

ACCOUNTABILITY OF HUMANITARIAN NGOS IN TURKEY: AN ONLINE TRANSPARENCY ANALYSIS

Türkiye'deki İnsani Yardım Derneklerinin Hesap Verilebilirliği: Çevrimiçi Şeffaflık Analizi

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Öz

Son yıllarda dünyada ve Türkiye'de sivil toplum örgütleri önemli bir hesap verilebilirlik sorunu ile karşı karşıyadır. Bir yandan aktarılan fonlar karşılığında istenen ölçülebilir çıktılar, diğer yandan pek çok büyük örgütün karıştığı skandallar, sivil toplum alanında oyunun kurallarını değiştirmektedir. Türkiye'de de sivil toplum örgütleri benzer sorunlarla karşı karşıya kalmaktadır. Yurt dışına yardım yapan sivil toplum örgütlerinin hesap verilebilirliği ise bağışçılarla faydalanıcılar arasındaki mesafenin çok olması nedeniyle ayrı bir önem kazanmaktadır. Bu çalışma bu tür örgütlerin web sitelerinin inceleyerek belli ölçütlerle çevrimiçi şeffaflıklarının tespit edilmesini amaçlamaktadır. Çalışma sonucunda dış yardım yapan örgütlerin şeffaflığı hem yurtdışındaki örgütlere nazaran hem de Türkiye'deki diğer tür örgütlere nazaran oldukça düşük çıkmıştır.

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Anahtar Sözcükler: Sivil toplum, dış yardım, hesap verilebilirlik, şeffaflık,

Abstract

Civil society organizations around the world and in Turkey are facing a significant accountability problem. The pressure for producing measurable outputs and high profile scandals rocking major organizations are changing the rules of the game. In Turkey, civil society organizations are faced with similar problems. Due the distance between donors and benefactors in humanitarian aid, accountability of Turkey-based humanitarian NGOs is gaining an additional significance. This study seeks to determine the online transparency of such NGOs by analyzing their websites with specific criteria. The study found that humanitarian NGOs have a very low level of online transparency compared to organizations in Turkey and abroad.

Keywords: Civil society, foreign aid, accountability, transparency

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Changing Context of Civil Society Organizations

Civil society organizations around the world are operating in a new environment. During the 1980s and 1990s donors and policy-makers alike were enthusiastic about supporting non-governmental organizations (NGOs) so that they can contribute to “good governance” and the provision of services in developing contexts. This has contributed to the growth of the so-called Third Sector around the world and developed in line with the withdrawal of the state from the field (Stein, 2015: 127). While NGOs are still seen as significant actors, since the 1990s there is a growing demand for increased accountability for NGOs (Clark, 2001; Edwards, 2001).

The calls for NGO accountability emanate from different actors. Part of the attention towards NGOs can be explained with their ability to attract financial resources. A high amount of aid is allocated to and through NGOs. Organization for Economic Co-operation and Development (OECD) indicates that Official Development Aid (ODA) allocated to civil society organizations by Development Assistance Committee (DAC) members has risen from USD 2.037 Billion to 3.185 Billion in 2018. ODA allocated through civil society organizations, has risen from 15.362 to 16.582 in the same period (OECD, 2018:3). Similarly, research conducted by Development Initiatives, an international NGO, shows that humanitarian aid channeled through NGOs in 2010 was USD 3.359 and constituted the 21% of the total humanitarian aid (Development Initiatives, 2012). This has increased to USD 9.2 Billion in 2012 and constituted 34.8% of total humanitarian assistance in aid (Development Initiatives, 2018). Therefore, humanitarian aid allocated through NGOs increases both nominally and proportionally, leading the donors to pay attention to the ways in which money is spent. However this attentions has been shaped by the “results and evidence agenda” (Eyben/Guijt, 2015). NGOs are expected to show the “value for money” in the form of concrete, effective and measurable outputs. This also means that donors pay attention to short-term outcomes as long term changes are more difficult to track and measure (Stein, 2015: 134). This insistence on measurable outputs is increasingly prevalent among institutional donors including multilateral organizations and governments. The awarding of Nobel Prize in Economic Sciences to Abhijit Banerjee, Esther Duflo and Michael Kremer in 2019 “for their experimental approach to alleviating global poverty” (Nobel Prize, 2019) that used experimental methods for identifying the most effective interventions is a good indication of the prevailing understandings of accountability.

The problems with humanitarian action has long been noted. One persisting

concern with humanitarian NGOs has been their role in prolonging the conflict by providing medical aid and food in conflicts zones (Terry, 2002). These resources have sometimes been diverted and abused by armed groups and NGOs were torn between their responsibility to “genuine refugees” (Terry, 2002:4) and the principle of “Do No Harm.” In addition to this “paradox”, humanitarian actors have also been involved in the misuse of financial resources and abuses of power. These have led high-profile scandals such the ones in post-earthquake Haiti. The island has been the site of not only abuse of funds by the American Red Cross but also sexual exploitation of locals by the prominent relief organization Oxfam. Investigations showed that 25% of the money (USD 125 Million) donated to American Red Cross was used for internal expenses and the public was misled with incomplete financial reporting (NPR, 2016). Oxfam officials, on the other hand, have used their positions to sexually exploit Haitians. When this was found out, the NGO conducted an internal investigation but failed to notify the public thereby making it possible for the people involved to work elsewhere in the aid sector (BBC, 2018). Such events have also led to worsening public perceptions of NGOs and led to increased accountability.

Humanitarian NGOs in Turkey

The last several decades has seen the formation of many large and small NGOs representing various social and political perspectives and engaging in advocacy and service provision. Turkey’s candidacy to the European Union membership has boosted the mobilization of civil society. With the coming of the Justice and Development Party to power in 2002, many conservative NGOs has found increased access to funding and decision making processes (Çelik/İşeri, 2016; Oğuz Gök, 2020, Turhan/ Bahçecik, 2021). The outbreak of the Syrian civil war has also intensified the work of Turkey-based NGOs as the government sought their services to deal with the refugee issue in both Turkey and Syria (Boztaş, 2020). Funding from the EU and other international donors increasingly brought the rules and procedures of financial accountability to the third sector in Turkey. Many NGOs were already used to these procedures due to funding coming from within the context of pre-accession process, but the Syrian civil war has made this more widespread.

Unfortunately, NGOs in Turkey have also been implicated in financial irregularities and abuses of power. Perhaps the biggest blow to public image of NGOs in Turkey emerged in the aftermath of the July 15, 2016 coup attempt led by followers of Fethullah Gülen. For many years, Gülenists posed as members of the so-called service movement claiming to lead Turkey’s

development and democratization. Instead, as many critics predicted, the Gülenists sought to capture the civic space in Turkey by establishing various NGOs and media outlets, in addition to their strategy of infiltration into civilian and military bureaucracy. In the aftermath of the coup attempt by the Gülenists, the government declared a state of emergency and imposed heavy restriction on civil society organizations in Turkey. The episode shocked conservative sections of the society, instilling a sense of distrust towards civil society organizations. These developments also prepared the ground for a widespread government crackdown on NGOs in Turkey leading to recent changes in legislation that allowed the government to appoint trustees to NGOs (Civil Pages, 2021).

Turkish public came across several high profile cases of corruption in civil society organizations. A well-known example is the Deniz Feneri e.V case. The Deniz Feneri (Lighthouse) initiative started originally as a TV show in Turkey exposing living conditions and stories of urban and rural poor and collecting donations from the show's audience. The show proved to be highly popular in a short time and led to the establishment of association with the same name in Turkey and Germany in 1998 and 1999 respectively (Deniz Feneri Derneği n.d.; Milliyet, 2011). Some ten years later, the officials of the association in Germany were found guilty for misusing the funds (Deutsche Welle, 2008). On Deniz Feneri's own admission, the incident was due to the some "defects in the financial structure" of the association which were abused by the Gülenists to undermine public trust and attract funds to Gülen-linked organizations instead (Deniz Feneri Derneği, 2015). The Deniz Feneri association also admits that the event led to a significant financial loss (Deniz Feneri Derneği, 2015), highlighting the significance of accountability mechanisms.

Recently, Turkish Red Crescent (Türk Kızılay Derneği), one of the oldest associations in the country, also became implicated in similar problems. Earlier in 2020, it was understood that, in late 2017 a real estate company donated USD 8 Million to Kızılay on the condition that the USD 7.925 Million be transferred to Ensar Foundation for a project to build dormitories ("Kızılay Başkanı Kınık: Başkent Gaz, vergide bir imtiyaz elde etmemiştir", 2020). It seems that the company did not want to directly transfer the funds to Ensar Foundation, which was implicated in a child-abuse scandal in March 2016 (Girit, 2016; Şen, 2016). Although Turkish Red Crescent cannot be considered as a formally independent non-governmental organization (Hatipoğlu, 2013:170) and hence not covered in this study, it is legally registered as an

association and its lack of accountability influences the image of third sector as a whole.

Questions about accountability is quite disturbing for Turkey where a nascent humanitarian NGO community is developing and aspiring to serve a wide geography ranging from neighboring countries to Asia and Latin America. The NGOs in Turkey have to respond to the challenges of donor pressure, government scrutiny and public distrust. There are signs that many associations involved in humanitarian aid is paying attention to these challenges. However, we do not know the extent to which humanitarian NGOs heed these concerns. There are hardly any systematic studies dealing with Turkey-based humanitarian associations. The pioneering studies of Güner (2019; 2020) have examined the transparency of third sector organizations in Turkey. In this study, I focus on the narrower category of associations involved in humanitarian aid abroad.

Turkey-based humanitarian NGOs are quite significant for several reasons. In the first place, aiding abroad, and especially provision of aid to African countries is growing trend in Turkey. Second, both policy-makers and civil society view these NGOs as actors in Turkey's projection of soft power abroad and aspects of public diplomacy (Mehmetcik, 2019:270-271). Thus, the accountability of these NGOs has significant implications not only for domestic politics but also for Turkey's foreign policy. Third, this group of NGOs often collect donations nationally but spend it abroad. This heightens the challenge of "information asymmetry" for Turkish donors as it becomes more difficult to track the way money is spent. This makes accountability practices of NGOs even more significant. Although many NGOs post pictures of micro-projects on their websites along with the names of the benefactors, this does not satisfy the need for a systematic accountability practice. Forth, for the sake of a long-term viability of civil society actors and the maintenance of trust in these initiatives, NGOs need to internalize accountability mechanisms. Accountability practices promise to boost the legitimacy of non-governmental organizations, which in turn helps maintain independent agency in relations with governments and corporations (Deloffre/Schmitz, 2019:607). An inquiry into the accountability profiles of these organizations promises to keep this issue on the public agenda. Improving the accountability of these NGOs would also prevent any negative externalities for Turkey's foreign policy makers.

This study seeks to analyze the accountability of selected NGOs based on an examination of information provided on their websites. This descriptive study

seeks to take a snapshot of the existing accountability situation rather than advancing an explanation of online accountability practices of NGOs. In what follows, I will first elaborate on the definition of accountability and different perspectives on the concept. This is followed by a methodological section outlining the research strategy and procedure. I then provide an analysis of data collected from the NGOs' websites and then draw conclusions from empirical evidence.

Conceptualizing Accountability

There are different ways of defining accountability. According to an oft-quoted definition by Edwards and Hulme (1996:967) accountability is “the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions.” This definition is broad enough to accommodate four different dimensions of accountability: upwards, downwards, internal and horizontal (Crack, 2019:621; Edwards/Hulme, 1996:967). Upwards accountability refers to the relations between NGOs and their funders and regulators such as donors and governments. This form of accountability mainly deals with financial and legal expectations that NGOs need to meet. The financial aspect of upwards accountability includes not only making sure that NGOs use the resources properly but also monitoring and evaluation of projects funded by donors. Upwards accountability implies the conceptualization of donors and governments as Principals and NGOs as Agents (Eyben, 2015:24). In this framework, Principals delegate certain tasks to Agents by providing resources. Since Agents (NGOs) are self-interested actors, the Principals need to monitor and check their actions. Principal/Agent relations often exhibit Agency slack where NGOs do not show sufficient effort to realize the tasks given by the Principals (shirking) or use the resources for different purposes (slippage) (Hawkins et al., 2006:8). Downward accountability refers to NGOs' relationship to people who benefit from the practices of the NGOs. While this primarily refers to services of NGOs, it may also include cases where NGOs advocate the rights of specific populations. This aspect of accountability can be understood in the context of stakeholder theory of management (Ebrahim, 2005:59; Gugerty/Prakash, 2010:7). Freeman introduced the concept in the corporate management literature, defining it as “any group or individual who can affect, or is affected by, the achievement of a corporation's purpose” (Freeman, 1984: vi). In the case of NGO accountability, the concept is used to emphasize the role of beneficiaries who use NGO services. Stakeholders also include NGO workers and thus comprise internal accountability of NGOs to “staff, volunteers and members” (Crack, 2019:626). Finally, horizontal accountability refers to the

relationship between NGOs. This latter dimension has become a significant part of the response of NGOs to the challenge of accountability. In the face of scandals including abuses of power and financial irregularities, some NGOs come together to form platforms of accountability where they collectively and voluntarily pledge to comply by some rules and norms. These rules and norms go beyond the existing legal and financial regulations and hence seek to differentiate member NGOs from the rest. As such they can be seen as examples of “club framework” (Gugerty/Prakash, 2010:5) where groups of NGOs come together under a self-regulatory framework to “signal” to the donors that they are more reliable than the rest of the sector. These attempts also seek to prevent reactive government regulation and preserve NGO autonomy (Gugerty/Prakash, 2010:4–8). Major examples of these initiatives include the Accountability Now platform (formerly International NGO Charter of Accountability) (Deloffre/Schmitz, 2019). In Turkey, Açık Açık Derneği (Açık Açık Derneği n.d.) established in 2016 can be seen as a similar initiative.

The concept of accountability needs to be further distinguished from legitimacy. Legitimacy refers to the acceptance of the role of humanitarian NGOs and thus about “public perception” (Aaronson, 2015:121). The discussion on accountability mechanisms for NGOs emerged in the context of their rising influence and related questions of their basis for legitimacy. Thus, Edwards and Hulme add that accountability is a “crucial component of claims to legitimacy” (1996:967). However, as Deloffre and Schmitz (2019:608) note, accountability includes things that NGOs do such as disclosure of information and communication with stakeholders, while legitimacy refers to a “quality accorded to or withheld from the organization by those same stakeholders.”

Method

In line with these definitions, this study mainly focuses on the upward accountability practices of NGOs in Turkey. The study does not seek to measure the legitimacy of NGOs. More specifically, it looks at the “online transparency” of NGOs (Gálvez Rodríguez et. al., 2012; Saxton/Guo, 2011).

Websites has recently become a significant source of data for social science researchers (Emil, 2020; Öztürk/Şardağı, 2018). Websites are significant aspect of NGOs’ online presence (Turhan, 2020). In this study, examination of online transparency has been limited to NGO websites since platforms such as Facebook, Instagram and Twitter are not useful for sharing information on all aspects of transparency. It is observed that aid NGOs in Turkey use

their websites mostly for fundraising, and the limited amount of information provided online is determined by the need to attract funds, to provide some examples of how funds are used and create trust in online audiences (Öztürk/Şardağı, 2018). Whatever the intentions of the NGOs in the disclosure of information, this study assumes that online transparency is a responsibility for all NGOs. While exact statistics are hard to come by, several studies indicate that donations from individuals and membership fees are primary sources of revenue for NGOs in Turkey (Bekmen, 2006; Özer et al., 2016). Thus, online accountability practices mainly address individual donors and the broader public. Indeed, in general, NGOs do not have any legal obligation to disclose information about their activities to the public. Only NGOs with public benefit status (kamu yararına çalışan dernekler) are required to publish their annual statement (beyanname) according to the Regulation on Associations, Art. 83. Their main financial and regulatory responsibilities are towards the Ministry of the Interior, which does not disclose information on NGOs (except name, address, purpose and website) on its own. Note also that this study focuses on transparency in the sense of information disclosure. Many NGOs in Turkey indicate on their websites that detailed information about their activities are available upon request. This may provide access to information, but the focus here is information disclosure, a practice that implies voluntariness and availability online (Saxton/Guo, 2011:271).

In line with the literature (Dumont, 2013; Edwards/Hulme, 1996; Gálvez Rodríguez, et. al., 2012; Güner, 2019; Saxton/Guo, 2011), online transparency is evaluated in terms of organizational, activity and financial transparencies. The details of these dimensions are available in Table 1. The research comprised NGOs headquartered in Turkey that provided aid abroad. The study relied on a narrow definition of NGOs. The NGO definition for this study only included associations (dernekler) and excluded foundations. According to legislation in Turkey, the main distinction between associations and foundations is that the latter needs to have a minimum financial endowment, the amount of which is annually set by the General Directorate of Foundations (Velat, 2015:53). Although this narrow definition of NGOs leads to the exclusion of big aid providers such as the İHH İnsan Hak ve Hürriyetleri Vakfı, which is a foundation, it is justified on the basis of different regulations for foundations, different dynamics of information provision and lack of proper database for foundations. The list of foundations is provided by the General Directorate of Foundations, but the database does not contain any information about the purposes of foundations.

According to the Ministry of Interior, there are 122,372 active associations in Turkey (as of January 2021). This high number of associations also required the narrowing down of the entities analyzed for this study. The Ministry of Interior sorts associations into 21 different categories according to their field of activity. Four categories of NGOs can be relevant to this study: humanitarian aid associations, health associations, associations for solidarity with Turks living abroad, international organization and cooperation associations. Among these categories, the category of humanitarian aid associations is selected since it is the category with the largest number of associations (4.6% of all associations in Turkey or 5645 associations) and the most relevant for present purposes.

Table 1: Items in online transparency analysis

Items	Max value	Min Value	Transparency Score (Average)
A.Organizational transparency			
A1 Website includes names of members of the board of governors	1	0	0.44
A2 Website includes information about professions of board members	1	0	0.02
A3 Website includes contact information of board, management and staff	1	0	0.03
A4 Website includes information about key staff	1	0	0.02
A5 Website includes information about association chapters	1	0	0.15
A6 Website includes information about partners	1	0	0.12
A7 Website includes association by-law	1	0	0.31
Organizational transparency score	7	0	0.15
B.Activity Transparency			
B1 Website includes information about completed projects	1	0	0.73
B2 Website includes information about ongoing projects	1	0	0.83
B3 Website includes detailed information about projects	1	0	0

B4 Website includes news reports about the association	1	0	0.65
B5 Website includes annual activity report	1	0	0.05
B6 Website includes reports about future plans (strategic plan)	1	0	0.01
Activity Transparency Score	6	0	0.38
C. Financial Transparency			
C1 Website includes condensed balance sheet	1	0	0.03
C2 Website includes detailed balance sheet	1	0	0.03
C3 Website includes condensed income statement	1	0	0.07
C4 Website includes detailed income statement	1	0	0.01
C5 Website includes information about payments to staff	1	0	0.06
C6 Website includes detailed financial information about completed projects	1	0	0.01
C7 Website includes information about transactions with partners	1	0	0.01
C8 Website includes other financial information (budget, performance evaluation, etc.)	1	0	0
C9 Website includes annual statement for associations (beyanname)	1	0	0.02
C10 Website indicates that independent audit has been carried out	1	0	0.05
C11 Website includes intendent audit report	1	0	0.02
C12 Website includes information about accounting system	1	0	0
C13 Website includes financial information from previous years	1	0	0.04
Financial transparency score	13	0	0.03
Overall Online Transparency Score	26	0	0.19

The list of humanitarian aid associations has been examined and NGOs with names that refer to local communities in Turkey have been excluded. NGOs without a functioning website have also been excluded. While some NGOs did not report their websites on the Ministry of Interior database, a Google search has been conducted and if a website has been found on the first page of Google search results, the NGO has been included in the analysis. At the end of this procedure, 134 NGOs have been identified for analysis. After that, NGO websites have been visited between December 2020 and February 2021. NGOs that do not have Turkish language websites has been excluded from the analysis as the study deals with accountability to Turkish public. NGOs who do not report any aid to communities abroad on their websites have also been excluded from the study even if their by-laws contained clauses about aiding abroad. This is because the analytical framework that is applied asks questions about the reporting of activities and outcomes of projects. Inclusion of NGOs on the basis of by-laws only would be unpractical since many NGOs do not disclose their by-laws and misleading because it could decrease the activity transparency scores.

Following Güner (2019) and Gálvez Rodríguez et al. (2012) the analysis used 26 items differentiated into three categories of organizational transparency, activity transparency and financial transparency to measure the online transparency practices of NGOs. The measurement has been carried out in a binary way. For instance, if the governing board members have been included on the website, the NGO got one points and if not zero. In cases where the NGO websites did not fulfill the item criteria fully, the score was recorded as zero. Therefore, if an NGO disclosed only the chair of the board but not the members, its score on the first item on organizational transparency (see Table 1) was zero. An average transparency score was also calculated for specific dimensions of transparency over 1 (organizational, activity and financial transparency scores). Finally, an overall transparency score was calculated by taking the average of transparency scores.

The activity transparency items seek to measure information disclosure on NGO projects as well as NGO activities in general. Item B4 in this category refers to periodic reports including bulletins. This item has been interpreted in a flexible way. Websites, unlike periodical publications, have the advantage of instant updateability. On NGO websites, there is often no clear distinction between news about NGO projects and news from NGOs. Therefore, where NGOs reported information about their activities such as meeting with government officials, board meeting, etc. this has been taken as periodic reports.

News about NGO projects were not counted as periodic reporting. Item B5 in activity transparency, moreover, deals with the publication of regular Activity Reports. Where NGO websites had reports from the year 2019, this item criterion has been satisfied and the NGO score was recorded as 1. Item B6 in financial transparency was another entry that had to be interpreted in a flexible way. In cases where the NGO reported information about total expenditures on staff in specific projects, the criteria has been satisfied. In cases where an NGO disclosed detailed income statement (C4 in Table 1) it scored 1 on both the detailed income statement and condensed income statement (C3). All of these flexible interpretations, however, did not help aid NGOs in Turkey from having a very low overall transparency scores. The next section reports on these scores.

Findings

The main research question of this paper is the online transparency of NGOs in Turkey, which provide aid abroad. Online transparency has been evaluated in its organizational, activity and financial dimensions. Following the procedure above, 109 NGOs were identified out of 5645 associations listed by the Ministry of Interior.

Organizational transparency of NGOs has been found to be very low. Average organizational transparency of the said NGOs was found to be 0.15. Out of the 7 items in organizational transparency, the lowest two scores were for item A2 (availability of curriculum vitae of the governing board) and item A4 (information about key personnel of the NGO). In item A2, only two NGOs provided information about CVs of governing board and in item A4, only 2 NGOs provided information on key staff. The total number of NGOs that disclosed information on these items were 4. The highest score for organizational transparency was 0.44 and belonged to item A1 (names of governing board members). Even in that case, only 48 NGOs provided this information, less than half of the total 109 associations under examination. Only two NGOs disclosed information about key staff on their website. It may be said that, NGOs in Turkey are small and they may not have any “key staff” other than the governing board. However, this observation does not hold, as even the bigger NGOs do not disclose this information.

Activity transparency score of NGOs under examination is 0.38, more than 2 times the organizational transparency. However, there is significant variation between activity item scores. No NGOs have disclosed detailed information about their projects, despite the fact that promotion of such activities are one

of the main functions of association websites. On item B6 (availability of strategic plan), only 1 NGO provided information. The highest scores belonged to item B1 (information about finished projects) and item B2 (information about ongoing projects). This is foreseeable since the associations used their websites to raise funds for their projects. In many cases, NGOs that did not even disclose their governing board on their websites had links for funds transfer or information about their bank account numbers.

The lack of information about NGO activities also predicts the situation with regard to financial transparency. Financial transparency average score of items was the lowest score out of the three types of online transparency examined in this study. Out of 13 items on financial transparency, items 8 and 12 were calculated as zero as no NGO disclosed financial information on budget and performance or donor funds tracking system. The highest scores, in contrast, came from item C3 (summary of income statement) and item C5 (information about payments to staff). In total, eight NGOs provided condensed income statement and six NGOs provided information about payments to staff. Note that, four of the eight NGOs that provided condensed income statement already had to do this as they had public benefit status.

Conclusion

The study aimed to explore the online transparency of Turkey-based NGOs that provide humanitarian aid abroad. It is seen that, while many aid NGOs are aware of the accountability challenges, they do not have a systematic approach to accountability, especially financial accountability. Many NGOs use their websites to post pictures of association staff helping people and videos of works such as water wells built with the contribution of donors are frequent. These images may appear assuring to donors and easier to understand than an income statement. However, these practices risk exposing the vulnerable individuals as well as creating stereotypes. Such practices should respect the privacy of beneficiaries and be complemented with systematic accountability to avoid any abuses.

As it can be seen from Table 1, Turkey-based humanitarian NGOs have a very low level of online transparency (0.19). Organizational, activity and financial transparency are 0.15, 0.38 and 0.03 respectively. This indicates that, humanitarian NGOs under examination here have a lower level transparency than the average transparency in Turkish third sector organizations as found in Güner's study. Given the distance between donors and recipients of humanitarian aid, the low level of transparency is quite striking and needs

to be addressed by the NGOs. Lack of accountability may create risks not only for the donors but also for the Turkish government that depends on these associations for its soft power. It should be remembered that shortcomings in some NGOs will undermine the credibility of all aid organizations.

Previous studies that used Internet Disclosure Index (IDI) or similar measures found online transparency as 30.03 over 100 in Spain (Gálvez Rodríguez, et. al., 2012:673) and 45 over 100 in Turkey (Güner, 2019:3250). The transparency measurement procedure in the Spanish study is broadly comparable to Güner's study on Turkish NGOs and the present study. The difference between the findings in this study and the two other studies mentioned can be explained in several ways. First, the Spanish study brings together different legal forms under the rubric of NGOs and includes both associations and foundations (Gálvez Rodríguez, et. al., 2012:668). Both Turkish and Spanish legislation makes a distinction between associations and foundations, and foundations overall are financially more powerful which also increases the demand for accountability. Similarly, the previous Turkish study by Güner that used a measure similar to IDI included not only associations and foundations but also professional associations, trade unions, and political parties. These types of organizations tend to provide more information about themselves and their activities if not their financial activities. Hence, the higher transparency scores may be due to case selection.

A further explanation could be the procedures used for selecting NGOs in the Spanish study. This study used NGOs that were monitored by the Lealtad Foundation (Gálvez Rodríguez et. al., 2012:669). The Lealtad Foundation is an "independent evaluator" ("Fundación Lealtad" n.d.) and NGOs collaborate with the foundation for transparency monitoring. NGOs selected from this foundation's list are more likely to be aware of demands for accountability, hence the relatively high score they obtained in the Spanish case study. In the Turkish case study by Güner (2019), on the other hand, NGOs were selected randomly but included legal forms other than associations.

This study was limited to an exploration of online transparency of NGOs. It has been assumed that online transparency is an accountability practice for NGOs. There is a need for further studies on NGO accountability in Turkey. Examination of the determinants of NGO accountability practices and covering a larger amount of cases may be suggested for future studies. Moreover, international cooperation between scholars to build an online transparency index that is uniformly applicable across countries would help the development of studies on NGO accountability.

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