Factors Influencing Governance of Orphanage: A Case Study on *Zila Parishad* Satkhira in Bangladesh

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ABSTRACT

Ensuring governance in orphanage operation is an immense challenge under the provisions of the Zila Parishad Act in Bangladesh. The objectives of the study were to find out the governance factors and nature of governance that influence the implementation performance of the orphanage operated by Zila Parishad, Satkhira. In doing so, qualitative methods of research were employed. The findings of the study confirm that the Parishad was unwilling to follow the government rules and regulations in almost every area that shows infringement of the principles of institutional governance in an operating orphanage. The results of the study were also found that the organization does not want to change their culture of violating government rules and regulations. Hence it was recommended that to maintain the accountability, transparency and other principles of governance the Parishad should follow the government rules and regulations in respect of procurement of foods and related items, should follow proper guidelines for enrolment of orphans and recruitment of staffs and form an active management committee for the proper functioning of the orphanage.

Keywords: Orphanage, accountability, transparency, policy implementation

INTRODUCTION

The concepts of charity and orphanage have embedded in religions, traditions, culture, and custom in Bangladesh. The practice of philanthropic activities also originated from society and family values, and it has equally voluntary and spiritual aspects (Khair & Khan 2004). Khair and Khan (2004) also mentioned that the voluntary and non-profit organizations are formed as the provisions of the prevailing laws in Bangladesh such as, The Societies Registration Act 1860, Voluntary Social Welfare Agencies Ordinance 1961 (Registration and Control), The Trust Act 1882, The *Waqf* Ordinance 1962 and The Companies Act 1994. The orphanages are generally registered from the Department of Social Services in Bangladesh under the provisions of the Voluntary Social Welfare Agencies Ordinance 1961 (Registration and Control). There are 4224 registered orphanages in Bangladesh (Department of Social Services 2019). The *Zila Parishad* Act 2000 has also permitted the *Parishad* to the establishment of social welfare and education institutions and can operate by the own sources of funds (Government of Bangladesh 2000). This legal and regulatory authorization by the government has given an opportunity of the *Zila Parishad* to play a vital role to reduce poverty and inequality from the society providing education facilities to the underprivileged segment of the population. It is seen that almost every orphanage teach only religious education to the orphans and the orphanage run by the *Zila Parishad*, Satkhira is no exception.

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Zila Parishad at the district level is a local government institution in Bangladesh. It originates from the then British Legislative Council Board Bill in 1817, and it turned into district council with the passing of Bengal Local Self Government Act in 1885 (Panday 2011). Eventually, it was again transformed into *Zila Parishad* Act in 2000 and amended in 2016 which has formed by the chairman, fifteen general members, and five reserved women members. Besides, the local elected members of parliament will be the advisors of the *Parishad* in 61 out of 64 districts. *Zila Parishad*, as an institution of a local government body, plays tremendous job for local level development and working for the empowerment of citizen (Ullah 2018). Hence, *Zila Parishad* is one of the autonomous local government institutions functions under the direct control of Local Government Division of the Ministry of Local Government, Rural Development and Cooperatives of Bangladesh. As per the provision of *Zila Parishad* Act (2000), it can carry out 12 necessary functions and 68 voluntary functions as such construction of village roads, educational institutions, religious institutions, canals, playground and establishment of educational and social welfare institutions for the poor children (Musleh 2017). Moreover, it functions in the areas of cultural development, social forestation, and supply of educational materials, social welfare, economic wellbeing, public health, public works, women empowerment, recreation, entertainment, and spiritual awareness. It is functioning for the local level development with the mobilization of funds from local sources and project funds allocated from the Local Government Division as part of the annual development program (ADP). The major portion of the funds both its own and funds from government spends for the local level social and infrastructural development activities and can operate as own institutions like educational institutions and orphanage for the destitute children by their funds (Zila Parishad Act 2000). Besides, social and infrastructural development activities *Zila Parishad* Satkhira operated and managed an orphanage for the impoverished children for charitable ground and tutor them religious education within the provision of *Zila Parishad* Act, section 27(3) Ga 26 of the voluntary activities. The policy implementation performance of *Zila Parishad* hinges on the proper utilization of both the funds and management of the self-governing institutions with the norms of institutional governance ensuring transparency, accountability following the government financial rules and regulations in all the areas of its activities. This study was self-possessed to see the governance factors of the orphanage as self-govern institution named Freedom Fighter Chairman S.M. Abdur Rouf orphanage which was taken over from its founder in 2013 instead of the establishment by own self. A remarkable amount of its own funds is spending from the revenue account for completely operating and managing of the orphanage where about three hundred orphans and underprivileged children are living and getting Islamic religious education. UNICEF (2016) studied and projected that there are 2.2 million children globally living in the orphanages. Providing welfare and social protection are the major task of the state as the duty bearer of the citizens' constitutional rights and privileges (Morvaridi 2013). Statistics show that social welfare programs contributed substantially to reduce poverty in

Orphan defines by UNICEF (2015) referred in (Ismail et al. 2018) as the case where usually mean a child who has lost father or mother or both. On the other hand, the Faith to Action (2014) refers that the determinants of measuring orphan is still predominating the loss of either father or mother or both and not to fall at the poverty line and not to access the education or property. The Faith to Action contributed by (Bunkers et al. 2014) also calculated there are 153 million children who have lost either father or mother and 17.8 million lost both father and mother. There are thousands of organizations who have established orphanage worldwide and also in Bangladesh on humanitarian and religious grounds. Besides the government, private

organizations and individuals the autonomous body of the local government *Zila Parishad*, Satkhira have taken over the ownership of the orphanage named Freedom Fighter Chairman S.M. Abdur Rouf Complex from the founder of the orphanage with the administrative approval from the Ministry of Local Government, Rural Development and Cooperatives and unanimous decision from the *Parishad* under the per view of *Zila Parishad* Act 2000 under section 27(3) Ga 26 in July 8, 2013. From 2013 the orphanage has been operated with the own fund of *Zila Parishad* and capitation grant from the Department of Social Service. Though the *Parishad* majorly funds it, it is often raised the question of institutional governance for spending the fund and managing the institute following government rules and regulations. There is no evidence of research on why the institute does not follow institutional governance. This study was an attempt to explore the governance factors and nature of governance that affects the implementation performance of government policies for orphanage operations.

The underlying objectives of the study are furnished as follows: a) to explore the governance factors that influence the implementation performance of the orphanage operated by Satkhira *Zila Parishad*; b) to ascertain the nature of governance that prevails and affects the implementation performance of the orphanage run by Satkhira *Zila Parishad* and c) to recommend the policy implications for the implementers and policy planners and directions for further study.

GOVERNANCE FRAMEWORK

Governance **means a** procedure of leading, whether undertaken by a government, market or network, whether over a family, tribe or organization (Network 2018). Governance is the way the rules, norms, and action is structured, sustained, regulated and held accountable, and it relates to the processes of interaction and decision-making among the actors involved in a collective problem that lead to the creation, reinforcement, or reproduction of social norms and institutions (Hufty 2013). UNDP (2011) has developed seven components for governance including legitimacy and accountability, freedom of association and participation, the rule of law, bureaucratic accountability, transparency, information accessibility, efficiency & effectiveness. On the other hand, Satpathy, Muniapan, and Dass (2013) have mentioned that UNESCAP introduced good governance model which includes the indicators of consensus-oriented, accountable, transparent, responsive, equitable and inclusive, effective and efficient, follow the rule of law and participatory. For corporate or organizational governance it is usually used the indicators of the legal and regulatory framework, policies and procedures, monitoring and internal control and values and ethics beyond the components developed by the UNDP and UNESCAP in the organizational governance framework.

Resource Dependency Theory

Johnson Jr, B. L (1995) in (Delke 2015) defined resource-dependence theory (RDT) is a theory of organizations that seek to make apparent organizational and inter-organizational manners in respects of those essential resources that an organization be required to have to stay alive and function. Pfeffer & Salancik (1978 p xi) in (Delke 2015) referred that resource dependence theory (RDT) is the learning of how the outside resources of organizations influence the performance of the organization. The function of the method is presenting a channel on how to plan and administer organizations that are outwardly controlled and understanding the ecology

of an organization provides imminent in the context of the activities of an organization (Pfeffer & Salancik 1978) in (Delke 2015). On the other hand, Pfeffer (1982) in (Delke 2015) mentioned that organizations are not internally self-reliant, they need a resource from the surroundings and thus be converted into mutually dependent with those essentials of the atmosphere with which they handle.

The provision of capitation grants from the Department of Social Service (DSS) of the Ministry of Social Welfare and the financial and material help from the local community as a charity based of religious faith can be explained through resource dependence theory. The Department of Social Service has capitation grant guidelines that have to be fulfilled by the Orphanage. The fulfillment of guidelines ascribed by the Department of Social Service (DSS) can be an influential factor to the governance of the orphanage. Capitation grant guidelines entail the provision of accountability, transparency and overall performance of the orphanages to be the receiver of grants (Department of Social Services 2009). Additionally, resources mobilized from local community similarly conceive the influencing factors of the governance of the orphanage as the local community requires the transparency and accountability in the operations.

Policy Implementation

The implementation of a particular policy is extremely to a great extent context-specific, and it depends upon political, social, economic, organizational and attitudinal factors that influence how well or how scantily a policy or programme has been implemented (Stewart 2008). It does also vary significantly over time, across policies, and from one state to the next (Goggin 1990). Over time there are at least two approaches of policy implementation theories developed by the scholars, including top-down and bottom-up approaches and the third one is hybrid theories of policy implementation (Stewart 2008). Goggin (1990) noted that in the case of a hybrid approach of policy implementation theories, the implementation result is influenced by the macro and micro level factors. The concept of policy implementation emerged with the initiation of Pressman, J. L., & Wildavsky (1973) book on 'implementation' as a case study of the Economic Development Administration (EDA) in Oakland California on an endeavour of job creation agenda implementation.

Factors influencing the implementation performance of the orphanage operation

Combining the previous study of scholars, researchers and the characteristics categorized by the UNESCAP and UNDP for good governance it has been selected five indicators as such accountability, transparency, effective and efficient use of resources, policies and procedures, monitoring and internal control for theorizing the orphanage governance framework for this study. The reasons behind the selection of the indicators are more relevant for the organization the orphanage. Another reason is that the researcher has been working for the funding organization *Zila Parishad* and from the observation; the selected components go well with the study to see governance factors especially accountability, transparency, effective and efficient use of resources, policies and procedures, and monitoring and internal control that affect the implementation performance *Zila Parishad*, Satkhira. The present study on governing orphanage operated by *Zila Parishad*, Satkhira is the new area of study applying the components of good governance developed by the scholars and institutions. It has not found any research on the governance of orphanage funded by the local self-government in Bangladesh. The content and

context of the study are different from the previous research on organizational governance and solely on the developing country perspectives. The sampling and unit of analysis are different from the previous research.

METHODOLOGY

The study was based on an inductive qualitative approach to research. This research study has followed the interpretive path to epistemological traditions (Riccucci 2010). Documents analysis, observations and an in-depth interview from the key informants were used to collect primary data from the staffs and funding authorities of the Freedom Fighter Chairman S. M. Abdur Rouf Orphanage operated by Satkhira *Zila Parishad*. Target samples for the study were selected as such accountant, head teacher and superintendent from the orphanage and, administrative officer and accountant from the funding organization Satkhira *Zila Parishad*. Besides, the secondary data and information were generated from organizational records, books, journals, research reports, and relevant publications. The unit of analysis was the individuals. Convenience and purposive sampling techniques were used to research geographical placement, settings, easy to access to the participants and area of interest of the researcher. A semi-structured questionnaire was used to collect data for this study. For the data investigation, thematic analysis was employed.

Definition of the Constructs

Accountability: Accountability means eagerness and openness concerning the decisions and the institutions are accountable to those who will be affected by its decisions or actions. UNESCAP (2018) refers accountability is a key prerequisite of good governance not only in public organizations but also the private organizations and civil society organizations, and it should be answerable to the public and the institutional stakeholders. Diana mentioned that any person making a decision and implementing should be accountable to the public and concerned authorities. IFAD (1999) noted that the governments and their workforce sought to be held accountable for their actions. IFAD (1999) also cited that accountability focuses on the capacity to an explanation for the allocation, use and manage government assets accorded with lawfully established standards. On the other hand, Osman (2012) noted referring Mulgan (2000 p. 555) that accountability is about relationships, even though concerning social communication and switch over.

Transparency: Transparency means decisions and actions open to examination, and it upholds the standard level of disclosure. UNESCAP (2018) mentioned that transparency is the decisions taken and their enforcement are completed in a way that follows set of laws and rules and also means that information is generously accessible and openly available and adequate data is given without difficulty in a clear form and manner. Diana Saparniene (2012) refers that transparency is based on open diffusion of information. IFAD (1999) information ought to be made accessible to the common people, and there must be transparency as to set of laws and rules.

Efficiency and Effectiveness: Efficiency and effectiveness mean outputs are achieved at the best cost and quality. UNESCAP (2018) refers that processes and institutions create an outcome that assembles the requirements of the public, whereas creating the most significant use of assets at their possessions. Diana (2012) mentioned that the consequences of fulfilling requirements are pursued using existing assets.

Policies and Procedures: Business Dictionary (2019) refers policies and procedures are considered to persuade and establish all major decisions and actions, and all actions happen inside the limits set by them and procedures are the precise methods engaged in uttering policies in action in daily operations of the institution. Ministry of Business (2019) defines a policy is a set of rules or ideology to be pursued in a meticulous locale, and a procedure is a technique something is accomplished. However, the performance of public organizations hinges on the compliance of the policies and procedure of the government.

Monitoring and Internal Control: Monitoring and internal control are a natural phenomenon of an organized process to be succeeded. The management and governance of an organization need proper monitoring and internal control and inspection not only for curbing corruption but also for maintaining financial and administrative rules and regulations. If there is a lack of monitoring and internal control system, then the governance and performance of policy implementation will be unsuccessful for the public organization.

Nature of Governance: One of the most essential approaches of organization analysis is to evaluate the existing culture, core values and underlying assumptions of the organization and culture is a set of values, guiding beliefs, understandings, and traditions of thinking that is shared by members of an organization and taught to new members as correct way to think, feel and behave (Daft 2001). Culture provides members with a sense of organizational identity and generates a commitment to beliefs and values. Once these principles and standards demonstrate the way to success, they turn into institutionalized, and an organizational culture appears. Organizations influence the local, regional and national cultures to which they add and sometimes an organizational culture clashes with the culture of the place where it locates, and it implanted in and shaped by national cultures (Hatch 2013). However, the nature of governance depends on the organizational culture which includes guiding beliefs, understandings and some organization do not want to accept the government rules and regulation instead they try, and that cannot ensure good governance of the organization. This is more concerning the management, successful and evenhanded use of resources for the sustainability of the institutions.

FINDINGS

The findings of the studies from data analysis are presented in the form of case studies designed for an interview of the participants that include a thematic analysis of the views of the administrative officer of the *Parishad* and superintendent of the orphanage, the accountant of the *Parishad* and the head teacher of the orphanage. The chosen themes are talked about in depth with the participants focusing report preparation and publication in the website and place to the *Parishad*, selection procedure of orphans and underprivileged children, compliance of government rules for food procurement, recruitment policy for staffs, decision making, responsibility for non-compliance of rules and policies, generating human resources, monitoring internal audit and control and organizational culture. The data analysis was done and started from the transcribing and coding from the interviews and creating and matching with the chosen themes for this study.

Participants of the Interview

Participant A: Participant A, who is from the *Parishad,* was interviewed, and he discussed that it has not been prepared annual report of the orphanage and has not published on the website of the *Zila Parishad*. He informed that there are no specific guidelines for selecting the orphans

and underprivileged children. There was a problem in following government rules and regulation for procurement of foods and related items from its inception, but now it is trying to follow the rules and regulations. He narrated that it seems no specific rules and guidelines were developed for the recruitment of teachers and staffs for the orphanage. It has been taken decision from the *Parishad* for number of enrolment of student, but no decision was made for setting up the level of class and curriculum for the orphanage, and at present it has started to take decision from the *Parishad* for the number of enrolment of students and the level of class, but the curriculum is only religious. He also indicated that if we do not follow government rules and regulations, then the responsibility and answerability for non-compliance go to the *Parishad* only and there are no personal liabilities fixed for the non-compliance. He also opined that if the *Parishad* does not arrange alternative teachings like technical education for the orphans and underprivileged children, instead we provide an only religious culture that cannot generate any productive human resources for the society. He, however, informed about the monitoring of the activities of the orphanage that as chief of the office, the chief executive officer sometimes monitors the activities of the orphanage. In a discussion about the audits by the social services department, an internal and external review by the government audit department informed that only social services department sometimes audits the organization since it has taken over the ownership of the orphanage from its founder. The participant lastly indicated regarding the organizational culture that as the orphanage was taken over from the founder, there must have some influences of the founder and not to change the organization and not to follow the government rules and regulations.

Participant B: Participant B, who is from the orphanage informed that the orphanage prepared an annual report for the capitation grant and sent to the social services department, but it has neither sent to the *Parishad* nor published in the website of the *Zila Parishad*. He narrated that the orphans and underprivileged are selected based on the certificate provided by the Union *Parishad* chairman and but there is no detailed guiding principle for selection of students. He however, was asked regarding how your organization ensures the compliance of the government policies and procedures during procurement of foods and related items from its inception in 2013 and informed that it was not followed government procurement rules and regulations for procurement of associated foods and items for the orphanage but very recently from February 2019 it has started getting supply of foods and related items from renderer. While discussing the recruitment of teachers and staff, he informed that it has been published the advertisement of recruitment only at the notice board of the orphanage and recruit by the management committee of the orphanage, but we do not publish recruitment advertisement in the newspaper. The participant narrated that it has been taken the decision from the monthly meeting of the *Parishad* for the number of students, level of class, and we follow the curriculum of *Koumi Madrasa* education board. He indicated that if we do not comply with the government rules and policies, then the liabilities and responsibilities lay on the *Parishad*, not the teachers and staffs of the orphanage.

On the other hand, he has been asked your thinking about generating the productive human resources with only the religious teaching, and he indicated that the students are getting the education on Islamic religion and values that they can spread among people for following the Islamic values. Regarding the monitoring of the activities of the orphanage, he informed that the social services department and *Zila Parishad* sometimes monitor the activities. He, however, told me regarding the internal and external audit of the orphanage that the social services department sometimes audits their financial activities. Hence, in the end, the participant B narrated that the

management committee empowered by the *Parishad* look after the activities of the orphanage and the organizational culture depends on the committee.

    Participant C: Participant C, who is from the *Parishad* narrated that it has been prepared report and informed to the social services department but not published in the website or placed to the *Parishad*. He opined that the orphans and underprivileged are chosen based on the certificate issued by the Union *Parishad* Chairman in a prescribed form developed by the institution. He has asked about how does your organization ensure the procurement rules of the government during procurement of foods and related items, and he informed that we had been used direct purchase from the market using the government fund, but recently from 2019 financial year we are procuring through tender following government procurement rules and policies. He avoids mentioning the recruitment rules of the orphanage but informed that we published recruitment notice at the notice board and recruited through a recruitment committee of the orphanage. He reported that they took the decision from the *Parishad* for the number of student enrolment and level of class and followed the curriculum of *Koumi Madrasa* education board. He opined that for non-compliance of government rules and regulations, the responsibility and accountability goes on the *Parishad*. He has been requested to say about the generation of productive human resources with only the Islamic religion learning and replied that they are learning Islamic values that will ultimately create Islamic values to the society. He pointed out that the *Parishad* must oversee and monitor the activities of the orphanage and sometimes *Parishad* monitor the activities. Regarding the audit of the orphanage, the participant narrated that the revenue audit and the social services department do audit for the financial activities of the orphanage. He discussed the organizational culture that the whole activities of the orphanage are guided by the decisions from the monthly meeting of the *Parishad*.

Table1: Participants views on a variety of themes

Themes	Participant A	Participant B	Participant C
Transparency	Report not published on the website, No guidelines for selecting orphans and underprivileged	Report prepared for the social service department but not published, No detailed guidelines for selecting orphans and underprivileged	Report made for the social service department but not published, Orphans and underprivileged are chosen based on the certificate provided by the UP Chairman.
Policies and Procedure	Not followed procurement rules for purchasing foods, No specific rules and guidelines were developed for recruitment	Not followed government procurement rules, Usually, publish an advertisement for recruitment only at the notice board of the orphanage	Direct purchase from the market, Recruitment notice at the notice board only
Accountability	Decided on the number of student enrollment and curriculum only *Koumi Madrasa* but not decided for	A made decision from the monthly meeting of the *Parishad*, Liability and	Decided the *Parishad* for student enrolment number, For non-compliance,

	setting up the class, Answerability goes to *Parishad*	responsibility goes to *Parishad*	the responsibility and accountability goes on the *Parishad*
Efficiency and Effectiveness	Provide only religious education that cannot generate any productive human resources for society.	Students are getting Islamic religious education and values that they can spread among people	The religious education will create Islamic values to the society
Monitoring and internal control	CEO monitors and social services department audits sometimes	*Zila Parishad* sometimes monitor the activities and social services department audits	*Parishad* monitor the activities, social services department and revenue audits are done sometimes
Nature of Governance	As the orphanage has taken over, there must have some influences of the founder and not to change the organization and not follow the government rules and regulations	Organizational culture depends on the committee empowered by the *Parishad*	Whole activities of the orphanage are guided by the decisions from the monthly meeting of the *Parishad*

Documents Analysis

Document analysis is one of the methods of the qualitative approach of research (Babbie 2013). The documents of the *Zila Parishad* reveals that it does not prepare annual report and place to the *Parishad* for every year and does not publish in the website. The table (2) shows that the *Parishad* has spent 2, 16, 45,000.00 taka from 2010 to 2017 with the approval of the *Parishad* and the Local Government Division of the Ministry. The table (2) exposes that it has followed government procurement rules and regulation for implementation of the infrastructure development projects. The documents of the institution also reveal that the *Parishad* has taken over the orphanage from its founder instead of the establishment by the *Parishad*. The transfer deed of the orphanage demonstrates that the founder has power and influences over the management of the orphanage even after his retirement from the services. The stakeholders of the *Parishad*, especially the members of the *Parishad*, always raised questions of good governance and discussed in the monthly meeting.

Table 2: Expenditure on infrastructures of the orphanage from own and ADP fund

Sl. No.	Financial Year	Allocation	Sources of Fund	Mode of Procurement
1	2010-11	25,00,000.00	Revenue	Tender
2	2010-11	18,00,000.00	ADP	Tender
3	2014-15	20,00,000.00	ADP	Tender
4	2014-15	20,00,000.00	ADP	Tender
5	2015-16	18,45,000.00	ADP	Tender
6	2015-16	35,00,000.00	ADP	Tender
7	2015-16	30,00,000.00	ADP	Tender
8	2015-16	30,00,000.00	ADP	Tender

9	2016-17	20,00,000.00	ADP	Tender
Total		2,16,45,000.00		

The table (3) illustrates that the *Parishad* has procured foods and related items by the revenue fund of the *Parishad* since the time it has taken over the orphanage from the founder in 2013. The table (3) surprisingly shows that it did not care about the government procurement rules and regulations for the procurement of foods and related items for orphans instead of procured all the things directly from the market. This is entirely a violation of government financial rules and regulations that hamper the notion of good institutional governance. Unfortunately, the *Parishad* does not want to follow the government rules and regulations and does not want to change the system of direct procurement.

Table 3: Expenditure on food and misc. items for the orphanage from own sources of fund

Sl. No.	Financial Year	Expenditure for Salary of Staffs	Expenditure for Food and Misc.	Total	Mode of Procurement
1	2013-2014	4,16,097.00	4,36,765.00	8,52,862.00	Direct
2	2014-2015	7,17,000.00	10,80,796.00	17,97,796.00	Direct
3	2015-2016	12,91,166.00	11,67,579.00	24,58,745.00	Direct
4	2016-2017	19,65,185.00	19,70,196.00	39,35,381.00	Direct
5	2017-2018	22,33,155.00	31,43,379.00	53,76,534.00	Direct

Observations

Observation is one of the techniques of data generation in social research (Bryman 2012). The researcher was serving for about one year at the funding organization of the orphanage, the *Zila Parishad*. The researcher found that there were unresolved issues about the massive amount of funding to the orphanage from the *Zila Parishad*. Time and often, the elected members of the *Parishad* raised questions regarding the process of taking over the orphanage from its founder and spending huge amount of own funds and the land transferred to the name of *Zila Parishad* with unlawful conditionality's. Reviewing the documents and observations it has found that the orphanage was taken over from its founder and he has influenced to operate the institutions. It has found that the *Zila Parishad* was spending its fund for procurement of foods and related items without following the government procurement rules and regulations instead purchased directly from the market. This scenario of the *Parishad* distinguishes that the orphanage was running without accountability and transparency disregarding the government rules and regulations. Even at present, the *Parishad* does not want to follow the procurement rules and they do not want to change their traditions of not obeying the rules and regulations of procurement, although they were shouting for accountability and transparency for procurement of foods and related items, student enrolment, staffs recruitment and spending on construction of infrastructure.

DISCUSSION

This section is to come back with the research questions stands on the findings of the study that analyzed in the previous section four. The participants of the study responded and discussed on the specific thematic areas of the stipulated research objectives and research questions that ultimately lead to answer the research questions and will guide to provide recommendations and conclusion in the next section. The discussion and interviews with the three participants, documents analysis and observations reveal that there is a lack of transparency regarding

preparing the report, publishing on the web and selecting the orphans and underprivileged. Osman (2012) & Isha (2012) in their separate study, has found similar results of preparing report and record for transparency and accountability of *waqf* and orphanage management in Malaysia respectively. The interview of the participants, documents and observations confirm that the organization was reluctant following government procurement rules and regulations purchasing foods and related items for the orphanage and followed direct procurement methods violating the policies and procedures. Both the discussions and organizational records disclose that the decision was taken for the number of student enrollment and curriculum of only *Koumi Madrasa* but not taken a decision for setting up the level of class. The orphanage management committee was decided for setting up the standard of the class by their discretion without informing the *Zila Parishad*, and the informants said accountability goes to *Parishad*. The informants discussed regarding efficiency and effectiveness of governance principles and views that the orphanage provides only religious education that cannot generate proper productive human resources for the society and the discussants were also given observation that the religious education will create Islamic values to the society. The discussion exposes that on the monitoring and internal control matters for their function, which they illustrated that the *Parishad* monitor the activities, the social services departmental and revenue audits are done sometimes.

The natures of governance influence the implementation performance of the orphanage operated by Satkhira *Zila Parishad*. During the discussion with three participants centered on the matters the nature of governance that influences the implementation performance the participants indicated that as the orphanage has taken over from its founder, there must have some influences of the founder and not to change the organization and not to follow the government rules and regulations. The participants also view that the whole activities of the orphanage are guided by the decisions from the monthly meeting of the *Parishad*. It has been observed that from the organizational records in every year the *Parishad* has allocated funds from the revenue and annual development program and spent funds for purchasing food and related items directly without caring government rules. It has also noticed that they do not want to change their organizational culture of violating government rules and regulations. Scott et al. (2014) have found through action learning that how the misalignment of organizational configuration, culture and processes affects the governance performance and the findings of the present study were aligned with that of the nature of governance of the orphanage and *Zila Parishad*.

RECOMMENDATIONS

Based on the findings, this study offers some recommendations. The autonomous body of local government, the *Zila Parishad*, should make a clear report for the orphanage and publish in the website for transparency. The *Parishad* should follow the government procurement rules and procedure for purchasing foods and related items. The *Parishad* needs to develop guidelines for enrollment of orphans and underprivileged students and recruitments of staffs. The *Parishad* should form a strong orphanage management committee following department of social welfare of the government. The *Parishad* should take a step to fix the number of students and the level of class considering their financial and administrative capabilities. The *Parishad* ought to give eyes on the monitoring, internal control, and real audits to maintain governance in the orphanage. The *Parishad* can arrange alternative technical education for the students along with religious education. The *Parishad* be supposed to alert the personnel both from *Parishad* and orphanage for the culture of following the rules and regulations of government to ensure good institutional

governance. This study was utterly based on qualitative methods using interviews, documents analysis and observations; the future researchers can employ the same constructs in the entirely quantitative or mixed methods.

CONCLUSION

Governing orphanage is a sign of maintaining accountability, transparency and complying rules and regulations with internal control and monitoring of the activities of the orphanage. The purpose of the study was to uncover the fact of governance that prevails in the orphanage operated by the *Zila Parishad* Satkhira. It was revealed that there were some issues of governance that need to be addressed for ensuring good governance both at the *Zila Parishad* and the orphanage for implementation of policy successfully. Hence, the policy makers and especially the front line implementers should be cautious about taking decisions which is implementable because for this case the orphanage was taken over from its founder with almost all fund spent from *Parishad* and the founder has massive influence over not follow the rules and regulations that ultimately influence the overall implementation performance of the *Zila Parishad*.

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