ORIGINAL ARTICLE

Exploring leaders' responsibilities and accountabilities for NGOs in South Africa

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ABSTRACT

BACKGROUND:
The factors and processes facilitating leadership responsibility and accountability vary across situational and cultural contexts. This study investigated responsible leadership enablers, such as accountability and their fit with specific accountability mechanisms of nongovernmental organisations (NGOs) in South Africa. It explored responsibility adaptive strategies to probe the need for responsible leadership and accountability to accommodate changing contextual realities in the management of NGOs.

OBJECTIVE:
This research aimed to assess the effectiveness of responsible leadership's operational capabilities in HIV/AIDS NGOs. It questions whether holding NGO leaders accountable for the exclusive interests of donors could work in practice.

METHODS:
The accountability mechanisms are responsive to the contextual dynamics, so the study used an exploratory, qualitative research methodology underpinned by in-depth interviews with participants from five NGOs in South Africa. The data collected were analysed using thematic analysis. The study integrated insights from the civil society community leadership while considering the importance of other stakeholders like community beneficiaries, donors, and employees.

RESULTS:
The findings revealed that accountability mechanisms often do not succeed in holding leaders to account for the exclusive interests of the donors, as it can negatively impact leaders' responsibility and NGO performance. The leaders' conduct and practices are pivotal to the strategic success of organizations and high-quality leadership.

CONCLUSION:
This study provides a comprehensive understanding of leadership responsibility while examining the health NGOs' integrity, ethics, sustainable development, and accountability. The study emphasizes the intersection of leadership responsibility, accountability, and onerous accountability mechanisms to understand the scope of a leader's responsibility in the NGO context, bringing strategies toward accountability mechanisms for successful working relationships and NGO performance.

KEYWORDS:
nongovernmental organizations , donors, leadership, responsibility, accountability, accountability mechanisms, cultural context

INTRODUCTION

Research and theorizing on responsibility, accountability, and mechanisms have played a prominent role in broadening the empirical base in responsible leadership and accountability research. Responsible leadership and accountability are complex and pivotal to researchers; however, investigations into this transdisciplinary issue have often been weak in theory and somewhat limited in progress made[1-3] According to Quinn[4], the global definition of responsible leadership asks businesses to pay attention to their operations' impact on the earth as it requires a systemic view that addresses diverse economic, social, and environmental issues. Voegtlin [5], p.581, posits that "Responsible leadership means actively engaging stakeholders, encouraging participative decision-making, and aiming for shared problem-solving." Waldman and Galvin[6] p. 327, on the other hand, explain that "not to be responsible is not to be effective as a leader." An organization's leaders are 'believed to be responsible for prompting and sustaining a corporate culture[7]. Some researchers argue that responsible leadership is an obligation to perform a task satisfactorily, and it targets the executive level and takes the route of a strategist; that is, it would define the stakeholders, assess the legitimacy of their claims, and determine how those needs, expectations or interests can and should best be served[8,9].

On the other hand, accountability takes it a step further as it simply means to be called to account (i.e., being liable for ensuring a task is satisfactorily done)[10]. Nongovernmental organizations (NGOs) working in public health or the development aid sector, receive funding from donors. This funding is channelled towards providing welfare and other social and environmental service delivery to disadvantaged communities in developing countries[11]. Donors use accountability mechanisms, such as annual project reports and financial records, to keep track of NGO spending and NGOs to leverage funds by publicizing their projects and programs. By contrast, resource interdependence and reliance exist between these actors. The NGOs depend on donors for external funding, while donors rely on NGOs for their reputations and the promotion of their missions. Therefore, the reporting and relevant practices in the form of continuous feedback, quality improvement, and annual reporting meetings by the NGOs are necessary tools for relationship building and compliance with the reporting standards of their providers of funds.

Facilitating effective responsibility and accountability to beneficiaries is a process that needs to be ongoing and embedded in an organization's culture. Yet, this process requires time and backing from various stakeholders, including relief from donors to managers, managers to staff, and teams to beneficiaries[12]. Managers/leaders have priorities for their operations, such as project plans, budgets, efficiency, and effectiveness of projects and activities [3]. While at least some reporting requirements encourage organizations to be more accountable to those they work with and recognize and learn from their failures, for some, this has been viewed with skepticism[13,14]. O'Dwyer and Boomsma[15] speak of power asymmetry between the donors and NGOs and that it could lead to the superiority of one of the parties, either an NGO or a donor. However, Chen and colleagues[16] posit that donor power takes precedence, as their agendas have priority, even when they might not align with an NGO's values or service delivery interests. Hall and O'Dwyer[17] observe that few organizations have existing means for beneficiaries to make their voices heard, and as a result, the accountability relationship with them is often weak. These researchers argue that the governments have created the legal and regulatory environment within which NGOs function, giving them significant leverage to guarantee upward accountability, a form of hierarchical accountability characterised by reasonably rigid accounting and accountability procedures][17].

The preceding indicates that fear and anxiety amongst NGO leadership are created as the NGOs face the challenge of demonstrating performance capabilities to donors. This means that upward accountability to donors' breeds tensions between associated parties, with NGOs criticizing donors as unfair[11]. Tilley supported this view in 2016 and said that upward accountability could hinder the effectiveness of implemented projects[18].

Better-quality management or leadership of donor-NGO accountability mechanisms must not be viewed as an NGO-only challenge but as a structural, strategic problem ingrained in social, economic, organizational, and cultural factors[19]. It is important to foreground the debate within the existing NGO management and ask whether we are demanding too much accountability and responsibility from NGOs compared to other actors —particularly some donors [such as wealthy foundations] who are rarely challenged around their 'accountability.' Various scholars have widened their understanding of accountability constructs and argued that having the appropriate accountability mechanisms that seek accountability would give NGOs confidence in managing donor funds effectively[16,20–23]. Nonetheless, no single factor can stand alone as the cause of ineffectiveness in the disbursement of donor resources as donor-NGO relationships are built and reinforced by consistent inter-organisational interactions around accountability demands and reporting requirements. Thus, the same approach cannot yield a lasting solution[24].

Dubnick[25] on the other hand, posits that accountability mechanisms would attract policymakers as policy instruments as they believe these account-giving mechanisms would fulfill their expectations. This is so because, once an NGO signs a contract for receiving donor funds, they have overtly tied themselves to a complete set of conditions, including accountability mechanisms[26], leading donors to devise a group of sanctions to level against an organization that fails to meet the obligations set by the donors[27], p.15. The diagram/model by Steets in this research depicts the application of the sanctions while also showing the role of responsibility and accountability information. See below, Figure 1, Steets' model on accountability mechanism.
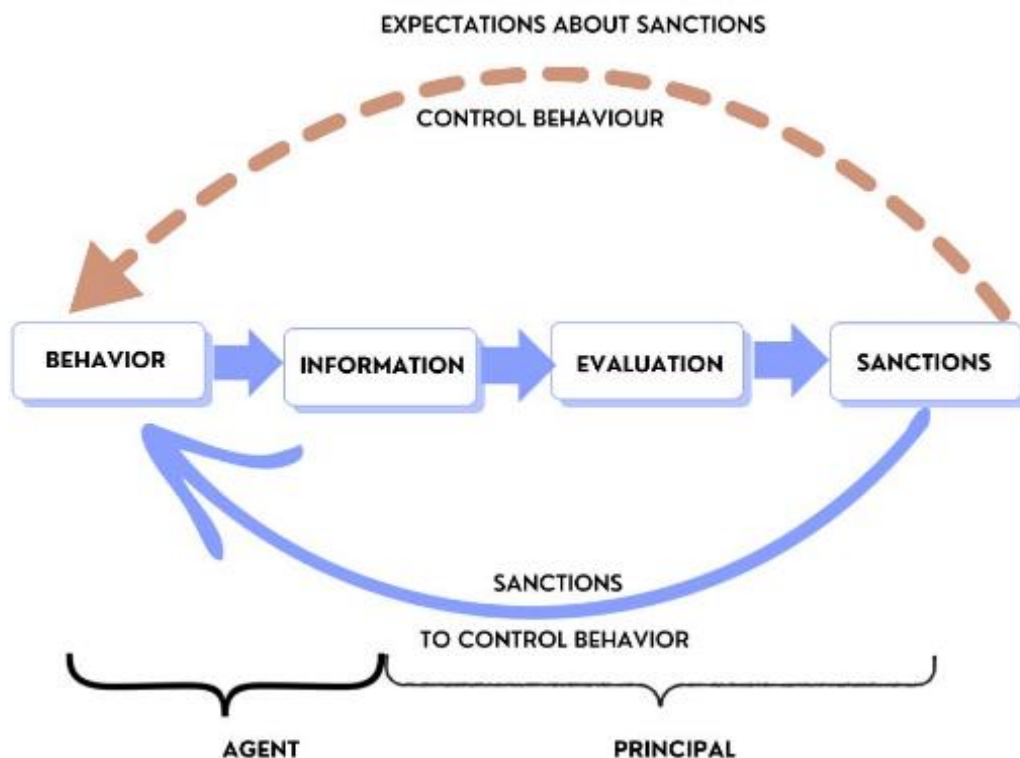

Figure 1. Steets' Basic Accountability Mechanism Model

In the model, the agents [NGOs] are expected to behave and perform in a certain way, while the principals [donors] evaluate the agents' [NGOs'] activities and behaviour. The sanctions are then applied to control the agent's activities depending on whether or not the action conforms to the principal's expectations. If an NGO has access to sufficient accountability mechanisms, it will likely regard the NGO's exercise of

authority as legitimate. Any response with monitoring infrastructure would enhance the future efficiency, external credibility, and legitimacy of the NGO's responsibility[28]. Thus, accountability mechanisms are meant to secure compliance with requirements when people and established working partners may not trust each other.

In responsibility leadership, tensions may surface between what might seem like differing and conflicting demands of varied internal [employees, NGO executive Directors] and external [donors, beneficiaries, or the greater society] stakeholders[29]. This means that the needs and demands of one set of stakeholders would take precedence over another. Therefore, within this context, this research aims to assess the effectiveness of responsible leadership's operational capabilities in HIV/AIDS NGOs. The researchers ask whether holding NGO leaders accountable for the exclusive interests of donors works in practice.

METHODS

The qualitative study adopted an interpretivism paradigm to explore NGO leaders' experiences interacting with NGO accountability mechanisms in their areas of responsibility. Thus, a qualitative, exploratory approach was considered to examine multiple and subjective realities from the viewpoint of the leaders of the five South African NGOs in terms of their leadership, accountability, and accountability mechanisms. Such an approach helped develop new insights into NGOs/donor relationships, which would have been problematic to attain with other methodologies. The researchers used the five South African HIV/AIDS NGOs, allowing for exploratory questions[30].

Population and sample

The population consisted of HIV/AIDS NGO leaders. NGO leaders in this study were the NGO Board, CEOs, managers or supervisors, Accountants, Project managers/supervisors, and Administrators dealing directly with their organizations' accountability issues. These needed to have direct responsibility and agree to the terms of accountability to donors. Such inclusion criteria ensured reliability as the sample was drawn from Gauteng NGOs that deal with HIV and AIDS programmes. The CharitySA database reported 58 NGOs in 2017 as per the spread of HIV/AIDS NGOs in Figure 2[26]. Gauteng has the highest HIV and AIDS prevalence. This enables the researchers to evaluate the management, responsibility/accountability/accountability mechanisms of NGOs to their donors. The selected cases for the study are [hereafter referred to as JB1, JC2, SD3, TS4, and WR5]. JB1, JC2, SD3, TS4, and WR5 are registered NGOs with the South African Department of Social Development [DSD], and they comply with specific requirements relating to finance, internal controls, regulation, and administration. They also belong to NGO coalitions such as South Africa Civil Society Organisations in Health and The South African National AIDS Council [SANAC].

This research was also reviewed by the first author's supervisor and mentor to maintain its validity[31]. They reviewed the questionnaire for face validity to ensure that it measured the intended constructs[31]. The researchers used purposive sampling to select NGOs that focussed on HIV and AIDS in the Gauteng Province. Gauteng has the most significant density of NGOs in South Africa and also has six districts [Johannesburg Metropolitan Municipality, Tshwane Metropolitan Municipality, Ekurhuleni Metropolitan Municipality, Metsweding District Municipality, Sedibeng District Municipality, and West Rand District Municipality]. One NGO from the four districts was selected per municipality that could be easily accessible. Since Johannesburg is the biggest in Gauteng, the researchers selected two NGOs in this municipality. Twenty-eight NGO staff members, including the Board members, executive directors, heads of programmes, and project managers/officers, were interviewed, and data saturation determined the sample size.
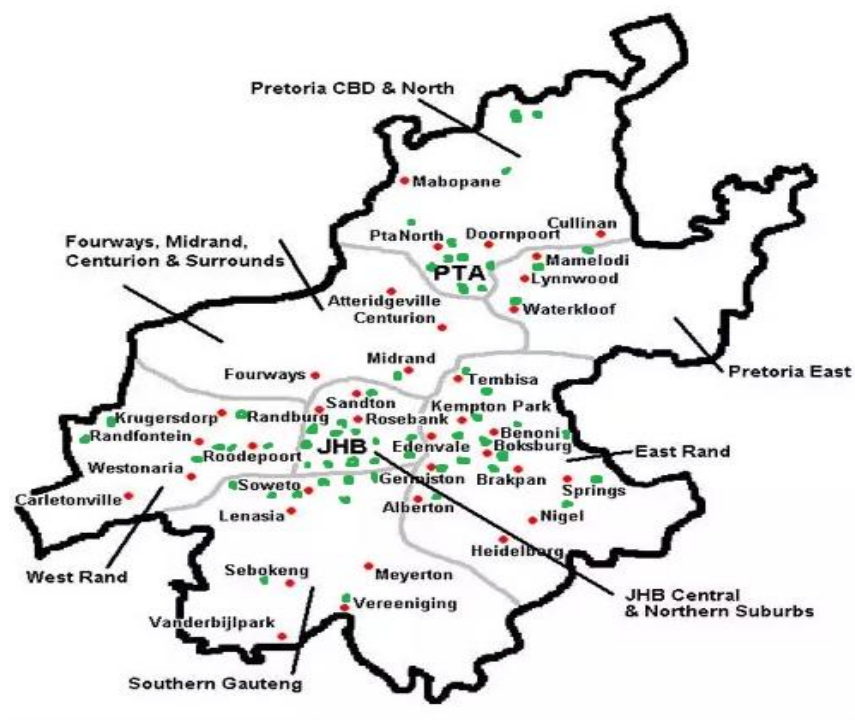
Figure 2. The spread of HIV & AIDS NGOs in Gauteng (Green dots): Source Mpofu, 2019

Data collection

Twenty-eight face-to-face, semi-structured, in-depth interviews were conducted in English between Oct 2017 and March 2018. We used open-ended questions in our semi-structured interviews to allow the interviewees to elaborate on their own issues. The interview guide was based on the NGOs' governance structure and effective management, facilitating effective responsibility and accountability to beneficiaries. NGOs' performance measurement systems and organisational strategy and the internal stakeholders' [i.e. employees or executive directors'] accountability for the overall performance of their organization to align with the objective of the study. The researchers asked the NGO leaders questions such as 'Explain how your governance structure allows for the appropriate representation of stakeholders and effective management of your NGO?' 'How do you align your other stakeholders with the rights and interests of your beneficiaries?' 'What are the conditions/structures required for managing donor funds? [Strategies in place to ensure effective service delivery?' The researchers followed an interview guide and employed probing questions where appropriate to enhance the data's richness. Therefore, participants also had the opportunity to express their opinions in detail about any other issues they felt were not addressed by the interview guide. Each interview lasted approximately 50 minutes. 1] The interviews were digitally recorded, 2] transcribed verbatim, and 3] the transcripts were checked for quality by the two researchers. 4] The key findings were discussed within 24 hours by the two researchers. The participants were assured that their responses would be presented without identifiers, which encouraged open dialogue as they shared their experiences and insights at will in an exploratory manner. The researchers also sought permission from the interviewee to record and transcribe the interviews within 24 hours to form part of the data analysis.

Data analysis

Thematic analysis was used, and emergent themes were identified and analysed. We used a relatively intense, systematic, time-consuming coding process. We engaged deeply with the dataset as we repeatedly read the transcribed interviews and observation notes to identify the patterns and categorise them into themes. This was done so that we could look beyond the kind of surface category and tell a story. We identified patterns of ideas that appeared repetitively in the data to form the themes as interpretative stories. That is the rich and multifaceted patterns of shared

meaning organised around a central concept or idea and created by the researchers through intense analytical engagement.

The data analysis followed Creswell's six-step thematic analysis approach[32]. This approach includes [i] the researcher's description of their own experience of the phenomenon, [ii] the researcher developing a list of significant statements from the participants' description, [iii] grouping of the multiple reports into themes, [iv] textural description of the experience and inclusion of verbatim examples; [v] structural description or the description of how the encounter happened; [vi] writing of a composite report of the phenomenon incorporating the textural and structural stories. These were linked to scholarly literature to produce an output relating the analysis to our research questions. The interview took us approximately two hours to analyse.

Ethical considerations
This study followed all ethical standards for research. Ethical clearance for the study was obtained from the University of KwaZulu Natal ethics committee [Protocol Reference HSS/ 1184/017D. All data sources were well protected; anonymity for the participants meant that their names would neither be used nor referred to during and after data collection. The researcher only used pseudonyms [codes] and maintained participants' privacy during data collection. The participants were voluntarily recruited from the five HIV/AIDS NGO cases after meeting the inclusion criteria. To respect their autonomy, they were informed in advance that the interviews would be audio-recorded. Before participating, the NGO employees were given information about the study and their role in participating in a private room at their NGO [place of work]. Those who agreed to participate were given consent forms to sign to confirm their willingness to participate in the study.

RESULTS

Three themes and six sub-themes were derived from the data to answer our problem statement. The themes were: [1] Governance and strategic accountability-A Leader's Responsibility; [2] Facilitating effective responsibility and accountability to beneficiaries; and [3] Performance measurement systems and organisational strategy. Table 1 summarises the three themes with the related sub-themes.

Table 1. The scope of a leader's responsibility, accountability, and accountability mechanisms

	Themes	Sub-themes
1	Governance and strategic accountability-A Leader's Responsibility	1. Governance Structure and Effective Management
		2. Policies and procedures and their influence on NGO practical and strategic accountability
2	Facilitating effective responsibility and accountability to beneficiaries	1. Processes followed by NGOs to monitor their accountability mechanisms
		2. A Cross-Cultural Perspective on Responsible Leadership
3	Performance measurement systems and organisational strategy	1. The utility limitations of mechanisms
		2. The prioritization of policies and procedures to direct NGO accountability practices and mechanisms

Theme 1: Governance and strategic accountability-A Leader's Responsibility
In this study, the donors dictated the focus of attention for the NGO. NGO priorities depended on the donors, which meant that once the donor priorities changed, the NGOs were forced to shift their priorities to suit their sponsors. Such donor demands would start at the strategic planning stage, where NGOs would align their objectives with those of the targeted donor using planning frameworks that the donors prescribed. This resulted in the limitation of the NGO's scope of coverage, causing them to work in isolation, with uncoordinated and duplicated efforts. Thus, these donors affected NGOs extensively, from strategic planning to implementing, monitoring, and evaluating their operations[12]. Strategic planning is formulating, implementing, and evaluating functional decisions to enable organizations to achieve their objectives. This

high degree of donor dependency halted the NGO operations and their ability to think strategically, as they feared the loss of funding if they were seen as challenging the donors.

Sub-theme 1: Governance Structure and Effective Management

For the NGO leaders under study, a strategy would influence their activities per the following statements reported on their legal structure, strategy for effective management, and well-being:

> The laws here require us to register legally under the 1997 Nonprofit Organisation Act in South Africa. We disclose our statutory compliance in our initial expression of interest to secure a contract. We also have a fully functional board because of our sound governance system. The donors will request statutory compliance information from our board and management before commencing the engagement stage, such as the formal registration documents, strategic plans, organizational set-up, evaluation reports, and audited accounts for several years. [SD3 CEO].

> Our NGO took advantage of our distribution network for condoms. We sell feminine hygiene and baby products produced by Johnson & Johnson on commission. That strategy has cushioned our operational activities, making us effective [TS4 Operations Manager].

Sub-theme 2: Policies and procedures and their influence on NGO practical and strategic accountability

The HIV/AIDS NGOs, as the partners of the South African Government, play an essential role in development. They have a strategic lead in dealing with vulnerable groups like people living with HIV and AIDS and in promoting participatory development. As such, NGOs need to have good strategic plans. NGOs should have legitimate boards with diverse skills to have trusted CEOs; they also need long-term, committed, and reliable donors. Above all, they should use established planning frameworks, derive detailed annual budgets, and be able to document and enforce financial policies and procedures to allow external validation of their work and reports[12]. These NGOs also

need capable panels to engage in economic governance effectively. Their boards and management need to prioritize the interests of their NGO while they are receptive to adopting new policies to align it more closely with donors.

> Our NGO produces an annual report that we disseminate extensively. As an NGO, our information is publicly available, consistent, and authentic as we guarantee no disputes or clash of interest among our internal stakeholders [i.e., staff and board members] [TS4 Projects Manager]

> We plan for long-term activities and allow lower-level managers to participate in formulating and implementing the strategy. Our NGO accommodates lower-level staff decisions [WR5 senior executive]

Theme 2: Facilitating effective responsibility and accountability to beneficiaries.

The researchers also noticed that some leaders would take responsibility without admitting any wrongdoing on their part. It was difficult for them to accept personal accountability, while some leaders would want to hold their CEOs or leaders to account.

Sub-theme 1: Processes followed by NGOs to monitor their accountability mechanisms.

HIV/AIDS service provision should be integrated with attention to high-quality service delivery. The Health Department [South Africa] seeks to identify, mobilize, and allocate resources to ensure improved service provision. Monitoring as a critical component of accountability mechanisms would provide performance measurement, financial accounting, and reporting. Adequate monitoring and evaluation are essentially and logically part of the standard cost of business dealings. As such, it stresses the importance of calculating the costs of being accountable and understanding how these costs affect accountability outcomes. Below are the views of some leaders on the processes they follow to monitor their accountability mechanisms.

> Our NGO monitors and evaluates because it is core to assessing whether our projects are

doing what is suitable for the community [WR5 Admin Manager].

We monitor and evaluate all our programs, and sometimes we even research programs; this serves as an intermediate indicator of mechanisms outcomes. The programs could be more challenging and costly to assess with time. Moreover, monitoring and Evaluation processes impose substantial burdens on time and money. This becomes challenging for small NGOs, mainly as all our endeavours and efforts are spent on these M and E processes. Such activities diminish our time and resources. As these processes are integrated with other interrelated systems such as strategic planning, evaluation, annual reporting, and financial auditing, it becomes cumbersome for our capacity [SD3 Board member].

Sub-theme 2: A Cross-Cultural Perspective on Responsible Leadership

The NGO leader's attitudes toward their stakeholder groups varied. Some leaders expressed a negative attitude toward NGO systems and felt they were onerous and deprived them of their time. In contrast, some donors felt it was within their right to have onerous accountability mechanisms as they owned money. One of the accountability tools that the NGOs used was the report card. This report card's information flow facilitated collective action. It held the NGO more accountable, triggering the NGO to improve their service deliveries to the beneficiaries as they impacted the coverage and the quality of services. They could also inform politicians and policymakers about their policies, allowing them to update and improve them continually. The report cards proved to be a robust accountability mechanism as they could, in theory, strengthen NGOs' accountability to beneficiaries. However, when used exclusively to satisfy donor requirements, the data would not translate into action. Drake[28], p. 14 posits that the basic assumption is that "naming and shaming" poor service delivery would improve it, and in some instances, it would not work. The following statements show the mixed feelings of these NGOs.

Reliable information assists donors in evaluating our programs. Still, we don't take any of our beneficiaries' feedback seriously or into action as we feel they only write stuff they know nothing about. So, I can say that sometimes, we don't make our donors happy. [JB1 Researcher]

I have so much experience in the Civil sector, so I can rightly say that as NGOs, we focus too much on inputs and outputs, and this distracts from outcomes and results, making it difficult to monitor actual performance by the donors [JC 2 Financial Officer]

Our mission statement seems to talk about Sustainable Development / Corporate Social Responsibility [CSR], but honestly speaking, I have never seen its applicability here [SD3 HR Manager]

Information without stakeholders' power is unlikely to help improve services' accountability [WR5 Projects Manager].

Theme 3: Performance measurement systems and organisational strategy

The HIV/AIDS NGO leaders were asked about the utilisation of accountability mechanisms to see if they were fully utilized strategically or whether the performance measurement systems were tied to a particular organizational strategy of an NGO. Under this theme, we found two sub-themes: The utility limitations of mechanisms and the prioritization of policies and procedures to direct NGO accountability practices and tools.

Sub-theme 1: The utility limitations of mechanisms

Under this sub-theme, the HIV & AIDS NGO leaders had the following to say about their operations' performance measurement systems and organizational strategy.

You know what, most of our operational and management control systems are built around financial measures and targets. This bears little about the NGO's progress in achieving its long-term strategic objectives. So, most of us [NGOs] emphasize short-term financial measures,

which leaves a gap between the development of strategy and its implementation, limiting the utility of these mechanisms. [TS4 Director]. Managers could design different systems and measures to accomplish other objectives, including evaluating the effectiveness of actions or strategies, influencing or controlling behavior within the organization, and deciding where to allocate resources. [JC2 Manager]

Sub-theme 2: The prioritization of policies and procedures to direct NGO accountability practices and mechanisms.

In this study, NGOs lamented the accountability requirements, as they said they interfered and inhibited their service provision to their beneficiaries. They said that the accountability requirements came with expectations buried in rules and patterns people followed in their organisational lives. The policies and procedures designed by the donors guided the NGOs' management of donor funds; hence, these policies have become a burden as they are of no assistance in ensuring that the benefits to beneficiaries are maximised. The following statements from NGO leaders' bear:

> The point is that participation in policymaking and policy implementation consistently generates questions about NGOs' scope of authority concerning other leaders and constituencies like the donors [WR5 Board Member].

> Participation is a crucial source of legitimacy for policy decisions, especially in the Donor-NGO policy. If those likely to be affected by its results are involved in the policymaking process, the legitimacy of the process and its effects will be enhanced, although burdensome. [TS4 Director].

DISCUSSION

Summary of key findings

This study set out to assess whether holding leaders accountable for the exclusive interests of donors worked in practice based on the reported perceptions of NGO leaders. The findings revealed that externally imposed accountability is inadequate for ensuring a leader's responsibility and accountability for performance. The number and qualities of accountability demands are primarily suited to donors' emerging intention to influence funded NGOs from the strategic planning level through operations to monitoring and evaluation. The effect is that contrary to purposes, accountability mechanisms diminish the ability of funded NGOs to deliver their services. The level of donor presence and the associated risk of withdrawing funding tended to compel NGOs to prioritise the donors' interests. Such actions by the donors are seen in this research as an attempt to make NGOs echo them as money providers.

Comparison with previous studies on the topic

The NGO leaders in these interviews emphasized the importance of registrations and compliance with Government rules. However, Uddin and Belal[33] report that such protective measures may be necessary to prevent donors from losing much of their influence on a funded NGO. Even though these NGOs face complexities in accountability mechanisms enacted through various reports and practices, it motivates them to build a solid business with a firm brand name and improve legitimacy, accountability, cost-effectiveness, and governance to attract donor funding. However, in Steets's agency theory, control, and sanctioning systems contributed to undesirable organizational behaviour because these systems signalled mistrust, leading to resentment and counterproductive behaviour[26]. Thus, donor demands and practices, coordination partnership, and collaboration between donors, NGOs, and between NGOs and beneficiaries are intended to improve services for beneficiaries and the effectiveness of those services. However, external pressure generated by control and sanctioning systems may undermine leaders' intrinsic motivation to act in a way that is in the best interests of their donors; see Figure 1[27].

The increased accountability mechanisms assigned to NGOs' management, performance, and accountability have detrimentally impacted NGOs' commitment to serving the beneficiaries amicably[34]. This then translates to these NGO interventions not serving the Universal Health Coverage [UHC] and Sustainable Development Goals [SDG] agenda of increasing

community-level/focused interventions and using scarce resources to good effect[35].

Interpretation of the findings

Some researchers have also reported donors withdrawing funding from NGOs to compel them to prioritise the donors' interests[18,33]. NGOs play a crucial role in resolving societal issues as their services need to consider beneficiaries' interests. It is these expectations by society that shape the focus of NGO leaders. Their focus is predominantly on internal customers, external donors [the providers of funds], and societal concerns. This study has shown that all stakeholders are equally important for NGOs to focus on. Thus, NGOs should focus on systemic conditions and a need to deal with conflicting or contradicting stakeholders' interests that look beyond the traditional organisational boundaries[8]. As already alluded to above, the requirement for responsible leadership is not just serving the exclusive interests of donors. The researchers determined the current state of responsible leadership in these HIV/AIDS NGOs, establishing the capabilities of their operations. In the process, the researchers assessed the effectiveness of responsible leadership for these NGO leaders and their organisations.

Implications of findings

Therefore, these findings suggest that the meaning of "responsibility"—the question to which a company or a leader is responsible—varies across cultural and institutional contexts, as it also suggests that cross-cultural leadership considerations inherently come into play when considering Responsible Leadership. The NGO employees should be willing to serve their stakeholders voluntarily without being pushed by external forces, suggesting that formal incentive, control, and sanctioning systems that are designed to hold leaders accountable for their decisions and actions may not be the most effective means of promoting responsible behaviour, and in fact, may even deter such behaviour. The study extends the current accountability literature, providing insights into responsible leadership and accountability in civil society. This could help nonprofit sector executives exhibit and encourage discipline, responsible behaviour, and productive working relationships.

Strengths and limitations of the study

However, a limitation of the study is that the sample size was small and confined to leaders of five HIV/AIDS NGOs in South Africa. As such, the study only captured the views of leaders and excluded the perspectives of donors and international agencies to provide alternative views and representations within a complex of accountability mechanisms. The results of this study are not generalizable but relatively transferable to similar contexts.

CONCLUSION

This exploratory study is valuable as it demonstrates the scope of a leader's responsibility, accountability, and the utility of accountability mechanisms while highlighting the influences of the situational and cultural context. This study calls for investment in leadership and management development to provide NGO leaders with skills to lead and deal with the various accountability mechanisms to control external resources vital to achieving sustainable development goals.

ACKNOWLEDGMENTS

CONFLICT OF INTEREST

This study is an extract from Dr Limkile's PhD thesis with the University of KwaZulu Natal, HEARD Division in Westville Campus. The PhD was sponsored by SIDA. Prof Macdonald Kanyangane is Limkile's mentor. I further confirm that neither Limkile Mpofu (author) nor Prof Macdonald Kanyangale (co-author) or the Health Economics, HIV/AIDS Division (HEARD) (where the PhD was conferred) are in any conflict of interest that could potentially influence or bias the work described in the manuscript. I hereby agree to the publication of all such disclosure.

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