

# **Digital Transparency Deficit: Assessing Online Accountability Practices of Lebanese NGOs**

**Tania N. Haddad**

## **Abstract**

The internet has become a key tool for nonprofit transparency, especially in contexts where formal regulatory oversight is weak. This paper explores how nonprofit associations in Lebanon use their websites to communicate transparency and demonstrate accountability. Through an exploratory content analysis of 196 active websites, the study assesses whether Lebanese associations disclose information about their mission, governance, finances, and stakeholder engagement. The results show that while most associations provide basic descriptive details and maintain online communication channels, they rarely publish financial statements, governance documents, or performance reviews. This limited online transparency reflects both structural constraints, like an outdated legal framework and fragmented donor requirements, and organizational choices. The paper underscores the implications of these gaps and offers recommendations to enhance digital transparency and strengthen accountability practices among Lebanese NGOs.

## Keywords

Lebanon; Associations; Accountability; Transparency; Websites

## **Introduction**

Accountability and transparency are key pillars of nonprofit governance. Although they are related, they are not interchangeable. Accountability refers to nonprofit organizations' obligation to justify their decisions, actions, and resource use to stakeholders (Brinkerhoff, 2004; Ebrahim, 2003a). Transparency, on the other hand, is the proactive sharing of information that allows stakeholders to assess how the organization operates. Transparency is therefore one - but not the only - way to exercise accountability.

The rise of the internet has changed how nonprofits communicate with the public. Organizational websites have become affordable tools for sharing information, engaging stakeholders, and demonstrating commitment to good governance (Saxton & Guo, 2011; Waters, 2007; Dumont, 2013). In places with weak regulatory enforcement, online disclosure becomes an important informal accountability tool. This is especially true in Lebanon, where the legal framework for associations does not require public reporting or financial transparency, and where the state's capacity to monitor civil society is limited.

Despite this context, Lebanese associations play a crucial social and economic role. They have historically filled governance gaps during times of conflict, economic downturns, or humanitarian crises. However, little empirical research has explored whether these organizations use digital tools to communicate transparency and demonstrate accountability. Existing studies on Lebanese associations focus on their historical development or service delivery functions, but not on their

online practices. Due to the lack of oversight and the diversity of organizations in the sector, it remains unclear whether websites are used to inform the public, attract support, or simply serve as a digital presence.

This paper therefore asks: To what extent do Lebanese associations demonstrate transparency and accountability through their websites? Because accountability is broader than website disclosure, this study assesses digital transparency, the portion of accountability that can be observed through online information-sharing.

A second research question follows: How are associations using their websites, as ornamental displays, informational tools, or relational platforms?

The paper contributes to the literature in two ways. First, it broadens research on digital transparency by examining how associations disclose governance, financial, and performance information online in a low-regulation environment. Second, it addresses a significant empirical gap in scholarship on Lebanese associations by providing systematic data on the digital presence of nearly two hundred organizations. In doing so, it shows how website practices mirror broader patterns of institutional weakness, donor dynamics, and organizational priorities.

The paper has four sections. Part I explains the historical, political, and legal background of Lebanese associations. Part II reviews the literature on accountability and online transparency and introduces the conceptual framework from Gandía (2011). Part III describes the methodology and shares empirical findings. Part IV discusses the implications and offers recommendations.

## **Part I. Associations in Lebanon: Historical and Institutional Context**

Associations in Lebanon have a long history that predates the creation of the modern state. During the late Ottoman period, benevolent societies, cultural clubs, and religious charities formed an early civil sphere. This associational tradition persisted through the French Mandate and independence period, adapting to major socio-political transformations. Throughout Lebanon's recurring crises - including the civil war (1975–1990), the 2006 conflict, and Syrian refugee influx and the Beirut Explosion- associations have repeatedly stepped in to fill governance gaps, delivering education, healthcare, shelter, and humanitarian assistance (Karam, 2006; Haase & Haddad, 2015; Haddad, 2022; Haddad, & El Hindi, 2019; Nasser et al, 2024; Haddad et al, 2018; Haddad & Sakr 2022)

Today, civil society organizations remain deeply intertwined with the country's political, economic, and social dynamics. The sector is large relative to Lebanon's population: estimates suggest between 5,500 and 6,000 registered associations, with approximately 3,300 considered active (Joseph, 2010). This equates to about 1.3 associations per 1,000 residents, a comparatively high density for the region. These organizations collectively provide a significant share of Lebanon's social welfare and health services and, in some fields, replace or supplement state provision (Haddad et al, 2025; Haddad, 2025; Haddad, 2018; Nasser et al,2024).

However, understanding the role of associations requires recognizing the legacy of conflict, sectarian fragmentation, and donor influence. During the civil war, associations emerged along communal, religious, and political lines, often operating as parallel service providers. In the post-war era, international funding contributed to the institutionalization of development and humanitarian NGOs, yet state weakness and economic volatility reinforced reliance on civil society (Haddad, 2023; Haddad, 2020; Haddad, 2013; Haddad, 2021)

Although they play a central role, Lebanese associations face longstanding governance issues, such as limited board oversight, weak financial management systems, low member participation, and fragmented accountability practices (Baroud et al., 2004; Abdel Samad, 2007). Research indicates that many organizations focus more on accountability to donors than to beneficiaries or the public (Chahine et al., 2009; Haase & Haddad, 2015; El Hindi et al, 2018; Haase et al, 2018; Haddad, 2017). Additionally, the internal reporting systems of many NGOs remain underdeveloped, and transparency practices vary significantly.

These structural and historical factors shape how associations present themselves online and how they communicate (or fail to communicate) financial and governance information.

### **The Legal Framework Governing Associations in Lebanon**

One of the central reviewer concerns was the absence of a clear explanation of Lebanon's legal framework. This section provides that foundation and clarifies why legal requirements do not incentivize digital transparency.

Lebanese associations are governed by the Ottoman Law of Associations of 1909, still in force today. The law defines an association as “a group of several persons permanently uniting their knowledge or efforts for nonprofit objectives.” It adopts a liberal registration system, based on notification rather than licensing. Associations simply submit a notification to the Ministry of Interior and are legally recognized unless explicitly rejected. This mechanism has contributed to the sector's rapid growth and low entry barriers.

However, the 1909 law is silent on accountability and transparency obligations. It does not require associations to: publish financial statements; disclose donor funding; conduct or publicize audits; publish annual reports; disclose governance structures; adopt standardized accounting practices; maintain an online presence; or report to beneficiaries or the public.

The only substantive requirement is that associations maintain internal records and submit annual financial statements to the Ministry of Interior - yet enforcement is minimal, and the ministry lacks the capacity to review submissions systematically.

The legal framework, therefore, does not incentivize public-facing transparency, nor does it require digital disclosure. As a result, website transparency depends almost entirely on voluntary organizational choices or donor conditions.

Given Lebanon's weak oversight environment, fragmented donor requirements, and financial instability, the sector has developed uneven practices of transparency and accountability. This context is essential for interpreting website content: the absence of publicly posted audits or governance documents may reflect structural limitations rather than deliberate opacity alone.

## **Part II. Literature Review**

Accountability in the nonprofit sector is a broad and multidimensional concept. At its core, accountability refers to the obligation of organizations to justify their decisions, actions, and use of resources to various stakeholders (Brinkerhoff, 2004; Ebrahim, 2003a). Importantly, accountability is distinct from transparency. Transparency is the disclosure of information, while accountability encompasses a broader set of mechanisms - including transparency, answerability, participation, learning, oversight, and compliance (Ebrahim, 2009; Brody, 2002). Transparency therefore facilitates accountability but does not constitute it.

In the nonprofit literature, accountability tends to be categorized along several dimensions:

- Financial accountability, relating to the management, reporting, and auditing of funds;
- Performance accountability, focusing on how effectively an organization achieves its stated mission and objectives;
- Governance or political accountability involves oversight structures, board functions, and responsiveness to stakeholders and the community.

Scholars increasingly adopt a holistic approach, emphasizing that accountability extends beyond reporting to donors or regulators and includes obligations toward beneficiaries, staff, partners, and society at large (Ebrahim, 2003a; Kearns, 1996; Brown & Moore, 2001). This approach is particularly relevant in contexts where formal oversight mechanisms are weak and where nonprofits play essential public roles, as in Lebanon.

### **Transparency as a Component of Accountability**

Although often used interchangeably in public discourse, transparency and accountability serve different analytical purposes. Transparency refers to *making information accessible*, while accountability requires the organization to *explain, justify, and take responsibility* for that information. A website that posts a mission statement but no financial data may be transparent in a narrow sense but not fully accountable. Conversely, an organization may practice accountability through internal reporting mechanisms without being transparent to the public.

This distinction is essential for this study. Because accountability can be expressed in many forms that are not visible externally, we focus specifically on digital transparency - what organizations communicate voluntarily through their websites.

### **Online Accountability**

The literature on online accountability highlights the internet's growing function as a medium for nonprofit communication, disclosure, and stakeholder engagement. Dumont (2013), Saxton and Guo (2011), Gandía (2011), and Waters (2007) document how websites allow nonprofits to display financial data, program activities, governance structures, and opportunities for interaction.

Saxton et al. (2011) conceptualize online accountability as comprising two dimensions:

1. **Disclosure**, which includes financial and performance information posted online;
2. **Dialogue**, which involves creating channels for interaction - such as surveys, comment forms, and opportunities for feedback.

Online transparency is therefore not limited to posting information but extends to enabling stakeholder engagement and communication. This is consistent with broader accountability theories emphasizing participation and responsiveness (Cornwall, Lucas & Pasteur, 2000; O'Dwyer & Unerman, 2007).

In countries with strong regulatory frameworks, websites complement formal accountability requirements. In countries like Lebanon - with weak legal requirements, minimal oversight, and fragmented donor expectations - digital platforms may serve as the primary public mechanism through which accountability can be observed.

## **Frameworks for Assessing Online Transparency and Accountability**

A number of authors have developed frameworks to measure how nonprofit organizations disclose information online. These frameworks differ in their emphasis - some focus on governance, others on financial disclosure, while others evaluate relational or interactive features. The most relevant frameworks include:

### **1. Gandía (2011)**

Gandía introduces one of the most comprehensive frameworks for analyzing nonprofit websites. His 78-indicator index distinguishes among three types of website strategies:

- **Ornamental web presence** (basic descriptive information);
- **Informational web presence** (financial, governance, and performance transparency);
- **Relational web presence** (interaction with donors, volunteers, and the community).

This framework is particularly useful because it links disclosure practices to underlying organizational strategies.

### **2. Saxton and Guo (2011)**

Their model focuses on two central dimensions:

- **Disclosure** (financial + performance)
  - **Dialogue** (stakeholder engagement)
- They identify four explanatory factors: strategy, capacity, governance, and environment.

Unlike Gandía's more detailed checklist, this framework emphasizes the mechanisms that *drive* online accountability.

### **3. Galvez-Rodríguez et al. (2012)**

This literature review identifies organizational characteristics - size, age, funding sources, board size, and activity level - that influence transparency. The authors highlight structural determinants rather than specific indicators.

### **4. Dainelli, Manetti & Sibilio (2013)**

Their index evaluates accountability across three dimensions:

- financial,
  - performance,
  - and political accountability.
- The framework aligns with Brinkerhoff's broader accountability typology.

### **5. Dumont (2013)**

Dumont's Nonprofit Virtual Accountability Index combines elements from previous frameworks - particularly governance, financial disclosure, and web interactivity - into a unified nonprofit-oriented measure.

Given the absence of reliable financial, legal, and administrative data in Lebanon, Gandía's framework offers the most practical and adaptable tool for assessing digital transparency.

## **Conceptual Focus: Digital Transparency as a Dimension of Accountability**

Because accountability cannot be fully captured through websites alone, this study focuses specifically on digital transparency - the portion of accountability that manifests through voluntary online disclosure. Following the literature, digital transparency encompasses four dimensions:

1. General organizational information (mission, vision, programs, beneficiaries);
2. Financial transparency (statements, audits, sources of funding);
3. Governance transparency (board members, bylaws, governance processes);
4. Public engagement and interaction (contact channels, feedback mechanisms, online services).

These dimensions draw directly from Gandía (2011) but are adapted for Lebanon's context.

Gandía's original index contained 78 indicators, many of which apply to large, well-resourced organizations with formalized reporting systems. Lebanese associations, however, operate under a 1909 legal framework, often with small staff, limited budgets, and minimal digital infrastructure. A full 78-item evaluation would therefore: Misrepresent organizational capacity, Penalize smaller associations disproportionately, and Produce a large number of zeros with limited analytical value.

To ensure relevance and comparability, the index was adapted and reduced to indicators that: reflect internationally recognized dimensions of transparency; are observable on websites regardless of organizational size; align with the Lebanese legal and regulatory environment, and correspond to key elements of accountability theory.

### **Structure of the adapted index**

The conceptual framework was based on four major indexes summarized in Table 1. The first category involved analyzing the general information available on websites. This refers to how transparent associations are in posting information about their mission, vision, values, objectives, the relationship between goals and achievements, as well as the number of volunteers.

The second category is governance and finance. This category is important for assessing how transparent associations are in their work, especially in managing funds and running the organization. In this category, we added 12 points for finance and 7 points for governance.

To capture the breadth of knowledge, a fourth feature regarding public engagement was added to analyze how open associations are to the community and how well they receive information and involve different stakeholders. This demonstrates how prepared the association is to respond to the community and demonstrate greater accountability. Here, we evaluate if the association is ready to handle community queries, accept online donations, and manage blogs and open forums for suggestions.

Table One: List of indicators

Indicator	Index
General Information	Mission
	Vision
	Values
	information in English
	information in French
	Information in Arabic
	Objectives
	Field of Activities
	Beneficiaries
	KPI
Finance	Performance measures
	Financial statements
	Auditor report
	Current annual report
	Archive of past annual reports
	Sources of funding
	Expenditures by category
	List of major contributors
	Annual fundraising
	Are the allocations of the funds raised in each activity, public?
	Is the annual budget of the following year public?
	Is the annual budget of the previous year public?
Governance	By-laws
	Board of directors minutes/Summary
	Board of directors members
	nmbr of annual meetings of board
	Professions of members of board
	mngmt team CV
	renewal of board
Public engagement	Newsletter/community updates
	Use of other social media to inform
	Online donations
	Blog
	nmbr of volunteers
	Search
	E-mail address
	Phone number
	Physical address
	There is an area for frequently asked questions
There are open forums available for sending suggestions, criticisms, or comments	

## Purpose of the framework

Using this adapted index allows the study to:

- classify website strategies (ornamental, informational, relational);
- identify gaps in financial and governance transparency;
- compare types of associations;
- assess whether digital transparency aligns with international best practices;

- analyze how Lebanese associations communicate accountability in a weak regulatory context.

### **Part III. Methods**

Assessing digital transparency among Lebanese associations requires reliable information about the organizations operating in the country. Because Lebanon lacks an official, updated, and comprehensive national registry of associations, the sampling frame for this study was derived from **Daleel Madani**, the most widely used online platform for civil society actors in Lebanon. Operational since 2006, Daleel Madani serves as a central portal through which associations voluntarily share information about their missions, activities, and contact details. Organizations register themselves on the platform, and entries are updated either by the organizations or by CiviCycle (Lebanon Support), the platform's managing entity. Although not exhaustive, Daleel Madani provides the most accessible and consolidated list of Lebanese associations available to the public.

The platform contained **739 entries** at the time of data collection. These included national associations, international NGOs, municipalities, coalitions, UN agencies, academic institutions, and private sector entities. Because the study focuses specifically on associations governed by the 1909 Law of Associations, only **national associations** were included. After filtering the list, **503 organizations** met this criterion.

To ensure sufficient coverage while maintaining feasibility, a **random sample of 300 associations** (approximately 60% of the eligible list) was selected. Random sampling reduces bias and increases the likelihood that findings are reflective of general trends in the sector. Of the 300 associations selected, **200 had functioning websites**, while 100 either had no website or had inactive links. Four of the 200 were later excluded because they turned out to be international organizations, a government unit, or a sports club. The final sample therefore consisted of **196 associations** whose websites were examined.

#### **Data collection and coding**

Each website was subjected to a detailed content analysis based on the adapted transparency framework described earlier. All publicly accessible pages were reviewed, including subpages, downloadable documents, and embedded links. For each indicator in the framework, a **binary coding system** was used:

- **1** = indicator present
- **0** = indicator absent

This approach is consistent with previous studies of online disclosure (Gandía, 2011; Dumont, 2013).

To address the reviewer question about intercoder reliability: Because the coding process involved systematic, binary indicators with minimal interpretive discretion, it was conducted by a single researcher to maintain consistency. Ambiguous cases were

re-evaluated multiple times to ensure accuracy. While multiple coders could enhance reliability, the indicators' nature (presence/absence) and the clarity of the website content reduced the risk of subjective bias.

## **Limitations**

The study measures **digital transparency**, not overall accountability. Many accountability practices - such as donor reporting, internal audits, or community consultations - are not visible through websites. Furthermore, because Daleel Madani is a voluntary platform, some associations may be absent from the list. Nevertheless, given the lack of official registries and the widespread use of the platform, this dataset remains the most comprehensive source available.

## **Part IV. Results**

The findings are organized according to the four dimensions of digital transparency: general information, financial transparency, governance transparency, and public engagement.

### **A. General Information**

Out of the 300 websites analyzed, 200 were active, representing about 67% of the sample. Moreover, from these 200 associations, 4 were removed from the analysis because two appeared to be international associations (although labeled as local on the website), one was a sports club (these types of associations are not governed by the 1909 law of associations), and the last one turned out to be a governmental agency. Therefore, the remaining number was 196 associations analyzed. Regarding the types of associations, we followed the descriptions provided on the daleel madani website; these were categorized into 9 groups based on their activities and missions. Among these, 58 associations focused on advocacy, 38 on development, 34 on social activities, 16 on education, 15 on culture, 14 on health, 9 on environment, 7 on capacity building, and 5 on research. Concerning the date of creation, one association was established before 1900; nine between 1900 and 1959; seven between 1960 and 1974; 27 between 1975 and 1990; 68 between 1990 and 2004; and 83 from 2005 to the present. Overall, it appears that advocacy associations are the most active in promoting their work in Lebanon through creating websites. While most Lebanese associations focus on social and health issues, the sample examined shows that advocacy and development associations are the most proactive in promoting their work. Additionally, although some associations existed before the creation of the state, it seems that those established after 1990 are more interested in developing websites and promoting their work.

The findings generated in Table 2 indicate that associations in Lebanon tend to focus on publishing basic information about the organization, the field of work, and their beneficiaries. Based on Gandia (2011), the more associations post general information on their websites the more they focus on being ornamental.

The studies revealed that most associations focus on transmitting information in English since 176 out of 196 posted information in English; while only 40% of the websites analyzed used

Arabic, which is the prevailing language in Lebanon, while the French language was used in only 33 of the websites (17.5 %).

The study revealed that associations are keen to post their mission especially that 153 associations (i.e. 78% of associations) include their mission on their website. Moreover, associations in Lebanon are keen to transmit their key performance indicators since 70% of the associations post this information on their website.

The study also revealed that half of the associations (51%) focus on posting their vision. On the other hand, values and objectives are not of importance to associations since only 24% and 38% respectively posted this information on the website.

Table Two: General Information

Indicator	Index	Frequency	Percentage
General information	Mission	153	78
	Vision	100	51
	Values	48	24
	Information in English	175	89
	Information in French	33	17
	Information in Arabic	78	40
	Objectives	75	38
	Field of Activities	171	87
	Beneficiaries	149	76
	KPI	138	70
Total percentage			57

It is clear that associations in Lebanon are eager to share general information about their mission and activities; overall, they aim to demonstrate accountability for their performance by posting their mission and results. Associations in Lebanon are interested in communicating what they are striving to achieve and showcasing what they have accomplished in terms of services.

#### B. Financing and Governance:

The second indicator is how much associations post financial information on their websites. Saxton et al. (2011) defined financial disclosure as the amount of financial information a nonprofit organization shares on its website. Such disclosure aims to demonstrate accountability for finances by posting information about budgeting, reporting on the use of financial resources, and compliance-related documents.

As shown in table three, Lebanese associations show little interest in publishing their financial information online. Of the 12 indicators developed for this category, the only information provided was the list of major contributors (35%) and sources of funding (24%). Only 10 out of 198 associations surveyed post their financial statements (5%), and just 2 have posted their auditing reports (less than 1%).

Table Three: Financing

Indicator	Index	Frequency	Percentage
Financials	Performance measures	0	0
	Financial statements	10	5
	Auditor report	2	1
	Current annual report	14	7
	Archive of past annual reports	27	14
	Sources of funding	47	24
	Expenditures by category	11	6
	List of major contributors	70	36
	Annual fundraising	16	8
	Are the allocations of the funds raised in each activity, public?	2	1
	Is the annual budget of the following year public?	1	1
	Is the annual budget of the previous year public?	6	3
Total Percentage			9

These numbers mirror that associations in Lebanon are not accountable when it comes to posting their financial statements on their websites. It is important to note that the legal framework governing associations in Lebanon do not oblige associations to publicly post their financial statements; they are only required to submit at the end of year their financial statements to the concerned departments; moreover, as shown in part one of this paper, funders are not pushing associations to publish their financials online. Thus it is up to associations to show if they want to be financially accountable or not.

#### *Governance.*

The second subcategory analyzed is internal Governance of associations; governance is crucial to show to the stakeholders that the funds are administered by the governing board in a transparent way (Gandia et al, 2011). As presented in table 3, the numbers generated from the study also show that there is low level of accountability when it comes to governance strategies. While 38% of associations are posting the names of members of their board: however, none of the associations surveyed posted the board of directors minutes and the number of annual meetings. In addition only three associations posted their by-laws; and only two of the 196 posted renewal of the board.

Table 4: Governance

Indicator	Index	Frequency	percentage
Governance	By-laws	3	2
	Board of directors minutes/Su mmary	0	0
	Board of directors members	75	38
	nمبر of annual meetings of board	0	0
	Professions of members of board	39	20
	mngmt team CV	14	7
	renewal of board	2	1
Percentage			10

This clearly portrays that associations do not really focus on providing information about their governing body. It is important to note that the 1909 law of associations in Lebanon do not hold the board accountable for the work they conduct.

Thus while the global trend has been to demand more governance accountability by associations (Galvez et al, 2012), however, it shows from this study that Lebanese associations are not following up. While Gandia et al (2011) argued that the internet and websites would open a more transparent relationship with the funders and would lead associations to show the best practices when it comes to governance strategies; moreover, disclosure of governance information would in turn lead to protecting the reputation of the board (Murtaza, 2011; Gandia, 2011). This information about governance especially the by-laws and the biographies of the board members are very important to inform the stakeholders about the associations and its direction (Dumont, 2013)

### C. Public engagement:

Our fourth indicator was public engagement; i.e. the extent to which associations are open and ready to communicate with the environment and show higher level of accountability. Thus the more an association allows for interaction with certain targeted group, the more accountable it will be. Indexes such online donations, interactive blogs, social network links and newsletter sign-ups would increase interactions and engagement with the community. (Saxton et al, 2011)

As illustrated in table five, associations are working towards public engagement.

138 out of the 196 surveyed associations are using social media to communicate with the stakeholders. Moreover, 158 associations have an updated email address, 172 have a phone number and 152 provided physical address in addition 94 of the associations have an open forum

for suggestions. Surprisingly, associations do not tend to use the websites to attract volunteers since only 6% of the websites provide information about their volunteers and the volunteering programs.

Table 5: Public Engagement

Indicator	Index	Frequency	Percentage
Public Engagement	Newsletter/community updates	112	57
	Use of other social media to inform	138	70
	Online donations	29	15
	Blog	11	6
	Search	70	36
	E-mail address	158	81
	Phone number	172	88
	Physical address	152	78
	nمبر of volunteers	11	6
	There is an area for frequently asked questions	13	7
	There are open forums available for sending suggestions, criticisms, or comments about the work carried out by the organization	94	48
Percentage			45

However, surprisingly only 29 associations i.e. 15% have online donations.

As an overall analysis we can say that associations are open for public engagement and communication with the community.

In our analysis, we went a step further and wanted to check whether accountability measures would differ between types of associations.

Based on the results generated, it appears that associations at different levels are interested in posting general information about their associations in addition to public engagement information; while surprisingly, capacity building associations are the least with 38% in public engagement.

Table 6: Accountability measures based on type of associations

Type	General Info	Finance	Governance	Public engagement
Advocacy	50	12	10	50
capacity bldg	46	18	10	38
Culture	43	13	11	51
developmen	48	4	11	54
Education	46	7	5	49
Env	55	14	14	57
Health	51	6	8	55
research	46	2	6	47
Social	50	7	9	51

When it comes to finance and governance, none of the associations scored above 20%. Thus associations across different sectors in Lebanon are hesitant to post information about their finance and governance. On another note, while educational associations in Lebanon are the highest in term of budget they scored the lowest percentage in transparency in those two indicators (7% and 5% respectively in Financial transparency and governance) while environmental associations scored the highest in all four different indicators.

## Conclusion

This paper examined the extent to which Lebanese associations demonstrate digital transparency - a key component of accountability - through their websites. Using an adapted transparency index grounded in international frameworks, the study assessed 196 active association websites and found that while associations commonly disclose general information and maintain communication channels, they rarely provide financial reports, audits, or governance documents.

This **digital transparency deficit** is shaped by multiple factors:

- an outdated legal framework lacking reporting requirements;
- limited state oversight;
- inconsistent donor demands;
- weak internal governance systems;
- and limited technical capacity within many organizations.

This study underscores the need for legal reform, including updating the 1909 Law of Associations to incorporate clear transparency standards, and basic governance requirements. Donors should also harmonize their reporting practices to encourage standardized online transparency. Additionally, capacity-building initiatives are necessary to help smaller NGOs adopt digital accountability tools.

Improving digital transparency is not just a technical task; it is crucial for rebuilding trust among associations, beneficiaries, and the general public - especially in a context where public institutions are seen as opaque and unaccountable. Enhancing digital transparency can help create more resilient, credible, and accountable civil society organizations in Lebanon.

## References

Abdel Samad, Z. (2007). Civil Society in the Arab Region: Its Necessary Role and the Obstacles to Fulfillment. *International Journal of Not-for-Profit Law*, 9 (2), 3–24.

Acar, M., Guo, C., & Yang, K. (2008). Accountability when hierarchical authority is absent: Views from public-private partnership practitioners. *American Review of Public Administration*, 38(1), 3-23.

Al Daif, C. (2014). *Enabling Environment National Assessment Case of Lebanon*. Beirut, Lebanon: Arab NGO Network for Development. Retrieved from: <http://www.annd.org/data/item/pdf/22.pdf>

Ali Chahine, A., Al-Masri, M., Abi Samra, S., & Safar, R. (2009). *Assessment of Capacity Building Needs of NGOs in Lebanon*. Beirut, Lebanon: United Nations Development Program and Canadian Fund for Social Development (CFSD). Retrieved from: <http://www.lb.undp.org/content/lebanon/en/home/library/poverty/assessment-of-capacity-building-needs-of-ngos-in-lebanon.html>

Altan-Olcay, O., & Icduygu, A. (2012). Mapping civil society in the Middle East: the cases of Egypt, Lebanon and Turkey. *British Journal of Middle Eastern Studies*, 39(2), 157–179.

Baroud, Z., Abdel Samad, Z., Helou, Z., & Aadas, R. (2004). *Internal Governance for NGOs in Lebanon: Reference Book*. Beirut, Lebanon: Ministry of Social Affairs.

Benjamin, L. M. (2008). Account space: How accountability requirements shape nonprofit practice. *Nonprofit and Voluntary Sector Quarterly*, 37(2), 201-223.

Brinkerhoff, D. W. (2001). *Taking account of accountability: A conceptual overview and strategic options* (Implementing Policy Change Project, Phase 2). Washington, DC: U.S. Agency for International Development, Center for Democracy and Governance. Retrieved from

[http://1qswp72wn11q9smtq15ccbuo.wpengine.netdna-cdn.com/wp-content/uploads/2011/07/IPC\\_Taking\\_Account\\_of\\_Accountability.pdf](http://1qswp72wn11q9smtq15ccbuo.wpengine.netdna-cdn.com/wp-content/uploads/2011/07/IPC_Taking_Account_of_Accountability.pdf)

Brinkerhoff, D. W. (2004). Accountability and health systems: Toward conceptual clarity and policy relevance. *Health Policy and Planning*, 19(6), 371–379.

Brody, E. (2002). Accountability and trust. In L. Salamon (Ed.), *The state of nonprofit America* (pp. 471-498). Washington, DC: Brookings Institution Press.

Brown, L. D., & Moore, M. (2001). Accountability, strategy, and international nongovernmental organizations. *Nonprofit and Voluntary Sector Quarterly*, 30 (3), 569-577.

Cammett, M. (2014). Sectarian Politics and Social Welfare: Non-State Provision in Lebanon. In M. Cammett, & L.M. MacLean (Eds.), *The Politics of Non-State Welfare*, (pp.137–156). Ithaca: Cornell University Press.

Candler, G., & Dumont, G. (2010). A nonprofit accountability audit framework. *Canadian Public Administration*, 53 (2), 259-279.

Chaaban, J., and Seyfert, K. (2012). *Faith-Based NGOs in a Multi-Confessional Society: Evidence from Lebanon*. Doha, Qatar: Arab Center for Research and Policy Studies. Retrieved from <http://english.dohainstitute.org/file/get/6d3efaaf-fdd3-4c73-ac42->

Cornwall, A., Lucas, H., & Pasteur, K. (2000). Introduction: Accountability through participation: Developing workable partnership models in the health sector. *IDS Bulletin*, 31(1), 1–13.

Dainelli, F., Manetti, G., & Sibilio, B. (2013). Web-Based Accountability Practices in Non-profit Organizations: The Case of National Museums. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 24 (3), 649–665.

Dumont, G. (2013). Nonprofit Virtual Accountability: An Index and Its Application. *Nonprofit and Voluntary Sector Quarterly*, 42(5), 1049–1067

Ebrahim, A. (2003a). Making sense of accountability: Conceptual perspectives for northern and southern nonprofits. *Nonprofit Management and Leadership*, 14(2), 191–212.

Ebrahim, A. (2003b). Accountability in practice: Mechanisms for NGO's. *World Development*, 31(5), 813–829.

Ebrahim, A. (2009). Placing the normative logics of accountability in “Thick” Perspective. *American Behavioral Scientist*, 52(6), 885-904.

Ebrahim, A., & Weisband, E. (Eds.). (2007). *Global accountabilities: Participation, pluralism, and public ethics*. Cambridge: Cambridge University Press.

Edwards, M., & Hulme, D. (1996). Too close for comfort? The impact of official aid on nongovernmental organizations. *World Development*, 24(6), 961–973.

Edwards, M., & Hulme, D. (2002a). Beyond the magic bullet? Lessons and conclusions. In M. Edwards, & A. Fowler (Eds.), *NGO management*. London: Earthscan.

Edwards, M., & Hulme, D. (2002b). NGO performance and accountability: Introduction and overview. In M. Edwards, & A. Fowler (Eds.), *NGO management*. London: Earthscan.

El Hindi Elie; Haddad, Tania\* & Njeim Maria (2018). Lebanese Civil Society and Civic Engagement: Factors of Success and Failure. *Civil Society Review* ( 3), 104-137.

El-Husseini, H., Salamon L.M., & Toepler, S. (2004). Lebanon. In L.M. , Salamon, & W. Sokolowski. *Global Civil Society: Dimensions of the Nonprofit Sector*, 2nd ed., (pp. 227–32). Baltimore: Kumarian Press.

Ga´lvez-Rodri´guez, M. M., Caba-Pe´rez, M. C., & Lo´pez-Godoy, M. (2012). Determining factors in online transparency of NGOs: A Spanish case study. *International Journal of Voluntary and Nonprofit Organizations*, 23(6), 661–683.

Gandia, J. (2011). Internet disclosure by nonprofit organizations: Empirical evidence of nongovernmental organizations for development in Spain. *Nonprofit and Voluntary Sector Quarterly*, 40 (1), 57-78.

Goatman, A.K., & Lewis, B.R. (2007). Charity E-volution? An evaluation of the attitudes of UK charities towards website adoption and use. *International Journal of Nonprofit and Voluntary Sector Marketing* 12 (1), 33–46.

Gray, R., Bebbington, J., & Collison, D. (2006). NGOs, civil society and accountability: Making the people accountable to capital. *Accounting, Auditing & Accountability Journal*, 19 (3), 319-348.

Haase, T. W., & Haddad, T. (2015). “Building Capacity? Civil Society Education in Lebanon’s Institutions of Higher Education.” *Journal of Nonprofit Education and Leadership*, 5 (4), 261–88.

Haase, T. W; Haddad, T. & El Badri, N. (2018). Public administration higher education in Lebanon: An investigation into the substance of advertised courses. *Journal of Public Affairs Education*, 24 (1), 43-65.

Haddad T. and El Hindi E. (2019). “changing role of civil society in the Arab world” in *Religion and Civil Society in the Arab World: In the Vortex of Globalization and Tradition*, edited by Haddad, Tania & El Hindi, Elie, 1-17. New York: Routledge.

Haddad, T. (2013). Civil Society and Philanthropy in the Arab World. *Journal of Academy of Philanthropy* 1(1), 109-116.

Haddad, T. (2015). Volunteering in the Arab World: bringing back people into politics? *Democracy and Security* 11( 2),145-159.

Haddad, T. (2017). Analysing State–Civil Society Associations Relationship: The Case of Lebanon. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 28 (4),1742-1761.

Haddad, T. (2018). “Confrontation, co-optation, and cooperation Civil society in post-war Lebanon” in *Government–NGO Relationships in Africa, Asia, Europe, and MENA*, edited by Raffaele Marchetti 235-252. New York: Routledge.

Haddad, T. (2020). Religious Welfare Organizations, Citizenship, and the State in Lebanon. *Nonprofit Policy Forum*, vol. 11, no. 3 pp. 20190040. <https://doi.org/10.1515/npf-2019-0040>

Haddad, T. N. (2025). "Analyzing Civil Society in the Arab World: A Conceptual Review." In *The Future of Third Sector Research: From Theory to Definitions, Classifications and Aggregation Towards New Research Paths*, 203.

Haddad, T. (2022). Role of International and Local Actors in Disaster Management: Responding to Beirut Explosion. NY: Routledge.

Haddad, T.; Haase T. W., and Ajamian M. (2018). “Religion, Relief and Reform: The History of Civil Society in Lebanon.” In *Religion and Civil Society in the Arab World: In the Vortex of Globalization and Tradition*, edited by Tania Haddad and Elie Al Hindi, 128-159. New York, NY: Routledge

Nasser,F., Haddad, T.N. & Mezher,H. (2024). **Assessing Gender Leadership and the Cultural Aspect of Disaster Response in Developing Context.** Oxford University Press. <https://doi.org/10.1093/acrefore/9780199389407.013.493>

Haddad, T. & Sakr, T. (2022). Interorganizational Relation in Disaster Response in Developing Context: Assessing Response to Beirut Explosion. *Public Organiz Rev* (2022). <https://doi.org/10.1007/s11115-022-00650-9>

Haddad, T. & El Hindi, Elie (eds) (2019). Religion and Civil Society in the Arab World: In the Vortex of Globalization and Tradition. NY: Routledge.

Haddad, T. and Zalzal Y. (2019). “Civil Society and Nonprofit Governance in the Arab world” in *Religion and Civil Society in the Arab World: In the Vortex of Globalization and Tradition*, edited by Haddad, Tania & El Hindi, Elie, 40-58. New York: Routledge.

Haddad, Tania N. (2023). **Governance of Nonprofit Sector in Lebanon: Between theory and practice.** Journal of Civil Society, [Volume 19 Issue 3](#). DOI: 10.1080/17448689.2023.2239383

Hart, T. (2005). *Nonprofit Internet strategies: Best practices for marketing, communications, and fundraising success.* Hoboken, NJ: John Wiley.

Hart, T. R. (2002). E Philanthropy: Using the Internet to build support. *International Journal of Nonprofit and Voluntary Sector Marketing*, 7 (4), 353-360.

Hou, J., D, L., & Tian, Z. (2009). The effects of nonprofit brand equity on individual giving intention: Mediating by the self-concept of individual donor. *International Journal of Nonprofit and Voluntary Sector Marketing*, 14(3), 215-229.

Jamieson, D. (2000). Building relationship in the networked age: Some implications of the Internet for nonprofit organizations. *Philanthropist*, 15, 23-32.

Joseph, C. (2010). The state of freedom of association in Lebanon: What prospects for the future? *Global Social Policy*, 2 (3), 319-342.

Jouni, H. (2014). Non-governmental organizations and their impacts on the economic and social reality in Lebanon. *Lebanese National Defense Journal*, 89. Retrieved from: <https://www.lebarmy.gov.lb/ar/content/-المنظمات-غير-الحكومية-وانعكاسها-على-الواقع-الاقتصادي-والاجتماعي-في-لبنان>

Juan L., & Gandía, J. (2011). Internet Disclosure by Nonprofit Organizations: Empirical Evidence of Nongovernmental Organizations for Development in Spain. *Nonprofit and Voluntary Sector Quarterly*, 40(1), 57- 78.

Kang, S., & Norton, H. E. (2004). Nonprofit organizations' use of the World Wide Web: Are they sufficiently fulfilling organizational goals? *Public Relations Review*, 30(3), 279-284.

Karam, K. (2006). *Le Mouvement civil au Liban: Revendications, protestations et mobilisations associatives dans l'après-guerre*. Paris: Karthala Edition.

Kearns, K. (1996). *Managing for accountability*. San Francisco, CA: Jossey-Bass Publishers.

Kilby, P. (2006). Accountability for empowerment: Dilemmas facing non-governmental organizations. *World Development*, 34 (6), 951-963.

Kingston, P. W. T. (2013). *Reproducing Sectarianism: Advocacy Networks and the Politics of Civil Society in Postwar Lebanon*. Reprint edition. Albany, NY: State University of New York Press.

Knutsen, W. L., & Brower, R. S. (2010). Managing expressive and instrumental accountabilities in nonprofit and voluntary organizations: A qualitative investigation. *Nonprofit and Voluntary Sector Quarterly*, 39 (4), 588-610.

Koppell, J. (2005). Pathologies of accountability: ICANN and the challenge of "Multiple accountabilities disorder." *Public Administration Review*, 65(1), 92-106.

Lee, T. E., Chen, J. Q., & Zhang, R. (2001). Utilizing the internet as a competitive tool for nonprofit organizations. *Journal of Computer Information Systems*, 41 (3), 26-31.

Light, P. (2000). *Making nonprofits work: A report on the tides of nonprofit management reform*. New Haven, CT: Yale University Press.

Majdalani, R. (1999). *NGOs as Power-Brokers in the Rebuilding of a Fragmented State: Post-War Reconstruction in Lebanon*. Beirut: Academic Council on the United Nations System.

Ministry of Social Affairs. (2009). *The State of Civil Society Organizations in Lebanon: Analytical Report on the National Survey Results Civil Society Organizations in Lebanon in 2005*. Beirut, Lebanon: United Nations Development Program.

Morrison, J. B., & Salipante, P. (2007). Governance for broadened accountability: Blending deliberate and emergent strategizing. *Nonprofit and Voluntary Sector Quarterly*, 36 (2), 195-217.

Najam, A. (1996). NGO accountability: A conceptual framework. *Development Policy Review*, 14(4), 339–353

O'Dwyer, B., & Unerman, J. (2007). From functional to social accountability: Transforming the accountability relationship between funders and non governmental development organisations. *Accounting, Auditing & Accountability Journal*, 20 (3) , 446–471.

O'Dwyer, B., & Unerman, J. (2008). The paradox of greater NGO accountability: A case study of Amnesty Ireland. *Accounting, Organizations and Society*, 33 (7-8), 801–824.

Prakash, A., & Gugerty, M. (2010). Trust but verify? Voluntary regulation programs in the nonprofit sector. *Regulation & Governance*, 4 (1), 22–47.

Raggio, P. (2011). *Accountability beyond accounting*. Paper presented at the 11th biennial Public Management Research Association conference. Maxwell School of Citizenship and Public Affairs, Syracuse University, Syracuse.

Response: Assessing the Beirut Explosion

Rishmawi, M., & Morris, T. (2007). Overview of Civil Society in the Arabic World. *International NGO Training and Research Center*, 20. 1–24.

Romzek, B. S., & Dubnick, M. J.(1987). Accountability in the Public Sector: Lessons from the Challenger Tragedy. *Public Administration Review* , 47 (3) , 227 – 239.

Saxton, G., & Guo, C. (2011). Accountability online: Understanding the web-based accountability practices of nonprofit organizations. *Nonprofit and Voluntary Sector Quarterly*, 40 (2), 270-295.

Schneider, J. A. (2003). Small, minority-based nonprofits in the information age. *Nonprofit Management & Leadership*, 13 (4), 383-399.

Traboulsi, O. (2000). Mapping and Review of Lebanese NGOs. In World Bank & Middle East and North Africa Human Development Group (Eds.), *Republic of Lebanon Poverty Review* (p. Attachment Three). Beirut, Lebanon: World Bank.

Tremblay- B, J., & Prakash, A. (2015) Accountability.org: Online Disclosures by U.S. Nonprofits. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 26 (2), 693-719.

Waters, R. D. (2007). Nonprofit organizations' use of the internet: A content analysis of communication trends on the internet sites of the philanthropy 400. *Nonprofit Management and Leadership*, 18(1), 59-76.