The Impact of Syrian Refugee crisis on NGO governance and Accountability in Jordan

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Abstract

In response to the Syrian refugee crisis and its impact on the (Non-Governmental Organisations) NGO sector in Jordan, this paper explores transformation in NGOs governance and accountability due to the presence of Syrian refugees in Jordan using the framework of organisational transformation (Laughlin, 1991). This paper reports the findings of semi-structured interviews with NGO board members and Syrian refugees in Jordan. The paper finds an environmental change happened in Jordan as a result of the presence and needs of Syrian refugees influencing NGOs and transforming their role, mission, governance, and accountability. The NGO role and mission became more participative, embracing advocacy, relating more to development, and having a national scope rather than concentrating on local missions. This led to more sophisticated NGO governance, accountability, accounting, and internal control systems that are more refugee-beneficiaries-oriented. The findings throw light on the refugee crisis and examine NGOs from the perspective of institutional development.

Keywords Jordan, Syrian Refugees, NGOs, governance, accountability.

Introduction

This paper explores NGO governance and accountability transformations due to the presence of Syrian refugees in the Kingdom of Jordan. Between 2010 and 2014 more than 1.5 million Syrians fled from the civil war in Syria to Jordan, the closest safe area (AlNasser, 2016), with many of these registering as refugees (Verme *et al.,* 2015; United Nations, 2018). With an increase of 15% in the Jordanian population over five years due to the refugees (Jordanian Department of Statistics) hundreds of new NGOs were created to serve the Syrian refugees. In addition, many existing NGOs in Jordan shifted their operations to work with the refugees. This brought attention to changes in NGO governance and accountability after the influx (Kaufmann and Fellow, 2011), especially after NGOs received billions of dollars from the international donors (Response Plan for Syrian Crisis, 2018).

Table (1) shows increases in NGOs in Jordan due to the presence of Syrian refugees and the total amount of budgeted donations required to deal with their needs in Jordan:

<Table 1> NGOs in Jordan operating for Syrian refugees and the funds required for their projects.

NGOs before the Syrian refugee crisis in Jordan	NGOs after the Syrian refugee crisis in Jordan	Scope of work and the % from the required budget ($7.99 (billion	Source
0 national NGOs operating fully for Syrian refugees. 4,200 local and national NGOs working in Jordan. 61 international NGOs.	200 national NGOs created that working fully with Syrian refugees. 2,700 of existing 4,200 national NGOs have part of their operation for Syrian refugees. All 61 existing international NGOs have a significant part of their operation dedicated to Syrian refugees.	Education (15%) Food (16%) Social protection (30%) Health (14%) Cleaning (15%) Energy (7%) Justice (1%) Shelter (2%)	Response Plan for Syrian Crisis (2018)

Note: Total required funds to meet the goals of the Response Plan for the Syrian Crisis (2018) covering 2018-2020 is projected to be $7.99 billion to be performed by the Jordanian government and NGOs.

Research on refugees and their social needs is limited (Hesse *et al.,* 2019). Moreover, the presence of Syrian refugees and their needs in Jordan created an *institutional disturbance* as their needs and demands changed over time. Therefore, this research links these environmental disturbances to NGO governance and accountability as organisational transformation is still unexplored (Kuruppu and Lodhia, 2019).

Refugee crises affect NGOs in any context which has refugees. The paper on the Syrian refugee crisis highlights the integration, demands, and needs of refugees and how they impact on the governance and accountability system of the NGO sector. The integration of Syrian refugees into the Jordanian economy and society is another topical issue which this paper examines. The Syrian refugee crisis is crucial in shaping NGO governance and accountability, especially in Arab countries including Jordan. The refugee issue became a hot topic after the Jordanian government issued a Response Plan for the Syrian Crisis (2018-2020), which covers three years of projects for Syrian refugees in Jordan, with a budget of $7.99 billion. The main players in this plan are the Jordanian government and NGOs and the main donors are international bodies or foreign governments. Hesse *et al.* (2019) argue that different and contradictory institutional logics can be a challenge in shaping the NGO systems used to deal with refugees. This study considers the impact of changes in Syrian refugees' demands and needs on NGOs in Jordan which has previously been unexplored.

On the other hand, NGO accountability is explored more than NGO governance in the literature (Najam, 1996; Unerman & O'Dwyer, 2006 a & b, 2010, 2012; Agyemang et al., 2009; Uddin and Belal, 2019). Therefore, there is a need to examine NGO governance rather than focusing on NGO accountability, especially as there are continuing financial and managerial

scandals in this sector (Ebrahim, 2010). The 2018 report from the OECD (Organisation for Economic Co-operation and Development) highlights billions of dollars are paid to NGOs worldwide, drawing attention to how NGOs affect and are affected by several stakeholders and institutions within their country of operation. This highlights the importance of studying NGO governance.

Linking environmental disturbances to NGO governance is a topical issue (Kuruppu and Lodhia, 2019). Coule (2015) argues that NGO governance systems are still unexplored and need further research. NGO governance can be examined using different governance theories such as agency, stakeholder, stewardship, institutional, and other theories (Solomon, 2007) depending on the research context and aim. This research explores the transformation of governance and accountability in NGOs dealing with changes in Syrian refugees' needs and demands in Jordan. Gillan (2006) argues that NGO governance is a response mechanism to environmental changes and disturbances. Therefore, NGO governance and accountability transformation is assessed using a model of organizational transformation in response to environmental disturbances based on the framework in Laughlin (1991).

This study examines two research questions: what disturbances and changes have occurred in Syrian refugees' needs and demands in Jordan? How have changes in Syrian refugees' needs and demands transformed NGO governance and accountability in Jordan?

Literature review

NGOs

The most vital feature that defines NGOs is voluntarism, which differentiates NGOs from private and government sectors (Fernando and Heston, 1997). Therefore, voluntarism is a sustainability source for an NGO as any person can do a voluntary job in any place at any time (Fernando and Heston, 1997). NGOs can be defined as organisations which are not related to the public sector or the business sector (Unerman and O'Dwyer, 2006a). NGOs may take different forms of civil society organisations but cannot be for-profit organisations (Unerman and O'Dwyer, 2010). Fierros *et al.* (2017) suggest that NGOs need to change their role from helping services to offering more sustainability services. NGOs are the link between donors and beneficiaries, so Teegen et al. (2004) and Kilby (2006) argue that NGOs should be formally registered to connect the donor to the beneficiaries for social progress. NGOs can be categorised into different types; Ebrahim (2003) classifies NGOs according to their function in society as advocacy, social services, and membership support. NGOs can also be divided up based on their activities (e.g., Anheier *et al.,* 2003), such as education, health, and charity NGOs. Vakil (1997) categorises NGOs based on their field orientation, as empowering people, social services providers and charity organisations.

Empowering or pressure NGOs help marginalised people to become involved and integrated more in the political and economic life of society. This type of NGO puts pressure on decision makers for economic and political reforms to involve marginalised people (Vakil, 1997). They usually use lobbying activities and social conferences as tools for pressure, for example, Human Rights Watch conferences to support marginalised people. Service provider NGOs provide important services in society such as education, medicine, and childcare services (Vakil, 1997). This categorisation is widely used; however, it is also criticised as many NGOs provide different services at the same time (Banks and Hulme, 2012). Most NGOs registered in developing countries like Jordan are charitable NGOs. They provide social development services for poor people by giving them basic needs such as food, water, and

hygiene services (Vakil, 1997). There was a dramatic increase in charitable NGOs in Jordan to support Syrian refugees (Ministry of Development, 2015) providing them with food, basic medical services, water, and other basic services.

NGO Governance and Accountability

Governance and accountability in the NGO sector can be defined using different theories, such as agency, stakeholders, stewardship, and institutional theories (Mason et al., 2007). Zahra (2011) argues that the presence of Syrian refugees created a new institutional environment in Arab countries which needs to be studied in depth. Therefore, Filatotchev *et al.* (2013) point out that any definition of a governance system should be based on the social institutional environment to justify and legitimise governance practices. Studying the institutional environment and its links to governance and accountability provides a "holistic view of governance arrangements considering the influence of values and beliefs on governance practice" (Mason et al., 2007, p. 297). Moll *et al.* (2006); Gillan (2006); and Dart (2004) see the institutional environment as used to measure the impact of macro factors on the accounting system of the organisations. Therefore, the context in which accounting takes place need to be considered (Messner, 2009). This is closely related to NGOs, as rendering an account depends on contextual impact and not on financial terms. Therefore, Roberts (2009) discusses the impossibility of attaining full accountability, instead calling for 'intelligent accountability' that extends accountability to face-to-face communication in the context, and direct connection with stakeholders. Moreover, accounting systems (including governance and accountability) are subject to 'continuum thinking' which seeks to be adaptable for dynamic contextual changes (Haslam, 2016).

Non-governmental accountability research focuses on how governance and accountability are influenced by donors as the main external factor (Yasmin and Ghafran, 2019). However, a specific empirical understanding of how other factors in the external environment influence NGO accountability and governance has not been developed (Yasmin and Ghafran, 2019). Yasmin and Ghafran criticise the idea that NGOs only need a good accountability and governance system for their stakeholders, with the impact of the institutional environment and external changes which influence NGO governance and accountability neglected. Coule (2015) argues that NGO governance is still under development compared with corporate governance. Adair (1999) asserts that that NGOs play an important role in setting private sector and government policy on the national and international level. Many NGOs worldwide gain official approval from international bodies like the United Nations to provide advisory services.

Unerman and O'Dwyer (2006b) suggest that NGOs are more responsible for social and environmental issues than corporations, as corporations focus on their core work. Therefore, they argue that any social and environmental action that is not implemented by NGOs will not be performed by corporations, which enhances the idea of studying governance and accountability in NGOs. O'Dwyer (2002) argues that corporations should work with NGOs to enhance the accountability and governance of both.

Organisational NGO governance can be defined using the principles of participation, transparency, and accountability (Wyatt, 2004). These principles directly affect elements of governance so that previous studies classify NGO governance into the following elements: Board of Directors and their role (Hasmath and Hsu, 2008), disclosure and reporting (Ahmed et al., 2016), and stakeholders who are interested in an NGO's operations, such as government, donors, and beneficiaries (Liarakou et al., 2011). In terms of NGO accountability, the research

focuses on upward (mandatory) accountability to governments and donors (Ebrahim, 2003). However, it neglects downward (voluntary) accountability, which focuses on beneficiaries (Unerman and O'Dwyer, 2010). This study focuses on downward accountability to Syrian refugees as NGO beneficiaries and the mechanisms used for this, such as reporting, meetings, and auditing. Table (2) shows the main concepts of governance and accountability focused on in this paper.

<Table 2> Governance and accountability conceptual framework

NGO governance	NGO accountability
Governance Principles: (1) participation, (2) transparency, (3) accountability.	Accountability types: focus is on downward accountability.
Governance elements: (1) board of directors, (2) Disclosure and reporting, (3) stakeholders (focus on Syrian refugees)	Accountability mechanisms: (1) reporting, (2) meetings, (3) auditing.

Context of the study

Jordan is located in the centre of the Middle East; therefore, it plays an extremely important role in the region. It has direct borders with Iraq in the east, Israel and Palestine in the west, Saudi Arabia in the south, and Syria in the north. In Syria, the case is complicated. The civil war started in 2011 and its consequences continue today, with Syrians escaping from the civil war to surrounding countries, such as Turkey, Lebanon, and Jordan. These refugees require huge projects, with billions of dollars to fund them.

In 2015, there were 14,389 million Arab refugees (Arab Strategy Forum, 2015), with approximately 50% of these being Syrian. Therefore, based on the Jordanian Department of Statistics (DOS) (2018) Jordan has a total population of around 10 million people with 15% Syrian refugees. The presence of refugees and its consequences are still in the infancy phase from a research perspective, but there is no doubt that refugees are affected and affecting social structures in Jordan. Syrian refugees are now the subject of NGOs and activists are calling for better living conditions and better integration into Jordanian society (Ogbonnaya, 2013; Abdel-Hadi, 2016). This has led to NGO governance and accountability transformation in response to external disturbances due to refugee demands.

Before and after the Syrian refugee crisis there was limited research on the NGO sector in Jordan. Jarrah (2009) asserts that NGOs in Jordan did not play a large enough role in the country from a political perspective, because the government often issued laws to reduce their independence. In addition, Jarrah claims that most NGOs in Jordan had problems in their mission, with poor strategic planning, and weak management and governance. Jarrah suggests that the Jordanian government should realise the importance of NGOs as a third sector, pursuing people's needs and allowing them to work independently. Moreover, Jarrah claims that NGOs in Jordan needed better governance and accountability systems.

In Jordan, after the Syrian refugee crisis, there was a legal process to monitor the money from grants coming from outside countries such as Canada, Japan, and the United Kingdom (UK) to NGOs inside Jordan. All NGOs in Jordan need an acceptance letter to access grants from external countries or donors. This acceptance is given to the NGO after approval from four ministries: The Ministry of the Interior, the Ministry of Planning, the Ministry of Trade and Industry, and the Ministry of Social Development (Ministry of Industry and Trade, 2018; Ministry of Social Developments, 2015). This increase in funds requires NGOs to have

a governance and accountability system (Ebrahim, 2003). However, the monitoring system or governance system used to oversee how the money benefits refugees may be weak.

Generally, the literature on NGOs in Jordan does not have the full picture covering the issue of governance and accountability in depth or comprehensively, and it is not linked to institutional changes due to the Syrian refugee crisis. This is because studies of NGOs in Jordan before and after the Syrian refugee crisis are divided into two main areas. The first is the political / legal view of NGOs, which neglects accountability and governance (Helfont and Helfont, 2012, Awashrah, 2011). The second is an evaluation of the current performance of the NGO sector in Jordan, recommending governance and accountability, but without presenting a system or model or taking Syrian refugees and their needs into account (Jarrah, 2009; Ferguson, 2017). This research fills that gap.

Organizational transformation framework & links to NGO governance

Accounting, including governance, can be used as an 'ammunition machine' which means that interested parties will always try to maintain and promote their interest in it (Burchell et al., 1980). Therefore, changes in interested parties' needs and demands will lead to accounting and organisational changes (Broadbent and Laughlin, 2005). Broadbent and Laughlin argue that both interested parties and organisational changes work together in the same direction (Broadbent and Laughlin, 2005).

This study uses external environmental social changes and organisational transformation to explain the findings. The framework from Laughlin (1991) is used to explore and explain transformations in NGO governance and accountability resulting from Syrian refugee disturbances. Combining changes in Syrian refugees and the impact of this on Jordanian NGO governance and accountability is the main contribution of this paper. Laughlin (1991) calls external environmental changes 'jolts' which force an organisation to respond. The response to these jolts is subject to an organisational system; therefore, the organisation may accept or reject the change (Laughlin, 1991). The change is determined only when the organisations accept the external disturbances and reacts by changing its organisational system. Laughlin's framework is influenced by 'middle-range' thinking (Laughlin, 1995). Middle-range thinking believes in subjectivity; however, it sets boundaries on how to operate subjectivity (Laughlin, 2004). Therefore, the framework of organisational changes responding to external disturbances has three elements (Laughlin, 1991, p. 211): (1) interpretive scheme (least tangible changes such as the ethos and mission of the organisation), (2) design archetype (somewhat tangible changes such as organisational structure), (3) organisational sub-systems (tangible changes such as day-by-day procedures and reporting of the organisation).

Laughlin (1991) introduced two types of organisational changes, 'morph static' and 'morphogenetic'. Morph static change assumes that change occurs when an organisation responds to maintain the existing status quo and/or internalise environmental changes (Laughlin, 1991). Laughlin assumes that this type of change affects design archetypes and/or organisational sub-system elements of the change, with no need to change the interpretive scheme element. He breaks down morphostatic change into two sub-types, 'rebuttal' and 'reorientation'. In rebuttal change, the status quo remains unchanged, although some temporary changes occur for the design archetype, but the interpretive scheme does not change. In reorientation change, organisations change the design archetype and organisational sub-systems without any changes in the interpretive scheme. Morphogenetic change assumes that

changes happen when organisations respond to external environmental disturbances by changing all three elements of the changes starting with the interpretive scheme element, then changing the design archetypes and the organisational sub-system elements (Laughlin, 1991). Laughlin divided morphogenetic change into two sub-types, 'colonisation' and 'evolution'. In colonisation change, organisations try to change all three elements of change to respond to a small group of environmental changes (Laughlin, 1991). In evolution change, organisations change all three elements, starting with their ethos followed by organisational structures and systems responding to multiple movements and society's consensus on the change (Laughlin, 1991). This study uses 'evolution' change as it reflects changes in Syrian refugees' demands, which dramatically affected NGO governance and accountability. This is consistent with Zahra (2011) who argues that Syrian refugees and their demands created a new, fresh environment to study institutions and organisations. This research assumes that the presence of Syrian refugees in Jordan and changes in their demands and needs over more than 10 years acted as a jolt in Jordanian society and the NGO sector.

Kuruppu and Lodhia (2019) apply the three organisational changes elements from Laughlin (1991) to the NGO governance system. They consider that the interpretive scheme is relevant to NGOs in their missions, visions, and project aims (intangible changes). They also consider the design archetypes relevant to NGOs in their programs structure, decision-making hierarchy, governance principles, and accountability types or forms (somewhat tangible changes). Finally, they consider the organisational sub-system element is relevant to the accounting system, performance measurement system, internal audit system, disclosure, governance elements, and accountability mechanisms (tangible changes). Kuruppu and Lodhia (2019) use Laughlin's organisational change framework to evaluate NGO organisational changes in Sri Lanka due to changes in the donors' agenda. They argue that there was a dramatic change in donors' funding towards policy advocacy instead of developmental services. This created external pressure on NGOs, which pushed them to change their ethos and move away from their existing mission, which in turn led to changes in organisational structure and systems (Kuruppu and Lodhia, 2019). However, Kuruppu and Lodhia consider changes in the donors' agenda to be environmental disturbances. There is no doubt that an NGO must respond to its donor's requirements, as the donor is the main source for NGO survival (O'Dwyer and Unerman, 2010). Therefore, if the NGO donor's agenda genetically changes, the NGO ethos, organisational structure and system will immediately be changed involuntarily. This is consistent with Uddin and Belal (2019) who argue that the NGO literature focuses on donor accountability more than the beneficiaries' accountability. Therefore, this study considers changes in NGO beneficiaries' (the Syrian refugees) needs and demands to be external disturbances in the NGO sector in Jordan. This leads to another type of external disturbances as the NGO response to beneficiaries' demands is totally different from the NGO response to donors' demands. This difference happens due to a different level of NGO answerability to donors (upward) and beneficiaries (downward), as NGOs usually have less answerability to their beneficiaries' demands compared with their donors' (Ebrahim, 2003). Consequently, NGO beneficiaries' involvement in setting up projects is required (Ebrahim et al., 2014). Therefore, this study considers changes in the downward relationship between beneficiaries and NGOs rather than the upward relationship between donors and NGOs.

Moreover, Kuruppu and Lodhia (2019) looks at the impact of changes in NGO donors' agendas on NGO governance in general, without going deeply into the principles or elements. This paper addresses that gap. Kuruppu and Lodhia (2019) consider NGO missions, projects and organisational structures, and organisational accounting and performance systems to be the main NGO governance concepts. They apply Laughlin's framework, as they consider changes

in NGO missions to be due to donor agenda changes as a change in the interpretive scheme; they consider changes in projects and organisational structure as design archetype change; finally, they consider changes in organisational accounting and performance systems as organisational subsystem changes. This study presents a more in depth understanding of NGO governance, digging deeper into governance principles and elements (see Table 2).

Table (3) illustrates Laughlin's model of organisational changes with a comparison between Kuruppu and Lodhia (2019) and this research on NGO governance changes in response to external.

\<Table 3\> Laughlin (1991) organisational change elements linked to NGO governance

Change elements ,Laughlin) (1991 →	Interpretive scheme	Design Archetypes	Organisational-sub system	
Kuruppu and Lodhia (2019): Changes in NGO govern-ance in general.	Mission, vision, beliefs, projects, norms, and aims.	Structure of organisation, decision making, communication forms.	Performance, infrastructure, internal systems, and procedures, communication process.	Disturbances in NGO donor agenda led to changes in NGO governance.
Current study: Deeper understanding of NGO govern-ance by high-lighting the changes in governance principles and elements.	NGO mission, projects, changes to integrate beneficiaries (refugees).	NGO governance principles: (participation, transparency, and accountability), and NGO accountability forms (with focus on downward).	NGO governance elements: (Board of Directors, disclosure, and stakeholders), and NGO accountability mechanisms (reporting, meetings, and auditing).	Disturbances in NGO beneficiaries demands led to changes in NGO governance and accountability.

Methods

Brennan and Solomon (2008) recommend improvements to the governance and accountability literature in the context of developing countries and within different sectors like NGOs. Therefore, this study uses a qualitative research design (Baxter and Jack, 2008; Yin, 2003) collecting evidence from the Jordanian context to gain a full picture of Syrian refugees.

Thirty five semi-structured interviews were conducted in Jordan with 20 NGO board members (all working with Syrian Refugees since 2011, the first year of refugees in Jordan), and 15 Syrian refugees (all living in Jordan since 2013). All interviews were conducted between April and August 2019 in NGO offices. Interviewees received an information sheet and signed a consent form before the interview. The average time for an interview was 55 minutes. The interview guide had two main themes, theme 1 asked about Syrian refugees and how they had changed over time, highlighting their needs and demands and how society responded to them. This was for both NGO board members and refugee participants. Theme 2 asked NGO board members about the impact of Syrian refugee *disturbances* on their organisation's governance and accountability. Board member participants were coded BOD1

to BOD20, Syrian refugee participants were coded Ref1 to Ref15. This study uses thematic analysis (Terry *et al.,* 2016; Braun and Clarke, 2006). The analysis was carried out in Arabic with the relevant quotations translated into English, reflecting the interpretation of the contextual culture in the translation (Xian, 2008).

Analysis, interpretations and findings

The interview analysis revealed the following main themes. Section 6.1 answers the first research question and Section 6.2 answers the second research question.

Syrian refugees' experiences, challenges and demands

Refugee conditions and demands

This theme considers the social dimension of the research; it explores and explains external social environmental disturbances in Syrian refugees' demands and needs in Jordan. Refugee interviewees highlighted many challenges at the beginning of their presence in Jordan and they needed their life conditions to change for the better. The refugee interviewees covered five main social difficulties for refugees in Jordan, economic, educational, medical, social integration, and regulatory problems.

The first difficulty was economic problems, as most refugees are forced to live in camps and are not allowed to work or establish small businesses unless they have official permission, which requires a long legal process. In addition, they reported expensive transport and rent costs for those living outside the camps. All refugee interviewees argued that their involvement in the Jordanian economy would help them to have a better economic and competitive position:

Look at the Syrian refugees' small projects and look at how much Jordanian people like their operation. For example, look at Syrian restaurants, sweet stores, and other things. We can compete here and work in a lot of jobs, mainly in building and agriculture, as we have broad experience in these jobs. We just ask for more involvement in society. (Ref1)

The second difficulty mentioned by Syrian refugees was educational problem. Their children usually go to school in the afternoon and do not mix with Jordanian students who attend morning school, as Syrian students have their own sessions and classes. They mentioned that classes are crowded, and the teaching process needs to be improved. One refugee described the education of Syrian refugee children in Jordanian schools:

There are 50 to 60 [Syrian] students in one class and in the afternoon session. They are not together with Jordanian students. Moreover, the teachers of Syrian students have little experience, as the government hires lower paid teachers than the Jordanian students' teachers…We [also] ask for libraries and sport clubs. (Ref3)

Moreover, education in private schools or in Jordanian public and private universities is very expensive, as they treat Syrian students as international students who need to pay higher tuition fees than Jordanian students.

The third difficulty listed by Syrian refugees was health problems, as they do not have good health or medical insurance to cover chronic diseases and cancer, as they have to pay extra for that. All of them wanted better health insurance. One of them claimed:

I am satisfied with basic health and medical services that are provided by some national

and international NGOs in Jordan. However, complex health cases are not covered, and we need to pay for them. (Ref4)

The fourth problem was the social integration of Syrian refugees in Jordan. All refugee interviewees discussed preconceptions about them and racism challenges at the beginning of their life in Jordan and they were pressing to change this image. One of them said:

Once we are recognised as refugees, some Jordanian people try to treat us differently and try to take our money, as there is a general thought that we have money from global bodies like the United Nations or international NGOs…but, I want to be a part of this society. (Ref5)

The fifth and last difficulty that refugees face in Jordan was regulatory challenges. They must have a refugee identification (ID) card each. The refugees argued that the issuing of this card was expensive and took too much time to renew each year, which causes delays to services provided to them, because all services are linked to their IDs:

Each year we need to renew our refugee ID and pay JOD75 [around $100] per person, this is too much. Moreover, once we apply to renew it, the process takes 3-4 months, and we cannot ask for services or apply for jobs unless we have active IDs. (Ref9)

All refugee interviewees asserted that they are still asking for better life conditions and continue to describe their life status to NGOs, as they have a direct link to the NGOs in their daily activities. They want to change the status of their integration into Jordanian society from a restricted status to more being more integrated.

NGO board members' perspectives

Based on the status of Syrian refugees at the beginning of their time in Jordan and their changing demands, board member interviewees argued that the main issue was the original status of refugees at the beginning of the Syrian refugee crisis. It was thought that they would stay in Jordan for few months until the political issues in Syrian were solved. However, things turned out differently; the Syrian refugee crisis is now in its 10th year and expected to continue based on NGO board members' expectations. Most NGO board members agreed that there should be more projects to integrate Syrian refugees into Jordanian society. One board member said:

We as an NGO prepared ourselves to provide basic services like food, water, and health services to refugees in the camps for few months. But now the idea has changed, we realised that the types of services to refugees must be changed for them to become more integrated into Jordanian society, as their existence in Jordan is a long-term issue, not as was expected at the beginning of the crisis, [so] we started with proposals for new projects to satisfy this new direction. (BOD4)

Few NGO board members still agreed with the idea of keeping Syrian refugees inside camps and restricting their movements in Jordanian society. However, one of the three board members who still agreed with this idea argued:

If we open our market to Syrian refugees, the Jordanian labour market will be negatively impacted. Moreover, our culture will change as Syrian refugees came from war and we do not know how this war affected them. (BOD12)

The data uncovered that there is a clear and new direction to integrate Syrian refugees

into Jordanian society and gain the social and economic benefits of their integration, as hundreds of NGO projects have been created for this purpose. This is considered to be an external disturbance to the NGO sector in Jordan. Therefore, the next theme explains the impact of this new refugee integration direction in Jordanian society on NGO governance and accountability using Laughlin's model of organisational changes in order to respond to this new direction.

NGO governance and accountability evolution in responding to external disturbances

The change in Syrian refugees' demands and needs led to revolutionary and genetic transformation in the governance and accountability of the NGO sector in Jordan. This transformation is explained using the interpretive scheme, design archetypes, and organisational sub-systems elements of change according to Laughlin's morphogenetical evolutionary type of organisational changes, answering the second research question.

Interpretive scheme changes (roles, mission, vision, and project changes)

Institutional changes in Syrian refugees pushed NGOs to involve and integrate refugees more into Jordanian society. This created a shift in NGOs' role and mission in Jordan to creating different projects aimed at integrating refugees into society, rather than just supporting basic needs such as food, water, and cleaning services. Particularly in the refugee crisis, there was a clear shift from a 'disaster response mission' to an 'integration into society mission'. One Board member said:

The change in refugee projects in NGOs, from increasing their awareness of their rights to involving them in social and economic life in Jordan, became clear after around a decade of their presence. (BOD6)

Another board member said:

The level of refugee integration in Jordan is still limited. However, there are a lot of new projects aimed at convincing the Jordanian public of their importance in the economy and pushing for them to become integrated, mainly in the economy, in small businesses like restaurants and cafes. (BOD1)

This changed NGO missions to helping refugees to become more integrated and advocatory and highlighted the human rights of refugees in Jordan. Most board members and refugee participants mentioned this point. One Board members said:

Protesting and pressing by refugees to become more integrated in our projects and sometimes in our missions cannot be ignored now. Our projects are aimed at this, as our responsibility is to enhance them as beneficiaries and their role in society. (BOD1)

Design archetypes changes (governance principles and downward accountability)

NGO governance principles in Jordan were dramatically affected by change in the interpretive scheme element as a result of refugees' demands and needs changing. In response to this, NGO governance principles of participation, transparency and accountability changed accordingly. The data revealed that these principles changed after the NGO changed direction to integrate refugees into Jordanian society.

The first governance principle is participation of beneficiaries. The participation principle changed the system so that more NGOs were participating with Syrian refugees in their projects and agendas. Moreover, it changed so that more NGOs were dealing with Syrian

refugees as their main beneficiaries. One Board members described this change as:

After 10 years of the refugee crisis, society in Jordan recognised the important role of NGOs and their experience in achieving refugee progress...Also, NGOs recognised the role of beneficiaries, mainly the refugees themselves, and their participation in project agendas and implementation. (BOD18)

Secondly, the data analysis also uncovered changes in the transparency principle of NGO governance. The main shift in NGO transparency was providing beneficiaries with clear information about NGOs and their projects, not just governments and donors. This is still in the changing phase, but all Board member participants mentioned it. One of them said:

…Transparency was for the government and donors only, but afterwards transparency became important to the beneficiaries, mainly the refugees. We [NGOs] moved their information to focus more on beneficiaries. (BOD3)

The third governance principle is accountability. Regarding which, the analysis revealed the same shift in transparency towards beneficiaries' accountability. This highlighted the importance of downward accountability to refugees. One board member said:

Accountability to refugee beneficiaries and their feedback on NGO projects after changes in our projects to involve them in society came up to the same level of accountability as donors and government. (BOD14)

These changes in NGO governance and accountability were mainly because refugee demands required an answer after a decade of their presence in Jordan, as their level of awareness increased. Therefore, NGO governance principles and downward accountability in Jordan changed to be more refugee-beneficiaries oriented. The beneficiaries (refugees) described this as a favourable progressive transformation and called for more integration.

Organisational sub-system changes (governance elements and accountability mechanisms)
Organisational sub-system changes are the most tangible changes in NGOs. Therefore, NGO governance elements in Jordan were affected dramatically due to Syrian refugee demands. The NGO governance elements which changed to respond to Syrian refugee demands for changes were the BoDs, disclosure and stakeholders.

The characteristics of BoDs, as part of NGO systems, changed to adapt to changes in Syrian refugees. The new characteristics required good writing skills for project proposals to integrate refugees within Jordanian society and a good relationship with refugees. Most Board members mentioned this point. One of them described the change:

…as Board members we had to have two main features. The first was to be proficient in English to write convincing project proposals, mainly for foreign donors for refugee projects. The second was to be patient with beneficiaries' demands and work with them in our projects. (BOD9)

Another tangible change that the data revealed was the disclosure and accounting systems of NGOs in Jordan, which changed due to the Syrian refugees' influence. They became more electronic and decentralised, as most projects were national and covered almost all cities in Jordan. Moreover, most NGOs in Jordan after the Syrian refugee crisis established internal control systems to monitor the huge numbers of transactions. In addition, the features of the human resource evaluation systems changed as they linked the evaluation of staff to the achievement of advocacy

and the development of new goals for refugee integration into society. All Board members mentioned this point. One of them said:

We had huge national refugee projects, with thousands of accounting transactions after we decided to integrate them into society. This required a sophisticated system including an internal audit department...We also modified the human resource systems to cope with the new project agendas. (BOD14)

Regarding stakeholders, who are part of NGO governance, the analysis uncovered a focus on Syrian refugees as beneficiaries to be a crucial part of NGO governance and accountability systems alongside the focus on government and donors. The power of beneficiaries, which influenced NGO systems, increased after the Syrian refugee crisis compared with the government and donors' power. All board members mentioned this point. One of them said:

Refugees demanded to be an important part of our system...We coped with this by involving them more in the NGO system as one of the main stakeholders. (BOD8)

It is clear that NGO governance elements underwent some changes. There were changes in the characteristics of BoDs, and the disclosure and evaluation systems, as well as an increase in the power of Syrian refugees as NGO stakeholders.

NGO downward accountability mechanisms in Jordan were radically affected after the changes in refugee demands. The organisational sub-systems of downward accountability in NGOs changed as a result of the Syrian refugee crisis. The NGO accountability mechanisms which changed in response to changes in Syrian refugee demands are reports, meetings, and auditing.

Regarding the reporting mechanisms, the analysis revealed that there was a shift toward Syrian refugee satisfaction in formal reporting to donors. Moreover, it uncovered a shift to online informal reporting and to disclosing more information to reflect feedback from them on different projects. The board members recognised this, as one of them said:

It is time to involve the beneficiaries in every aspect of the accountability system in the NGO sector. They call for that now...using online reporting for beneficiaries and getting their feedback on how to improve it. (BOD6)

The board members tried to use mainly the meetings mechanism with refugee beneficiaries in order to explain the scope and limitations of their projects, as well as getting feedback from beneficiaries. They put this on the priority agenda of the NGOs. All board members supported this point. One of them said:

Now, with implementing hundreds of NGO projects in Jordan, it was very important to sit down face-to-face or online with refugees to evaluate a project's performance and how satisfied they were with it. We arranged for regular meetings with them before, during and after projects. (BOD5)

It was clear that NGOs are not only subject to regular government and donor auditing, but also subject to social auditing from Syrian refugees. This highlighted the role of NGOs in Jordan, focusing on the needs and demands that were neglected at the beginning of their presence in Jordan. One board member said:

Refugees are now performing regular check on our projects. They send us their feedback on the degree of matching their needs and the project's implementation.   (BOD11)

It is clear that the NGO sector had become more accountable to Syrian refugee beneficiaries, NGOs tried to use accountability mechanisms to allow them to provide this sector with feedback on its performance.

Discussion

Syrian refugee demand change

The Syrian refugee crisis has several levels, at the local level inside Syria and at the regional level in the Middle East, mainly in Jordan, Lebanon, and Turkey. The local crisis level is still unexplored, as the situation inside Syria remains unstable. However, there are a lot of studies on refugees in Jordan, Lebanon, and Turkey, which have more than four million Syrian refugees as of 2015 (Culbertson and Constant, 2015). Around 1.5 million of them are in Jordan, many of them living in camps according to the Jordanian Department of Statistics (2018). According to the interviews, the original treatment of Syrian refugees, at the beginning of their presence in Jordan, was to restrict them to camps. This is consistent with Hesse et al. (2019) who argue that there is a contradiction between the 'non integration' (community) logic and the 'integration' (economy) logic in dealing with a refugee crisis.

However, after a few years of this crisis, there was a shift to integrating Syrian refugees into Jordanian society. There has been a shift to involving skilled young refugees in the economy (Errighi and Griesse, 2016). Errighi and Griesse assert that Syrian refugees create a type of demographic boost, which is an opportunity to expand the economy in Jordan. However, the findings reveal that the risk of the labour fallacy limits refugee access to the labour market. This is consistent with Errighi and Griesse (2016), who argue that the initial perception of refuges by Jordanians at the beginning of the refugee crisis limited them from entering the labour market to save it. However, there has been a change in this perception towards relaxing refugee access to the labour market, which has led to improvements in the economy (Errighi and Griesse, 2016). NGOs have played an important role in this shift by carrying out projects funded by the European Union, UK, USA, the Jordanian government, and other international bodies. The new projects attempt to explain the mutual benefits for both Syrian refugees and Jordanian society. The benefits for refugees are that they have work and an income, whereas the advantages for Jordanian society are improving the economy and enhancing the level of Gross Domestic Product (GDP) (Errighi and Griesse, 2016). For example, Syrian production of olive oil decreased dramatically after the crisis because of refugees escaping the Syrian civil war (Mohammad et al., 2019), as Syrians have great experience in olive agriculture. Therefore, Syrian refugees can enhance the Jordanian economy by working in the huge production of olive oil in Jordan, which has an annual season from September to December and requires a high number of employees.

The idea is that society in Jordan is shifting to integrate Syrian refugees into its economy in a similar way to the Palestinian refugee economic integration in 1948 (Reiter, 2004). Therefore, NGOs have been successful in shifting refugees' treatment to be more integrative in Jordanian society, which will improve the economy.

NGO governance and accountability genetic changes in response to Syrian refugee crisis

The institutional changes in dealing with Syrian refugees in Jordan opened the door to NGO governance and accountability genetic changes, explained using Laughlin's framework of evolutionary organisational change in response to external disturbances.

Governance and accountability changes are summarised into three elements of changes according to Laughlin:

1.   Interpretive scheme: changes in NGO roles, missions, and projects for Syrian refugees.
2.   Design archetypes: changes in NGO governance principles (participation, accountability, and transparency) and accountability form (downward to refugees as beneficiaries).
3.   Organisational sub-systems: changes in NGO governance elements (board members, stakeholders, and disclosure) and downward accountability mechanisms (reporting, meetings, and auditing).

Interpretive scheme changes: creation of new typology of NGO projects in Jordan dealing with Syrian refugees (Tobin and Campbell, 2016). These new refugee projects were created as NGOs should not just be used for basic aid services, but should also try to integrate them into society in Jordan.

Design archetype changes: NGOs' three governance principles and downward accountability form tend to be more 'beneficiaries (refugees) oriented' than at the beginning of the refugee crisis. In addition, there are increases in the importance of downward accountability, mainly to Syrian refugees, and sometimes this is similar to upward accountability (to donors and government) in its importance. Cordery *et al.* (2019) argue that NGOs should create an accountability balance between donors and beneficiaries, as stakeholders call for that. They criticise the previous research which focuses on upward accountability more and recommend a critical perspective to shift accountability towards downward beneficiaries' accountability.

Organisational sub-systems changes: All NGO organisational sub-systems changed to be more beneficiaries-oriented for Syrian refugees. Firstly, hiring board members who have a good relationship with both donors (for funds) and beneficiaries (because the accountability changed to being more beneficiaries-oriented) (Ferguson, 2017). Secondly, disclosure for Syrian refugees became more informative and understandable. This was mainly to meet refugee demands. Thirdly, Syrian refugee audits on NGO operations increased as the budget for their projects increased, which highlights the importance of satisfying their demands. However, this may lead to challenges in the NGO sector (Cordery *et al.,* 2019) due to complex reporting requirements which need professional accountants and financial expertise. Feedback from Syrian refugees as beneficiaries in reports and meetings was taken seriously and NGOs responded to their feedback. This is highlighted in Uddin and Belal (2019) and Denedo *et al.* (2019) who argue that accountability for different NGO stakeholders (for example, beneficiaries) is subject to greater engagement and is a continuing process. David (2015) notes that NGOs in Jordan responded positively to beneficiaries' feedback after the refugee crisis. Lastly, NGOs accounting information systems and internal audit departments became more sophisticated, with new and complex organisational systems and decision making. This is consistent with Coule (2015) who argues that when NGOs have huge and self-regulated projects, accounting and auditing systems become more complex.

Conclusion

This study highlighted the importance of improving NGO governance and accountability in Jordan, particularly after the presence of Syrian refugees. Mitton (2002) highlights the importance of studying governance in developing countries, especially after reporting a lot of financial and social crises such as the Syrian refugee crisis which have created a fresh institutional environment in the Middle East (Zahra, 2011). In addition, the literature focuses on studying accountability more than on a holistic view of NGO governance systems (Unerman and O'Dwyer, 2006 a & b, 2010). Therefore, this study focuses on NGO governance

and accountability changes, taking accountability as part of governance from an organisational evolution/transformation lens, within Syrian refugee crisis as external disturbances. This study focused on changes in Syrian refugees' demands and needs which influenced the NGO sector in Jordan. It then explored how NGO governance and accountability responded to these changes.

In conclusion, based on empirical research, with different social actors' perspectives around the NGO sector in Jordan, this study argues that Syrian refugees have affected NGOs in Jordan. The Jordanian treatment of refugees changed from being restricted to helping them become more integrated into society. A progressive Syrian refugees (beneficiaries) integration treatment in Jordanian society is wiping away the restricted treatment which kept Syrian refugees in camps. This progressive integration direction has dramatically affected and transformed NGO governance and accountability in Jordan. Therefore, after applying Laughlin's framework of organisational changes, the study findings show genetically interpretive scheme changes in NGOs' role, missions, and projects, becoming more participative, integrative and with more involvement for Syrians, rather than only being charitable services, as at the beginning of the crisis. Moreover, the findings show design archetypes and organisational sub-system changes in NGO governance principles and elements, and downward accountability forms and mechanisms to be refugee-beneficiaries- oriented in response to the Syrian refugee crisis. This requires NGOs to have sophisticated governance, accountability, accounting, and internal control systems.

This study introduces a significant theoretical contribution in studying governance and accountability using organisational evolution as a response to external environment changes. It generates a better understanding of governance and accountability changes in the NGO sector using the organisational evolution lens to explain NGO governance and accountability changes in response to external environment disturbances and pressures. This research provides an empirical study and better understanding of Laughlin's theoretical framework in the NGO sector. Moreover, it extends the understanding of Laughlin's framework by explaining how NGOs can survive in their response to the crisis and its consequences within an unstable external environment. Furthermore, it presents a deeper understanding of changes in governance principles and elements and downward accountability and its mechanisms in a transition environment. It also provides different policy implications for government decision makers, donors, and NGO Board members in dealing with NGO governance and accountability for Syrian refugee projects.

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