

AccountAble™

115. Future of Accountability

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In the last three issues of AccountAble, we have examined various types of charitable giving among Hindus, Muslims and Christians.

In this issue, we try to conclude the discussion, and see whether there are any lessons in this for non-religious giving. We also consider an alternative approach to accountability, called *Lekha Yog*.

Three broad categories

We can see three broad categories of religious giving above:

1. Personal Charity

First category of giving is voluntary. It is offered on an *ad hoc* basis to individuals (or to deities, practiced mainly in the Hindu society). Muslim *sadaqa* also falls in this category. This category does not call for any accountability as there is direct contact between the giver and the receiver. Further, the purpose of the donation is not specified – it is upto the receiver to use the money in any way they see fit.

2. Institutional Charity

The second category of giving also is voluntary, but the funds are entrusted to

institutions. Most of Christian charity falls in this category. This type of *dan* is also emerging in the Hindu society, where money is given to *maths* and *ashrams*. Here some questions about accountability are being raised, though mostly not by the believers themselves.

3. Mandatory Charity

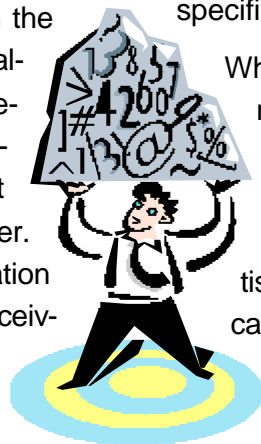
The third category (*zakat* and tithe or church tax) is more like taxes levied on the believers. As this giving is obligatory, the accountability flow is reversed: are *you* paying your full share, or are you cheating on your taxes?

The Roots of demand for Accountability

When do demands for accountability arise in religious giving? It is mainly when the money is given through an institution such as a church or temple trust. Further, these are more pronounced when the money is given for a specific purpose.

What, then, is the root of this demand? When money is given for a purpose, it is given to obtain a specific result. When the result is achieved, the donor gets satisfaction out of it. In a way, we can say that the donor is exchanging his or her money for the result.

What happens when the result is not achieved? The donor feels a little fru-



strated. He or she starts thinking why the result was not achieved. In some cases, the donor may conclude that possibly the money was misspent or diverted.

In such a case, the donor may get turned off the whole business. He or she may stop contributing. The donor may then become cynical and share his or her perceptions with other potential donors. This would make them uncertain about their own giving intentions.

If the donor is strongly interested in the cause or is sufficiently motivated, then he or she may consider how to avoid the disappointment next time. This may lead him or her to ask for better planning and implementation or for more accountability.

Relevance to non-religious Giving

Can we apply this learning to non-religious giving? It is not very clear.

The key difference seems to lie in the way religious giving is positioned. Hindu view of *dan* encourages people to detach themselves from the object that

is given. This in turn means that they should not concern themselves with how the funds or materials are eventually used.

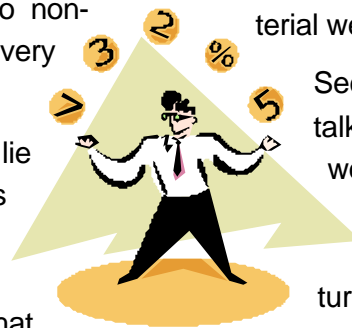
The Islamic tradition does not deny the material world. However, it has a different framework. The directions for *sadaqa* and *zakat* are contained in the *Holy Qur'an* itself, which is considered to be the direct word of *Allah*. The object of giving is also to help bind the community together. As such the act of giving is an end in itself.

Sadaqa is considered to be a loan to *Allah*, which is then returned to the giver in due course. Then again, the *Holy Qur'an* or the *Hadith* do not require the believer to enquire into how the money given as *zakat* has been used. The Islamic tradition also encourages the believer to do a good deed and then forget all about it¹.

Christian charity uses a framework that is somewhat similar to Islamic giving. Voluntary giving will result in rewards when the Kingdom comes. Tithe is an obligation, and the giver is not responsible for monitoring how the funds are eventually used.

Can modern non-religious giving develop a similar framework? It seems unlikely. Firstly, by and large such giving does not deny the material world². Rather, it emphasizes our duty to share our material wealth with others³.

Secondly, the modern giving talks about building a better world. What you give will be used as an investment towards such a world. A future, better, more equitable



¹ नकल कर, दिय़ा मरफ़ाल

² The Hindu tradition treats the physical world as *mithya* (imllyā) or a myth. It is belief in this physical world, which keeps one separated from *Brahm* (äü). One remains attached to the physical world by maintaining connections with physical items. Regular *dan* helps one develop detachment.

³ This view may have originated in the Jewish way of sharing resources in the community. This was further refined in Christian practices of sharing and community building. Finally, it may have received a definite economic and theoretical framework in modern Socialist thought.

world will be your reward or return on your investment.

From this perspective, it can be seen that a modern intermediary, such as a charitable organisation, is merely acting as our “investment manager”. And we have “every right to ask for an accounting from them”!

While this makes sense from one point of view, it is not clear whether such an approach really works. We have seen the corporate sector work hard and long⁴ on enhancing accountability, without much success.

Therefore, it is perhaps time to listen to Acharya Mahaprajna⁵ (आचार्य महाप्रज्ञ), when he tells us that honesty and accountability are not just a function of better control systems and standards, they also require a change in our consciousness (चित्त). What this means is that we need to stop looking at laws and standards as professional challenges to be overcome. We need to start looking at these as guides, designed to help us and the society. How will this change come about? Through a change in consciousness.

What the Acharya is proposing is perhaps a union of the practicality of the modern West, with the inner force of the timeless East.

What is the possible shape such a force could take? *Lekha Yog* is one such

possibility.

Lekha Yog

Before discussing *Lekha Yog*, let us first understand what we mean by *yog*.

Yog (or *yoga*) is a generic word. It is often confused with physical exercises, *asans* (आसन), and *pranayam* (प्राणायाम). However, these merely represent *hath yog* (हठ योग), which is one among many types of *yog*.



Hath yog is practised in order to keep the body and soul free from disease and impurities. This will allow a *sadhak* (साधक) to focus on his attempt to attain oneness with *Brahm* (ब्रह्म), without any distractions or interruptions, caused by illness etc. This is also described in *Paatanjal yog* (पातञ्जल योग), a classic on *hath yog* by Maharishi Paatanjali⁶.

Actually, *yog* has many different meanings. *Manak Hindi Kosh* lists as many as forty different meanings. For instance, achieving oneness with *Brahm* is *yog* in a spiritual sense. *Yog* also means adding up two figures, as in Arithmetic. Doing your ordained work without worrying about the success or failure, is *Karm Yog* (कर्म योग).

It is in this sense that we talk about *Lekha Yog*. *Lekha yog* essentially means equanimity in maintenance of accounts.

In order to understand this, we need to see why people manipulate accounts. They do it in order to show favorable results or a picture, which they think will

⁴ The Securities and Exchange Commission was set up in USA in 1930 to ensure corporate accountability. However, this did not prevent Enron, WorldCom or Xerox, from fudging their accounts some 70 years later.

⁵ www.herenow4u.de

⁶ For more on this, see *Paatanjal Yog Pradeep*.

help them in this world. They thus start focusing on the results, rather than on doing the work at hand properly.

When a person starts focusing on recording each transaction properly and truthfully, while being indifferent to the final result, he or she can be said to have attained *lekha yog*.

Thus, *lekha yog* is merely another application of *karm yog*, propounded by *Bhagwan Shree Krishna*:

कर्मयोगात्कर्मणो यो न प्राप्नुयान् फलमाकांक्षते ।
 तदा तस्य कर्मणो भोगो भवति ।⁷

Such an approach to integrity can be contrasted with accountability. Accountability is imposed from outside. *Lekha yog* is an inner condition.

In practice, probably neither will work without the other. Internal control systems and audits will work better, when people stop trying to work around them. Similarly, *lekha yog*, represents an ideal, always to be striven for, rarely to be achieved in real life.

Therefore, for all practical purposes, we will continue to need internal control systems as well. And wait for the day when internal control systems are replaced by the ultimate *internal* control system, *lekha yog*!



References:

1. *Paatanjal Yog Pradeep*, (book code 47), Shreeswami Omanand Teerth, Gita Press, Gorakhpur, 4th edition, *samvat* 2016.
2. *Shreemadbhagwad Geeta* (book code 17), Gita Press, Gorakhpur, 50th edition, *Samvat* 2059.
3. *Manak Hindi Kosh*, (5 volumes), Ed. Ramchandra Varmma, Hindi Sahitya Sammelan, Ilahabad, 2nd Edition, 1993.

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⁷ Chapter 2, verse 47, *Shreemadbhagwad Geeta*. Translated roughly, it means that 'you have a right to action, but not necessarily to fruits of the action. Therefore, you should not focus on the results. At the same time, you should not become addicted to inaction either.'