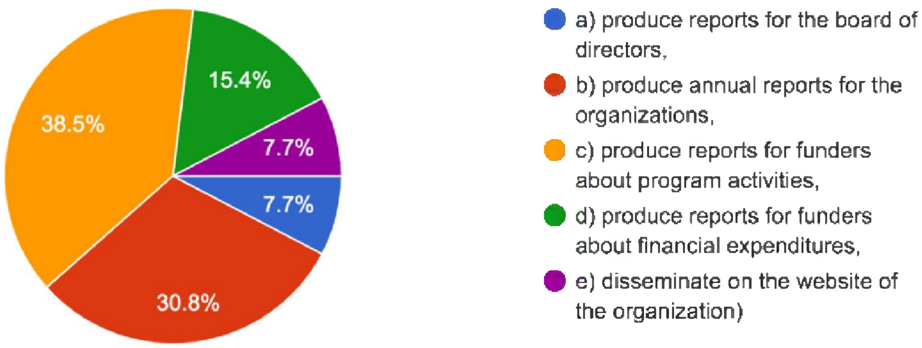
2) Accountability



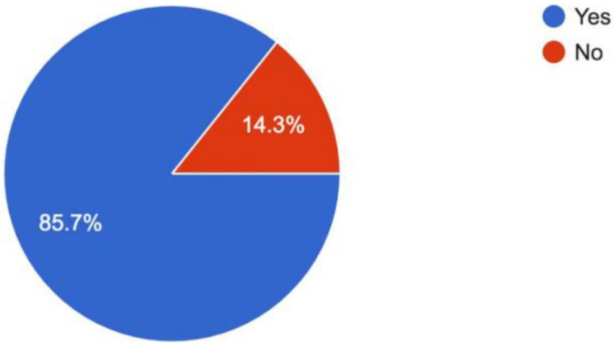
How many visits per year does the donor do?
14 responses



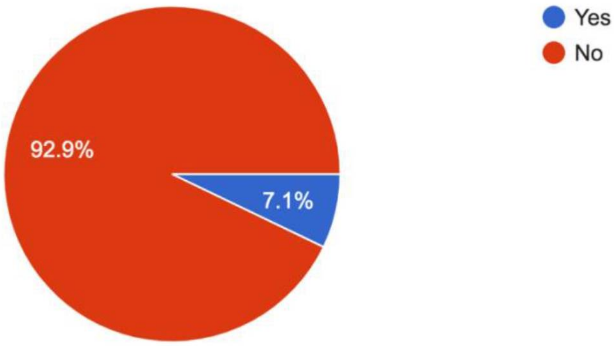
Where are the data extracted from the evaluation findings used?
13 responses



Does the supervisory board review or audit your accounting?
14 responses

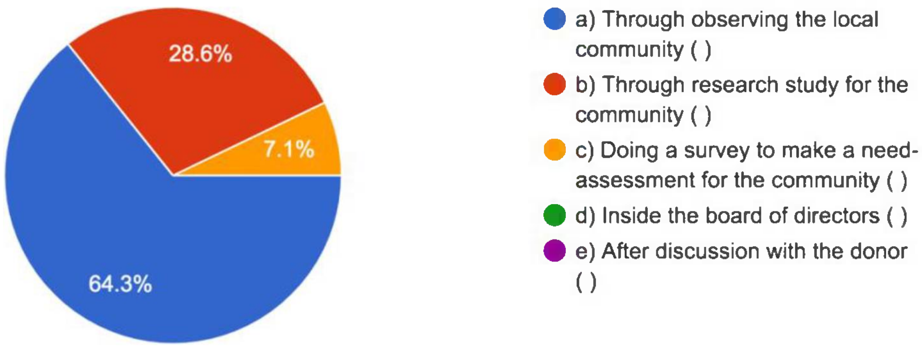


Does the beneficiaries review or audit your accounting?
14 responses



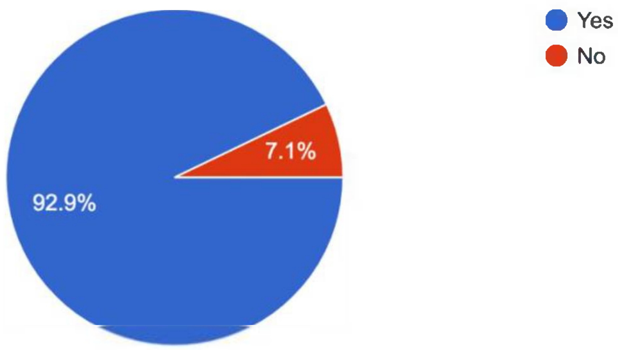
3) Responsiveness

How the needs of the beneficiaries are assigned within the organization?
14 responses

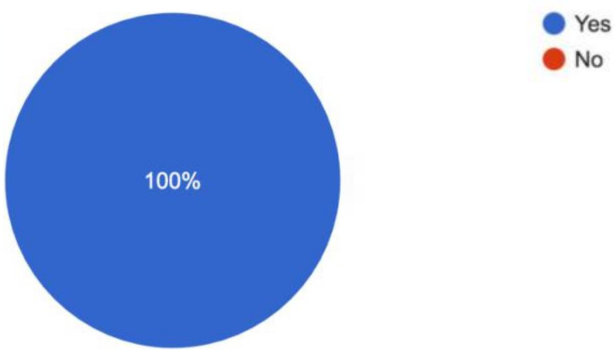


4) Effectiveness and Efficiency

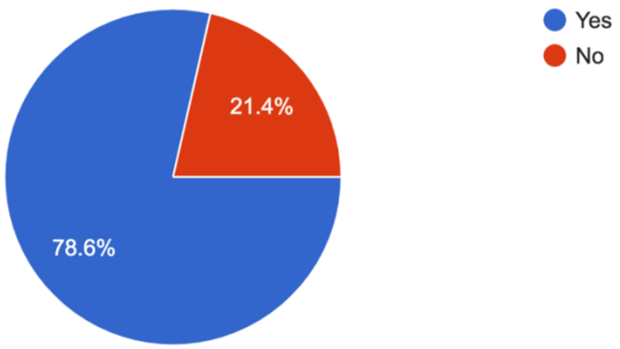
Is there any evaluation process done within the organization?
14 responses



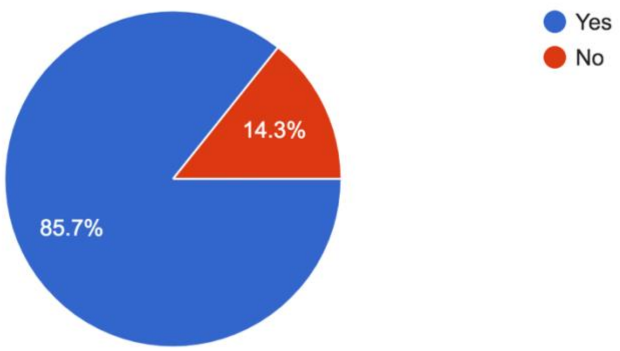
Do you evaluate the activities and the programs for the service you provide?
14 responses



Do you measure how the impact of the projects feed in the mission of your organization?
14 responses



Do you evaluate the performance of the staff of the organization?
14 responses

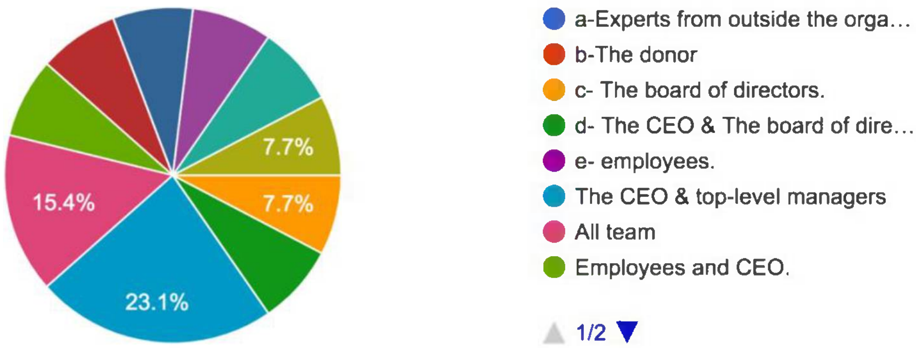


B. Democratic Imperatives

1) Participation

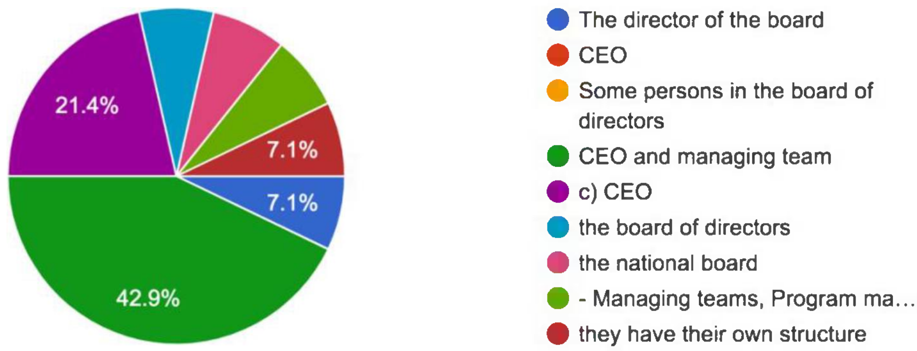
Who participate in designing the programs? How?

13 responses



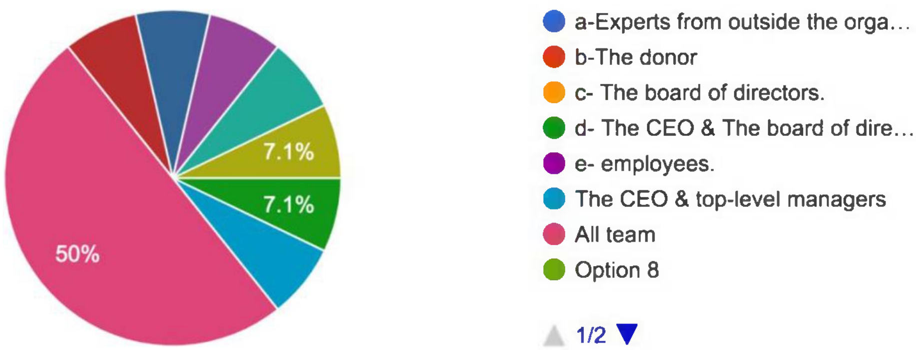
Who is responsible for managing the organization?

14 responses



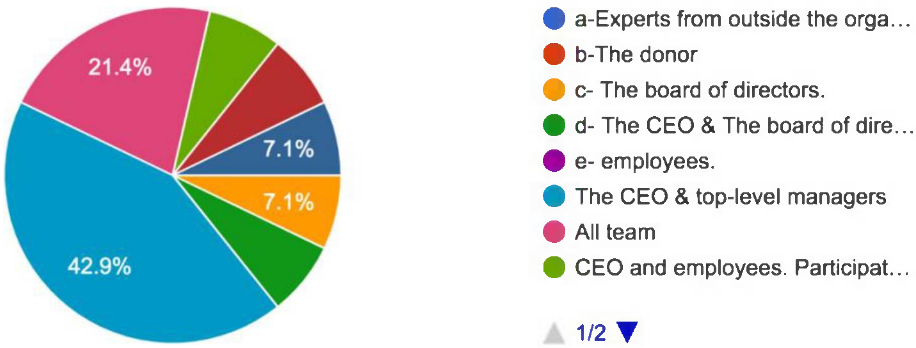
Who participate in designing the strategic planning process? How?

14 responses



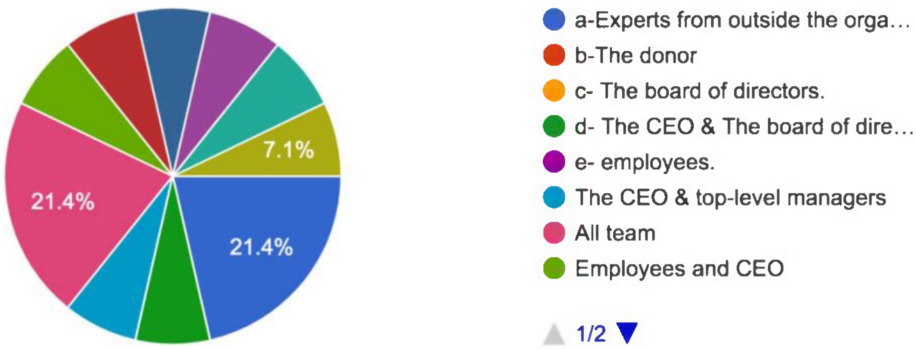
Who participate in designing the decision-making process? How?

14 responses



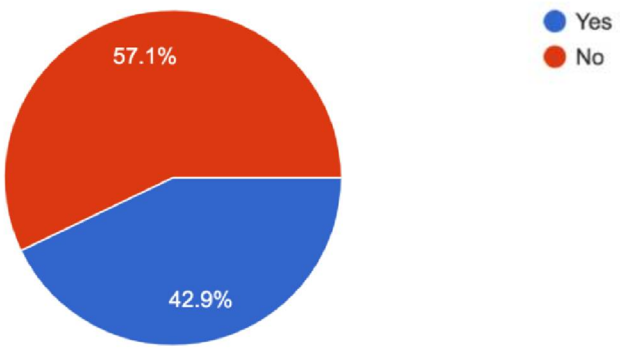
Who participate in designing the program evaluation process? How?

14 responses

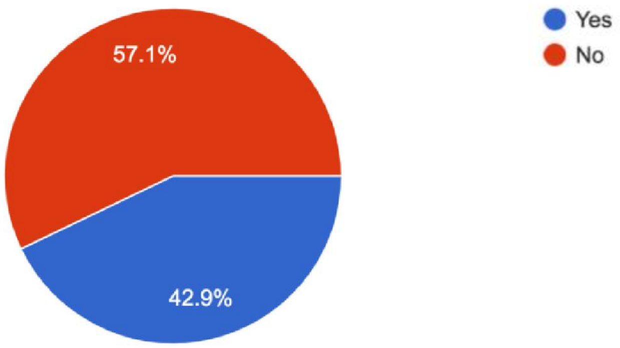


Do all the members of the team in your organization participate in writing the vision of your organization?

14 responses

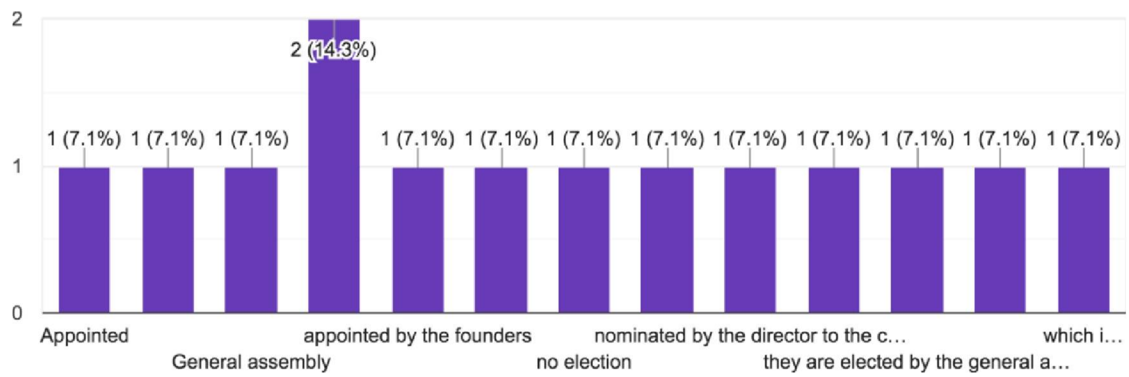


Do all the members of the team in your organization participate in writing the mission of your organization?
14 responses

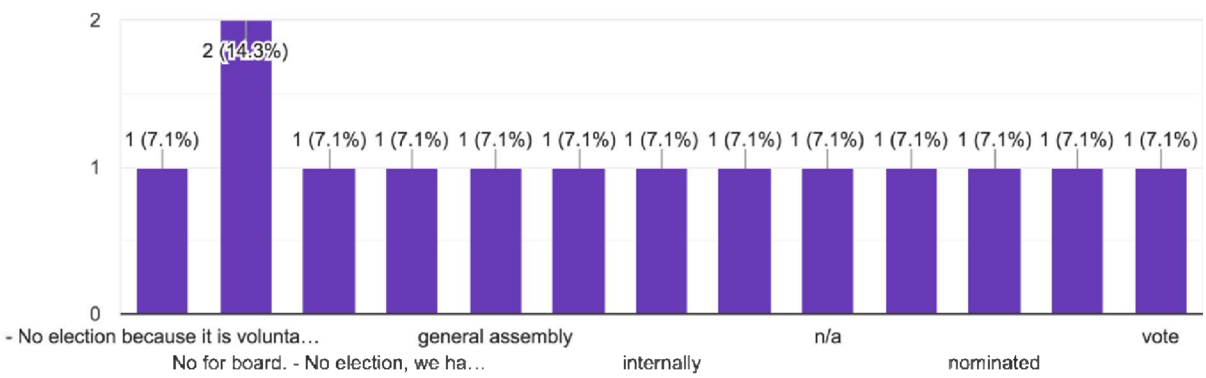


2) Representation

Who participated in the election of the board?
14 responses

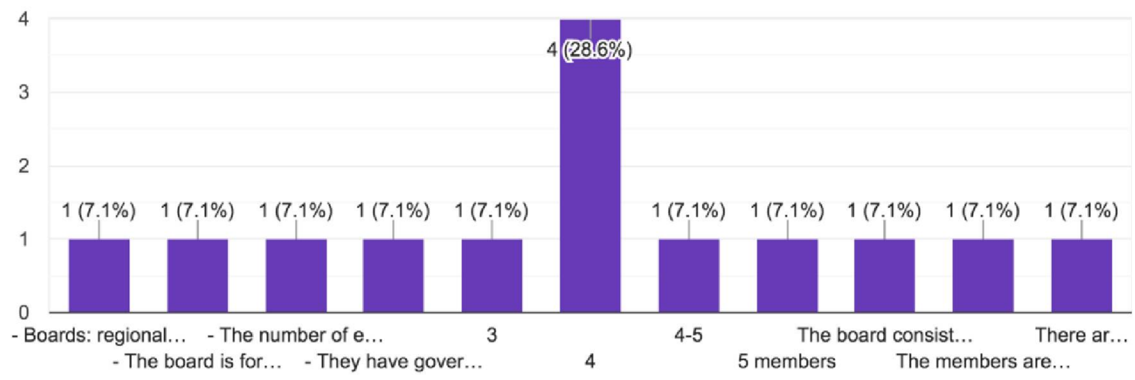


How do your organization conduct the election of the board?
14 responses



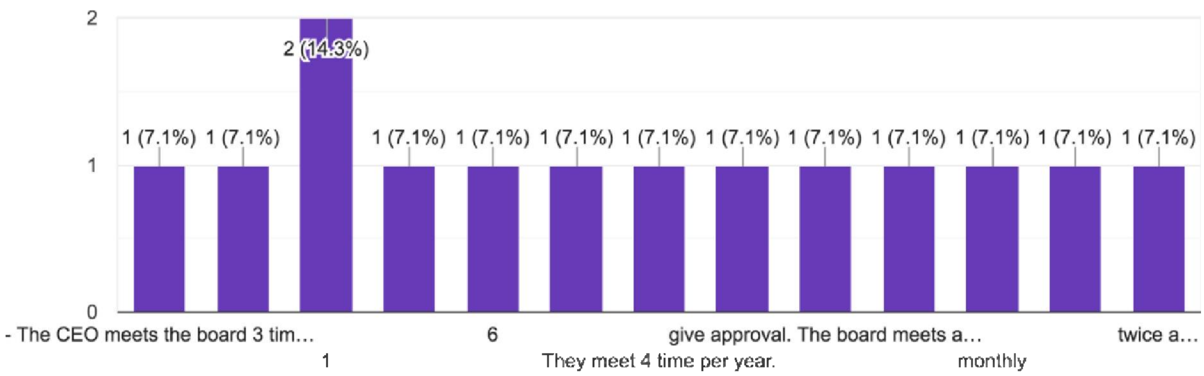
The number of the members in the board of directors

14 responses



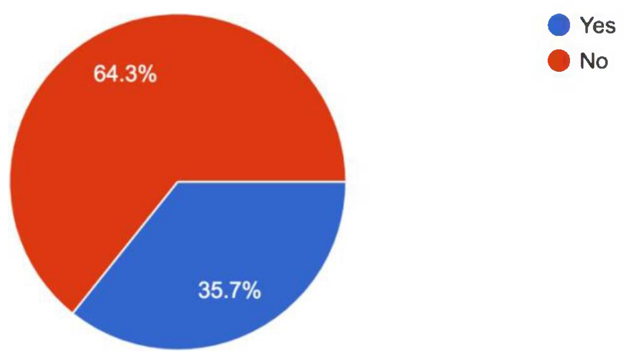
What are the number of board meetings annually?

14 responses



Do the organization allow the beneficiaries to work inside the organization? How?

14 responses



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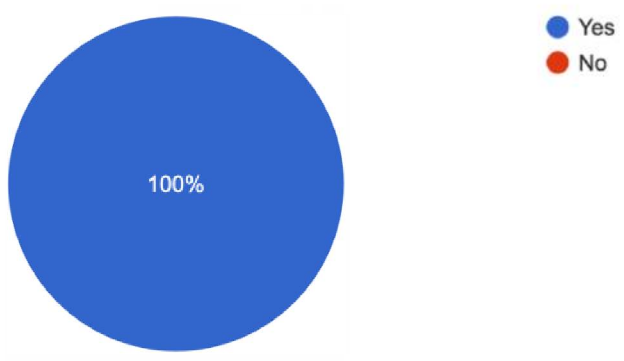
Are the association articles or the bylaws have any shared values and beliefs of the staff in the organization?
14 responses



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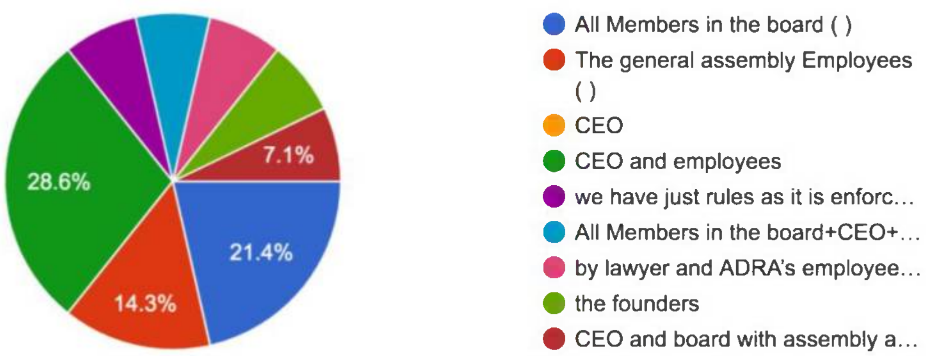
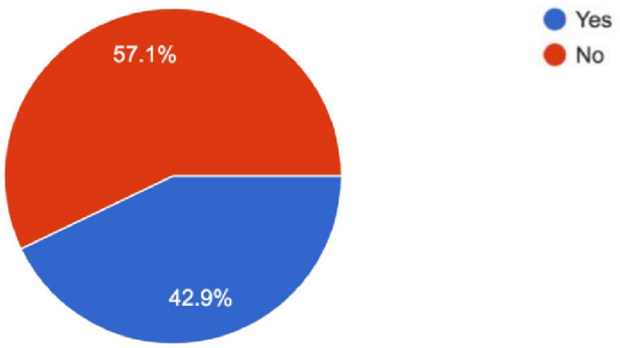
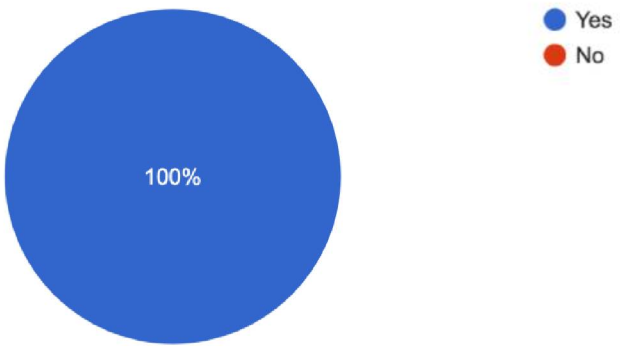


Are there any modifications occurred to the bylaws recently? What are these modifications?
14 responses



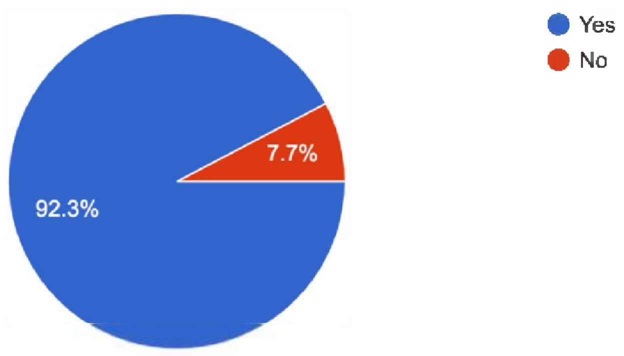
Do they emphasize the protection of human rights of the minorities and marginalized people through enforcing well-defined non-discriminatory policies?
14 responses



4) Fairness and Equity

Are the organization publish the job offers in open calls on the internet for all people to apply?

13 responses



Is there equal selection and recruitment of the staff regardless the gender, disability, nationality, and race?

13 responses