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WHO IS ORGANISED CIVIL SOCIETY ACCOUNTABLE TO?
THE POPULATION OF CIVIL SOCIETY ORGANISATIONS IN SLOVENIA

Abstract. *Organised civil society represents a linkage between government and the public. For this reason, it represents an important opportunity structure for citizens to communicate their message to the government and an important component of a functioning democracy. With no clear definition of organised civil society in the public institutions in Slovenia, it is questionable whose interests are represented by civil society organisations (CSOs) and who CSOs are accountable to. The aim of this article is two-fold: (1) to evaluate the population size of CSOs, taking into account all legal forms under which CSOs can get registered; and (2) to evaluate who CSOs are accountable to.*
Keywords: *organised civil society, accountability, population, representation, Slovenia*

Introduction[1]

A vibrant and autonomous civil society is often associated with democracy, good governance and social capital (Mercer, 2002: 5). By conveying the interests and issues of different groups to authority, a strong and pluralist civil society supports the government but also confirms a government's legitimacy, accountability and transparency (Mercer, 2002: 7). Civil society organisations (CSOs) are unique in that their members and supporters can join them on a completely voluntary basis. They are not elected and consist of interested members and associated citizens (Kaldor, 2003: 5; Peruzzotti, 2004). All other forms of association, such as family, work and state are either involuntary or largely unavoidable (Newton, 2001: 206). CSOs offer the opportunity for participation and give a voice to the margins (Gray et al., 2006: 328). Since CSOs bring together people of the same interests and of different backgrounds, values and cultures and bridge different social groups, they represent a good basis for democratic culture and democracy (Newton, 2001: 206).

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This article focuses on civil society organisations or organised civil society that are legally registered. Civil society in general is a much broader term and also includes informal, non-registered groups of power, such as social movements, civil initiatives and different ad hoc groups which can also be organised but which lack an organisational blueprint. Our definition of 'civil society organisation' follows that of Salamon, Sokolowski and List (2003: 7–8), who formed the common structural operational definition of CSOs which can be used comparatively in different countries of research. We define civil society organisations by the following primary characteristics: (1) they have a formal organisational structure, are formally constituted and are registered; (2) they are private organisations established by private legal persons or private persons and are thus not part of the state apparatus, although they may be indirectly or directly founded partly from the state budget; (3) they are non-profit and established with the purpose of functioning for the public, are not primarily commercial and they do not distribute profits, all the profits being reinvested in the functioning of the organisation; (4) they are self-governing in that they operate, function and maintain the organisation on their own; and (5) they are voluntary organisations, since any membership or support of the organisation is voluntary and not compulsory. Based on this definition, we will estimate the size of organised civil society (OCS) in Slovenia. Although we will focus mostly on the advocacy function of OCS in this article, CSOs in fact perform multiple functions. For many CSOs their primary role is a service function, providing services independently of the state or market. These services range from health care, social services and education to community development. Other CSOs engage in expressive functions, enabling individuals to express their potentials especially in different cultural, sport, recreational and religious organisations. CSOs also build on social capital and relations of trust and solidarity through their community-strengthening function. CSOs also identify policy problems and try to put them on the public agenda by advocating on behalf of different social groups, marginalised groups and interests (Salamon et al., 2003: 20–21).

A more developed and pluralistic civil society gives voice to a greater range of different groups of citizens that can monitor the work of the state and put pressure on decision makers. CSOs intensify democracy by increasing the number and range of groups that apply pressure on the decision makers (Mercer, 2002: 8–10) and by putting a diversity of views in the public sphere (Kochler-Koch, 2010: 107). For this reason the size of the civil society population matters. Although CSOs are not a replacement for formal democratic processes they support democracy and help develop and promote democratic political culture (Kaldor, 2003: 26). Another important characteristic of CSOs is that they do not need to be representative of

society as a whole. Their main democratic potential is active participation and not representation (Kochler-Koch, 2010: 105). They have a 'voice, not a vote' (Edwards, 2000); what matters is what CSOs have to say and not if they are representative of society as a whole (Kaldor, 2003: 6). In this way CSOs can also represent marginalised groups and ideas. What remains important is that all groups and interests are represented and advocated. Rather than talking of representation, we actually talk about the representativeness of civil society. Only institutions with decision-making authority have to fulfil the standards of democratic representation (Kochler-Koch, 2010: 101, 104). But do these entirely voluntary organisations deserve the trust of citizens? Are CSOs accountable? By accountability we mean that a representative of citizens (in our case organised civil society) has an obligation to behave in a way that explains and justifies their decisions and may face the consequences of their behaviour (Peruzzotti, 2004: 4; Bovens, 2007: 450). CSOs may be subject to elections and the consequences imposed by members and the constituency, and may lose donations and support (Kochler-Koch, 2010: 111).

Since OCS contributes to democracy, our main research question in this article is who are Slovenian CSOs accountable to and who do they represent? Civil society in post-socialist countries has been often characterised as weak with low levels of membership and citizen participation (Morjé Howard, 2002). These conclusions are drawn from a limited research focus (Cox and Gallai, 2014). Mapping organised civil society in Slovenia and analysing their representation and accountability can help to challenge the presumption of a weak civil society. Furthermore, Slovenia represents a good explanatory model applicable to other post-socialist Central and Eastern European countries as well as countries from the territory of the former Yugoslavia where the development of civil society was interrupted during the socialist period but since evolved and has been affected by the processes of Europeanisation, especially in those countries that are now EU member states.

In the next section we will present an analytical framework of accountability. Following the analytical framework we will map the population size of civil society organisations in Slovenia taking into account the various legal forms of CSOs and legislations under which they are regulated. This will allow us to estimate the size of OCS in Slovenia. The population size and the predominant activity of CSO types will be estimated based on the data from the Agency of the Republic of Slovenia for Public Legal Records and Related Services (AJPES). In the fourth section, we will look at different forms of accountability in relation to different types and functions of CSOs. We estimate that CSOs are accountable to different forums and not just members. In the conclusion we will summarise our main findings.

Accountability of organised civil society

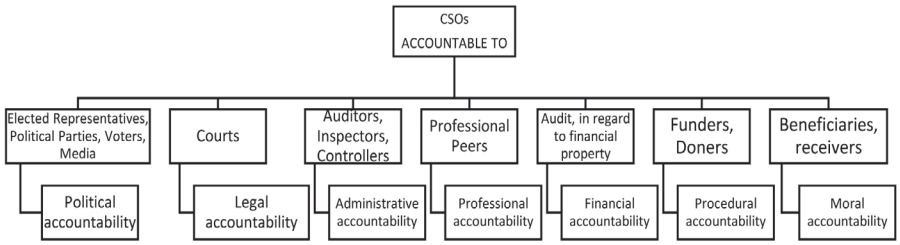
Due to the values of CSOs, representing citizens and agendas beyond the self-interest of the organisation, charitable activities and good intentions, it has long been believed that there is no need for civil society to be accountable (Lee, 2004: 3; Peruzzotti, 2004: 12). CSOs were the ones who demanded answers from the government and made government accountable (Peruzzotti, 2004: 5). Smulovitz and Peruzzotti describe this as social accountability and note the lack of a mechanism for imposing consequences on CSOs (Smulovitz and Peruzzotti, 2000). The growth of the civil society sector, the donations CSOs receive and increased power of CSOs are changing the situation and require CSOs to be accountable (Lee, 2004: 3–4).

CSOs may be accountable in many different ways, and different CSOs have different legal status: they can be civil initiatives, societies, umbrella organisations (Peruzzotti, 2004). This raises the following questions: (1) who do CSOs represent; (2) who appoints them; (3) to whom are they accountable, after all those holding others to account should themselves be accountable (Peruzzotti, 2004: 4), and (4) what are they accountable for. Representation and accountability are closely connected. For a democratic representation all represented parties need to have an equal possibility to impact on the process of representation and thereby to participate equally in the political role. Accountability is a mechanism which reinforces representation by the processes of representativeness and responsiveness (Kochler-Koch, 2010: 107–108). CSOs may be accountable to their funding agencies, their members or their beneficiaries. When these three roles overlap it is clear to whom the organisation is accountable. But even then, the responsibility for their behaviour is turned towards specific constituencies and not to the whole community, society or general public (Peruzzotti, 2004: 10). The problem is even more evident when donors are distinct from the receivers and the beneficiaries of the services that organisation provides (Kaldor, 2003: 21; Gray et al., 2006: 333). If we concentrate on procedural accountability, CSOs have different sources of funding that condition exchange between CSOs and donors (Peruzzotti, 2004: 13). Besides membership fees, CSOs may also be funded by state budgets or European programmes. It is also unclear to what standards organisations should be held accountable. One is that they really are a CSO for which they represent and not to abuse their position (Gray et al., 2006: 333).

Since the relationship between the organisation and the ones who hold it accountable is not simply economic, the effectiveness of organisations should not be measured solely on the basis of profit or loss considering that by our operational definition of CSOs this are non-profit organisations (Gray et al., 2006: 333). Another important question is how CSOs are accountable.

As the relationship is more complex the accountability takes many forms also dependent on type of CSO. The activity of a CSO is usually defined by law that regulates it, while all organisations are subject to public and media scrutiny which demands transparency. CSOs need to exercise their accountability through the values they share, their staff and other CSOs and through reporting and disclosure of their activities (Gray et al., 2006: 334) – what they have been doing and what they plan to do (Lee, 2004: 7). Some scholars even introduce various forms of accountability. Depending on the nature of the forum (i.e. to whom CSOs are accountable), Bovens (2007) differentiates between political accountability, legal accountability, administrative accountability, professional accountability and social accountability. Depending on the nature of the actor, he differentiates between corporate accountability, hierarchical accountability, collective accountability and individual accountability. Depending on the nature of the conduct or behaviour, he differentiates between financial accountability, procedural accountability and product accountability. Depending on the nature of obligation, the difference is between vertical accountability, diagonal accountability and horizontal accountability. Many of these forms of accountability also apply to CSOs. But some scholars differentiate between two types of accountability when it comes to CSOs: procedural accountability (internal, functional or management accountability), which refers to the responsibility for resources, and moral accountability (external, strategic, political accountability), which refers to the receivers and beneficiaries of services provided by CSOs (Kaldor, 2003: 6).

Figure 1: RELATIONS BETWEEN TYPES OF ACCOUNTABILITY AND CSOs



Source: based on Bovens, 2007.

In the empirical part of this article we will try to define different forms of accountability relating to different types of CSOs. We will concentrate on who CSOs are accountable to and consider the following forms of accountability: procedural, moral, administrative, financial, legal, professional, public and political (see Figure 1). CSOs respond to preferences of their constituency by considering public opinion, by listening to the demands of their

members, supporters, beneficiaries and donors (Kochler-Koch, 2010: 109). We anticipated that CSOs in Slovenia are accountable to different forums rather than only to the narrow constituency. We will continue by identify all legal forms under which CSOs can register, gather information on size of OCS, and link the types of accountability with the types of CSOs.

Mapping organised civil society in Slovenia

The development of civil society organisations in Slovenia began in 1848 with the first legal basis for the establishment of CSOs (Črnak Meglič and Vojnovič, 1997: 156). Development was interrupted (Thomas, 2015) during the socialist period when only organisations with state support and socio-political organisations functioned (Hvalič et al., 2001: 7). The situation improved in the 1970s when a change of constitution and the new Act on Societies enabled the establishment of CSOs (Hvalič et al., 2001: 7; Črnak-Meglič and Rakar, 2009: 239). There followed a period more inclined to OCS that played a vital role during the processes of independence. Today, OCS in Slovenia is well developed with one of the highest number of societies and organisations *per capita* and compares well with Western democracies (Kolarič et al., 2002: 116; Črnak-Meglič and Rakar, 2009: 240). The public opinion data also reveals a comparable number of Slovenian citizens in CSOs compared to other EU member states (Sissenich, 2010: 26–28). A quarter (25.7%) of Slovenian citizens are a member of at least one CSO and an even larger proportion is a member of more than one organisation (26.7%) (Novak and Hafner Fink, 2015).

Due to the absence of a clear definition of OCS in public institutions in Slovenia it is hard to estimate its population size, especially when scholars rely on governmental sources to estimate the population size. There is no cumulative list or register of civil society organisations. Another problem is the abundance of neologisms (Beyers et al., 2008: 1106) and the multiplicity of associational forms that CSOs take (Peruzzotti, 2004). In order to grasp the whole OCS we define civil society organisations broadly as organisations that are organised, private, non-profit, self-governing and voluntary (Salamon et al, 2003: 7–8); nevertheless, we limit our definition to organised forms of civil society and exclude social movements, civil initiatives, and ad hoc groups that are not registered or regulated by the following legislations acts. Our typology of CSOs is based on the legislative acts that regulate them (a similar typology can be found in Kolarič et al, 2002 and Rakar et al. 2011). The majority are regulated by the Societies Act. The Act also defines societies in the public interest (ZDru-1, 2011). These are societies that work in the public interest in fields of culture, education, health care, social security, the implementation of family policy, human rights, environmental protection,

animal welfare, sport, defence and protection against natural and other disasters, the economy, agriculture, forestry, veterinary medicine or food, foreign affairs, the development of democracy, or in other areas where their performance exceeds the interests of its members and is in the general interest. Besides societies, institutes and foundations may also receive the status of public interest groups, but only in areas defined in sectoral law (CNVOS, 2014). The list of organisations entitled to income tax benefits for donations for 2015 includes 5,674 organisations, organised at the local and national levels (these are organisations in the public interest and foundations) (Uradni list, 2015).

Other forms, such as private institutes are defined by the Institutes Act, while foundations are defined by the Foundations Act. Institutes are non-profit organisations without members. They can be private or established by the state or local communities (ZZ, 2006). Foundations on the other hand need to be charitable and are established with the objective of helping those in need. They gather funds for their beneficiary activities but do not have members (ZU, 2005). Other forms of CSOs are cooperatives regulated by the Cooperatives Act (ZZad, 2009), religious organisations and communities, which are regulated by the Freedom of Religion (ZVS, 2013), youth councils, which are defined by the Youth Councils Act (ZMS, 2010), and students' organisations, which are regulated by the Students Association Act (ZSkuS, 1994). Chambers are regulated in a number of acts, such as Chambers of Commerce and Industry Act (ZGZ, 2011) and the Chamber of Agriculture and Forestry Act (ZKGZ, 2009). Other chambers are regulated by individual sectoral laws, for example: the Social Chamber of Slovenia is regulated by the Social Security Act (ZSV, 2016); Chambers of Notaries of Slovenia are regulated by the Notary Act (ZN, 2013); the Medical Chamber of Slovenia is regulated by the Medical Practitioners Act (ZZdrS, 2012); the Chamber of Craft and Small Business of Slovenia is regulated by the Small Business Act (ObrZ, 2013); the Veterinary Chamber of Slovenia is regulated by the Veterinary Service Act (ZVet, 2001); the Nurses and Midwives Association of Slovenia is regulated by the Health Services Act (ZZDej, 2013); the Slovene Chamber of Pharmacy is regulated by the Pharmacies Act (ZLD, 2004); the Attorneys Chamber of Slovenia is regulated by the Attorneys Act (ZOdv, 2016) etc. Trade Unions as an important part of OCS are defined by the Representativeness of Trade Unions Act (ZRSin, 1993). And lastly, political parties are regulated by the Political Parties Act (ZPoIS, 2014). Political parties play a special role in civil society. Parliamentary political parties are perceived as state actors in policymaking and are for this reason not treated as part of OCS. Non-parliamentary political parties are on the other hand perceived as non-state policy actors (Fink Hafner, 2007: 18). Due to the dual nature of political parties they have to be treated carefully. Social

Table 1: OVERVIEW OF TYPES OF CSOS

Type of CSOs	Regulating Act	1) presence of membership	2) objectives of the organisation	3) representation of particular social group (youth, students), professional groups, employees	4) intention to compete in elections	Non-profit
Societies	The Societies Act (ZDru-1, 2011)	Members	Established on the basis of a particular interest, acting in the public interest	Not specifically defined	No	Non-profit
Institutes	Institutes Act (ZZ, 2006)	No members	Activities in the field of education, science, culture, sport, health, social care, child care, disability care, social security or other activities	No	No	Non-profit
Foundations	Foundations Act (ZU, 2005)	No members	Charitable activities, gathering funds	No	No	Non-profit
Cooperatives	Cooperatives Act (ZZad, 2009)	Members	Promoting economic benefits and developing the economic and social activities of its members.	No	No	/
Religious organisations and communities	Freedom of Religion Act (ZVS, 2013)	Members	Religious activities	No	No	Non-profit
Youth Councils	Youth Councils Act (ZMS, 2010)	Members	Performing or participating in the implementation of youth work and other activities in the youth sector	Youth	No	Non-profit
Students organisations	Students Association Act (ZSkuS, 1994)	Members	Regulating issues of common student concerns	Students	No	Non-profit
Chambers	Chambers of Commerce and Industry Act (ZGZ, 2011)	Members	Promoting the economic activities of its members	Legal and natural persons that on the market independently engage in profitable economic activity	No	Non-profit
Trade Unions	Representativeness of Trade Unions Act (ZRSin, 1993)	Members	Participating in collective agreements, deciding on issues of workers' economic and social security	Employees	No	Non-profit
Political parties	Political Parties Act (ZPolS, 2014)	Members	Exercising their political objectives adopted in the party's programme	No	Yes	Non-profit

Source: Legislative acts listed in the table.

enterprises are defined by the Social Entrepreneurship Act (ZSocP, 2014) as organisations that strengthen social solidarity and cohesion. This is not a legal form of an organisation but a status assigned to organisations that meet the criteria for social enterprises. Societies, foundations, institutions, cooperatives can all also have the status of a social enterprise (along with some companies). There are currently 167 organisations with the status of social enterprise (Ministrstvo za gospodarski razvoj in tehnologijo, 2016). Organisations can also have the status of voluntary organisations or of

organisations with a voluntary programme. This is defined by the Voluntary Act (ZProst, 2015). There are now currently 1299 organisations with the status of a voluntary organisation (AJPES, 2016a).

Based on the overview of the various legal forms that CSOs can take we can say that the type of CSO differs depending on the following: (1) the presence of membership; (2) the objectives of the organisation (charitable activities, the representation of members, economic activity, religious activities); (3) the representation of a particular social group (e.g. youth, students) or professional groups or employees; and (4) the intention to compete in elections (see Table 1). Related to these factors that define different types of CSOs we assume that CSOs are accountable to different forums. In the next section we will link types of CSOs with types of accountability. In our analysis we will concentrate, firstly, on societies and associations since they are the most numerous types of CSOs, secondly, on cooperatives, as they are a specific type of CSO, and thirdly, we will consider all remaining types of CSOs.

Accountability and the representation of different types of CSOs

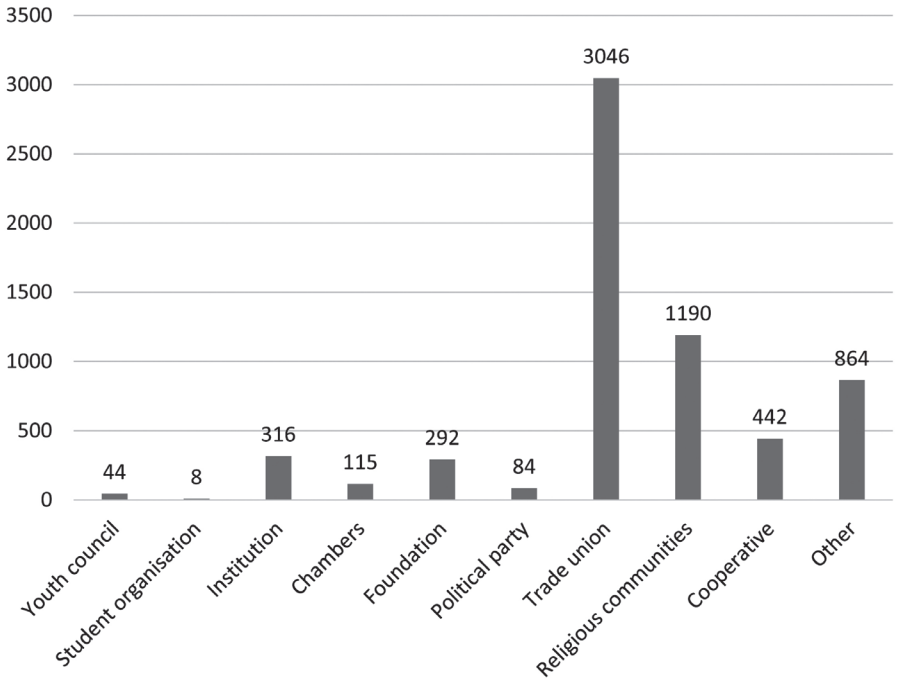
Taking into account all the above mentioned legal forms of CSO, we estimate there to be 30,348[2] organised civil society organisations. In 2016, the population of Slovenia was 2,063,371 (SURS, 2016) thus the *per capita* ratio (citizens/active CSOs) was about 1: 68. This makes 14.7 active CSOs per 1000 citizens which is the densest civil society in Central and Eastern Europe (Meyer et al., 2017). The size and plurality of civil society actors can be a good indicator of representativeness. CSOs in Slovenia engage in many different activities but mostly in the activities of membership organisations, political organisations, religious organisations, trade unions, professional organisations, business and employers' organisations, organisation for disabled persons, sport organisations, fire service activities and educational organisations etc. (AJPES, 2016a). Figure 1 shows the different legal forms of civil society organisations. The most numerous are societies and associations with 23,947 units. Since this legal form of organisation is a clear exception in number of units, we did not present it in the figure. In the following subsections we will take a closer look at who different types of civil society organisations are accountable to by taking into account who their members are, as well as their beneficiaries and donors and who they represent by examining their size and activities.

[2] *We could also exclude parliamentry political parties froam this number, that is 6 political parties.*

Societies and associations

Societies and associations represent the most active part of organised civil society. They are run by members that join the organisation on a voluntary basis as defined in the Societies Act (Zdru-1, 2011). They are mostly active in the field of other service activities (57.6%) and in the field of arts, entertainment and recreation (30.9%). The most numerous are sports and recreational societies (35.3%) followed by cultural and artistic societies (16.3%), charitable organisations (13%), scientific, educational and professional associations (9.4%), societies for the protection of the environment, the breeding of animals and cultivation of plants (7.1%), societies for the development of towns (6.4%), professional associations (6.2%), societies for spiritual life (2.6%) and national and political societies (1.4%) (AJPES, 2016b).

Figure 2: ORGANISATIONAL FORMS OF CIVIL SOCIETY ORGANISATIONS

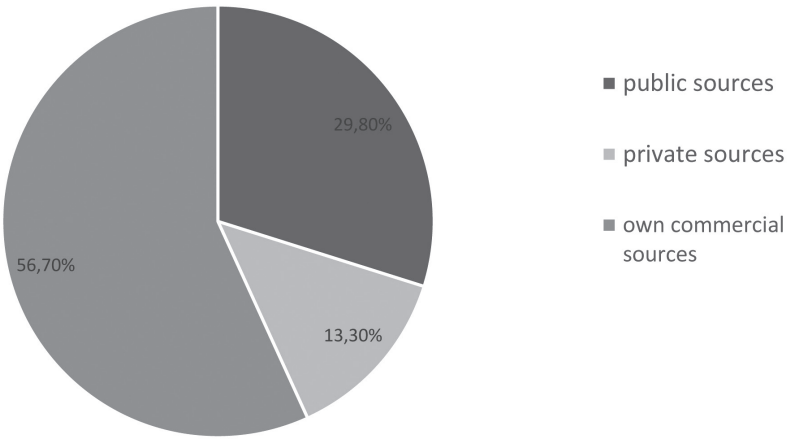


Source: AJPES, 2016a.

Societies are mostly financed with revenues from the sale of merchandise, services and products (34.7% of their revenues) and from grants from the state budget and other public funds (26.2% of their revenues). Membership fees and donations from their members represent only 10.7% (AJPES,

2016b) of their revenues which means that societies are not accountable only to their members but also to consumers and the state. In fact we may talk about procedural accountability in regard to resources for members, consumers, foundations and state. Accountability towards its constituency is part of moral accountability, and a CSO's constituency includes its members and supporters, beneficiaries (13% of associations are charitable organisations) as well as the general public when defending general issues. Societies are also subject to administrative accountability as they need to submit annual reports to the agency for public legal records and the statistical office. As well as reporting to financial administration, some are also obliged to be audited which may be classified as financial accountability as defined by the Societies Act. Legal accountability refers to the formalised nature of societies and their obligation to act in line with the laws that regulate their activity. Societies of professionals (for example societies of academics, doctors, journalists, teachers etc.) have to respond to professional accountability, and 9.4% (AJPES, 2016b) of organisations are professional organisations. When citizens mobilise at the initiative of CSOs and in support of CSOs then CSOs become publicly accountable (Bovens, 2007: 463). Although societies are membership driven, they do not account only to their members but are accountable to a number of forums.

Figure 3: REVENUES OF SOCIETIES AND ASSOCIATIONS IN 2015[3]



Source: AJPES, 2016b.

[3] *Public sources include financing from state or municipal budgets including from state agencies or foundations. Private sources include donations from individuals, corporations and foundations. Own commercial sources of finance include the sale of products or services, and membership fees.*

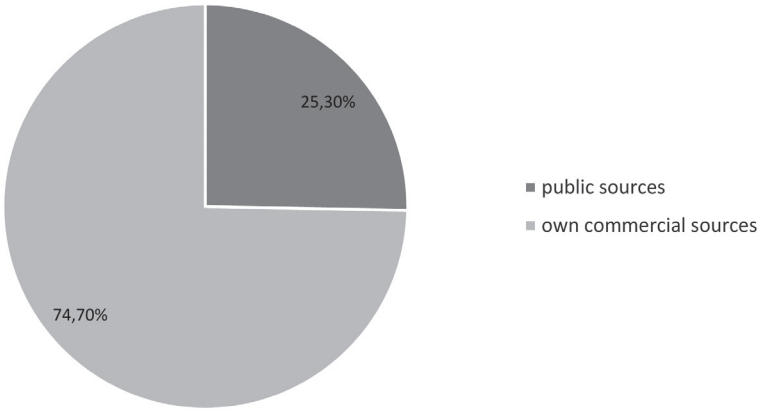
Cooperatives

The nature of cooperatives is different to that of societies and other CSOs. Although cooperatives are membership based their objective is to promote economic benefits and develop the economic and social activities of its members as defined by the Cooperatives Act (ZZad, 2009). They are active mostly in the area of wholesale and retail trade, repair of motor vehicles and motorcycles (29.9%), agriculture, forestry and fishing (22%), real estate activities (9.1%), manufacturing (8.8%) and in the area of professional, scientific and technical activities (8.8%) (AJPES, 2016 c). Cooperatives are economic organisations that are similar to companies in that they are responsible for profit or loss and as such are accountable to their members that invest mandatory and voluntary shares in the cooperatives (procedural accountability). Their income is the revenue from sales on domestic and foreign markets (AJPES, 2016 c). As with other legal forms, cooperatives are administratively accountable to the agency of public legal records, the statistical office, and are legally accountable to the courts and financially accountable to financial administration, market inspection and auditor as defined by the Cooperatives Act (ZZad, 2009).

Other types of civil society organisations

The second most numerous organisational type after societies and associations is trade unions with 3,046 active units, followed by religious communities with active 1,190 units. Private institutions (316 units) and foundations (292 units) are active in the activities of other membership organisations; political parties (84) are active in the activities of political organisations; and student organisations (8) are active in the activities of other membership organisations (AJPES, 2016a). The main activity of these organisations is the activity of non-profit organisations (52.6%) followed by educational (12.7%), professional, scientific and technical activities (11.4%), human health and social work activities (8%) and in the field of arts, entertainment and recreation (5.9%) (AJPES, 2016 d). More than 50% of their income comes from operating revenues from its own activities (54.5%). But one quarter of their income comes from public funds (25.3%) (AJPES, 2016d).

Figure 4: REVENUES OF OTHER CIVIL SOCIETY ORGANISATIONS IN 2015[4]



Source: AJPES, 2016d.

Besides moral accountability to their constituency (namely members of trade unions, religious organisations, political parties, student organisations) and beneficiaries (in the case of foundations and institutions), procedural accountability also applies to the consumers, donors, members and state. Like societies, they are also legally accountable as we are dealing with organised and regulated types of organisations. They are financially accountable to the auditors and administratively accountable to the agency of public legal records and statistical office. Political parties are also politically accountable as annual reports are archived and received by the National Assembly which is a political forum (Bovens, 2007: 461). Trade unions as well as other forms of CSOs which advocate in the interests of professions are also accountable to their profession. Political parties have to face the consequences of their conduct at elections, while other types of CSOs will bear the consequences of their actions when they attempt to gain broader public support or strengthen their membership base. When citizens are the forum CSOs are publicly accountable.

How can we link the accountability types to the four functions of CSOs, namely: the service function, the expressive function, the community strengthening function and the advocacy function (Salamon et al., 2003: 20–21). Since the function of CSOs does not tell us much about the financing and legal status of CSOs we cannot link the procedural, financial, legal and administrative accountability. We will therefore limit ourselves to moral accountability. CSOs performing community-strengthening functions are accountable to the community at large; when performing advocacy

[4] *Public sources include financing from state or municipal budgets including from state agencies or foundations. Own commercial sources include the sale of products or services, including membership fees.*

functions they are accountable to the affected community by the unaddressed policy problems; when performing expressive functions they are accountable to members and consumers that find their expression in the activities of CSOs; and when performing service functions they are accountable to the beneficiaries and consumers of various services from health care, education and social services etc.

Table 2: ACCOUNTABILITY OF CSOS

Type of organisation	Procedural accountability	Moral accountability	Administrative accountability	Financial accountability	Legal accountability	Professional accountability	Public accountability	Political accountability
Societies	X (members, consumers, foundations, state)	X (members, supporters, beneficiaries)	X (agency of public legal records, statistical office, audit)	X (audit, financial administration)	X (courts)	X (professions)	X (citizens)	
Cooperatives	X (members)		X (agency of public legal records, statistical office, audit)	X (audit, financial administration)	X (courts)			
Other civil society organisations	X (consumers, donors, state, members)	X (members, supporters, beneficiaries)	X (agency of legal records, statistical office, audit)	X (audit, financial administration)	X (courts)	X (professions)	X (citizens)	X (political parties to National Assembly)

Source: The Author.

Conclusion

In this article we have examined the neglected topic of the representation and accountability of CSOs. Civil society is often perceived as the link between the government and the citizens, therefore the demand for accountability of CSOs has until recently remained absent while the issue of representation has come second to the issue of participation, civil society's greater contribution to democracy. We limited our analyses to Slovenian OCS. Slovenian CSOs can take different legal forms depending on the presence of members, objectives (charitable activities, representation of members, economic activity, religious activities), functions, the representation of a particular social group (e.g. youth, students) or professional groups or employees, as well as the CSO's intention to compete in elections[5]. With

[5] *Once political parties are elected they become a state actor and are no longer a part of organised civil society.*

different legal forms different interests and constituencies are also represented. This is important because a flourishing civil society contributes to democracy and provides services, enabling the expression of different interests and the building of social trust and solidarity, thereby strengthening the community. A more diverse civil society expresses more diverse points of view and contributes to representativeness. When civil society is limited it may represent only certain sectors.

To prevent CSOs from abusing their position it is important that CSOs should be accountable. While at first CSOs were initially excused from accountability due to their values and charitable activity, CSOs need to face consequences for any misconduct. Since CSOs can also contribute to inequalities and the representation of partial interests when they do not follow democratic values and support hate speech, it is necessary to be critical of civil society and to call them to account. Although the majority of organisations are membership driven, members and beneficiaries are not the only forums to whom CSOs are accountable. In this article we revealed that CSOs are accountable at different levels and to many different forums which may be difficult for CSOs when these forums are in conflict or have different expectations on their performance. Procedural and moral accountability are the most pertinent for Slovenian OCS. All our CSOs are accountable to funders – procedural accountability. CSOs that provide services are also accountable to the receivers and beneficiaries of these services – moral accountability. Since we only analysed organised civil society and excluded informal civil society, all our CSOs were also subject to administrative, financial and legal accountability, since CSOs have to report their activities in annual reports, are formalised and obligated to act in line with the laws that regulate their activity and must be financially accountable to financial administration, market inspection and audit. CSOs whose members are professional groups, such as doctors, engineers, lawyers, veterinarians, teachers or police officers, must be held professionally accountable since their membership organisations may lay down codes with standards for acceptable practice that are binding on their members. As CSOs represent a link between the public and the government they are also required to be publicly accountable. Political parties are also politically accountable as their reports on their activities are received also by National Assembly which is a political forum.

CSOs are accountable to a number of forums. Although CSOs still remain the most voluntary type of associations they may decide not to solely represent their members but also beneficiaries, funders, supporters and donors etc. Relatively low levels of trust in some forms of OCS supports a demand for the responsible conduct of CSOs and for further research into the field of OCS accountability.

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