

## RESEARCH ARTICLE OPEN ACCESS

# The Spectacularization of NGOs Accountability in Disaster Situations: Evidence From the 2015 Nepal's Earthquakes

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## ABSTRACT

Drawing on Guy Debord's concept of the spectacle, this article aims to extend our understanding of the way in which certain non-governmental organizations (NGOs) spectacularize their performance in the context of disaster situations and the continued co-existence of a multiplicity of accountabilities, with reference to the 2015 Nepal earthquakes. Data for the study were gathered through semi-structured interviews and document analysis. The findings of the study demonstrate how the voices of many Nepalese NGOs involved in the relief, recovery, and rehabilitation efforts following the 2015 earthquakes remained unheard and how they were forced to compromise their felt responsibilities by having to adhere to the control-oriented and accounting-based requirements imposed by the government and funders. Such requirements put certain NGOs, which were established to pursue political and personal goals, in a position to benefit from the situation, allowing them to obfuscate the ground level reality, for instance by manipulating the number of beneficiaries and geographical areas served, showcasing their performance on social media, and facilitating pseudo-ceremonies and participation. The spectacle created by NGOs was oppressive, exacerbating inequalities in aid distribution and excluding certain groups of beneficiaries from the relief, recovery, and rehabilitation efforts. The key contribution of the study lies in illustrating how both wider society and NGOs' stakeholders have been relegated to the role of passive spectator-consumers, as they accepted and consumed the NGO-led representation.

## 1 | Introduction

This article stems from our interest in understanding how certain non-governmental organizations (NGOs) in developing countries spectacularize their performance in disaster situations and the continued co-existence of a multiplicity of accountabilities. NGOs in developing countries have built a reputation of being more trustworthy institutions than government bodies both in terms of reaching out to impoverished and vulnerable communities and reinventing grassroots-driven changes (Boomsma and O'Dwyer 2019; O'Dwyer and Boomsma 2015; O'Leary 2017). For instance,

by the early 2000s, almost 15% of the total overseas development aid was already being channeled through NGOs (Lehman 2007). This resulted in NGOs in developing countries significantly extending their interventions and outreach, covering activities ranging from poverty alleviation to disaster relief, and from community awareness through advocacy, to the delivery of healthcare and other essential services and development programs (Cordery, Belal, and Thomson 2019; Kuruppu and Lodhia 2020; Uddin and Belal 2019). Dewi, Manochin, and Belal (2021) state that NGOs involved in facilitating development and humanitarian programs became an important player to fill

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*the gaps in declining governments' provision of services to society* (p. 1).

Scholars have referred to the changing development policies and aid effectiveness agenda of international organizations and funders during the 1990s, emphasizing the channeling of funding directly through governments, a factor triggering competition for funding among NGOs (Hopper, Lassou, and Soobaroyen 2017; Girei 2023). Boomsma and O'Dwyer (2019) argue that international donors also became more prescriptive about the way that their funding should be spent by NGOs and there was an increasing demand for conventional accounting-based accountability (see, e.g., Cordery, Belal, and Thomson 2019; Wijethilake, Adhikari, and Upadhaya 2024) while accessing their effectiveness and efficiency in using resources. For instance, Banks, Hulme, and Edwards (2015) state that NGOs were under increasing pressure to adopt more entrepreneurial ways of working, collaborating with the private sector, and becoming self-sufficient. In a similar vein, Hopper, Lassou, and Soobaroyen (2017) argue that many NGOs have responded to changing aid policies by switching from delivering welfare to providing micro credit and advocacy of enhanced democracy through campaigning on issues of wider social significance, such as gender empowerment, civil society participation in social development, and climate change. In line with these developments, NGOs' operations and accountability have become an important research agenda for accounting scholars (Belal, Thomson, and Cordery 2023). The issue relating to NGO accountability has drawn further attention of accounting scholars after the unfolding of high-profile financial scandals, various other allegations, and the rapid digitalization that took place during the pandemic (Boomsma and O'Dwyer 2019; Agyemang et al. 2019; Cordery et al. 2023).

Initially, the focus of accounting studies was on delineating how NGOs are embedded in complex accountability structures and how excessive reliance on the providers of funding and pressure to meet their requirements has led many of them to compromise other holistic forms of accountability that embed a broader spectrum of stakeholders, including beneficiaries (Ang and Wickramasinghe 2023; Uddin and Belal 2019; Cordery, Belal, and Thomson 2019; Dewi, Manochin, and Belal 2019; Dewi, Manochin, and Belal 2021). Recent discussions have tended to focus more on how NGOs can balance the requirements of both the funders and beneficiaries (Hall and O'Dwyer 2017; O'Dwyer and Boomsma 2015), as well as different ways of discharging accountability to beneficiaries (Kuruppu and Lodhia 2020; Dewi, Manochin, and Belal 2019; Dewi, Manochin, and Belal 2021). For instance, O'Leary (2017) states that the shift from traditional needs-based to right based approaches has led NGOs involved in grassroots level development activities to rethink the way in which they discharge accountability to their beneficiaries. Although Girei (2023) discusses about the micro level resistance to donor-driven accountability, other scholars have outlined issues such as using alternative "accounts of others" (see, e.g., Denedo, Thomson, and Yonekura 2019), as well as the manner how donor accountability can be used to facilitate beneficiary accountability (Uddin and Belal 2019). Notwithstanding, studies show that a multiplicity of NGO accountabilities continues to prevail, and certain groups of beneficiaries, for instance those in disadvantaged areas and digitally illiterate, continue to be

marginalized (Dewi, Manochin, and Belal 2019; Belal, Thomson, and Cordery 2023; Cordery et al. 2023). NGOs serving a similar group of beneficiaries in similar circumstances may therefore focus on discharging different forms of accountability. Limited accounting studies have investigated the underlying causes and contexts for the co-existence of multiple forms of NGOs accountability. Drawing on Debord's (1967, 1988) concept of the spectacle, we intend to address this knowledge gap in the study by illustrating the operationalization of multiple forms of accountability practices by different Nepalese NGOs involved in the relief and recovery efforts and rehabilitation of the 2015 earthquake victims/beneficiaries (henceforth, the terms are used interchangeably). More precisely, the question that we address in this article is: *To what extent has the spectacle been translated to the NGO setting in Nepal and reflected in the process of the relief, recovery, and rehabilitation of the 2015 earthquakes?*

However, addressing the above question, our aim in this study is also to contribute to existing accounting work on natural disasters.<sup>1</sup> The catastrophic impact of natural disasters on people's lives, livelihoods, and the economy has been well documented. For example, in 2022 alone, the Emergency Event Database EM-DAT (2022) recorded 387 natural hazards and disasters worldwide, which claimed the loss of 30,704 lives, and affected a further 185 million individuals, whereas the economic loss caused by disasters exceeded US\$223.8 billion (CRED 2022). However, it is only recently that natural disasters have started to attract the attention of accounting scholars (Sargiacomo, Ianni, and Everett 2014; Baker 2014; Walker 2014; Lai, Leoni, and Stacchezzini 2014; Taylor, Tharapos, and Sidaway 2014; Sargiacomo 2015; Conway, O'Keefe, and Hrasky 2015; Sciulli 2018; Perkiss and Moerman 2020; Sargiacomo and Walker 2022). The majority of these studies discuss the continued dominance of hierarchical accountability and the role that accounting-based requirements and accountability have played in constraining other forms of post-disaster accountability that would better serve the victims. Disaster situations tend to make the marginalized even more vulnerable and in greater need of services provided by NGOs. This results in appeals to multiple donors and international organizations to engage in relief and recovery operations, thereby expanding NGOs' remit and adding further complexities to their accountability. Calls have therefore been made for further research on NGOs' downward accountability in the aftermath of natural disasters (Conway, O'Keefe, and Hrasky 2015; Taylor, Tharapos, and Sidaway 2014).

Finally, our research setting, Nepal, offers a unique context in which to study NGOs' operations and accountabilities and their contribution, particularly with reference to developing countries (see, e.g., Adhikari et al. 2023; Crvelin and Becker 2020) and disasters. The country is highly susceptible to natural disasters and is claimed to be one of the most earthquake prone countries in the world (CRED CRUNCH 2015; NPC 2015). Recently, on November 3, 2023, a 6.4 magnitude earthquake was registered in remote Western Nepal in which more than 150 people lost their lives and hundreds were reported injured (Williams 2023). Our focus in the study is, however, on the two devastating earthquakes of 2015, the first one of 7.8 magnitudes, which struck on April 25, 2015, followed by a second tremor on 12 May. The earthquakes claimed the lives of more than 8000 people and destroyed or damaged over half a million houses (NPC 2015).

In total, 8 million people (i.e., one third of the population) were either directly or indirectly affected by these two earthquakes (BBC 2015; NPC 2015; CRED CRUNCH 2015). This resulted in multiple NGOs entering the field to carry out relief and recovery efforts as well as rehabilitation of the victims. Next, as is the case in other developing countries (Uddin and Belal 2019; Conway, O’Keefe, and Hrasky 2015; Kuruppu and Lodhia 2020), Nepalese NGOs have been the subject of criticism and many of them have been accused of benefitting from the disaster situation by misappropriating and misusing the funds offered to them and imposing their own agendas and programs (Rawal et al. 2021; Karki, Matthewman, and Grayman 2022a, Karki, Matthewman, and Grayman 2022b). In exploring the relief, recovery, and rehabilitation efforts undertaken by NGOs following the 2015 earthquakes, we have made several contributions to the literature on NGOs. First, we have illustrated the causes and contexts of the co-existence and continuity of multiple forms of accountabilities representing varied motives. Second, we have demonstrated the oppressive nature of the spectacles constructed by the NGOs in the disaster situation, which created inequalities and exclusion in regard to the delivery of humanitarian aid. Finally, we have shown how the NGOs’ key stakeholders and society in general have been relegated to the role of passive spectator-consumers, and resistance to the NGO-led representation was thwarted.

The remainder of the study is structured as follows. Section 2 reviews prior accounting work on NGO accountability. Following this, the theoretical framework is discussed in Section 3. Section 4 outlines our research methods. The empirical analysis is then presented, in which it is demonstrated how the earthquakes created a space for spectacularization, the construction of spectacles by NGOs and the acceptance of spectacles by the key stakeholders and in the society. This is followed by a discussion, whereas the final section offers some concluding remarks.

## 2 | Prior Work on NGO Accountability

NGO accountability has long been an interest of accounting scholars, prior to recent scandals, allegations, and the expansion of digitalization. In the recent special issues of journals such as *Critical Perspectives on Accounting*, *Accounting Forum*, and *British Accounting Review*, there have been renewed calls for the need to extend our understanding in this area (Agyemang et al. 2019; Belal, Thomson, and Cordery 2023; Cordery, Belal, and Thomson 2019; Cordery et al. 2023). The complexities underlying NGO accountability are caused by the multiplicity of stakeholders NGOs have to deal with, their limited funding sources, and, to an extent, the greater responsibilities assigned to them, given that they are meant to serve humanity (Cordery, Belal, and Thomson 2019; Hall and O’Dwyer 2017). For instance, in earlier studies by scholars such as Najam (1996) and Ebrahim (2003), three dimensions of NGO accountability have been discussed: “upward-downward”; “internal-external”; and “functional-strategic.” NGOs’ relationship with donors and governments has been described as upward, whereas their relationship with beneficiaries and communities is regarded as downward. NGOs are also accountable to their stated mission, staff members, and the wider NGO community, a relationship referred to as internal accountability (Ebrahim 2003).

Continuing the discussions, accounting scholars have also highlighted various forms of accountability, delineating the ambiguities that NGOs tend to encounter in their day-to-day operations (see, e.g., Najam, 1996; Ebrahim 2003). For instance, O’Dwyer and Unerman (2008) developed a conceptual framework for NGOs’ accountability, based on hierarchical and holistic accountability, which includes community groups and beneficiaries. In a similar vein, O’Dwyer and Boomsma (2015) introduced a framework consisting of three different types of accountabilities: imposed, felt, and adaptive. Although imposed accountability concerns the formal or external compliance-based measures required by external parties (generally donors/governments), felt accountability refers to how NGO members voluntarily undertake responsibility so as to align their goals with the organization’s mission. Adaptive accountability manifests in a hybrid form by combining the main features of both imposed and felt accountability (O’Dwyer and Boomsma 2015; Ang and Wickramasinghe 2023). More recently, in their study of indigenous self-determination, Scobie, Lee, and Smyth (2023) attempted to supplement felt accountability by recognizing reciprocal relationships and collective agency, which they refer to as *grounded accountability* (p. 3).

A key debate in the accounting literature concerns the extent to which NGOs can maintain a balance between these multiple and, at times, conflicting accountability demands imposed by the various stakeholders (Hall and O’Dwyer 2017; Ahmed, Hopper, and Wickramasinghe 2023). Many examples have been provided in the accounting literature, showing how the funders and resource providers dominate and dictate both the operation and nature of NGOs’ accountability (O’Dwyer and Boomsma 2015; Kuruppu and Lodhia 2020). However, in the last few years, accounting studies have started discussing different approaches that could improve the discharging of accountability to beneficiaries, often referred to as *dominant stakeholders lacking power to hold NGOs accountable* (Chu and Luke 2022, 262), in a more genuine manner (Hall and O’Dwyer 2017; Belal, Thomson, and Cordery 2023; Scobie, Lee, and Smyth 2023). For instance, a number of accounting studies have discussed strategies pursued by NGOs in developing countries to facilitate different forms of adaptive accountabilities, as a way of mitigating the structural and institutional constraints that they have to negotiate in reaching out to beneficiaries (Ang and Wickramasinghe 2023; Agyemang et al. 2017; Ahmed, Hopper, and Wickramasinghe 2023). In a similar vein, in their study of a large international development NGO based in Bangladesh, Uddin and Belal (2019) have discussed how powerful stakeholders, mainly the funders, can create dialogs and influence NGOs to improve their accountability toward their beneficiaries, through the adoption of “direct” and “indirect” strategies such as participation, monitoring, evaluation, and lesson learning. In a study of a large Indonesian NGO, Dewi, Manochin, and Belal (2021) offer a conceptual framework for discharging beneficiary accountability, which embeds four attributes of beneficiary accountability: casually demanded, action-based, quasi-instrumental, and focusing on beneficiary self-reliance. Girei (2023) has studied NGOs engaged in international development in East Africa and illustrated that although everyday resistance against donor-driven accountability policies is notable, such resistance strategies have little impact on advancing a *progressive emancipatory agenda* (p. 19), as they have failed to alter the structure and status quo in which the aid industry operates.

Increasingly, participatory mechanisms and ideals are particularly highlighted for the operationalization of beneficiary accountability. For instance, Chu and Luke (2018) have discussed how a recurring and iterative process of participation involving three stages—consulting, partnership, and delegated control—can provide a basis for enhanced beneficiary accountability at the strategic level. In her study of two cases of NGOs in rural India, O’Leary (2017) has emphasized the importance of participatory accountability in the operationalization of rights-based approaches to development. In a similar vein, in their study of microenterprise development NGOs in Bangladesh and Indonesia, Chu and Luke (2022) illustrate how the alignment of accountability to donors and beneficiaries and felt responsibility could enable beneficiaries to take control of their own development through active participation. However, critics also state that participatory ideals are not without challenges and cannot deliver what many hope for at the grassroots level without considering pluralism and beneficiaries more seriously, as well as internalizing co-responsiveness within the accountability relationships (O’leary, Dinh, and Frueh 2023).

Although the role played by accounting in enhancing accountability in disaster situations has been discussed by accounting scholars (Lai, Leoni, and Stacchezzini 2014; Baker 2014; Walker 2014; Perkiss and Moerman 2020; Sargiacomo 2015; Sargiacomo, Ianni, and Everett 2014; Sciulli 2018; Sargiacomo and Walker 2022), relatively few studies have examined the case of NGOs. Within the context of NGOs, Taylor, Tharapos, and Sidaway (2014) investigated the nature and extent of downward accountability rendered by NGOs to victims, during the recovery period following Australia’s 2009 “Black Saturday” bushfires disaster. The study suggested that the managers of both NGOs and government agencies were more focused on preparing and publishing reports ... for the primary purpose of satisfying or appeasing the donors (upward accountability) (p. 649). Similarly, in their study of the Indian Ocean tsunami, Conway, O’Keefe, and Hrasky (2015) have argued that annual reports are only useful for the purpose of discharging functional accountability. Agyenim-Boateng and Oduro-Boatend (2019) have discussed the lack of collaboration between key actors, including NGOs, in the 2015 floods and fires in Accra, Ghana, which, in the process of discharging accountability, led to the marginalization of victims as silent stakeholders. The downward accountability of NGOs has therefore been a particular concern in accounting studies conducted in disaster settings.

Despite the contribution of these studies in terms of advancing our understanding of NGO accountability, little is known about how the motives of NGOs in developing countries influence the types of accountabilities that they discharge. NGOs operating in similar social structures and contexts, exposed to similar accounting and reporting and other regulatory requirements, and dealing with similar circumstances, for instance, natural disasters, could therefore be entangled in a web of different forms of accountability, driven by the ultimate objectives of their establishment. The co-existence of multiple forms of accountabilities in specific contexts and settings, for instance, natural disasters, is therefore unsurprising, as they serve a multitude of interests. In this article, our aim is to add to the existing literature on NGO accountability in developing countries, exploring how the construction of *spectacles* has enabled some Nepalese NGOs involved

in the relief, recovery, and rehabilitation of the 2015 earthquake victims, to spectacularize their performance in response to the interests and accountability requirements of their powerful stakeholders, mainly regulators and funders. Such attempts at discharging upward/functional accountability, co-existing with felt and downward accountability, drive many other NGOs to engage in the similar mission of facilitating relief, recovery, and rehabilitation to the beneficiaries. In particular, the co-existence of multiple accountabilities representing different interests has reduced the pace of relief, recovery, and rehabilitation and caused further suffering for many earthquake victims. At the same time, it has benefited certain NGOs in terms of executing their hidden personal and political agendas and continuing their operations.

### 3 | Theoretical Framework: Guy Debord’s Concept of the Spectacle

Guy Debord’s work was significantly influenced by the French Situationists’ movement that intensified during the 1950s and 1960s (Uddin, Gumb, and Kasumba 2011). In 1967, Debord reflected on the Situationists movement led by artists, intellectuals, and political scientists, in his book, *The Society of the Spectacle (La société du spectacle)*. Central to his work was the concept of the “spectacle,” an extension of Marx’s theory about the accumulation of production to an accumulation of spectacles (Boje et al. 2004; Boje 2001). The ideas underlying the spectacle imply that the economy has totally subjugated human beings and that social life has continually degraded from *being* into *having* to *appearing* (Item 17) and, therefore, *everything that was directly lived has receded into a representation* (Debord 1967, item 1, p. 7). Fragmented views of realities are created and regrouped to form a separate pseudo-world that can only be looked at (see, e.g., Item 2). Such (fragmented) realities are manifested via different mechanisms, ranging from a total manipulation of meaning-making to the production of a gala event with costumes, art, success stories, and awards (Boje 2001). Debord (1967) stated that *when the real world is transformed into mere images, mere images become real beings* (item 18, p. 11).

Debord (1967) initially introduced two different forms of the spectacle: the “concentrated” and the “diffused” spectacle, as well as the idea of the transformational aspects of the spectacle. The concentrated spectacle, which essentially belongs to bureaucratic capitalism, is responsible for creating a culture within an organization, of hypercompetitiveness, propaganda, and hubris. The diffused spectacle symbolizes modern capitalism as it accompanies *the abundance of commodities* (Debord 1967, para. 64) and is thus a representation of global capitalism. In his comments on earlier work, Debord (1988) mentioned a third form of spectacle—the integrated spectacle—which rationally combines the two previous forms. By introducing the notion of the integrated spectacle, Debord amalgamated what Boje et al. (2004, 755) described as *the hubris of corporate culture with the seemingly self-evident appropriateness of its exploitative tactics of global expansionism*. Debord (1988) argued that attempts to challenge the established structure are diluted using a more accomplished form of spectacle (the integrated spectacle). Gumb (2007) mentions that several variants of the integrated spectacle are available in an accounting context, including, amongst others, integrated management control, integrated management



software packages, and integrated auditing, corroborated by corporate accounts, disclosures, and reports. The extension of forms of spectacle has been taken up by Best and Kellner (2001), who proposed the notion of a megaspectacle—a media-hyped scandal. Flyverbom and Reinecke (2017) refer to the collapse of Enron as an example of the corporate megaspectacle, which illustrates “how a theatrically enacted façade of corporate celebrity was constructed in the media that seduced spectators into a willing suspension of disbelief, while actually running a largely fictitious and rotten enterprise” (p. 1631). In a similar vein, Best and Kellner (2001) proposed another form of spectacle—the interactive spectacle—which accommodates the ever-evolving cyber world and the interactive opportunities it has created for previously passive spectators. This form of spectacle tends to promote virtual participation using social media and to further alienate users from the reality of the situation. However, the interactive spectacle continues to be seen as a component of the integrated spectacle that includes new digital technologies (Uddin, Gumb, and Kasumba 2011).

Flyverbom and Reinecke (2017) state that corporations today represent “modern incarnations of the spectacle” (p. 1626). All activities they pursue, ranging from marketing to branding to (sustainability) reporting, are meant for capital accumulation, by creating a dramatized representation of reality (spectacle). Scholars such as Boje (2001) and Boje et al. (2004) have pointed out that the dominance of the corporate spectacle can be challenged and use the term “carnavalesque” to refer to a form of resistance to global capitalism and corporate hegemony. Although contemporary carnivals started as a theatrical parody and involved campaigns against McDonaldization, Disneyfication, and Enronization, amongst others (Boje 2001), they have increasingly become digitalized and taken on various forms, ranging from social movements and advocacy for human rights to climate change and campaigns against modern slavery (Pupovac and Moerman 2017). Despite being a polyphonic, Boje (2001) claimed that corporate hegemony and resources have undermined the efficacy of these varied forms of carnivalesque resistance and thwarted efforts to minimize oppressive spectacles.

However, beyond corporations, Debord (1967) asserts that the spectacle has presented *itself simultaneously as become a society itself, as a part of society, and as a means of justification* (Item 3). As a result, the spectacle in all its manifestations, for instance—news, propaganda, advertising, and entertainment—is functioning as the model of the prevailing way of life (Item 6) and of social relationship between people, which is more than a collection of images but mediated through images (Item 5). Given that social relationships have been transformed into a series of commodity exchanges and that the commodification is concealed by image-spectacles, the masses are therefore pacified, and passive acceptance is elicited (Flyverbom and Reinecke 2017). Several scholars have particularly highlighted the oppressive nature of the spectacle in terms of promoting passivity. For instance, Kersten and Abbott (2012) state that by redirecting individuals’ attention away from structural inequalities to spectacularized events designed to subdue social criticism, the spectacle not only disassociates them from one another and but also transforms them into passive spectators. Oppressive social control therefore continues to masquerade as a celebration of betterment through

the *recycling of pseudo-reforms, false desires and selective sightings of progressive evolution* (Boje 2001, 437). Debord (1967) further states that *the real consumer has become a consumer of illusions* (item 47, p. 28), the spectator–consumers gorging on spectacles (Flyverbom and Reinecke 2017). The commodity has transformed as a materialized illusion and the spectacle its general expression (Item 47). Flyverbom and Reinecke (2017) state that the commodity exchanges that Debord has highlighted in the ascendancy of mass media and consumer society have been further intensified through the advancement of information technologies, social media, big data, and virtual realities, all of which are serving as *powerful mediators between reality and its appearance* (p. 1626).

Nevertheless, despite the acknowledgment of Debord (1967, 1988) as an influential critical thinker, his work has not been drawn on to the same extent as other postmodern scholars such as Foucault, Bourdieu, Derrida, and Baudrillard, in management and organizational studies. Although different forms of the spectator are mentioned in the work of scholars such as Kersten and Abbott (2012) and Flyverbom and Reinecke (2017), many of these works are either metaphorical or theoretical and thus lack empirical evidence (Uddin, Gumb, and Kasumba 2011). Consequently, calls have been made within the field of organizational studies for a greater understanding of the way how spectacles are implicated in organizational life and the functioning of contemporary organizations (Flyverbom and Reinecke 2017). Although it is gradually increasing, the application of the concept of the spectacle to accounting research has been even more limited (Uddin, Gumb, and Kasumba 2011). This may seem surprising given that accounting reports—mainly annual reports and corporate sustainability reports—have been presented as illustrative examples of the role played by spectacles in organizations (Flyverbom and Reinecke 2017; Uddin, Gumb, and Kasumba 2011).

There are, however, a few exceptions. For instance, Gumb (2007) drew on the concept of the spectacle to study French disclosure material about internal control and confirmed that some important topics have remained hidden, thereby questioning the relevance of legal constraints such as Chapter 404 in the USA and the LSG in France. Complementing Debord’s work with that of Baudrillard, Boiral (2013) has investigated how the images used in sustainability reports, developed by firms in the energy and mining sectors, have showcased various simulacra disconnected from their actual activities. Chatterjee et al. (2020) have illustrated the way in which research assessment systems in Western universities function as a spectacle through which researchers are judged, valued, and ultimately individualized. In the context of emerging economies, Uddin, Gumb, and Kasumba (2011) have demonstrated how spectacles are created and used to perpetuate the participatory budgeting process in Uganda, as a means of satisfying managerial needs to disseminate good practice and satisfy donors. Pupovac and Moerman (2017) have supplemented the concept of the spectacle with Boje’s (2001) antinarrative approach to show how in Nigeria, Shell constructed theatrical events by issuing a response letter to questions posed by shareholders with regard to oil spills, thereby discharging its accountability requirements in the public domain. In a similar vein, Pupovac and Moerman (2022) have explored a controversial dialog between Royal Dutch Shell plc and civil-society organizations relating to the oil spills in the Niger Delta, illustrating

how shadow accounts have evolved as a means of resistance in the form of parody, against corporate social responsibility reports. More recently, in their study of the establishment of the Egyptian Audit Oversight Unit, Ghattas et al. (2024) have drawn on the performative spectacle concept to demonstrate how the oversight as an exercise became more ritualistic, with little improvement for practice at the ground level.

Despite acknowledging the social and economic significance of NGOs on a global scale, mainly in the developing world, few studies have empirically explored the extent to which the spectacle has been translated to an NGO setting. Recent scandals and criticisms have resulted in NGOs encountering greater scrutiny and monitoring through extended regulations and accountability requirements (Belal, Thomson, and Cordery 2023). Increasingly, and especially in developing country contexts, NGOs are required to comply with stringent accounting, reporting, and auditing requirements, which are closely aligned with those mandated for private enterprises (Adhikari et al. 2023). Studies have also demonstrated changes in the way that NGOs operate given that they are expected to function as enterprises, by engendering resources for their continuity and survival (Agyemang et al. 2019; Cazenave and Morales 2021). For instance, Conway, O'Keefe, and Hrasky (2015) claimed that NGOs are ... *increasingly adopting for-profit business practices and they may also be adopting for-profit reporting practices* (p. 1077). The governance and accountability mechanisms that NGOs have had to adopt, and their corporatization, have led to the objectives of their establishment and operations to be called into question. However, the findings of prior accounting studies based on the concept of the spectacle (Chatterjee et al. 2020; Pupovac and Moerman 2022; Uddin, Gumb, and Kasumba 2011) suggest that such mechanisms may have also served as a conduit for some NGOs to construct their operations in the form of a spectacle, by masking their personal and political interests, while showcasing the services that they deliver to beneficiaries. This article contributes to these existing studies by delineating how NGOs in Nepal have countered these attempts at corporatization in post-disaster situations, the construction of the spectacle, and the subsequent consequences. An empirical analysis of the spectacles constructed by NGOs offers a new avenue for elucidating NGO operations and accountability in developing countries.

#### 4 | Research Methods

We adopt a qualitative approach with a view to engendering detailed insights (see, e.g., Steccolini 2023) into the construction of spectacles by Nepalese NGOs during the relief and recovery efforts in response to the 2015 earthquakes and the rehabilitation of the victims/beneficiaries. Data for the study were derived from two main sources: semi-structured interviews and document analysis. Our interview participants were drawn from both large and small-sized NGOs involved in the relief, recovery, and rehabilitation phases of the 2015 Nepal earthquakes. The selected NGOs are based in various geographical locations within Nepal, including urban, semi-urban, and rural areas, namely: (i) the capital city, Kathmandu (where the majority of NGOs are located); (ii) Sindhupalchowk (the district most affected by the 2015 earthquake); (iii) the semi-urban city of Biratnagar; and (iv) rural areas of Nepal including Taplejung

(far east) and Surkhet (far west). The interview participants included NGO founders, volunteers and board members, employees, and the representatives of the NGO Federation of Nepal (previously, the National Federation of NGOs in Nepal). As well as NGOs, we approached a wide range of other stakeholders to solicit diverse views on the topic, including government officials and policy makers, donor and International Non-Governmental Organisation (INGO) representatives, professional accountants and auditors, and the chair of the beneficiary organization. Table A1 provides details of the number of interviews, types of organizations, locations, and the interviewees' positions. To ensure the selection of "information-rich" participants (Dewi, Manochin, and Belal 2019), we particularly focused on: (i) participants' knowledge and awareness of local contexts in which NGOs operate; (ii) participants' involvement, either directly or indirectly, in the NGO's operations, governance, and accountability, especially in the relief and reconstruction efforts following the 2015 earthquake; and (iii) participants' willingness to take part in this study.

All the interviews were conducted in the Nepali language and lasted between 30 min and 2 h. In total, we undertook 35 semi-structured interviews during a 2-year period (2017–2019). Eight interviews were conducted with representatives of NGOs, government officials, and a beneficiary organization in 2022 to follow up on NGOs' activities in the post-earthquake reconstruction efforts and the rehabilitation of the victims. Our data collection therefore extended over a 5-year period (from 2017 to 2022) (see Appendix A for details). Prior to conducting the interviews, the co-authors provided all the informants with a brief introduction to the research and spent time establishing a rapport with them. We assured all our participants that their anonymity would be maintained and that their statements would not be used for any purpose other than this study. Most of our interviews were audio recorded, but extensive notes were taken in a few cases in which consent for recording was not obtained. An interview guide was followed which included a list of open-ended questions, based on a review of relevant literature on NGO accountability in general, and the operational challenges that NGOs tend to encounter during the disasters. This enabled our participants to express their views on whichever aspects of NGOs' operations, governance, and accountability that they felt were most relevant. These included, amongst others, the operational challenges faced by NGOs in general and earthquake situations in particular; the availability of local and international resources and funding procedures; reporting, monitoring, and auditing of NGO accounts; social expectations of NGOs, primarily in regard to disaster management; and other governance and accountability-related issues, including the corruption and manipulation of activities and reports.

We supplemented our semi-structured interviews by analyzing internal and publicly available documents, including press releases and NGOs' quarterly and annual (progress) reports available on the webpages of government agencies, the NGO Federation of Nepal and those of the donors/funders. Both local/national newspaper articles published in the English and Nepali languages and international media such as the BBC, ABC, and the Guardian over a period of 5 years from 2015, when the earthquakes occurred, until 2019 when the claims of having successfully rehabilitated a large number of earthquake victims

were made (Karki, Matthewman, and Grayman 2022a), were reviewed. Although the victims' voices have been heard for many years in the media and several other platforms/publications, the review of articles published in newspapers and the international media over a 5-year period furthered our understanding of the challenges faced by beneficiaries (i.e., earthquake victims), their views on NGOs' operations and accountability, as well as corruption and manipulative practices relating to the earthquakes. This also enabled us to supplement the views we gathered by interviewing a representative of the beneficiary organization and engender additional insights that could be used to analyze how the voices of beneficiaries have been undermined and how the existing regulatory and funding mechanisms have led to some NGOs constructing their spectacles and putting a positive spin on their activities.

All the interview recordings, transcripts, field notes, and secondary data were analyzed by the two co-authors of Nepali origin. More specifically, we adhered to a qualitative data analysis process (see, e.g., Miles, Huberman, and Saldana 2014) involving the following steps. First, a list of provisional codes was prepared on the basis of the interview guide, the background literature on NGO accountability and disaster management, and the theoretical framework applied within this study (i.e., the concept of spectacle). During the second stage, one of the co-authors, who was involved in conducting the interviews, transcribed the interview recordings, and reviewed the transcripts and field notes so as to ensure accuracy and consistency throughout the documents. Next, the data collected from all sources (i.e., interviews and documentary evidence) were organized and structured by the two co-authors, who then reflected on the recordings, transcripts, (field) notes, and evidence derived from the documentary sources. Following these iterative procedures (see, e.g., Miles, Huberman, and Saldana 2014), the provisional codes that had initially been developed were manually revised by the co-authors during the data analysis process, which involved deleting any overlapping and unrelated codes and adding new codes (in response to findings that emerged during the data analysis). To ensure the reliability of the coding process, the initial and revised codes were subsequently discussed and finalized in a meeting attended by all the co-authors. These finalized codes, relevant quotations, and findings were then used to categorize and develop the following key themes: (i) "NGOs" involvement in the aftermath of the earthquakes: creating a space for "spectacularization"; (ii) "Construction of spectacles: fabricating operational routines and manipulating accounting compliances"; and (iii) "Justifying and legitimizing the construction of spectacles." A detailed discussion of these key themes is provided in Section 6 "Findings and analysis."

## 5 | NGOs Operation and Regulations in Nepal: An Overview of the Research Context

The ascendancy of NGOs is relatively a recent phenomenon in Nepal triggered after the restoration of multiparty democracy in 1990. For instance, less than 200 NGOs were operating in the country in 1990. The number of NGOs reached around 40,000 by 2014 and currently more than 50,000 NGOs have been affiliated with the Social Welfare Council (SWC), although some of them are no longer active (SWC, 2024). In fact, both

the governments formed during the 1990s and donors have their own interests in promoting NGOs in Nepal. The governments were keen to demonstrate progress and development across all sectors, to justify that democracy is actually working in the country. NGOs were envisaged as a vehicle not only for achieving development goals, but also for instigating social movements that could promote inclusion, representation, and responsiveness at the grassroots levels (Crvelin and Becker 2020). Similarly, inefficient bureaucracy and corruption by subsequent governments led donors to over rely on NGOs to channel foreign aids and facilitate development activities (Tamang 2009). By the end of the 1990s, a large portion of foreign aid to Nepal was already released directly through NGOs. The SWC, an agency established by the government to facilitate social welfare programs and activities, data show that almost 30% of the total development aid is still being channeled through NGOs (Karkee and Comfort 2016; SWC, 2024).

In general, NGOs in Nepal are required to follow several procedures, starting from obtaining a recommendation from the local level ward office, registering at the District Administration Office (DAO) and the Inland Revenue Department, mainly for tax purposes, and affiliating themselves to the SWC. This affiliation is reviewed every 3 years, ensuring that NGOs are following the required regulations and criteria set for their operation. The operations of both NGOs and INGOs are regulated by various laws and guidelines, including "SWC Policy and Program 2077," "Social Welfare Act 2019," and "SWC Regulation 2049." The government's "one door policy" in providing social welfare through NGOs via the SWC, is clearly codified in these laws and regulations. This requires all activities and programs of NGOs, and the financial aid they receive/provide, to be channeled and monitored by the SWC (Karkee and Comfort 2016).

Following these rules and regulations, NGOs are mandated to annually renew their registration at the DAO. An extra period of 6 months is offered to NGOs to complete their renewal process, subject to the declaration of the emergency and crisis in the country, for instance, natural disasters. They need to hold an annual general assembly, and their programs, projects, and budgets must be approved and forwarded to the SWC, along with the annual audited statements, progress reports, and the renewal certificate obtained from the DAO. Any further amendments in the approved programs and budgets are subject to obtaining permission from the SWC. The project proposal that they are mandated to develop for each individual project and provide to the SWC should include details of the funding sources, for instance, the name of international fund providers, the types of funding committed by these fund providers (e.g., technical, commodity, and financial), total funding committed, local funding sources (if any), and the duration of the project. NGOs are also required to prepare a quarterly progress report for each project and submit to the SWC, including the approved budget under each item, activities performed, expenses incurred, and a comparison between the targets set and progress achieved to date. In addition to NGOs, all INGOs wishing to operate in Nepal are required to be registered with the SWC and obtain a SWC affiliation number and certificate (registration was relaxed in the relief phase, as will be discussed later). INGOs are different in that they are supposedly autonomous organizations with independent government structure and are part of global operations



partnerships. They generally operate in developing countries by setting up intermediate-level country offices and appointing local managers to channel the aid funding to grassroots NGOs (Agyemang et al. 2017). On the basis of the SWC data, around 300 INGOs have made an agreement with the SWC to work with Nepalese NGOs, supporting them financially and executing advocacy and welfare programs and activities that align with their objectives (SWC, 2024).

Prior work has highlighted several limitations of these rules and regulations, in particular the one door policy that the government attempted to activate in the immediate aftermath of the earthquakes to centralize rescue and relief operations (see, e.g., Melis 2022). For instance, allegations have been made that not only have such interventions bureaucratized the rescue and relief aid and delayed humanitarian assistance to the most deprived and powerless victims of the earthquakes but have further exacerbated the existing mistrust between the government and civil society members (Dhungana 2020; Dhungana and Cornish 2021).

## 6 | Findings and Analysis

### 6.1 | NGOs' Involvement in the Aftermath of the 2015 Earthquakes: Creating a Space for Spectacularization

Despite being a disaster vulnerable region, both risk awareness and preparedness have rarely been the priority of government. Karki, Matthewman, and Grayman (2022b) state that the relief needs of the victims in the immediate aftermath of earthquakes were unprecedented; over 3.5 million affected populations were in a desperate search for immediate food assistance and access to health facilities (Newar 2015). Following the need to provide immediate assistance to victims of the earthquakes, the government adopted a liberal and nonrestrictive policy (Karki, Matthewman, and Grayman 2022b), allowing a large number of existing I/NGOs that were registered to deliver various other services and counseling not necessarily related to disasters, and those that had been dormant for several years, to get involved in the rescue, relief, and recovery efforts. Several appeals were also made to the international community for humanitarian assistance, duty fees, and other taxes on humanitarian goods revoked, and the standard requirements for INGOs were suspended, in particular those relating to registration and signing contractual agreements with the SWC (NPC 2015).

Hundreds of new INGOs and aid organizations entered the country within a few days after the earthquakes to help deliver emergency responses (see, e.g., Karki, Matthewman, and Grayman 2022b). Increasing support from donors was made available to NGOs/INGOs involved in the relief and recovery missions. In fact, even before the earthquakes, donors, and international communities were more engaged with I/NGOs in channeling their aid and overcoming the constraints posed by excessive bureaucracy, red tape, and widespread corruption (Karkee and Comfort 2016). In addition, they had their own interest in facilitating philanthropic work in the country. The statement below from a government officer serves as an example:

The term 'Nepal' easily draws the attention of international charities and donors - poverty, disaster, trafficking, violence all serve as ingredients. Given the safe, free and friendly social environment (in contrast to many other developing countries), all these organisations want to leave their mark on Nepal. Disaster is an opportunity for them. It is a field in which multiple donors and charity organisations are in a race to seize a particular sector of voluntary work and pick up local NGOs who could serve their interests. (MoWCW)

The remoteness of the affected areas was the key concern in facilitating the relief and rescue efforts. Victims in some areas were forced to wait in increasing desperation, for several days after the earthquakes for essential survival items. The absence of state mechanisms and the failure of the government to reach out to the victims in remote areas led more donors and INGOs to identify suitable local NGOs, civil society organizations and charities, and operationalize their rescue and relief missions. However, in many instances, the accounting-based requirements imposed on NGOs both by funders and INGOs remained intact. NGO officials mentioned during the interviews that when executing their relief and recovery efforts, the focus of many INGOs was on ensuring compliance with their budgetary requirements and other procedures. The voices of local NGOs were largely ignored in the process of releasing the humanitarian aid. For instance, the budget approved for renting private vehicles and helicopters could have been reallocated for relief and recovery by using public transport, as an NGO officer explained:

Initially we used private helicopters to transport and distribute medicines/clothes in the Langtang area (a mountainous district). I requested that we use buses until the last stop and then employ porters to carry our materials. We could have saved a substantial proportion of the budget allocated to transportation if it had been approved by the funders. In fact, our travel costs were more expensive than the relief we offered to the victims. I felt morally guilty. (NGOD)

Having reached the affected areas, a number of NGOs encountered similar moral dilemmas, leading them to go beyond the programs and budgets agreed with their funders. The funders' rigidity was explicitly observed, as some of these NGOs experienced the termination of their contract and funding. The following comment from an NGO founder serves as an example:

I went to distribute medicines to victims in the Karve district. Once I had witnessed their situation, I spent the money allocated to purchase medicines on buying food and other basic essentials and distributed them to children and old people on my next visit. These people were hungry and cold and were in need of food more than medicines. When the funder was informed about this change, funding to my NGO was suspended. (NGOA)



During the interviews, a few cases were also highlighted in which the NGOs had to cease their operations, as their allocated resources were used up and they could no longer afford to deliver services to beneficiaries. Relatively newly established NGOs led by founders and volunteers with no political orientation, and driven by a genuine intention to work at grassroots levels, were particularly affected, as an NGO founder explained:

Our mission was to raise awareness of health issues in the post-disaster recovery, facilitate health camps and distribute medicines. In each village we came to, we found that people were asking for immediate relief such as food, water and shelter. We ended up spending our own money, as we did not have any funding allocated to these things. Unfortunately, we had to stop our activities, as we could not afford to do it anymore. (NGOA)

This reality was more evident during the rehabilitation phase. For instance, the chair of the beneficiary organization (IS) stated: “Once the fund was over, NGOs were not able to provide support and help us in getting land certificate... we had to move our settlement from one place to another.” Another issue that several NGO representatives reiterated during the interviews concerned the obstructions caused by the government to continuing with the relief and recovery operations. From the outset, the government had planned to facilitate the relief and recovery efforts by following the “one door policy” (Melis 2022; CRED 2022) and through the Prime Minister’s Disaster Relief Fund (PMDRF) (Luitel 2023). There was a belief that this would allow the government to track both the flows and distribution of humanitarian aid coming to the country, monitor I/NGOs’ activities and bring them within the remit of accountability. Donors, INGOs, and aid agencies were therefore required to deposit their monetary contributions with the PMDRF, stating how the funds would be used, for what purpose and through which local NGOs. This not only created uncertainty amongst NGOs about whether they would receive the promised budget but also delayed their entire planning and budgeting mechanisms as the allocation of funding became more bureaucratic. This bureaucratic approach that was adopted in regard to the allocation of budgets/grants had adverse consequences for some NGOs in terms of discharging their felt accountability. For instance, one NGO founder stated:

I wanted to reach out to the victims soon as I could. I could not tolerate witnessing the pain and suffering of the victims anymore, but there was nothing I could do as the budget was locked up at the PMDRF. (NGOA)

This attempt to consolidate the humanitarian aid, however, proved to be impractical given the urgency of the situation and the need for reaching out to the victims expeditiously. Claims are made that these attempts led to some donors and INGOs cancelling their emergency responses due to challenges encountered in fulfilling their own accountability requirements, as imposed by funding agencies (Karki, Matthewman, and Grayman 2022b). In addition, within a few weeks after the second earthquake, the government, without assessing the situation in the earthquake affected areas, declared a shift in the delivery of humanitarian

responses, moving away from an initial rescue and relief effort to the recovery phase. Taxes and duty fees on humanitarian items were reinstated, accusing I/NGOs of misusing the tax-free provision of humanitarian assistance for personal gain (Karki, Matthewman, and Grayman 2022a, Karki, Matthewman, and Grayman 2022b). NGOs were also asked to focus their assistance on other areas that could restore normal living, such as reinstalling local services, schools, and healthcare. Although the rescue and relief operations of a large number of NGOs operating in remote communities were far from complete, the new requirement announced further slowed down the responses of NGOs, affecting the poor and marginalized victims in remote areas. In this way, the government itself was involved in creating an illusion that the rescue and relief efforts had been completed and falsifying the ground level reality so as to regain control of the situation and resources.

References were also made during the interviews to the existing funding mechanisms that NGOs were obliged to comply with, which not only affected their relief and recovery efforts, but also led some NGOs to compromise their felt accountability. NGOs’ funding in Nepal is not linked to tax returns, and often the NGOs are ineligible for any form of state support, unless they are part of the specific tasks outsourced by local government bodies such as anti-trafficking programs (Dhakal Adhikari and Adhikari 2023). It is therefore unsurprising that the challenging funding environment faced by NGOs has led many of them to approach funders with various forms of what Flyverbom and Reinecke (2017) refer to as “branding,” for instance, improved websites, planning and budgeting, and audited statements. The earthquakes provided those NGOs driven by political and personal motives, but struggling to survive, with an opportunity to reach out to donors through manipulation and the spectacularization of their performance (Kersten and Abbott 2012). A financial manager employed by an NGO (NGOC) confirmed “disasters such as earthquakes and flood provide these NGOs with an opportunity for revival.” Many NGOs approached donors with impressive rescue and rehabilitation programs and project proposals using the names of disasters and victims. For instance, commitments were made to serve a large number of beneficiaries throughout the whole process, including rehabilitation and expanding their outreach work to reach out to marginalized populations in rural areas of the country. An NGO officer (NGOD) stated: “The more victims there are, the easier it is to justify the need for immediate responses and convince the donors of the need for additional resources.”

The statements clearly demonstrate the dilemmas that NGOs in developing countries can face when dealing with humanitarian crises in disaster situations. Disasters can create opportunities for NGOs in terms of securing funding and extending their outreach work. However, at the same time, additional regulations, control mechanisms, and accountabilities are likely to be imposed on NGOs. As the findings demonstrate, when many NGOs, having witnessed the suffering of the victims, were forced to compromise their felt responsibilities or risk losing funding, creating an illusion became an even more convenient strategy for those NGOs with personal and political motives. The relief and recovery efforts were therefore commodified by these NGOs through the creation of a spectacle, for instance, by inflating the number of victims served and digitally rebranding themselves.

The continued pursuit of the accounting-based accountability regime (e.g., upward and imposed) (see, e.g., Wijethilake, Adhikari, and Upadhaya 2024; O'Dwyer and Boomsma 2015) both by the government and donors became an enabling factor for these NGOs through which to mask the ground level reality and benefit from the situation.

## 6.2 | Construction of Spectacles: Fabricating Operational Routines and Accounting Compliances

Over a period of several decades, the establishment of NGOs became a profitable business for members of elite groups and those who were affiliated to political parties to build their political careers. A large number of NGOs were established by those elites who had participated in the democratic movements of 1990 together with the leaders and/or followers of political parties. The establishment of NGOs provided them with an opportunity to continue maintaining their relationships with politicians and affiliated parties. Political parties also favored and supported them, as they constituted part of their movement, and were helping them in the process of restoring democracy in the country. For instance, as an NGO officer explained:

I can provide the names of some well-known politicians who used to be members of NGOs. Some of them were appointed to senior level political positions and some even became ministers. (NGOD)

Driven by their personal and political agenda, the spectacular representation of their presence in the community and their proximity to community members was an important means for such NGOs to divert funders' attention away from the reality of the situation at ground level, not least in disaster situations. Formal ceremonies such as the signing of agreements, project launches, and the celebration of achievements were therefore facilitated, and the funders were entertained by various cultural events that were organized to showcase local traditions and ply them with food and drink. Influential local politicians, community figureheads, and religious leaders were invited to deliver welcome speeches at NGO events in the community and distribute relief packages to beneficiaries. The media (increasingly the social media—see Adhikari et al. (2023)) were frequently used to disseminate the illusion of good performance, thus discouraging the stakeholders, particularly the beneficiaries, from what Boje et al. (2004, 753) refer to as *blowing the whistle*. In the process of creating these kind of spectacular events (see, e.g., Boje et al. 2004), even the beneficiaries were sometimes co-opted into serving as part of the spectacular representation and pseudo-participation, thereby legitimizing the activities of NGOs. An NGO administrator provided the following illustrative example:

When the local NGO administrators know that the donors or their representatives are visiting local sites, overnight they prepare the beneficiaries for how they should talk to the donors. There will be many people in the street with garlands/bunches of flowers (mala)

to welcome the donors or their representatives during their visit to the village, hiding the truth. (NGOD)

The earthquakes presented some NGOs with an opportunity, which they could use to achieve their personal aims and make private gains at the expense of victims' welfare. What was important for such NGOs was to obscure the ground level reality that the victims were experiencing, as well as their actual motives for getting involved in the relief and recovery efforts. For instance, during the interviews, one NGO officer (NGOD) stated: "The extant work that NGOs claim to have done for earthquake victims is not occurring," and admitted "Many things are claimed to make donors happy and continue getting funding." These NGOs were aware of exactly what the donors expected from them and what needed to be provided to them for monitoring and evaluation purposes, for instance, reports showing targets versus achievements, the social benefits engendered, and the beneficiaries' views on the services provided. It was widely understood that a regular supply of such performance reports would enable funders to ensure the impacts of their funding and continue their assistance. An NGO officer added:

... of course there are challenges in securing funding, but we know how to get it for the donors. The funding is determined based on the propaganda and numbers, i.e. how important it is to provide rescue and relief in that particular area/village and how many victims were offered rescue and care. (NGOD)

The use of accounting in facilitating the spectacular representation of NGO relief and recovery efforts and creating passivity was therefore clearly evident, as another NGO officer (NGOD) confirmed: "The easiest way we can convince donors of our good performance is by presenting our accounting and auditing statements." Inflating the number of beneficiaries became a legitimized practice, and certain affected areas were privileged, not due to the extent of the humanitarian consequences but their geographical proximity and the population size. Certain groups of beneficiaries continued to be excluded from the relief and recovery efforts. Exclusion, exploitation, and disparities amongst the victims were therefore striking during the relief and recovery efforts, the following statement by a senior government officer serving as an example:

NGOs selected the areas which were easily accessible and where there were a higher number of casualties. They could demonstrate their presence more easily in such areas and prove their efficiency in delivering rescue and other services. Multiple NGOs were therefore operating at the same site, while victims in the neighbouring villages were deprived of any sort of relief and care for many days. (MoWCW)

In so doing, the NGOs continued to put a positive spin on their performance by demonstrating how the victims were benefitting from the relief, recovery, and rehabilitation activities, which they undertook in the areas affected by the earthquake. Commenting on the role of accounting in constructing the spectacle, a professional accountant further stated:

For instance, we can raise concerns over NGOs' claims about complying with the agreed budget and programmes and accounting requirements. However, a pack of medicine can be used by one victim or shared by several victims. This applies to all items and rescue efforts. The budget and costs may remain unchanged in many cases, but the numbers are doubled to justify their effectiveness and even to demonstrate their contribution to humanity. (ICAN)

A senior government (MoWSC) explained: "Low quality food, tents and medical supplies were bought by many NGOs in the names of victims using the quoted price and getting commissions from the suppliers." Challenging the spectacle constructed through accounting technologies was beyond the remit of government officials. Another senior government officer remarked on the technicalities inherent in accounting:

I am not an accountant and therefore not familiar with the technicalities. But the irony is that those NGOs that are really committed to delivering services to vulnerable people and raising awareness do not pay much attention to their financial statements. Those that are driven by private interests know how to get round the systems and regulations. When the audited reports are provided, and the social audit is approved, it is difficult for us to challenge the NGOs' activities. (SWC)

The manipulation of accounting numbers by NGOs was not limited to the relief and recovery efforts but extended throughout the rehabilitation programs. This provided further evidence that the accounting-based evaluation criteria used by funders remained largely intact, and the ground level reality continued to be overlooked. An auditor shared the following experience:

I can recall a quarterly accounting report in which the NGO was claiming that the rehabilitation service had been offered to more than 1,500 victims in a village in Dolkha (one of the districts most affected by the earthquake). According to our records, the total population of this village was less than 1,000. However, this type of fabrication of the number of victims in accounting statements is not surprising, as the funding is based on the number of victims served. (ICAN)

Many funders required NGOs to use specific accounting systems and software and prepare separate accounts for each individual relief and recovery program that they supported. In fact, they were well aware that NGOs were not in a position to comply with such demanding requirements, both in terms of resources and capacity, which made manipulation inevitable. However, not only did they turn a blind eye to the spectacular representation of NGOs, but they implicitly encouraged it in order to reinforce their own legitimacy, as an NGO accountant explained:

Generally, we submit statements on a quarterly basis. We need to get permission to appoint auditors as well. In the earthquake situation, we expected a bit more flexibility. On the contrary, however, we were under more scrutiny. For example, if we are offered funding to provide relief and rescue to 10 victims, then the number is expected to be 10, not 12 or 8. In some rescue missions, we are forced to include staff members as beneficiaries just to inflate the numbers. (NGOC)

This is perhaps not surprising, as donors are also required to discharge their formal accountability duties to the funding providers in their respective jurisdictions (see also Conway, O'Keefe, and Hrasky 2015). News of the suffering and frustration experienced by the earthquake victims has become a recurring theme in the Nepalese media, even after several years of the earthquakes. Claims have been made that between 10% and 20% of the victims are still living in temporary shelters in the hope of receiving rehabilitation from the government (see, e.g., Rawal et al. 2021; Karki, Matthewman, and Grayman 2022a). Referring to the earthquake victims, Ghimire (2019) in *The Kathmandu Post* (an English newspaper) published the following comment by *Chheku Lama*, an earthquake victim: "... living in these temporary shelters in the cold is becoming unbearable... We are in no condition to return to our village."

Operating within the remit of imposed accountability, NGOs driven by political and personal motives were well aware of how they could present their performance in a positive light through regulatory compliance and creating theatrical spectacles, which could divert funders' attention away from the key issues and encourage passivity (Debord 1967; Flyverbom and Reinecke 2017). What is perhaps more striking is the oppressive way in which accounting operates in the form of an integrated spectacle (Boje et al. 2004) and the way that it has created what Flyverbom and Reinecke (2017, 1628) called "structural inequalities." Victims in geographically disadvantaged regions were deprived of NGOs' services and left to continue suffering in silence. Resisting the integrated spectacle was futile, not only due to the technicalities of accounting but also because of the power inherent in accounting in terms of ensuring regulatory compliance and legitimizing performance. Although in some instances, the spectacle was used to endorse manipulative activities, in others, it led to these activities being deliberately overlooked.

### 6.3 | Justifying and Legitimizing the Construction of Spectacles

The concept of the spectacle generalizes the abstraction of present-day society, in particular the way in which societies have been subjugated by the economy. As a result of the continued expansion of capitalism beyond its traditional boundaries and technological advances (Ghattas et al. 2024), the exchange of commodities and consumption has come to dominate both social life and relationships between people. The spectacle of representation has therefore replaced authentic social life, alienated society, and pacified the "consuming masses" (Flyverbom and Reinecke 2017, 1630). Contemporary, Nepalese society is no exception. The expansion of capitalism dovetailed with corruption and the



remittance economy has led to the exchange of commodities dominating social life and alienating citizens, making representation a reality that has become taken for granted. The country has been consistently included in the higher echelon of corrupt countries over the last few decades by Transparency International and was ranked number one in Asia by the Economist (2011) in terms of wealth inequalities. The continuing impunity of many of the perpetrators through the exchange of commodities and pseudo-justification has limited the role of the public and confined them to becoming passive spectators in all spheres of social life. In a similar vein, studies have shown that remittances now comprise around 30% of the country's GDP. However, only around 4% of the total remittances received have been invested in businesses and other activities that yield returns, whereas approximately 80% are used for daily consumption (Sapkota 2013; Panthi and Devkota 2023). During our interviews, one auditor (ICAN) remarked: "the country is importing everything, and society is consuming." NGOs are therefore simply a reflection of the way in which consumerism has evolved in Nepalese society (Paudel, Rankin, and Le Billon 2020). A number of other interviewees highlighted the fake claims that were made, and the commandeering of duty-free humanitarian goods for personal gain by several NGOs during the rescue and relief operations. One NGO coordinator (NGOE) claimed: "*Some tents which were meant to be distributed to victims were used for weddings and other religious ceremonies.*"

The representation of performance in the social media, pictures, and images of rescue and relief operations facilitated in affected areas and the webpages showcasing the satisfaction expressed by victims had been the strategies of many of these NGOs through which to distract public attention from the ground level reality. Several of the interviewees mentioned that resistance to such representations was limited because they are ubiquitous in all spheres of society and have become a prevailing part of everyday life. In addition, their political affiliations allowed such NGOs to easily escape the scrutiny of state-level anticorruption institutions and continue to misuse the humanitarian aid donated to the victims for their own benefits. The program director of one NGO (NGOB) who was responsible for facilitating the relief, recovery, and rehabilitation of the earthquake victims mentioned that the same person had been continuously elected as Chair as the establishment of the NGO, whereas an NGO administrator made a similar point:

The small and medium-sized NGOs in particular are mainly run as a family business. The executive committee is controlled by family members and their friends. Often these NGOs are used as a ladder to achieve personal gains from the aid received. (NGOD)

Noncompliance with the regulations therefore often went unchallenged due to the political advantages that NGOs have secured. For instance, the program lead of the National Reconstruction Authority (NRA) highlighted the failure of NGOs to comply with the requirements of social auditing when facilitating health care services to earthquake victims. In many instances, the excessive political intervention had led to the regulators performing the role of "passive recipients" (see, e.g., Flyverbom and Reinecke 2017) of NGOs' constructed representations rather than delving deeper

into these representations to try to discover what lay beneath them. As one officer remarked:

As long as we are convinced that NGOs are complying with the regulations and provisions, further investigations are not carried out. Firstly, they employ lawyers and auditors to produce their reports and performance statements/figures, and we have neither the resources nor the capacity to question these reports and performance statements. Second, even if we start an investigation, we are likely to encounter several politicians questioning our intentions and evidence for pursuing investigations. In a situation such as an earthquake, we can even be blamed for slowing down the relief and recovery efforts by discouraging NGOs. (SWC)

With regard to the lack of capacity, another senior officer at the local government level stated:

There are eight people altogether in this unit, including one accountant, handling NGO-related issues, and we have to deal with hundreds of NGOs every day (let alone the disaster situation) together with the Social Welfare Council and the Ministry. Issues which we come across every day range from registration to termination and funding approval to taxation. We cannot cope with the regulatory requirements. (DAO)

However, acknowledging the limitations in terms of monitoring NGOs' activities during the earthquakes, the regulators also expressed the view that NGOs should operate differently to other organizations, as they are set up to serve the most disadvantaged and marginalized communities in the country. However, such differences between NGOs and other organizations have diminished due to the increasing commodification of society, as the following statement by a senior government officer illustrates:

No rules and monitoring mechanisms would be able to prevent bad practices, when the intention for setting up the NGO is wrong. If the objective of establishing NGOs is to change their (founders and their family members) own lives (betterment) rather than serving vulnerable and marginalised communities, then you cannot just put the blame on us (government) by referring to our weak and ineffective monitoring and assessment. (SWC)

We were told during our interviews that donors/funders have consistently expressed concerns about the widespread nature of corruption, noncompliance, and the political orientation of NGOs in Nepal. As one senior UN official observed: "Some in the international development community fear that distribution will be dictated by politicians and patronage" (Anyadike 2015). Often such observations provided them with a means through which to justify their attempts to strengthen the compliance-based requirements and imposed accountability of NGOs, even in the

disaster situations. For instance, defending the allegations made by NGOs about excessive rigidity in relation to accountability requirements during the earthquakes, a representative of an international organization stated:

Allegations have come from NGOs that we have denied funding for various reasons. What is important for us is to maintain transparency and accountability, not to do what the NGOs think is best. (INGO)

However, a large number of NGO representatives and the NGO Federation (NGOF) were of the view that the funders/donors are fully aware of the political context in which the NGOs operate. Without political approval, it is difficult for NGOs in Nepal to run their programs and deliver services at the local level as they would be required to repatriate the approved funding to the donors. Often donors and INGOs are driven by a desire to champion their success in supporting NGOs and to develop activities targeted at the most disadvantaged communities. Managing their budgets and achieving targets are often regarded as measures of their success. The notions of transparency and accountability, which they have a tendency to reiterate, often serve as a mere spectacle in their reports and policy documents, as the following comment from an NGO administrator demonstrates:

All the terms such as efficiency, morality, honesty that donors use are no more than rhetoric. Often the same NGOs that are associated with negative publicity, are selected for funding. These NGOs are closer to the politicians, corrupt officials, union leaders and other influential elites in the local community. There was an accusation that the rescue missions supported by the UN were involved in delivering low quality and out of date items to the victims. Instead of investigating the allegations, the mission threatened to stop the rescue and relief programmes and relocate their office to other conflict zones in the Middle East. (NGOD)

The above statement perhaps serves as evidence how the donors/funders themselves are consuming the spectacles and performing the role of the passive spectator-consumers. Such passivity, alienation, and consumerism have become a feature of a changing Nepalese society as it encounters capitalism, corruption, and the remittance economy. The ground level reality of the relief, recovery, and rehabilitation efforts has therefore been largely overlooked, whereas the NGO-led representation has become embraced and legitimized, and the regulators, donors/funders, and general public have been relegated to the role of passive spectator-consumers. The oppressive spectacle has resulted in disproportion, delays, and disparities in the relief, recovery, and the rehabilitation of earthquake victims, thus further extending their suffering and creating structural inequalities between them.

## 7 | Discussion

Drawing on the concept of spectacle (Debord 1967, 1988), our study has demonstrated the extent to which the spectacle has

been translated to the NGO setting in Nepal and reflected in the relief, recovery, and rehabilitation process, following the 2015 earthquakes. The concept of spectacle has been developed in terms of a general abstraction of contemporary society that has been subjugated by the economy and the colonization of social life by commodities (Flyverbom and Reinecke 2017). Spectacular representation has become the objective reality, articulating the social relations between people and encouraging passivity and consumerism. Several scholars have discussed the transformative aspects of the spectacle, for instance, by delineating how the use of accounting and, more recently, advancements in technology (digitalization) have leveraged a further intensity within the realm of spectacular manifestation (see, e.g., Uddin, Gumb, and Kasumba 2011; Boje et al. 2004; Ghattas et al. 2024). Although corporations are often presented as modern incarnations of the spectacle (Flyverbom and Reinecke 2017), the contexts in which NGOs operate are perhaps no different.

Despite the novel objectives of serving the poor and disadvantaged communities, the funding mechanisms and complex accountability structures that have been created for NGOs have led them to operate more as enterprises, compromise their felt responsibilities, and become self-reliant in regard to resource generation (see, e.g., Agyemang et al. 2019; Cazenave and Morales 2021; Conway, O'Keefe, and Hrasky 2015). More recent accounting studies have therefore raised concerns about how accountability toward beneficiaries can be most efficiently operationalized and proposed various mechanisms, for instance, grassroots level participation and a framework for beneficiary accountability (Chu and Luke 2018, 2022; Dewi, Manochin, and Belal 2021). Our findings are in line with these studies, delineating how the voices of many Nepalese NGOs involved in the relief, recovery, and rehabilitation efforts following the 2015 earthquakes went unheard and how they were forced to compromise their felt responsibilities by having to adhere to the control-oriented and accounting-based requirements imposed by the government and funders. There was uncertainty about whether many NGOs could continue to deliver humanitarian aid to earthquake victims. However, such requirements put certain NGOs that were set up with the aim of pursuing political and personal goals in a position to benefit from the situation, allowing them to obfuscate the ground level realities, for instance, by manipulating the number of victims and geographical areas served, showcasing their performance on social media, and facilitating pseudo-ceremonies and participation. Such NGOs knew exactly what the funders and regulators expected from them and how to achieve compliance with the regulatory and reporting requirements. Our findings have clearly demonstrated that the types of accountabilities that NGOs prioritize are determined by the intentions of the founders and volunteers, and therefore the co-existence of multiple accountabilities is inevitable.

Prior work on NGOs' accountability in disaster settings has demonstrated the continued suffering of disaster victims due to a breakdown in the process of accountability, triggered by poor coordination between stakeholders and the fact that priority has been given to fulfilling the formal accounting-based requirements (Baker 2014; Taylor, Tharapos, and Sidaway 2014; Conway, O'Keefe, and Hrasky 2015; Agyenim-Boateng and Oduro-Boatend 2019). Our study also adds to these works by highlighting how certain NGOs took advantage of the control-oriented and

accounting-based requirements to create a spectacle, which has further reinforced the structural inequalities and suffering among the poorest and most disadvantaged victims in a developing country. The negligible effect that such precarious situations involving widespread human suffering have had on altering the attitude of funders and regulators was clearly evident during the relief, recovery, and rehabilitation process after the 2015 earthquakes. For instance, the earthquakes forced the government to pursue a liberal and nonrestrictive policy to facilitate the speedy relief, recovery, and rehabilitation of the victims, which was beyond its capacity, thereby creating space for a large number of NGOs/INGOs to get involved in delivering the humanitarian aid. However, this was followed by the implementation of several control-oriented provisions, including the “one door policy,” the channeling of aid through the PMDRF, and the reintroduction of taxes and duties on humanitarian items when the relief and recovery efforts in remote areas were far from over. The funders continued to overlook the ground level reality of the NGOs’ relief, recovery, and rehabilitation efforts, instead embracing and legitimizing the NGO-led representation. As a result, cost-effective means of delivering the humanitarian aid to the victims were ignored and many victims in the remote affected areas continued to be deprived of NGOs’ services. As discussed in prior work (Uddin, Gumb, and Kasumba 2011), the role of accounting in intensifying the degree of spectacular manifestation was evident in our findings. The funders’ control-oriented and accounting-based requirements, coupled with the regulators’ limited capacity to deal with the technicalities inherent in accounting, enabled such NGOs who were driven by personal and political motives to inflate the number of beneficiaries served, fabricate the quality of services delivered to beneficiaries, and identify an operating space in which they could spectacularize their performance. Not only have certain NGOs kept the monitoring and scrutiny of their activities at bay, but the legitimacy associated with accounting has also led to the funders and regulators turning a blind eye.

More importantly, the use of the concept of the spectacle (Debord 1967; Boje et al. 2004) has enabled us to delve deeper into the contexts in which the NGOs’ accountability operates, thus shedding light on the relationship between the spectator–consumer and Nepalese society. At the heart of Debord’s concept of spectacle lies a criticism of the consumer society, a society in which *the real consumer has become a consumer of illusions* (item 47, p. 24). The increasing acceptance of consumerism and passivity is evident in all spheres of social life as the exchange of commodities, the remittance economy, and corruption have continued to dominate contemporary Nepalese society, and perhaps also other societies in developing countries, and to mediate social relationships (see, e.g., Paudel, Rankin, and Le Billon 2020). The differences between the NGOs and other profit-oriented organizations have become blurred to the point where representation, rather than the actual reality, has become the prevailing way of life. The political orientation of NGOs, the control-oriented mentality, and their limited technical capacity have led the regulators to concentrate their efforts on ensuring that the requirements of compliance-oriented provisions are met rather than scrutinizing the way in which NGOs represent themselves more closely. In a similar way, the funders/donors were more concerned with their own performance in terms of delivering humanitarian aid to the earthquake victims and

fulfilling their accountability requirements. They were aware of the contexts in which NGOs operate within Nepal. The ground level reality was therefore overlooked in favor of embracing the spectacular representation presented by NGOs. Overall, our findings show that the concept of the spectacle has translated to the NGO setting in Nepal, relegating the key stakeholders, regulators, and funders to the role of passive recipients of the NGOs’ representation. Resistance to the spectacle has proved to be futile, even in earthquake situations in which society is morally, ethically, and emotionally obliged to lessen human suffering. The relief, recovery, and rehabilitation efforts of the NGOs turned out to be disproportionate and unequal, creating delays, and prolonging the suffering of the most deprived victims of the 2015 earthquakes.

## 8 | Conclusions

By examining the relief, recovery, and rehabilitation efforts made by NGOs in the aftermath of the 2015 Nepal earthquakes, our study has made a number of contributions to prior accounting work on NGOs’ accountability, and, to an extent, beneficiary accountability. First, we have highlighted the importance of taking into consideration the changing contexts of developing countries in which NGOs operate and the underlying motives behind their establishment. Political-orientation, economic expansion (consumerism), and corruption have come to characterize contemporary society in developing countries, and it is unsurprising that NGOs have been able to take advantage of the situation by realizing their political and personal goals rather than attending to the welfare of marginalized and disadvantaged communities. It could therefore be argued that the discharging of accountability is also shaped by the intentions of the founders and volunteers. Certain NGOs will continue to prefer the current control-oriented and accounting-based requirements (imposed and upward accountability) (see, e.g., Ebrahim 2003; O’Dwyer and Boomsma 2015) as these provide them with a potential opportunity to create spectacles and ensure that their personal and political objectives are met. Second, we have contributed to the literature on NGOs’ accountability in disaster situations (see, e.g., Taylor, Tharapos, and Sidaway 2014; Conway, O’Keefe, and Hrasky 2015; Agyenim-Boateng and Oduro-Boatend 2019) by illustrating how the representation created by NGOs, who had to adhere to the control-oriented and accounting-based requirements imposed by the funders and regulators, could become oppressive, exacerbating inequalities in the distribution of aid and excluding certain groups of beneficiaries from the relief, recovery, and rehabilitation efforts. Finally, we have demonstrated how such spectacles constructed by NGOs can thwart resistance (see, e.g., Boje et al. 2004), given that they respond to the interests of funders and regulators and are therefore more concerned with showing that they have met the technical requirements rather than addressing the needs of victims and represent the social order built on the exchange of commodities. In many instances, both wider society and key NGO stakeholders (regulators and funders) have been relegated to the role of passive spectator–consumers. The representations presented by NGOs have therefore been taken for granted as a way of life; thus, NGOs have continued to discharge a type of accountability that corresponds to the values and objectives of their establishment.



Having said this, we would like to clarify that our objective in the study was not to undermine the efforts that NGOs have made in Nepal and other developing countries to serve disadvantaged communities in their everyday lives. In the context of Nepal, grassroots development, empowerment, and social changes have mainly been driven by NGOs, as political instability has led to the postponement of general elections and prevented local government bodies from functioning for several decades (Tamang 2009). However, further policy and practice implications regarding NGOs' accountability can be drawn from our study in the context of Nepal and beyond. For instance, it can be argued that, in order to promote felt responsibility and beneficiary accountability, NGOs should remain detached from politics and there is a need to promote education, morality, and ethical values in relation to the functioning of NGOs and the role that the stakeholders and civil society in general can play in terms of ensuring that they are serving the beneficiaries. Powerful stakeholders such as funders and regulators should be more attentive to the actual needs of beneficiaries rather than continuing to privilege the accounting and media-based performance of NGOs, so as to ensure that their efforts have a stronger and more beneficial impact at ground level. Rewarding NGOs through continuous funding based on their performance at the grassroots levels is perhaps more important than confining them within the requirements of imposed accountability. This could also help to ensure that resources are used in a more effective way for the benefit of disadvantaged beneficiaries in the largely overlooked post-disaster context of developing countries (Uddin and Belal 2019; Cordery, Belal, and Thomson 2019).

However, contributing to the existing debate on NGO accountability, our study is not without limitations. Although the evidence drawn on embeds the voices of a representative of the beneficiary organization, the actual voices of beneficiaries/victims at the ground level are limited. In this regard, it would be interesting to hear from a diverse range of beneficiaries/victims with regard to the relief, recovery, and rehabilitation efforts undertaken by the NGOs, and in particular, the spectacle created, and the exclusion that occurred as a result. The need to extend our understanding of the operationalization of beneficiary accountability by embedding the voices of beneficiaries along with the perspectives of those stakeholders speaking on behalf of beneficiaries has also been emphasized in prior work (Dewi, Manochin, and Belal 2021; Uddin and Belal 2019; Belal, Thomson, and Cordery 2023). Further studies are therefore warranted in developing country contexts, which could provide more evidence regarding NGOs' accountability from the beneficiaries directly affected by the disaster situations.

#### Data Availability Statement

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

#### Endnotes

<sup>1</sup>The term 'natural disaster' has been contested in the disaster literature (see e.g., Kelman, 2010, 2020). However, it is beyond our scope to engage

with this debate given that our key focus in the study has been on NGO's accountability.

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## Appendix A

TABLE A1 | Details of research participants (2017–2022).

Nature of organization	Geographic location	Position of research participants	
<b>Governments (<i>n</i> = 11)</b>			
Federal government level ( <i>n</i> = 8)			
Ministry of Women and Children Welfare (MoWCW)	Kathmandu	Senior officers (policy-makers) (2)	MoWCW
Social Welfare Council		Officers and senior officers (5)	SWC
National Reconstruction Authority (NRA)		Program lead Sindhupalchowk (1)	NRA
<b>Local government level (<i>n</i> = 3)</b>			
District Administration Office (DAO)	Kathmandu	Senior officers (2)	DAO
District Development Office (DAO)	Sindhupalchowk	Former District Development officer (who had led the coordination mechanism at the district level) (1)	
<b>Non-government organizations (NGO) and the Federation (<i>n</i> = 27)</b>			
NGOs working in relief, recovery, and rehabilitation of victims	Kathmandu	NGO founders/Volunteers/Board members (2)	NGOA
		Program manager/Director (2)	NGOB
		Finance managers/Accountants (4)	NGOC
		Administrators/Officers (12)	NGOD
	Sindhupalchowk	Former program coordinator (1)	NGOE
	Biratnagar	Former program coordinator (2)	
	Taplejung	Program coordinator (1)	
The NGO Federation of Nepal (previously the National Federation of NGOs in Nepal)	Surkhet	Program coordinator (1)	
	Kathmandu	Officer (1)	NGOF
		Senior officer (1)	
<b>Donors/International non-governmental organizations (INGOs) (<i>n</i> = 2)</b>			
UNICEF ( <i>n</i> = 1)	Kathmandu	Senior officer (1)	INGO
Save the Children ( <i>n</i> = 1)		Program manager (1)	
<b>Professional organizations (<i>n</i> = 2)</b>			
Institute of chartered accountants of Nepal	Kathmandu	Professional accountants (1) auditors (1)	ICAN
<b>Beneficiary organization (<i>n</i> = 1)</b>			
Integrated settlement	Sindhupalchowk	Chair (1)	IS

Abbreviations: DAO, District Administration Office; INGO, International Non-Governmental Organisation; NGOF, NGO Federation; NRA, National Reconstruction Authority; SWC, Social Welfare Council.