

Comparative Analysis of Documentation Practices in Agricultural and Social Development NGOs

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Abstract

This study examines documentation practices in development-oriented NGOs, focusing on agricultural and social sectors, and their impact on organizational performance and accountability. Using a mixed-methods approach with 250 respondents, the study applies correlation, regression, and paired sample t-tests for analysis. Findings reveal a strong positive influence of documentation practices on organizational effectiveness, while documentation quality shows a weak but significant relationship with accountability. Agricultural NGOs emphasize structured, quantitative records, whereas social development NGOs rely more on qualitative, narrative documentation. The results suggest that integrating both approaches can enhance overall organizational performance. The study highlights the importance of capacity building and digital documentation systems. Limitations include sample scope and sectoral focus, and future research should explore technological integration and broader comparative frameworks.

Keywords: Documentation Practices, NGOs, Organizational Effectiveness, Accountability, Comparative Analysis

INTRODUCTION

Documentation Practices in NGOs: Conceptual Framework

Documentation practices in development-oriented NGOs are the systematic procedures by which information is grown, brokered, deposited and utilized to assist the organizational objectives and functions, accountability, and learning. Such practices not only span regular records keeping but also elaborate systems of documenting the program activities, outcomes, and institutional knowledge (Islam, & Khan, 2022). In the development sector, documentation is a critical working element that helps NGOs to project legitimacy, continuity of the interventions and integrity among the multi-level stakeholder's engagement. Documentation has thus a wider span to the formal reporting systems and informal knowledge capture procedures, which are inherent in the organizational processes (Dewi, et al., 2021).

Knowledge management theory, organizational learning theory and accountability frameworks are very instrumental in conceptualizing documentation practices. Knowledge management theory places documentation as an action of transforming tacit knowledge into explicit and recoverable knowledge that improves efficiency and innovation at organizations (Kwantes, et al., 2020). According to organizational learning theory, documentation helps in facilitating reflexivity in which experiences in the past are analytically sampled to enhance interventions in the future. Accountability structures, especially those pertaining to donor-led developmental systems, place documentation on

an evidentiary foundation to show compliance, transparency, and measurable results to external parties such as funding organisations, governments, as well as beneficiaries (Islam, & Khan, 2022).

In NGOs, documentation is most often taking the form of several categories each with their own functional purposes. Programmatic documentation records the processes of implementation, field work, and operational processes and that gives a report on intervention logic. Financial records guarantee accountability in spending, financial plans, and adherence to audit provisions (Dewi, et al., 2021). The indicators and baseline assessment, progress tracking, and outcome measurement form the analytical base of performance assessment as monitored and evaluated by documentation. The reporting on impact is a synthesis of evidence to show long-term modifications that can be attributed to interventions and are often in line with donor reporting systems. Background stores contain organizational learning, best practices, and case studies, and institutional memory and cross-project learning is facilitated (Ceesay, 2020).

In development-oriented organs, documentation plays a key role in bringing about transparency and institutional responsibility. Documentation systems allow NGOs to support impact claims and make sure that the use of resources can be independently verified (Asogwa, et al., 2021). Transparency is also enhanced by the use of standardized reporting formats, which makes projects and time periods compare. Under conditions when NGOs face increased pressure of examination on the part of supervisory authorities and financial support organizations, paperwork becomes an important tool to ensure organizational integrity and to continue receiving public funding (Kwantes, et al., 2020).

Evidence-based decision-making and adaptable management are based on documentation practices in NGOs as well. Documented data facilitate organizations to recognize implementation gaps, evaluate program effectiveness, and re-calibrate strategies according to the realities in the field (Ceesay, 2020). The existence of well-maintained documentation promotes internal cycles of learning, enabling organizations to continue to improve on methodologies as well as enhancing the outcomes of service delivery. In development-oriented platforms, which are complex and uncertain, documentation can serve as a facilitating infrastructure of organizational learning, strategic foresight and performance maximization (Asogwa, et al., 2021).

Comparative Context: Agricultural vs. Social Development NGOs

India is the largest democratic nation, in terms of area where welfare of its society is the ultimate motto of government. Since the compulsory CSR policy of corporations suggests the strong willingness of the government to make the corporate actively participate in social development. Companies act, 2013, has given new meaning to corporate social responsibility in India over the last few years (Faroque, et al., 2022). According to Companies Act 2013 the NGOs would be the primary CSR partner to implement social and welfare projects. Indian agricultural sector continues to be weak factor in the economic growth of India. Though, the increasing food demand both in the local and international markets may bring monumental opportunities, small and shrinking land fields, price change, soil erosion and climatic uncertainties remain bane of the farmers. The income of the farmer, particularly small and marginal farmers is also influenced by fewer opportunities and constraints to better the agricultural sector (Appel, & Telch, 2020).

The total agribusiness development has to engage both different service providers like NGOs in transfer of agricultural technologies with knowledge, skills, expertise and capitalizing on corporate social responsibility (CSR) funds (Khan, et al., 2020).

NGOs have grown that sort of technology that is quite helpful to individual farmers or group to group farmers that they find them their situation. In illustration, PRADAN efforts

in India to reduce advancements developed by government in production of the mushroom and raw silk thereby making them affordable to small scale farmers. In the context of developing countries, Non-Governmental Organizations (NGOs) are well-positioned to have a powerful impact on corporate social responsibility partner in agriculture and rural development as any other stakeholder (Faroque, et al., 2022).

The NGO and rural based development organization is an influential and significant stakeholder exhibited by key stakeholder groups and trusted institution. Considering these significant agriculture development concerns of India the study adds to the existing body of study in three aspects (Appe, & Telch, 2020). To start with, it introduces the views of a developing country, India, into the study of corporate social responsibilities. Second, it adds to the study on secondary stakeholders. Third, it offers a novel framework to be implemented by agriculture NGOs on influencing companies to enhance their impact in social responsibility (Khan, et al., 2020).

The structural orientation and the working frameworks of agricultural NGOs and social development NGOs are quite different. The agricultural NGOs are more common inside of a rural ecosystem and operate using field-based, decentralized structural frameworks that focus more on extension services, farmer mobilization, and dissemination of technologies (Unver, et al., 2021). They tend to work in collaboration with agronomists, local extension workers, and community-based organizations. Conversely, social development NGOs are involved in a wider thematic range of education, health of the population, gender equality and livelihood creation, and usually combine community-oriented and policy advocacy strategies. They are more likely to employ a broader range of professionals, such as program specialists, social workers, and policy analysts, and they are multi-dimensional in nature of social interventions (Bendjebbar, & Fouilleux, 2022).

These two types of NGOs are further different in their nature of interventions. The main areas of concern covered by agricultural NGOs are productivity improvement, climate resistant activities, natural resource and market connectivity. Their actions tend to follow seasonal, geographical, and highly reliant of environmental changes (Davila, et al., 2021). The social development NGOs, in their turn, are involved in long-term human development projects like enhancing the achievement of educational outcomes, building capacity in healthcare access, enhancing social access, and tackling gender gaps. These interventions have reduced reliance on ecological cycles and are more consistent with behavior change and institutional development and service delivery systems, leading to disparate operating schedules and systems of impact assessment (Moore, et al., 2022).

The nature of the work of these NGOs is also conditioned by the differences in funding patterns and engagement with interest groups. Agricultural NGOs often depend on a combination of government schemes, international development agencies and CSR funding to rural development and sustainability projects. They have stakeholders, such as farmers, agribusiness companies, local cooperatives, and government extension systems (Georgios, & Barraí, 2023). The social development NGOs have access to a wider funding system comprising philanthropic foundations, bilateral and multilateral agencies, and international non-profits, stakeholders of diverse communities, civil society networks, advocacy groups, and in their public institutions. Such differences do not only affect the design of the programs but also accountability mechanisms, and reporting expectations that are put on funders (Unver, et al., 2021).

There are significant difference between reporting requirements, and compliance requirements in the two sectors. Agricultural NGOs are frequently obliged to record quantitative deliverables like enhancements in crop output, use of technology degrees of adoption, and metrics of revenue increased. They have reporting structures that focus on measurable short- to medium-term results consistent with project cycles (Bendjebbar, &

Fouilleux, 2022). Comparatively, NGOs that are concerned with the social development should record qualitative and process-based improvements like empowerment, behavioural change, and institutional fortification. This requires the use of more narrative based, longitudinal modes of documentation that reveal more intricate social changes, which in many cases complicates standardization (Davila, et al., 2021).

Documentation practices can be greatly affected by sector-specific mandate affecting the level, format and frequency at which they can be observed. Agricultural NGOs are more likely to pursue the implementation of data-heavy a documentation system, as forced by the necessity to precisely monitor inputs/outputs and environmental variables. Documentation tends to be periodic and at agricultural cycles (Moore, et al., 2022). The NGOs dealing with social development need more flexible and adaptive forms of documentation which combine the case studies, participatory assessments, and qualitative stories and boundaries with the quantitative indicators. The periodicity of documentation in this sector is usually constant, as social processes and stakeholders' engagement is an ongoing process. These differences explain why a comparative approach is necessary that acknowledges sectoral differences in an attempt to establish shared principles of good documentation practices when among development-oriented NGOs (Georgios, & Barraí, 2023).

The documentation practices in NGOs should be systematically analyzed to enhance accountability, transparency and evidence-based decision making in the development sector. The differing nature of both agricultural and social development NGOs in their context of operation and the expectations of the stakeholders affects the process of information generation, documentation, and use. Such differences have not been sufficiently examined in the literature. The analysis of such differences can be used to determine the gaps in the quality of data, standardization and organizational learning to eventually come up with the more effective and adjustable framework of documentation to enhance institutional performance.

The study is divided into several sections. The former section presents documentation practices concept and defines the context of research. The second section gives a comparative background of agricultural and social development NGOs. The third section reviews existing study related to documentation, accountability, and organizational effectiveness. The fourth section discusses the research methodology which includes design, sampling and analytical tools. The fifth section gives the data analysis and interpretation of results. Key themes and findings are discussed in the sixth section. Lastly, implications, limitations and future study recommendations are presented.

Literature review

Documentation was also a universally acknowledged aspect of knowledge management in NGOs, which leads to organizational success and sustenance. (2024). Dutta, N. (2021) investigated that the systematic recording of the field experiences allowed transforming the tacit knowledge into a format which made it accessible and systematic. According to Mhlongo, S. S., and Rautenbach, J. V. (2023), organizations with clear documentation systems exhibited a higher level of coordination amongst the projects and also showed some consistency in their implementation. Azadi, H., et al., (2021) highlighted the importance of institutional memory being supported by documentation especially in organisations where staff had to move around in a decentralized manner thus contributing to a stronger long-term sustainability of the programmes.

The perspectives on accountability had emphasized the aspect of documentation in the provision of transparency and adherence within the operations of the NGO (Ngansah, N., et al., 2024). Su, C. W., et al., (2021) had demonstrated that funding bodies and regulatory agencies demanded in-depth documentation of financial operations, program action, and

quantifiable results. The NGOs had aligned their documentation systems to these expectations and adopted standardized reporting formats based on donor needs (Fernandes, C. I., et al., 2021). Roe, S., et al., (2021) improved credibility and generated trust in the stakeholders. Meanwhile, B. K. Sovacool. According to (2021), it was reported that the organization felt the pressure of greater reporting requirements had impacted the organization in its structure and intensity of documentation practices.

The results of Sector-focused Shahzad, U., et al., (2021) had exemplified differences in documentation methods as informed by the nature of interventions. The agricultural projects had been based on quantitative records to record the productivity data, use of resources, and environmental statuses, usually in accordance with the seasonal timeline and field monitoring activities (Ikram, M., et al., 2021). Contrarily, the interventions on social development had already molecularized the use of qualitative and narrative documentation to convey the change of behavior, processes of empowerment, and institutional development (Tawiah, V., et al., 2021). These differences Dutta, N. (2021) showed the impact of sectoral priorities on the design and implementation of documentation systems. The monitoring and evaluation study had built up on the importance of documentation in measuring the program or performance (Niu, Y., et al., 2023). Yakub, A., & Zein, F. A study has been conducted in (2022) to discuss how indicator-based frameworks can be used to monitor outputs and outcomes, especially when the targets set in such projects are specific. Surveys and statistical indicators had been widely used as quantitative techniques, and case studies and tools of participation were used as qualitative methods to capture social dynamics that are complex (Su, C. W., et al., 2021). This combination of approaches had been indicative of the varying nature of the demands of development interventions as well as the desire to have complete documentation systems (Winston, N. 2022).

The technological integration had become a significant aspect in the development of documentation practices (Hashim, A., et al., 2020). Ikram, M., et al., (2021) revealed that bigger NGOs had been embracing digital platforms and management information systems to enhance data accuracy, storage and retrieval. Smaller groups, particularly those in a rural setting, had remained in manual or semi-digital processes because of lack of infrastructure and resources (Abiddin, N. Z., et al., 2022). This difference Mhlongo, S. S., and Rautenbach, J. V. (2023) affected the efficiency and availability of documentation, which is how information was handled and used in the companies.

The human resource aspects were also studied within the scope of documentation practices (Ngansah, N., et al., 2024). Sovacool, B. K. According to (2021), NGO staff members tended to have various duties, engaging in program implementation and reporting. This overlap had impacted the richness and stability of documentation (Tawiah, V., et al., 2021). This lack of data management and knowledge systems skills had also constrained the advancement of formal documentation structures (Yakub, A., and Zein, F). 2022). Nevertheless, documentation has always continued to form part of organizational operations and accountability of programs despite these limitations (Shahzad, U., et al., 2021).

Comparative lessons of the Winston, N. (2022) revealed the co-existence of various documentation frameworks in the contexts of development. The differences in terms of sectoral concentration, operational size and stakeholder demands had added dissimilarities in the approaches to documenting and managing information (Niu, Y., et al., 2023). Dutta, N. (2021) has shown that documentation practices were influenced both by the internal organizational capabilities and external institutional pressures, as far as the dynamic nature of development work and the need to adjust to the demands of accountability and learning in NGOs are concerned (Roe, S., et al., 2021).

RESEARCH METHODOLOGY

The study employs the mixed-method design to join qualitative and quantitative methods to the investigation of documentation practices in work through agricultural and social development NGOs. It uses the descriptive and analytic research design that uses stratified random sampling to represent the two types of NGOs. The target demographics are agricultural and social development non-governmental organizations, and a sample size of 250 respondents is taken up. Secondary and primary sources are used to gather data with the questionnaire being the primary study instrument. In the research, documentation practices and documentation quality are viewed as the important independent variables and the organization effectiveness, accountability mechanisms, and documentation practice dimensions become dependent variables. Analyses are performed with the help of MS Excel and SPSS 27 where the variables under consideration are analyzed through statistical methods, i.e., the mean, standard deviation, correlation, regression, and the paired sample t-test to support the relationship of variables, their effects, and variations in documentation practices across sectors.

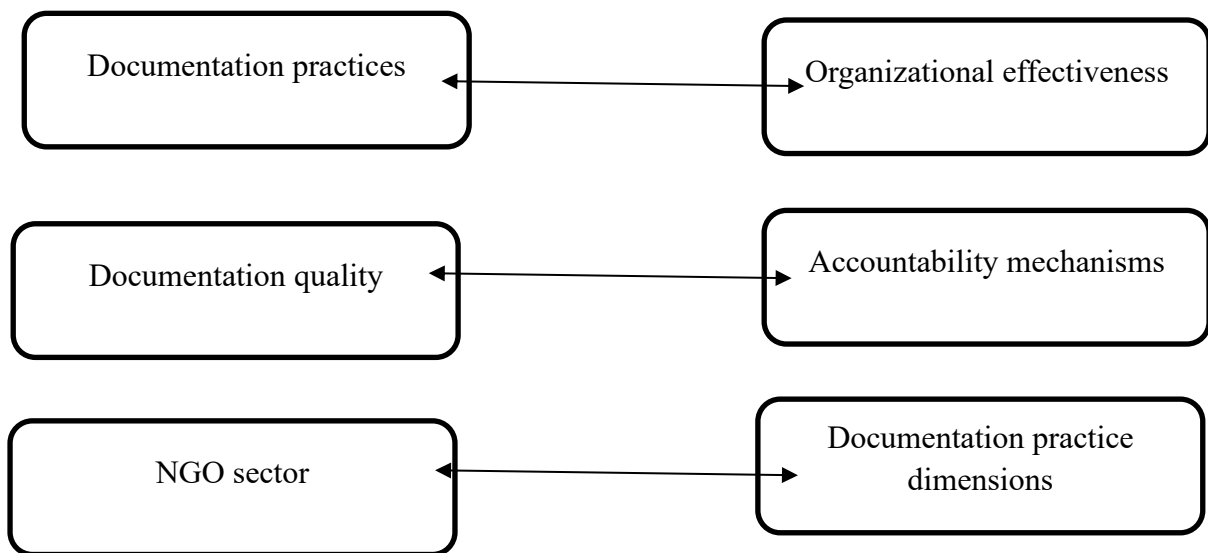


Figure 1: Conceptual framework

Source: Authors own compilation

Data analysis and interpretation

Table 1: Demographic profile of the respondents

S.NO	Demographic characteristics	N	%	
1	Gender	Male	124	9.6
		Female	126	50.4
2	Age of respondent	Below 25 years	55	22
		25-35 years	45	18
		36-45 years	3	21.2
		46-55 years	45	18
		Above 55 years	52	20.8
3	Designation in NGO	Administrative officer	60	24
		Field officer	45	18
		Monitoring & evaluation officer	42	16.8
		Program manager	54	21.6

		Project coordinator	49	19.6
4	Year of experience in NGO sector	Less than 2 years	57	22.8
		2-5 years	4	19.6
		6-10 years	51	20.4
		11-15 years	50	20
		Above 15 years	43	17.2
5	Type of NGO	Agricultural NGO	130	52
		Social development NGO	120	48
6	Nature of employment	Contractual	59	23.6
		Full-time	69	27.6
		Part-time	61	24.4
		Volunteer	61	24.4
7	Type of funding source	CSR-funded	67	26.8
		Government-funded	56	22.4
		International donor-funded	66	26.4
		Mixed funding sources	61	24.4

Table 1 presents the demographic profile of respondents working in NGOs. It has a slightly imbalanced gender distribution at almost even with the female (50.4) slightly greater than the male. The age distribution is also diverse with many respondents being below 25 years (22%), with a significant proportion of respondents being above 55 years (20.8). Regarding designation, administrative officers (24%), and program managers (21.6%), are the greatest groups. The experience levels are relatively even, with a bigger percentage having less than 2 years (22.8%), implying entry-level involvement. The NGOs that prevail are agricultural NGOs (52%) compared to social development NGOs. Type of employment is diverse with full-time jobs (27.6) taking slightly over. Sources of funds also vary with CSR-funded (26.8) and international donor-funded NGOs (26.4) eminent with mixed financial aid systems.

H1: Documentation practices have a significant positive impact on organizational effectiveness in development-oriented NGOs.

Table 2: Model summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.514a	.264	.262	3.12869
a. Predictors: (Constant), Documentation Practices				

Table 2 gives the summary of regression model to explore the effect of documentation practices on the dependent variable. The correlation coefficient (R=0.514) indicates that there is a moderate positive relationship between documentation practices and outcome variable. None of the practices described in the documentation practices explain a significant part of the variance in the dependent variable, as the R square value is 0.264, indicating that about 26.4% variance is explained by documentation practices. Adjusted R Square (0.262) is nearer to R Square meaning that the model does not overestimate but is stable. In addition, the standard error of the estimate (3.12869) indicates the average so that the observed values are different than the regression line which indicates that the level of prediction accuracy is reasonable. In general, the model shows an average explanatory

power, suggesting that documentation practices have a significant, even determinant, effect on the dependent variable.

Table 3: ANOVA

ANOVAa						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	872.905	1	872.905	89.175	.000b
	Residual	2427.595	248	9.789		
	Total	3300.500	249			
a. Dependent Variable: Organizational Effectiveness						
b. Predictors: (Constant), Documentation Practices						

Table 3 shows the ANOVA outcomes that test the importance of the combination of regression model. The regression sum of squares (872.905) represents the variation that is explained by documentation practices whereas the residual sum of squares (2427.595) represents variation that is not explained. The F-value (89.175) is great in nature proving that the model fits well to the data. Notably, the significance value ($p = .000$) is below 0.05 meaning that the model is statistically significant. This proves that the documentation practices are relevant to the organizational effectiveness. The model has 1 and 248 degrees of freedom of regression and residual respectively, indicating the consistency of the model in the variation of the dependent variable. On balance, the findings of the ANOVA imply that the predictor variable plays a significant role in explaining the effectiveness of organizations.

Table 4: Coefficients

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.737	.928		9.413	.000
	Documentation Practices	.521	.055	.514	9.443	.000
a. Dependent Variable: Organizational Effectiveness						

Table 4 shows regression coefficients that determine the impact of documentation practices on effective organizations. $B (= 8.737)$ means the initial level of the organizational effectiveness in the absence of documentation practices. The unstandardized coefficient of documentation practices ($B = 0.521$) demonstrates that a unit change in documentation practices result in a 0.521 change in the organizational effectiveness; thus, it is positive. The effect size is moderate to imply a standardized coefficient ($Beta = 0.514$). The t-value (9.443) is also high, and the significance value ($p = .000$) is below 0.05 which proves that the predictor is statistically significant. In general, the findings can be summarized that documentation practices impact positively and significantly organizational effectiveness in NGO organizations.

H2: There is a significant relationship between documentation quality and accountability mechanisms in agricultural and social development NGOs.

Table 5: Descriptive statistics

Descriptive Statistics			
	Mean	Std. Deviation	N
Documentation Quality	16.1600	4.73541	250
Accountability Mechanisms	17.1520	3.89945	250

Table 5 shows the descriptive statistics of documentation quality and accountability mechanisms of the respondents. The average documentation quality is 16.16 with a standard deviation of 4.735 which reports a moderate to create variation in the responses. This indicates that documentation is up to reasonable standards yet there are varying perceptions among respondents. Equally, accountability mechanisms mean score is a little higher in value, 17.15 and the standard deviation is low, 3.899, which means that people have responded in the same way more consistently. The reduced variability indicates that the respondents hold quite different perceptions towards practices on accountability. The sample size of both variables (N = 250) can also be compared. In general, the data suggest that accountability practices are a bit more robust and practiced more often than documentation in the organizations under consideration.

Table 6: Correlations

Correlations			
		Documentation Quality	Accountability Mechanisms
Documentation Quality	Pearson Correlation	1	.163**
	Sig. (2-tailed)		.010
	N	250	250
Accountability Mechanisms	Pearson Correlation	.163**	1
	Sig. (2-tailed)	.010	
	N	250	250

** . Correlation is significant at the 0.01 level (2-tailed).

Table 6 shows the relationship between accountability mechanisms and the quality of documentation. The Pearson correlation coefficient ($r = 0.163$) shows there is a weak positive relationship between the two variables. This implies that gains in the quality of documentation are linked with the minor enhancements in accountability facilities. The significance value ($p = 0.010$) is lower than 0.01, which proves that the relationship is meaningful and at 1% level. Although there is a weak relationship, the positive correlation means that there is a relationship between the two variables and it might affect one another to a certain degree. The value of N (250) used in analyzing the two variables is reliable. All in all, the results show that although documentation quality is a contributing factor to the accountability mechanisms, it has a minimal effect, and other aspects can contribute to it. H3: There are significant variations in documentation practice dimensions between agricultural NGOs and social development NGOs.

Table 7: Paired sample statistics

Paired Samples Statistics					
		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	NGO Sector	15.8520	250	3.67425	.23238
	Documentation Practice Dimensions	17.3720	250	3.73650	.23632

Table 7 shows the paired samples statistics between the performance and documentation practice dimension of NGO sector. The NGO sector has the lowest mean of 15.85 and documentation practice dimensions have high mean of 17.37. It reflects that the practices in documentation are rated more favorably than the overall performance in the sector of NGOs. Both standard deviations (3.67 and 3.74) are fairly similar implying that there is consistency in variability across responses. Also, the standard errors are small (.232 and .236), which implies that the estimates in the samples are reliable. The sample size (N = 250) is equal; therefore, the comparison is valid and equal. Comprehensively, the findings indicate that the current documentation practices are relatively good but there might be gaps to improve overall NGO sector performances to appeal to these practices.

Table 8: Paired sample correlations

Paired Samples Correlations				
		N	Correlation	Sig.
Pair 1	NGO Sector & Documentation Practice Dimensions	250	.086	.174

The correlation between performance of NGO sectors and documentation practice dimensions are provided in Table 8. The correlation coefficient ($r = 0.086$) shows that the relationship between the two variables is very weak and positive. This implies that the positive changes in the documentation practice dimensions are modestly linked with the performance of the NGO sector. Moreover, the significance value ($p = 0.174$) is higher than the significance level, (0.05) which means that the relationship is not statistically significant. That is why, it is impossible to conclude that the variables are significantly related to each other. This sample size (N = 250) is sufficient to analyze the data, but the weak and non-significant correlation indicates that there is not much linkage. Overall, the results suggest that documentation practices alone might not have a significant impact on the NGO sector performance and other factors need to be taken into account.

Table 9: Paired sample test

Paired Samples Test									
		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	NGO Sector - Documentation	-1.52000	5.00939	.31682	-2.14399	-.89601	-4.798	249	.000

Practice Dimensions									
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The table 9 demonstrates the outcome of the comparison of the dimensions of the performance and documentation practice in NGO sector through paired samples t-test. Mean difference (-1.52) indicates that documentation practice dimensions are higher as compared to the performance of NGO sector. The t-value (-4.798) represents a statistically significant value whereas the p-value (.000) is less than 0.05, which is a valid indication that the two variables differ significantly. Also, the confidence interval (-2.14399 to -0.89601) contains zero that is not contained in the 95 percent interval, and this is an additional support that the difference is significant. The standard error (.31682) indicates a valid estimate of the mean difference. The test has 249 degrees of freedom making it strong. In general, the results show that the documentation practices are considerably stronger than the general performance of the NGO sector, as there is a gap that can be filled.

THEMATIC DISCUSSION

Theme 1: Purpose of Documentation across NGO Types

Agricultural NGOs plan to documentation as a means of operational accuracy and results that can be tracked (Apgar, J. M., et al., 2017). As noted by Beyene, H. T., et al., (2018), such organizations always focus on field-level information or data like input usage, yield data, productivity measurements, which are used to guarantee program effectiveness. Mukhopadhyay, P., et al., (2024) acknowledges that these types of documentation systems not only improve accountability but also make it possible to implement evidence-based interventions in agriculture. Nonetheless, Charles, K. and Senelwa, A. W. Alleges (2018) that a preoccupation with measurable indicators can shift the view of a bigger rural reality, thus reducing contextual interpretation. Bhowmick, A. A. The prevailing practice (2026) is still geared towards formal documentation of technical processes demonstrating or taking into account a performance monitoring and optimization of resources in the contexts of development of agriculture.

Conversely, social development NGOs focus on documentation as a tool of life experience reminiscence and transformation of behaviour (Chand, S. P. 2025). In the analysis, it is presented as such organizations extensively use case studies, beneficiary accounts, and qualitative descriptions of impact to reflect social change. 2020). This method is endorsed by Djatmiko, G. H., et al., (2025) saying it is effective at spreading out intricate human results, which cannot be narrowed down to a number showing. Nevertheless, an opposing opinion posits that the high level of documentation based on narration could make projects less comparable and more subjective. Despite this criticism, social development NGOs still concentrate on processes-gravitating reporting owing to their focus on the comprehension and expression of the multidimensional impacts of social changes of directions (Bhowmick, A. A. 2026).

Comparative reading test of the two industries depicts a latent difference in documentation purpose as influenced by the organization requirement (Charles, K., and Senelwa, A. W.). 2018). Agricultural NGOs give documentation the same orientation as measurable productivity and technical validation as compared to the social development NGOs which give it an interpretive relevance of social processes. Chand, S. P. (2025) admits that these distinctions enhance the sector-specific significance and methodological suitability. Djatmiko, G. H., et al., (2025) does not help to concede to the idea of the paramount separatism and, on the contrary, recommends to the bur increasing overlap of sectors in the implementation of the mixed method of documentation as the means of more effective impact evaluation. However, the current trend suggests that documentation activities

continue to be heavily sectoral, have an effect on the way knowledge is documented, processed and used to make decisions (Kelly, L. M., & Cordeiro, M. 2020).

Theme 2: Institutionalization and Documentation Practices within Organizational Systems

The process of documenting NGOs that work in agriculture, in turn, seems to be closely associated with formal organization and established practices (Pimentel, L., & Anjos, P. 2020). Aaltonen, K., & Turkulainen, V. (2022) observe that such organizations include documentation into organized systems, which are backed by standard operating procedures, fixed reporting periods, and clearly organized monitoring systems. Bush-Mecenas, S. (2022) acknowledges the fact that this formalization improves consistency, traceability, and administrative control of multi-level operation. Goldman, P. S., et al., (2020) raises the question of whether procedural alignment makes them rigid, limiting their responsiveness to field-level variations and local contingencies. This tension notwithstanding, documentation continues to be closely tied to routine processes in an institution, an organizational preoccupation with consistency and accountability by systems in the management of agricultural programmes (Kuchenmüller, T., et al., 2022).

The NGOs of social development exhibit a relatively loose attitude to the process of institutionalizing documentation practices. Di Giulio, M., & Vecchi, G. (2023) emphasizes that some guidelines are available, but documentation is usually influenced by contexts of projects and changing field realities as opposed to procedural imperatives. Study by Vienni Baptiste, B. and Rojas-Castro, S. This flexibility is supported by (2020), which recommends flexibilities, according to which practitioners can change formats and content by adjusting to various social arrangements and new issues. Nonetheless, the inconsistency of the argument presented by Koon, A. D., et al., (2020) can be viewed negatively as the lack of strong standardization can undermine internal coherence and restrict the comparison of projects across projects. The practices persist as being semi-structured, portraying an interest in the institution business to flexibility rather than rigidity (Pimentel, L., & Anjos, P. 2020).

According to Goldman, P. S., et al., (2020), there is a significant difference in the institutionalized level and shape of documentation between the two sectors. Whereas the agricultural NGOs relate documentation to formal systems, the social development NGOs relate documentation to the adaptive organizational processes. Aaltonen, K., and Turkulainen, V. (2022) admit that these opposing styles are appropriate to sectoral requirements and the reality of operating practices. Bush-Mecenas, S. This distinction is disputed by (2022), which suggests that either extreme of excessive rigidity or flexibility may impede successful knowledge management. According to Kuchenmüller, T. et al. (2022), institutionalization is not a homogeneous process that is strongly determined by the internal priorities and how the documentation is co-created, stored and included into the overall functioning of the organization.

CONCLUSION OF THE STUDY

The study highlights that documentation practices play a crucial role in enhancing organizational effectiveness within development-oriented NGOs. The results indicate that documentation practices are positively correlated with organizational performance with great significance, as it enhances transparency, accountability, and effective decision making. Structured and quantitative documentation systems are more common in the agricultural NGOs since they are a function of productivity and performance measurement whereas social development NGOs use more qualitative and narrative centered measures

to reflect the social impact. However, these differences notwithstanding, both industries are aware of the importance of documentation as a working tool within the organization. The study also determines that documentation is also a contribution to accountability to the extent that it is a moderate factor thus there are other contributory organizational and contextual factors.

Besides, the comparative analysis shows that the documentation practices do differ greatly in NGO sectors with respect to differences in their focus in operations, expectations of stakeholders, and funding arrangements. The documentation structures are more systemic and standardized in Agricultural NGOs, and discursive and flexible in social development NGOs. The findings also assume the disconnect between documentation practices and the overall NGO sector performance, implying the possibility of enhancing the incorporation of documentation systems into organizational strategies. Comprehensively, the study highlights the need to come up with well-balanced documentation models that integrate the quantitative and qualitative methods. Enhancing the documentation systems contribute to improving the institutional learning, enhancing more accountable mechanisms, and contributing to sustainable developmental results in various sectors of NGOs.

Implications of the study

The study has significant policy, practice within NGO, and study implications as it highlights the strategic importance of quality documentation practices. It recommends that the NGOs ought to invest in systematic and technology-enhanced documentation systems to enhance the accuracy, transparency, and decision-making of the data. The results also provide the necessity to introduce sector-specific documentation frameworks that should also be aligned to organizational goals and provide a balance between quantitative and qualitative reporting. The study also promotes capacity building of staff in NGOs to improve their documentation. To policy makers and financial institutions, the findings denote the worth of crafting a responsive reporting threshold that reflects diverse operating conditions of the NGOs.

Limitation of the study

Although the study has had its contributions, it has got some weaknesses which should be mentioned. The study is informed by a population of 250 people; this could bring in a restriction of the generalization of results among all NGOs in all the regions or settings. The use of self-reported data in questionnaires can as well lead to response bias. Moreover, the study concentrates more on the agricultural and social development NGOs, leaving behind other sectors that might not practice the same documentation practices. The drawback of the study is that the cross-sectional study design does not allow one to determine changes over time. Moreover, the study does not go to the depth of technological or digital effects on documentation systems.

Recommendation for future study

The scope of future study can be broadened to involve a more diverse and larger sample in various NGO sectors and geographical locations to increase generalizability. Long-term studies may be carried out to investigate the way documentation practices change over time and impact on organizational performance. Another issue that researchers can investigate is how the digital transformation, including the utilization of management information systems and AI-based tools, can boost documentation efficiency. The cross-country comparisons may offer greater information on the world best practices. Also, other

influencing factors like the organizational culture, leadership and availability of resources in development of effective documentation systems should be explored in future studies.

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