FINANCIAL SUSTAINABILITY PRACTICES AND OUTCOMES IN KENYA'S NON-GOVERNMENTAL ORGANIZATIONS: DEVELOPMENT ASSISTANCE DIPLOMATS AND ANGELS OF MERCY PARADOX

Geoffrey Kiprono Biwott, Moses Kiplagat Toroitich and Maureen Chepkesis Kiplel
Department of Management Science, Accounting and Supplies Management
School of Business and Economics, Moi University, Eldoret, Kenya

ABSTRACT: *Non-Governmental Organizations (NGOs) play a major role in improving the living standards of families' households, groups and individuals in any country especially in Kenya and yet its downplayed therefore, this paper posits that through financing There has been a significant increase in activities from Non-Governmental Organizations NGOs) with regards to funding of various projects as a practice (Adera, 2012). This paper seeks to posit financial sustainability practices and outcomes in Kenya's Non-governmental organizations in a quest to deepening and creating an in-depth knowledge on some of these practices and their outcomes initiated or funded by non-governmental organizations to creating financial sustainability. The objectives of the article are three fold: to identify financial sustainability practices such as surplus, cash available to pay bills, credit facilities and community participation, to evaluate on the role of funding policies for financial sustainability of non-governmental organizations and finally to explore any inherent paradox on non-governmental financial sustainability principles and outcomes. The hypotheses were developed and tested using data collected using survey of the four regions selected in Kenya. Stratified random sampling technique was used to pick 110 managers in the region. Data was collected using self-administered structured questionnaires to the respondents. Pearson correlation and multiple regression models were used in the analysis to assess the financial sustainability. Financing policies was positively correlated to financial sustainability beta coefficient 0.296, ρ<0.05 does affect financial sustainability. level of access to donor funds was positively correlated to financial sustainability (Pearson correlation=0.468, p value=0.000) financing policies was 0.249 with p value 0.000<0.05 significance level, thus the study provide precursory evidence to reject null hypotheses that donor financing policies had no significance effect on financial sustainability of the project and infer that donor financing policies positively affect financial sustainability, thus enhancing financial policies will improve the financial sustainability of a project. The study is intended to strike a realistic approach of donor implementers and various governments on development assistance and allocative performance in creating financial sustainability and improving non-governmental organization performance which normally trickles down on citizen's sustainability.*

KEYWORDS: Financial Sustainability, Sustainability, Funding Policies and Donor Funding Policies

INTRODUCTION

This paper sates out an argument for research on non-governmental organizations (NGOs) within development studies. The body of research on NGOs that emerged from the late 1980s onwards focused primarily on NGO roles as development actors and their organizational attributes, but paid less attention to paradoxical nature of most NGOs today "development assistance diplomats and angels of mercy" which is a new wave of NGOs and not financial sustainability as a key role. The dominant belief is that aid that is given to governments without appropriate policies and structures for delivery achieves little. The new aid architecture which has been erected to promote these new appropriate policy frameworks has led, as Mosse (2005) has termed it, to a more 'intrusive aid' that engages more directly with governments and with a reduced involvement of NGOs. Approaches currently in vogue include those of direct budgetary support to government ministries and the drawing up of Poverty Reduction Strategy Papers (PRSPs). In these models, NGO participation was initially hailed in the late 1990s as an important and innovative new approach.

Today, NGOs and civil society are still invited through various forums to contribute ideas and perspectives reflecting the agendas and needs of the poor, and perhaps to maintain a watchdog role on the performance of governments in implementing anti-poverty policies. But NGOs may also be used to play a legitimating role and maintain a perception that these processes are participatory and 'owned' by a wider section of the population. Within these new scenarios, there are nevertheless signs that NGOs are no longer seen today as being in the mainstream of development but "Development assistance diplomats and Angels of Mercy paradox ". Within the PRSP approach, for example, it has been suggested that in some cases NGOs have been involved in the process merely 'as proxy representatives for the marginal' (Craig and Porter, 2003, p. 53). Earlier ambitions by donors of NGOs as broad 'partners' with government in development are less common now. Its paradoxical: for some donors, NGOs are seen primarily as practical service delivery partners (in either development or humanitarian contexts); for others, higher up the management of aid hierarchies in London or Washington, NGOs are merely shrill, less than accountable critics of development aid ready to launch campaigns against official policy. Nor is it as easy for NGOs to be seen, as they once were by donors and others, as sources of 'alternative' development ideas at a time when mainstream neo-liberal approaches to development dominate. Many earlier ideas and approaches that were promoted by NGOs such as empowerment and participation have arguably been assimilated or co- opted into mainstream thinking (Wallace et al., 2006).

At the same time, the approaches taken by development NGOs themselves have changed, such as for example in the shift by many NGOs towards different conceptual frameworks for their work, such as a focus on 'rights-based approaches' (Molyneux and Lazar, 2003). Meanwhile outside the field of 'mainstream' development, NGO roles as actors dealing with post-conflict reconstruction (Afghanistan, Iraq), humanitarian relief (the tsunami-affected countries, recent earth- quakes in Iran and Pakistan) and the general containment of disorder (Sudan, Congo) have continued to expand. A growing band of critics has emerged in recent years, putting forward

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arguments that seek to challenge many of the widely held public assumptions about NGOs. For example, Anderson and Rieff (2005) suggest a model for understanding NGOs as that of ‘a contemporary secular post- religious missionary movement’ which is: simply the analogue of the Western missionary movements of the past, which carried the gospel to the rest of the world and sought in this way to promote truth, salvation, and Another article echoed a similar theme in 2004 by showing that the European Commission (EC) was engaged in a ‘rigged dialogue’ with its citizens, since it merely consulting a range of European NGOs which the EC itself predominantly funded. An article in Prospect magazine by Michael Shaw Bond in 2000 extensively critiqued NGOs’ lack of accountability to citizens. Therefore, this article is three fold in its objectives in addressing the problem:

(1) To identify financial sustainability practices such as surplus, cash available to pay bills, credit facilities and community participation
(2) To evaluate on the role of funding policies for financial sustainability of non-governmental organizations
(3) To explore any inherent paradox on non-governmental financial sustainability principles and outcomes

LITERATURE REVIEW

Concept of sustainability

Sustainable development is that which meets the needs of the present without compromising the ability of future generations to meet their own needs (Souza, 2000, p.2). Gibb; Adhikary (2000) argue in favor of the concept of sustainability from the point of view of the stakeholders. The authors believe that a Third Sector organization’s survival depends on its ability to meet the expectations of its most important stakeholders. According to this idea, sustainability is not a construct linked to a single limited capacity of a company. It is a concept that depends on the extent to which the institution attains the pre-established goals set by actors who wield influence on the organization and is, therefore, an individual, multidimensional measure for each company (Herman; Renz, 1999).

Collaboration theory

Collaboration theory posits that organizations are likely to engage in collaboration when individually they cannot solve an identified problem (Gray, 1989; Trist, 1983). Collaboration is defined as the “pooling of appreciations and/or tangible resources … by two or more (organizational) stakeholders to solve a set of problems which neither can solve individually “(i.e., a meta-problem)” (Gray, 1985, p. 912). Westley and Vredenberg (1991) advance the concept of strategic bridging to understand how NGOs and corporations enable coordinated problem solving. Strategic bridging is a form of interorganizational collaboration in which a new organization is formed or an existing organization takes on the role of bringing together disparate groups to solve a social problem. Collaboration theory has been helpful in Symbiotic Sustainability.

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Concept of Financial Sustainability of non-governmental organizations
Financial sustainability can be gauged by an organization's net income (the surplus of revenues over expenses); liquidity (the cash available to pay bills); and solvency (the relationship of assets and debt or liabilities). Again, this manual promotes a broad, interdisciplinary role for financial management, as one component of overall sustainability (USAID, 2007).Sustainability is a measure of an organization's ability to fulfill its mission and serve its stakeholders over time. This manual is designed for health care service delivery organizations, for which improved sustainability means broader sources of funding and an enhanced ability to deliver vital services to target populations. According to IFAD (2004), sustainability is sustained funding and government takeover of the services provided by the project and a continuing flow of capital and credit into rural areas. In addition, sustainability would be marked by strong, well-prepared community groups with a sense of ownership of project outputs and a willingness to maintain the structures. Sustainability would be assured if community groups assume the functions of the project.

Funding Policy practices and outcomes of non-governmental organizations
Adapting good practices to the different circumstances of different countries requires greater flexibility in donor policies and procedures to accommodate varying institutional capacities, traditions and partnership histories (OECD, 2005). Donors should communicate in a coherent manner with a partner government in resolving differences of view on policy to the minimum desired by the partner government to enable it to make informed choices. Donors and partner governments may achieve greater coherence through a lead donor representing all donors engaged in the sector or crosscutting issue (OECD, 2005)There are many possible goals which donors might have in these engagements with processes of policy change, such as: encouraging the adoption of new ideas and programs by development partners and promoting the uptake of pro-poor measures by national governments,, improving the effectiveness of key players and the relationships between them, or building public support for a policy or political commitment to deliver public goods (Jones, 2010).

Non-governmental financial sustainability principles and outcomes

Accounting Principles of Financial Sustainability
Gross earnings = Grants and/or loans. In business terms, it is referred to as equity capital and includes periodic expenditures as well as the purchase of equipment and infrastructure which most donors allow organizations to retain ownership of beyond the life of the project. Direct Costs = All expenses directly and exclusively related to the project. To identify these costs, ask yourself: if the project ends, would my organization necessarily spend money on this? Don't forget to include the cost of preparing project reports and financial statements. Overhead Costs = the operational expenses of the organization which has been assigned the project. To identify these costs, simply figure out the expenses incurred by the organization in order to carry out core, administrative functions. In general these are expressed as a percentage of the organization's total budget. Balance = this is the term that non-profit organizations use to describe the monetary results (positive or negative) for a specific time period. If the result is

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positive, it is called a surplus, if it is negative, a deficit. The equivalent terms in the corporate realm are profits and losses. Sustainability can be defined as the ability of a project to maintain its operations, services and benefits during its projected life time (Khan, 2000).However, the issue of sustainability should also be seen within time and changing social, economic and political contexts. A project that is seen as worth sustaining today may not be so in future. However, what is also important to note is that if a government for reasons better known to itself, decides to provide support to a certain activity and maintain its sustainability without regard to its economic viability, then that is a choice that the government has made and that the issue of sustainability of such an activity should be seen purely from the perspectives of a decision taken by such a government (Khan, 2000).

Level of access to donor funding

One of the major challenges facing development projects has always been to secure funding. Many NGOs struggle to acquire funding for their financial sustainability of projects. Donor funding is essential for project preparation, due diligence and investment support. Many projects would not happen and would not be affordable without donor funding. Access to finance remains one of the most significant challenges for the creation, survival and sustainability of donor funded projects (Donor Report, 2012)

Yet, despite this increase in the amount of funding disbursed by donors through NGOs there is a notable lack of understanding on the accessibility guidelines, if any, that institutional donors follow when they give funds to a NGOs (Nunnenkamp et al, 2009).

METHODOLOGY

An exploratory survey was adopted to elicit the various practices and outcomes of world vision sampled regions. Descriptive survey design was appropriate to establish the underlying practices of non-governmental organizations. Survey methodology was best suited for describing organizations characteristics (Masau and Prideaux, 2003). The survey covered classified world vision regions situated geographically at north rift namely; Turkana, Uasin Gishu, Elgeyo marakwet and West Pokot and surrounding areas. The target population consisted of top management staff from 4 counties (Turkana, Uasin Gishu Elgeyo marakwet and West Pokot) in under World Vision Kenya. Randomly selected target regions was used as a sample frame. Depending on the number of managers in this organization, census was used to select a sample size of 110 managers. Stratified random sampling was used to select target respondents for questionnaire distribution. Data were collected using structured questionnaire anchored on a five-point Likert scale. The instrument was evaluated for internal consistency using Cronbach’s alpha and inconsistent items were omitted from further analysis.

Development assistance diplomats and Angels of Mercy paradox

There seems to be a paradox, as we will argue below. The era of NGOs as the international development donors’ ‘favoured child’ (Hulme and Edwards, 1997) which we can now perhaps identify with hindsight as the 1990s has passed. During this period, NGOs were seen as new mainstream development actors of largely untapped potential a ‘magic bullet’ in the words of

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Vivian (1994). They were seen as having specific comparative advantages in organizational financial sustainability terms in terms of this perceived flexibility, commitment and community responsiveness (Lewis, 2001). They were believed to work effectively with local communities to reduce poverty through grassroots organizing and service delivery and to develop innovative solutions to development problems. In particular, they were seen as able to contribute to greater aid effectiveness through .This may seem surprising, but the complex ways in which NGOs access funding from individual donations, governments, different forms of local and international donors and through contracting and project partnership arrangements, makes it almost impossible in practice to collect reliable data. One recent effort for example to ascertain the proportion and trends over time of DFID official development assistance going to UK NGOs has proved impossible to complete, let alone verify, despite considerable efforts by the researchers .The diversity of NGOs is itself a complex and controversial matter, and not once we wish to engage with in any depth here. The arguments made in this paper refer to the broad category of international NGOs involved in both development and emergency relief work that interact with the wider aid industry as recipients of funds and/or as advocates for particular positions within development policy. Overcoming the ‘stumbling block’ of the developing country state that stubbornly resisted reform that would improve efficiency (Wallace et al., 2006).

What has happened to bring about this change? In donor policy circles, talk of ‘NGOs’ has to some extent given way to an emphasis on ideas about civil society, citizens’ organizations, governance and cross-sect oral partnerships. Partly, this change is the result of the continuously evolving search for ever new terms and approaches which seems endemic in the development industry (cf Craig and Porter, 2003). But there has also been a measure of disillusionment with NGO performance in some key areas of development work. For example, a range of donor-commissioned NGO impact studies in the late 1990s all pointed to numerous ways in which development NGO performance fell well short of expectations in relation to performance, sustainability and impact (Lewis, 2001). There is also now a more explicit engagement with the ‘governmental’ in development policy in the form of budget support, governance reform and poverty reduction planning. Donors have for some time been making stronger claims about ‘bringing the state back in’, or at least, for finding ways to ensure that governments create a more consistent general policy framework for pursuing strategies for economic growth and poverty reduction. The 1997 World Development Report stated that ‘state dominated development has failed, but so will stateless development. Development without an effective state is impossible’ (World Bank 1997, p. 25).

DATA ANALYSIS AND DISCUSSION OF FINDINGS

The response rate was fairly good since data was verified to delete outliers. Reliability test using Gronbach alpha was performed on the likert type responses and was found to range from Statistical values of alpha above 0.7 and was regarded significant in terms of internal consistency.

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Financial Sustainability

Findings on Financial Sustainability shows that the project had surplus of revenues over expenses by (mean=4.64) which confirms that the project was well financed, the project also has enough cash available for bills (mean=4.6), the project has attracted required support from various parties (mean= 4.08) and also it has widely been accepted by community and the local representatives (mean=4.3). It is also evident that project product cost has reflected on real market costs and the product prices, the real market prices and the latter are consistently higher than the former (mean=4.97), there have been positive impacts on the environment contributing to the net profit to the economy (mean=4.83).This information clearly shows that there is financial sustainability in the projects.

Table 4.1 Financial Sustainability

	Mean	Std. Deviation	Skewness	Kurtosis
Project has had surplus of revenues over expenses	4.64	0.503	-0.331	-1.256
The project has enough cash available to pay bills	4.6	0.556	0.597	1.747
The project has attracted required support from various parties	4.08	0.945	1.015	0.266
The project has widely been accepted by community and the local representatives	4.3	1.075	-0.682	-0.963
Project products cost has reflected on real market costs and the product prices, the real market prices, and the latter are consistently higher than the former	4.97	0.694	1.369	3.257
There have been positive impacts on the environment contributing to the net profit to the economy	4.83	0.585	1.063	4.512

Source; Research Data (2014)

Funding donor Policies

On findings on Donor Funding Policies, donors have established procedures and policies arrangements that include shared decision making (mean=4.67) and also agreed to explore together various procedures and regulations that are harmonized(mean=4.68),in addition to that, donors have adopted common system and procedures(mean=4.74) .Further, donors work together in various ways e.g. joint monitoring teams and joint high-level meetings, directly

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reduce administrative burdens on partner countries(mean=4.73).In overall Donor Funding policies have significantly improved.

Table 4.2 Donor Funding Policies

	Mean	Std. Deviation	Skewness	Kurtosis
Donors have established procedures and policies arrangements that include shared decision-making	4.67	0.559	0.467	1.696
Donors agreed to explore together various procedures and regulations that are harmonized	4.68	0.502	-0.107	0.87
Donors have adopted common system and procedures	4.74	0.512	0.211	2.707
Donors work together in various ways e.g. joint monitoring teams and joint high-level meetings, directly reduce administrative burdens on partner countries	4.73	0.579	0.81	3.349

Source; Research Data (2014)

Table 4.3 Correlation Analysis

	Financial Sustainability	**Donor Funding Policies**	
Financial Sustainability	1		
Donor Funding Policies	0.165**	0.229**	1

Source: Survey Data, 2014

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Table 4.4: Multiple Regression Results

Table 4.4 shows that the values of tolerance were greater than 0.2 rule and those of VIF were less than 4. This shows lack of multi-collinearity among independent variables. It, therefore, omitting variables with insignificant regression coefficients, would be in appropriate.

	Unstandardized Coefficients		**Standardized Coefficients**			**Co linearity Statistics**	
	B	**Std. Error**	**Beta**	**T**	**Sig.**	**Tolerance**	**VIF**
(Constant)	0.844	0.135		6.271	0.000		
Donor financing policies	0.256	0.05	0.249	5.092	0.000	0.466	2.147
R Square		0.622					
Adjusted R Square		0.618					
F		139.914					
Sig.		.000					
Durbin-Watson		1.336					

a Dependent Variable: Financial sustainability

CONCLUSION AND IMPLICATIONS

This study concludes based on its guiding objectives. Firstly from the study findings there is enough proving to conclude that donor funding is associated with a higher financial sustainability. Financial sustainability will increase with increase in donor funding. Secondly, the study also provides some preliminary evidence that level of access to donor funds plays a vital role in improving financial sustainability. also the study concludes that donor financing policies will increase financial sustainability. Finally the paradox of development assistance diplomats and Angels of Mercy paradox is inherent from the findings that although the projects has been widely accepted by the communities in place skewness (-0.682), kurtosis (-0.963), and on donor funding regulations and procedures skewness (-0.107), on project surplus, revenues and expenses skewness(-0.331),kurtosis(-1.256).

IMPLICATIONS FOR THEORY AND PRACTICE

The theoretical implication for this study is centered on a suggested paradigmatic shift from the normal view of non-governmental organizations financial sustainability to development assistance diplomats andAngels of mercy paradoxical nature as argued below from the research findings on objective three which is to explore any inherent paradox on non-governmental

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financial sustainability principles and outcomes. From these findings it is seen that although the projects has been widely accepted by the communities in place skewness (-0.682), kurtosis (-0.963), and on donor funding regulations and procedures skewness (-0.107), on project surplus, revenues and expenses skewness(-0.331),kurtosis(-1.256). this explains the paradox that though they were seen as having specific comparative advantages in organizational financial sustainability terms in terms of this perceived donor commitment and community responsiveness (Lewis, 2001). it's surprising, on the complex ways in which NGOs access funding from individual donations and governments and different forms of local and international donors and through contracting and project partnership arrangements, in a quest to development and emergency relief work that interact with the wider aid industry as recipients of funds and/or as advocates for particular positions within development policy. In donor policy circles, NGOs' has to some extent given way to an emphasis on Development assistance diplomats and Angels of Mercy paradox which has also been a measure of disillusionment with NGO performance in some key areas of development work. The theoretical implication of the current study is that though Collaboration theory is useful in recognizing various collaborations for financial success "organizations are likely to engage in collaboration when individually they cannot solve an identified problem (Gray, 1989; Trist, 1983)". Issues may influence the results due to paradoxical outcomes of financial sustainability between development assistance diplomats and mercy of angel's performance practices.

Non-governmental organizations for example in our study though play a key role in financial sustainability of communities it exist paradoxical nature as argued below from the research findings on objective three which is to explore any inherent paradox on non-governmental financial sustainability principles and outcomes. From these findings it is seen that although the projects has been widely accepted by the communities in place skewness (-0.682), kurtosis (-0.963), and on donor funding regulations and procedures skewness (-0.107), on project surplus, revenues and expenses skewness(-0.331),kurtosis(-1.256). this explains the paradox that though they were seen as having specific comparative advantages in organizational financial sustainability terms in terms of this perceived donor commitment and community responsiveness (Lewis, 2001). it's surprising, on the complex ways in which NGOs access funding from individual donations and governments and different forms of local and international donors and through contracting and project partnership arrangements, in a quest to development and emergency relief work that interact with the wider aid industry as recipients of funds and/or as advocates for particular positions within development policy. In donor policy circles, NGOs' has to some extent given way to an emphasis on Development assistance diplomats and Angels of Mercy paradox which has also been a measure of disillusionment with NGO performance in some key areas of development work. There is also now a more explicit engagement with the 'governmental' in development policy in the form of budget support, governance reform and poverty reduction planning. Donors have for some time been making stronger claims about 'bringing the state back in', or at least, for finding ways to ensure that governments create a more consistent general policy framework for pursuing strategies for economic growth and poverty reduction. The 1997 World Development Report stated that 'state dominated development has

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failed, but so will stateless development. Development without an effective state is impossible' (World Bank 1997, p. 25).

RECOMMENDATIONS

i. based on the findings of this study, the following recommendations are proposed:
ii. Projects with access to donor funds are most likely to be financially stable.
iii. Donor financing policies should be well adhered to by the managers and project assistant managers since this will result to best benefit to the project.
iv. For future research, the researcher should try to include all the projects under World Vision in Kenya and extend this research by investigating the actual impact of donor funding on those projects.
v. Further the study should also put into consideration the influence of Economic and Political affiliations on the relationship between donor financing policies and financial sustainability.

RECOMMENDATIONS FOR FURTHER STUDY

The study should be extended to other non-governmental organizations in order to allow comparative study to be made since collaborative theory of non-governmental organizations is still developing. There is also a possibility of applying longitudinal design to the concept of financial sustainability of non-governmental organizations. Finally several paradox of financial sustainability, do not coexist with the theory thus the study could be explored further.

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