

Open Up

Increasing the accountability of the Ministry of Foreign Affairs of the Netherlands by utilizing the International Aid Transparency Initiative for monitoring purposes



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Disclaimer

This study has partly been conducted at the Ministry of Foreign Affairs of the Netherlands. Furthermore, various organizations have provided their cooperation to make it possible to do this study. It is important to note that any conclusions that are presented in this study are solely the interpretation of the author. They are not necessarily shared by the designated organizations that were involved. Therefore these organizations cannot be held liable in any case for any claims and/or statements that are made in this study.

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A few weeks ago whilst having a drink and contemplating about our theses, my friend made the remark that “you do not necessarily have to be an excellent researcher to write an interesting thesis. Instead, the quality of your work depends largely on the people who support you.” I realized that this is actually really true. Therefore I want to dedicate the following words to everyone who supported me throughout the process of conducting this study.

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Four years ago when I took my first course in international development aid I would never have thought that I would get the chance to (hopefully) contribute to ‘the field’. I realize that this research might only be a limited contribution. Nevertheless, I do hope that this study encourages and inspires to open up.

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Acronyms and abbreviations

AAA	Accra Agenda for Action
BIS	Office for International Cooperation
CSO	Civil Society Organization
DAC	Development Assistance Committee
DfID	Department for International Development of the United Kingdom
DGCB	Directorate-General for Consular Affairs and Operational Management
DGIS	Directorate General International Cooperation
DJZ	Legal Affairs Division
DSO/MO	Social Development Department / Civil Society Division
ECLA	Economic Commission of Latin America
ECLAC	(United Nations) Economic Commission for Latin America and the Caribbean
FEZ	Quality Control and Supervision Department
HGIS	Homogeneous Budget for International Cooperation
HLF-1	High Level Forum on Harmonization in Rome
HLF-2	High Level Forum on Aid Effectiveness in Paris
HLF-3	High Level Forum on Aid Effectiveness in Accra
HLF-4	High Level Forum on Aid Effectiveness in Busan
IATI	International Aid Transparency Initiative
M&E	Monitoring and Evaluation
MFS	Co-financing system (<i>Dutch Medefinancieringstelsel</i>)

MFS II	Co-financing system II (<i>Dutch Medefinancieringstelsel II</i>)
MoFA	Ministry of Foreign Affairs of the Netherlands
NGO	Non-governmental Organization
ODA	Official Development Assistance
OECD	Organization for Economic Co-operation and Development
PM&E	Planning, Monitoring and Evaluation
SAP	Structural Adjustment Plan
SWOT analysis	Strengths, Weaknesses, Opportunities and Threats analysis
ToC	Theory of Change
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Program
USA	The United States of America
WB	World Bank

Definitions

Evaluation	A systematic and objective determination in terms of merit, worth, value, or significance of a completed or ongoing project, program, policy, its design, implementation and results. (DAC, 2002; Patton, 2008)
Impact	The long-term effect(s) on the society caused by an intervention.
Input	The resources that are utilized for an intervention.
Monitoring	“Entails keeping track of one’s [...] success, ensuring the process continues effectively and taking remedial steps when necessary” (Pitts, 1983, p. 1).
ODA	Those flows to countries and territories on the DAC list of ODA Recipients and to multilateral institutions which are: <ul style="list-style-type: none">• provided by official agencies, including state and local governments, or by their executive agencies;• each transaction of which:• is administered with the promotion of the economic development and welfare of developing countries as its main objective;• is concessional in character and conveys a grant element of at least 25 per cent (calculated at a rate of discount of 10 per cent). (OECD, Official development assistance – definition and coverage)
Open data	Publicly available data
Organizations	Governmental as well as non-governmental organizations.
Outcome	Direct changes in people, natural and physical environments, and social systems and institutions that result from an intervention.

Output	An immediate quantitative result from an intervention.
Political Accountability ¹	Political accountability is (1) the process of objects <i>taking responsibility</i> for their choices, claims and actions and (2) <i>being accountable</i> for these choices, claims and actions, while simultaneously both are required from them by agents.
Results-based management	A management strategy that focuses on performances and achievements of outputs, outcomes and impacts.
Transparency	Meaning that information about intentions, formulations and implementation regarding activities is publicly available (OECD, 2002; McGee, 2013).

¹ Note: Throughout this paper the term ‘accountability’ refers to political accountability.

Summary

In the field of international development aid there is a growing demand for increased accountability mainly with the objective to make aid more efficient and effective. The concept of accountability is considered to be a highly complex construct which points in a direction. It explains a relation between an object of accountability and an agent of accountability, in which the former is held accountable by the latter. There are various means to achieve accountability. Transparency is one of these means. After various High Level Forums on Aid Effectiveness, different stakeholders in aid development cooperation concluded that mutual accountability deserved specific attention. For this reason, the International Aid Transparency Initiative (IATI) was founded. IATI is an international standard according to which organizations can publish data about their aid activities. These datasets are meant to be made publicly available. In this way aid flows become more transparent with having the ultimate goal of making aid more efficient and effective. The publicly available datasets can be used for different purposes. One of these purposes for the Ministry of Foreign Affairs of the Netherlands (MoFA) is to increase its accountability by utilizing IATI compliant datasets for monitoring purposes.

This study addresses (1) about what, to whom and how a government development agency is accountable and (2) how its accountability can be enhanced by utilizing a transparency instrument, such as IATI, for monitoring the development objectives of activities that are carried out by non-governmental organizations (NGOs) or civil society organizations (CSOs) and financed by a government development agency.

An object of accountability can be held to account for the claims and envisioned objectives that it makes. In the case of MoFA, these claims and objectives are outlined in various documents being the coalition agreement the most abstract one trickling down to policy frameworks at divisions' levels. It appeared that many of the interviewees from MoFA have a strong external and upward notion of accountability. However, IATI will blur these lines since it increases accountability in the various directions instead of merely a (hierarchical) direction. Recently it is has been decided at MoFA that monitoring of grantee organizations will be done by utilizing IATI compliant datasets. However the implementation of IATI as monitoring tool requires changes and adaptations of policy officers at MoFA. The foremost managerial advice includes creating awareness amongst policy officers about what IATI is. Additionally, MoFA needs to invest in resources for establishing a task team that includes people

who have the knowledge about the technical features and policy officers who can translate the wishes of policy officers with regard to monitoring. Another note is to be critically aware that IATI is a developing initiative and that utilizing it as a monitoring tool will not work perfectly from the first moment onwards. Since the beginning of 2014, it is mandatory for organizations that receive a new grant to publish according to the full IATI standard. This means that an increasing amount of NGOs will become IATI compliant. An advice is to share one another's experiences with IATI. Organizations can help each other with the struggles and difficulties that they encounter. It is in MoFA's own interest if it communicates honestly that it is still establishing how it wants to adopt IATI as a monitoring tool. Although IATI is only one of the various means for transparency and accountability, adopting it as a monitoring tool will increase MoFA's accountability.

1. Introduction

1.1 Problem statement

International development contains various facets and can be achieved by different means. Development aid is one of these means. This kind of aid is one of the various types of aid that can be given. It is aimed to enhance long-term development. Both academics and non-academics have raised questions and expressed concerns about the effectiveness of international aid (Nederveen Pieterse, 2010). This concern was also taken up upon by the international community. For this reason, various High Level Forums on Aid Effectiveness were initiated since 2003. At the High Level Forum in Paris in 2005 it was acknowledged that aid was still uncoordinated and not transparent. There was a wide consensus amongst the attendees that structural reforms were necessary to make development aid more effective. These structural reforms were translated into the following five core principles: (1) ownership, (2) alignment, (3) harmonization, (4) managing for results and (5) mutual accountability (OECD, 2008). At the High Level Forum in Accra in 2008 it appeared that three areas were behind on progress and needed more specific attention. Amongst these three was ‘achieving development results—and openly accounting for them’ (OECD, 2011). At the High Level Forum in Busan in 2011 it was established that we should move “from aid effectiveness to effective development cooperation” (OECD, Busan Partnership for Effective Development Co-operation, 2011, p. 6). Various academic reports plead for more accountability (Kharas et. al., 2011). Therefore, the Busan Partnership for Effective Development Co-operation included that the signatories would work towards more transparency by for example improving the availability and public accessibility of information on development co-operation (OECD, Busan Partnership for Effective Development Co-operation, 2011). A question that followed then was: what means could be utilized to achieve transparency? One of the answers to this question was operationalized in the foundation of the International Aid Transparency Initiative. This is an open data initiative which provides a standardized way of publishing data about development activities online which can then be retrieved by anyone for any purpose (IATI, 2013). This initiative stimulates organizations, both governmental as well as non-governmental, to publish information about their activities.

It appears that in today’s society accountability seems to have become some sort of “philosopher’s stone in recent discussions” (Wenar, 2006, p. 9). There are various questions which can be posed in relation to accountability obligation of a government development agency for example about what and to whom are

they actually accountable? Furthermore, there is also an increasing urge for results-based management within the field of international development, which requires development agencies to monitor and evaluate differently than they used to in the past.

1.2 Objective of the study

The aim of this study is to explore (1) a government development agency's accountability obligations and (2) how a government development agency must adapt in order to enhance its accountability with the use of an open data initiative such as IATI. Furthermore, this study aims to contribute to the societal and scientific debate on accountability in the field of international development. More specifically, this research adds to the debate on the obligation of a government development agency to be accountable for its defined responsibilities. This study illustrates by means of amongst others a backcasting methodology, how the adoption of IATI as a monitoring tool can enhance a government development agency's accountability. This case study has been conducted partly internally at the Dutch Ministry of Foreign Affairs and draws extensively on examples from its Civil Society division of the Social Development department.

1.3 Main research question

The main research question which this study aims to address is as following:

(1) About what, to whom and how is a government development agency accountable and (2) how can its accountability be enhanced by utilizing a transparency instrument, such as IATI, for monitoring the development objectives of activities that are carried out by NGOs or CSOs and financed by a government development agency?

1.4 Reader's guide

The following chapter outlines the contextual history of international development theory in order to place the current debate on aid effectiveness in a historical perspective. The third chapter pays extensive attention to the theoretical concept of accountability. In the fourth chapter, the methodology of this study is explained and chapter five elaborates on the empirical results. In chapter six these results are thoroughly examined in relation to the theoretical approach on accountability as was discussed in chapter three. Additionally, chapter six presents more linkages with various other academic literature. Furthermore some limitations and suggestions for further research as well as various theoretical and policy implications are presented in this chapter. In the last chapter the conclusions are presented with summarizing notes.

2. Contextual background

The following chapter explains how the demand for increased accountability has grown over the past few decades. First it is illustrated how in general international development theories have evolved over time. It is interesting to explore the historical context because it maps the road and the objectives for the current state of international development cooperation. Furthermore, this chapter contains an elaboration on the international debates about aid effectiveness and how these discussions have taken its stance in the international community. As one can see, the questions and demands that were raised in the international community have led to the foundation of the International Aid Transparency Initiative which aims to increase transparency and mutual accountability. The last paragraph elaborates more extensively on IATI. However, this paragraph does not aim to explain the technical features of IATI in too much detail.

2.1 Review of the evolution of international development theory

International development has gone through various processes ever since former US President Truman recognized that there was a need for richer countries to play an active role in the development of poorer countries. In his Inaugural Address on 20 January 1949 he proclaimed:

We must embark on a bold new program for making the benefits of our scientific advances and industrial progress available for the improvement and growth of underdeveloped areas. More than half the people of the world are living in conditions approaching misery. (...) Only by helping the least fortunate of its members to help themselves can the human family achieve the decent, satisfying life. (United States Government Printing Office, 1964)

In the first decades after international development was introduced, it has evolved as a growth theory with a particular focus on achieving GNP growth (Kimakowitz, 2012). Early pioneers of development thinking were Ragnar Nurske, Paul Rosenstein-Rodan, Albert Hirschman, Sir Arthur Lewis and Walt Withman Rostow (Cypher & Dietz, 2009). For a long time development was perceived as a linear process (Binns, 2008). The major underlying assumptions of this modernization hypothesis are that: (1) tradition and modernity are the two end points of a linear continuum; (2) the transformation from tradition to modernity is inevitable and uniform; (3) tradition constitutes the main obstacle to

development (Valenzuela & Valenzuela, 1978, pp. 537-540). The idea was that all countries would follow the same path of development. Rostow (1960) was one of the main proponents of this unilinear model and it was firmly based on his Euro-American experience. His five stages of growth elaborated on how countries would go through various stages of growth before they would reach 'the age of high mass consumption'. According to him, this was the ultimate stage of development. Around the mid-1970s there was a growing concern that economic growth did not necessarily eliminate poverty. Dudley Seers (1969) stated that poverty, unemployment and inequality should be key foci in the development debate. There was an increased concern for the fulfillment of basic needs. Under this approach, development was redefined as a broad-based, people-oriented and endogenous process. It was considered to be a break with the current modernization theory (Elliott, 2008).

Another critique to the modernization theory was the dependency theory. This theory is a way of understanding historically embedded, political-economic relations of peripheral capitalist countries within the wider context of the world's economy (Conway & Heynen, 2008; Klak, 2008). Essentially the dependency theory is a critical, Marxist lens through which the history of Latin American development can be understood (Marshall, 2008). A characteristic of the dependency theory is that it was developed by Latin American scholars instead of it being a Western scholar initiative (Sachs, 1992). Furthermore it is a significant theory due to its political nature (Groglopo, 2013).

In the 1970s Neoliberalism gained popularity (Rapley, 2007).

Neoliberalism is in the first instance a theory of political economic practices that proposes that human well-being can best be advanced by liberating individual entrepreneurial freedoms within an institutional framework characterized by strong private property rights, free markets, and free trade. (Barrett, 2008, p. 3)

The goals of this neoclassical theory have been embodied in structural adjustment (Rapley, 2007). New policies were formulated with regard to this new neoclassical orthodoxy and they were coined by the term the Washington Consensus. The Washington Consensus describes ten economic policy ground rules that were promoted by the IMF and World Bank to assist the reform agenda for Latin America after the 1980s. These new policies were based on the Ricardian notion of comparative advantage (Simon, 2008). These ten points embody the policy advice which was given by the Bretton Woods

institutions and which were translated by the World Bank into structural adjustment plans (SAP). From then onwards these were one of the conditions under which a government would receive support from the World Bank. However, the Washington Consensus was criticized by international organizations such as the UNCTAD, UNDP and ECLAC. They were also considered controversial by the countries in which they were implemented. Some key assumptions came under scrutiny which led to the formulation of the post-Washington Consensus. A major shift in focus in the post-Washington Consensus was the focus to attain better regulation instead of just less regulation and to include the functional capacities of the state. Thus, the state was seen as part of the solution again. However, in general the post-Washington Consensus did not differ substantially from its predecessor since it still represented mainstream development theory and practice (Kimakowitz, 2012).

In the 1980s the theory of participatory development increasingly gained attention. Whereas the previous approaches and theories were considered to be top-down, the participatory approach is considered to be a bottom-up approach (Chambers, 1983; Mohan, 2008; Woost, 1997). According to proponents of the participatory approach, people should not be passive recipients of knowledge. Instead they should engage in a ‘problem-posing and solving’ approach in which they become active participants. As part of this approach, it is essential that people link knowledge to action so that they actively work to change their societies at a local level and beyond. For this reason the theory holds that development should be based on a bottom up approach in order to achieve real change. According to Chambers (1983), the methodology was developed in response to the tendency within mainly Western dominated development organizations to impose knowledge and plans on local communities.

In the last decade of the 20th century, “the forces which had led to the impasse in development theories were joined by the discourse on globalization” (Schuurman, 2008, p. 14). Globalization has brought the significance of the (nation) state to the attention of social science theorists. Schuurman (2008, p.14) states that the central role of the state is increasingly “hollowed out by the growing phenomenon of decentralization and local government”.

As we have seen, development thinking has gone from top-down approaches such as the modernization theory and dependency theory to more bottom-up approaches coined as participatory development.

Furthermore, it seems that the current movement of globalization hollows out the central role of the state.

2.2 Aid effectiveness

In the previous paragraph we have seen that international development takes places in a variety of ways, that it is steered by a number of different theories and is having very different modalities. The same is true for international development cooperation of which development aid is just one of the various modalities that contributes to and catalyzes development processes. According to Nederveen Pieterse (2010), aid is usually focused on alleviating poverty in the longer term. It can be given by multiple multilateral organizations, bilaterally or via NGOs and/or CSOs. Within these modalities development aid can be given in various ways. For example it can include direct transfers of finance for investments of for budget support, commodities and other goods but it can also entail technical cooperation or debt relief (Burnell, 2008).

An interesting question, which has been posed within various areas of the development sector, is if development aid has been effective so far. Up until now, scholars have been critical towards development aid and its effectiveness (Nederveen Pieterse, 2010). The query about aid effectiveness has also been a central within the international community at various High Level Forums. The issue was brought up at the level of the international community at the United Nations International Conference on Financing for Development in Mexico in 2002. At this conference new development aid commitments and agreements on issues such as debt relief, fighting corruption, and policy coherence were established between the United States, the European Union and various other countries. These agreements were adopted in the so-called Monterrey Consensus. At this conference it was also acknowledged that merely more support in financial terms was not sufficient enough to encourage development. Donors as well as beneficiaries of aid wanted to gain more insight in whether or not aid was used effectively. Instead of aid being a one-way relation, the paradigm of ‘aid as a partnership’ was evolving.

In 2003, a High Level Forum on Harmonization (HLF-1) was organized in Rome by the Organization for Economic Co-operation and Development's Development Assistance Committee (OECD DAC). Ministers, heads of aid agencies and representatives of 28 aid recipient countries and over 40 multilateral and bilateral development institutions “reaffirmed their commitment to eradicating poverty, achieving sustained economic growth, and promoting sustainable development as they advance to an

inclusive and equitable global economic system” (OECD, Rome Declaration on Harmonisation, 2003, p. 10). The attendees recognized that progress in programs and projects on the ground can be facilitated and enhanced by harmonization efforts at the international and regional levels. Furthermore, they also acknowledged “the potential contribution of modern information and communication technologies to promoting and facilitating harmonization” (OECD, Rome Declaration on Harmonisation, 2003, p. 12). In 2005, the international development community assembled again at the Paris High Level Forum on Aid Effectiveness (HLF-2). At this forum it was acknowledged that aid was still uncoordinated and un-transparent. Furthermore it was concluded that aid was still mainly led by donors and not the beneficiaries. It was admitted that structural reforms were needed to demonstrate aid’s potential in the process to alleviate poverty. Therefore a new declaration was established; the so-called Paris Declaration on Aid Effectiveness (McGee, 2013). The Paris Declaration on Aid Effectiveness embraces five core principles (Figure 1):

- I. Ownership: Partner countries [recipient developing countries] exercise effective leadership over their development policies and strategies and coordinate development actions;
- II. Alignment: Donors base their overall support on partner countries’ national development strategies, institutions and procedures;
- III. Harmonization: Donor actions are more harmonized, transparent and collectively effective;
- IV. Managing for results: Donors and partners [in both developed and developed countries] manage resources and improve decision making for results;
- V. Mutual accountability: Donors and partners [in both developed and developed countries] are accountable for development results. (Foresti, Booth, & O’Neil, 2006, p. 2)

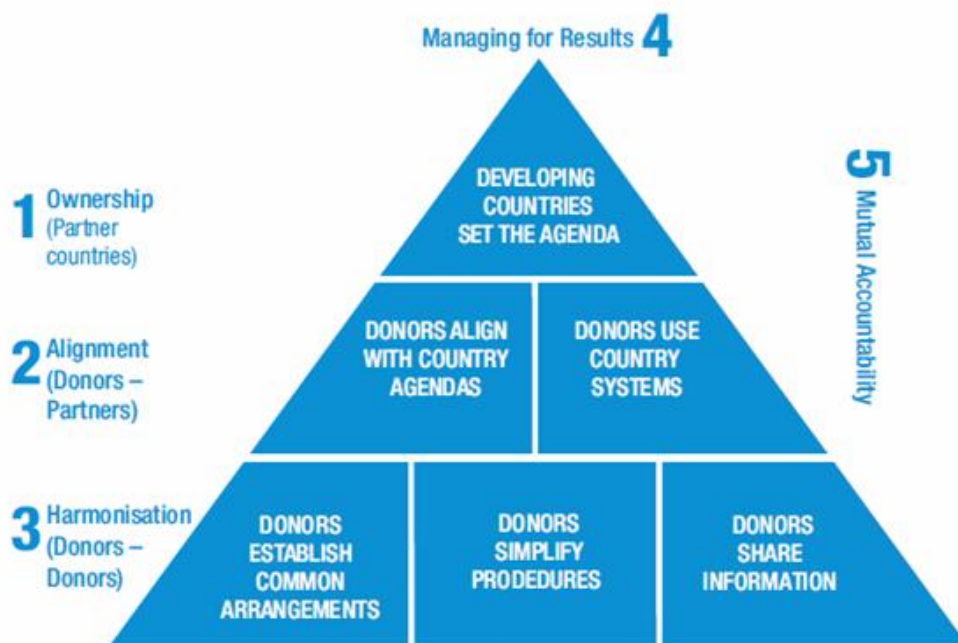


Figure 1: Five principles for more effective aid (OECD, 2011).

Some current country-level aid information management systems, such as the Development Assistance Database, are tracking indicators based on the principles of the Paris Declaration on Aid Effectiveness for tracking aid effectiveness and measuring donor performance.

At the Third High Level Forum (HLF-3) in Accra in September 2008 it appeared once more that there was a need to increase aid effectiveness. It seemed as if the more political features of the principles were too difficult to adopt and that merely the more technical and pragmatic principles were feasible for compliance. As a result of the sessions held at the HLF-3, the Accra Agenda for Action (AAA) was established. In Accra, civil society played a major role and specific commitments were formulated for working with NGOs and CSOs. Based upon research it was concluded that three areas were too slow in their progress towards reform. These three areas were:

1. Country ownership;
2. Building more effective and inclusive partnerships;
3. Achieving development results—and openly accounting for them.

During the Fourth High Level Forum (HLF-4) in Busan in November 2011 it was established that we needed to move “from aid effectiveness to effective development cooperation” (OECD, Busan Partnership for Effective Development Co-operation, 2011, p. 9). The 2008 Survey on Monitoring the Paris Declaration emphasized that the pace of improvement had to accelerate in order to meet the effectiveness targets of 2010. The report pleads for stronger accountability, the strengthening of country systems and lowering transactions costs for partner countries and donors in the delivery of aid (Kharas et. al., 2011). In order to create more transparent and responsible co-operation it mentions that the signatories “will work to improve the availability and public accessibility of information on development co-operation and other development resources, building on our respective commitments in this area” (OECD, Busan Partnership for Effective Development Co-operation, 2011, p. 6). However, accountability also has its costs (Wenar, 2006). It is not always beneficial to become increasingly accountable because it puts extensive pressure on human and financial resources. However, there are some critical notes on accountability and transparency. As Wenar (2006) denoted, accountability mechanisms often work primarily for domestic political and economic interests. They tend to be time-consuming, inflexible and bureaucratic. In the current competitive budgeting processes, reports are not necessarily used to assess if a program has benefited the beneficiaries overseas. Instead accounts are used as a marker for the next budget cycle. Furthermore, according to Grant and Keohane (2005), transparency does not necessarily suffice for aid effectiveness. Nevertheless, they do state that information availability is one of the major components to achieve accountability and aid effectiveness:

The availability of information is crucial for all forms of accountability, but transparency, or the widespread availability of information, is essential to (...) workings of democratic accountability in states which play a supervisory role. Public reputational accountability, for example, relies almost exclusively on transparency. (Grant & Keohane, 2005, p. 41)

The Busan Partnership for Effective Development Co-operation was signed by ministers of both developed and developing nations, emerging economies, providers of South-South and triangular co-operation and civil society. It is the first declaration that establishes an agreed framework for development co-operation which embraces traditional donors, South-South co-operators, the BRICS, civil society organizations and private funders. The agreement to improve transparency and mutual

accountability was also taken into account in Dutch national policy for Foreign Trade and Development Cooperation.

To summarize: there is a call for increased accountability within the sector for international development aid in order to enhance development effectiveness (Grant & Keohane, 2005). The aid effectiveness agenda has been pegged to a series of targets. According to White (2001), these targets are important because they are (1) outcome based, (2) expanded the concept of development by including well-being, (3) acted as a means to bring multiple stakeholders together. Transparency is one of the means to reach a higher level of accountability. This urge for transparency “can also be viewed as an attempt to impose hegemonic governmentalities on the (re)emerging donors” (Puri, 2010 in Mawdsley, Savage, & Kim, 2014, p. 32). However, the direction of movement seems to be towards increased transparency in various forms and not necessarily only on OECD-DAC terms (Mawdsley, Savage, & Kim, 2014). An initiative to increase aid transparency is the International Aid Transparency Initiative (IATI).

2.3 International Aid Transparency Initiative

One of the mechanisms to achieve transparency is publishing publicly accessible data (Linders, 2013). In the field of international development cooperation it appears that many donor governments already report to for example the OECD DAC, or use other channels to make information available to the development community and to the public at large (Grant & Keohane, 2005; Linders, 2013). Organizations do this for example via their own web sites and printed media. However, up until recently there was no elaborate or standardized reporting system about development cooperation. Partly for this reason IATI has been initiated to take data publication about international development aid to the next level. One of IATI’s objectives is to increase and enhance transparency and thus enable accountability. Figure 2 illustrates the reporting system as is mainly is of today. In the past few years, organizations increasingly struggle “to balance against multiple and often conflicting demands [from various stakeholders] for accountability” (Kim, 2010; Koppell, 2005). The current incomprehensible manner of reporting can become more efficient though by for example adopting a standardized reporting system. This is illustrated in Figure 3.

IATI is a multi-stakeholder and voluntary initiative that aims to make information on aid more transparent. The commitment to make aid more transparent has been noted down in the IATI Accra statement² which was signed on the 4th of September 2008 in Accra. IATI's purpose is to support the implementation of the commitments as stated in the Accra Agenda for Action. IATI will not replace the existing statistics about past aid flows and aid activities by for example the OECD DAC. Instead the aim is to continue building and going beyond the already existing standards and definitions that have been agreed upon. The website of IATI claims that IATI aims at making information about aid spending easier to access, use and understand. As of July 2014 over 260 organizations including official donors, philanthropic foundations and nongovernmental organizations have published (IATI, 2013).

The data that is published according to the IATI standard is publicly available. The data is published in a XML format which makes it easy accessible for people. IATI developed and agreed a common and open standard for the publication of aid information. In principle everyone around the globe can publish using the IATI standard. Small NGOs, national civil society organizations, donors, governments and multilateral institutions are encouraged to publish their data to make the picture of development aid cooperation as complete as possible. The raw data can be converted into for examples tables, spreadsheets, and other forms of data visualizations. The specific place where the data is published is not important since the publisher will register the location of where the dataset is saved in the IATI registry. The IATI registry serves as an index at which users can look for particular datasets, and additionally can be redirected to the particular place where the dataset is stored.

IATI as a voluntary initiative aims at making the development aid chain more transparent by creating a common standard which aid organizations can use to publish about their activities. This international standard should contribute to the fifth principle of the Paris Declaration: mutual accountability. An increasing amount of NGOs, national civil society organizations, donors, governments and multilateral institutions are publishing according to the IATI standard.

² See: Appendix II: IATI Accra Statement.

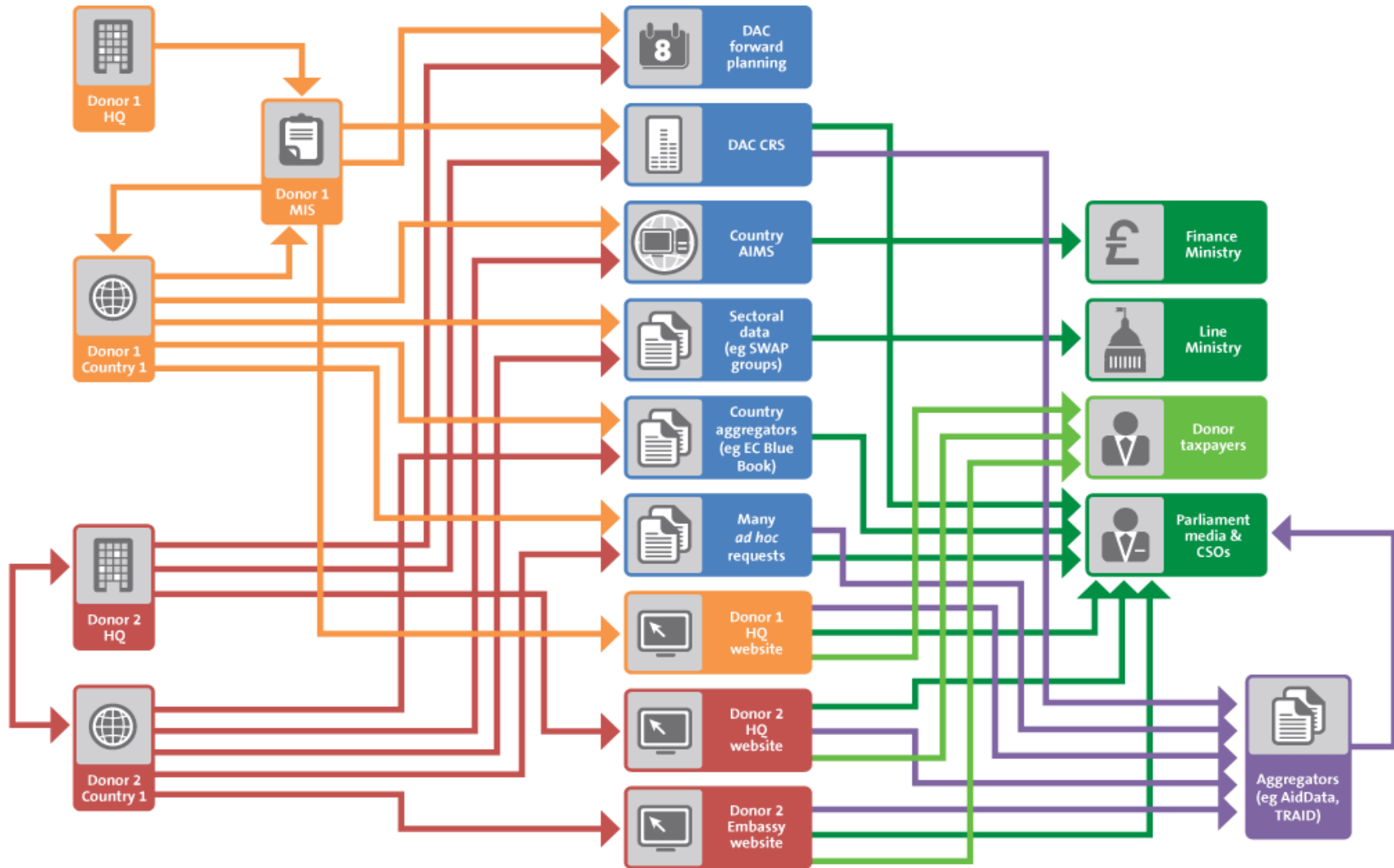


Figure 2: Reporting system before the use of IATI (Vota, 2013).

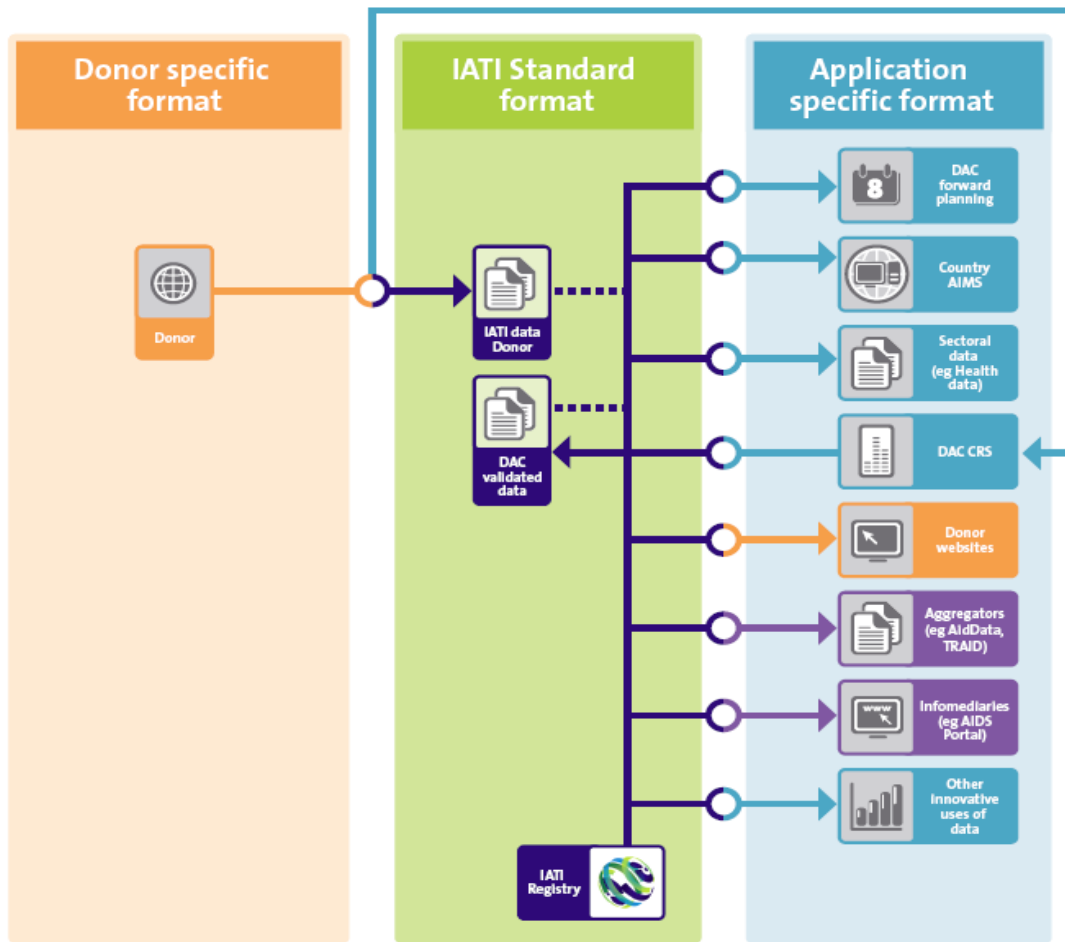


Figure 3: Reporting system with IATI (AidInfo, 2011).

3. Accountability

3.1 Accountability in context

3.1.1 Background and definitions

Accountability has been understood and used in many different ways. It can be considered as a complex and multidimensional construct that imposes competing pressures (Kim, 2010; Weber, 2008). Day and Klein (cited in Cavill & Sohail, p. 159) state that accountability is about defining “who can call for an account and who owes a duty of explanation”. Others see it as “the means by which individuals and organizations report to a recognized authority (or authorities) and are held responsible for their actions” (Edwards and Hulme 1996 cited in Ebrahim, 2003, p. 813). This notion was extended by Cornwall, Lucas and Pasteur (2000) who imply that accountability is both about being held responsible by others and taking responsibility for oneself. Thus they suggest that accountability has both an external as well as an internal dimension. Newell and Bellour (2002) explain that accountability refers to power relations between actors and/or institutions. Various accountability theorists who focus on institutions, such as a government agency, seem to agree. For example Behn (2001) proposes a 360-degree model which emphasizes cooperative responsibility. Dunn (1991) suggests increasing governments’ transparency for demonstrating to act in the public interest.

Also the literature on organizational behavior has influenced the discussion about what accountability entails. This strand has particularly focused on resource dependence and stakeholder theory. New institutional theorists also point out that organizations give accounts to reestablish their legitimacy (Benjamin, 2008, p. 208). This strand of literature on accountability approaches the concept in institutional terms as a principle-agent relationship (Lewis & Madon, 2004). In democratic political systems transparency is meant to solve the principal-agent problem. This problem arises when policy makers entrusted with the power to take decisions and perform duties on behalf of people abuse that particular power by acting in their own interests to undermine policy intentions (Eyben, 2008; de Renzio, 2006 in McGee, 2013). Transparency reduces the power of the ‘agents’ by making increasingly more information available to the ‘principles’ so that the principles can ensure that processes deliver outcomes closer to their preferences (Christensen, Nielsen, Nielson, & Tierney, 2011 in McGee, 2013). Figure 4 illustrates that there is a relationship in the principle-agent problem in which *A (the agent)* is accountable to *B (the principle)* if *A* is obliged to explain and justify his actions to *B*, or if *A* may suffer sanctions if his conduct or explanation is considered

insufficient by *B* (Benjamin, 2008; Goetz & Jenkins, 2002). In this relationship, one can distinguish between verification accountability processes and explanatory accountability processes. In the former, *A* verifies that one has met agreed-on expectations of *B* while in the latter *A* explains it's actions when explicit and implicit expectations of *B* are not met (Benjamin, 2008).

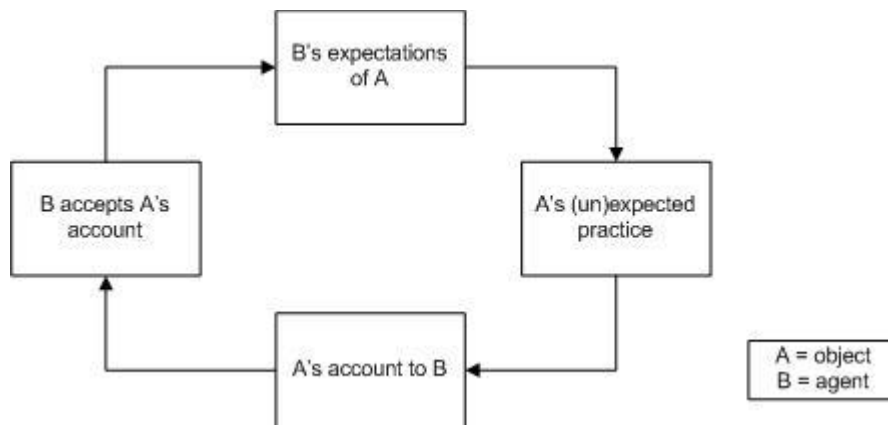


Figure 4: Verification and explanatory accountability processes (adopted and adjusted from Benjamin, 2008).

Wenar (2006, p. 6) stated that “an accountable agent is accountable to some person or agency”. The two key actors at stake in the accountability debate are:

The ‘object’ of accountability, thus the one obliged to account for his actions and to face sanction, and the ‘agent’ of accountability, which is the one entitled to demand answers or impose punishments. Many public bodies are both objects and agents of accountability. Legislators are accountable to voters, but are also legally empowered to hold executive agencies to account. (Goetz & Jenkins, 2002, p. 5)

Wenar (2006, p. 5) claims that “accountability is a second-order responsibility”. This means that an actor does not only bear the responsibility of fulfilling a task but on top of that the actor has also the responsibility to show that he has done what was expected. In other words:

Accountability implies that some actors have the right to hold other actors to a set of standards, to judge whether they have fulfilled their responsibilities in light of these standards and to impose sanctions if they determine that these responsibilities have not been met. (Grant & Keohane, 2005, p. 29)

3.1.2 Political accountability

There are various modes of accountability. Since main object of this research concerns a political body, this study will focus particularly on political accountability. According to Lewis & Madon (2004, p. 120), “democratic governments are accountable through political process to their public”. Thus political accountability is often defined as a responsibility of the government being accountable to the electorate for their actions (McGee, 2013; Weber, 2008). According to Chabal (1986), political accountability is not just manifested in the constitutional and institutional devices which formally hold rulers to account for their deeds. “Above all else, it is embodied, symbolized in the relation between state and civil society” (Moncrieffe, 1998, p. 393). Thus, overall scholars have agreed that political accountability means that governments are accountable to the people which they represent.

3.1.3 Definition

According to various scholars mentioned above such as Cornwall, Lucas & Pasteur (2000), Ebrahim (2003) and Wenar (2006), accountability is not merely about being held responsible for actions but moreover about taking responsibility for one’s actions. As objects of accountability, government development agencies should take responsibility for their choices, claims and actions. Therefore, in this study this importance of taking responsibility will be stressed by adopting the following definition of political accountability:

“Political accountability is (1) the process of an object *taking responsibility* for its choices, claims and actions and (2) *being accountable* for these choices, claims and actions, while simultaneously both taking responsibility and being accountable is required by the agent.”

3.2 Stakeholders

Fox (2000) argues that one must establish who is accountable to whom. Therefore it is important to explore who the stakeholders are in the debate on accountability in the field of international development cooperation. The growth in the number of stakeholders has been well-documented and demonstrates an enormous growth in the number of non-governmental organizations over the past 3 decades (Korten, 1990; Lewis & Wallace, 2000). There has been an increasing involvement from different stakeholders in the various broader processes of international development cooperation (Edwards & Hulme, 1992). Stakeholders in these processes include donor governments, beneficiaries of development aid such as recipient countries and even the people at the local level. Other stakeholders in the debate about accountability are the taxpayers of whom the government is spending the money from as well

as implementing organizations that carry out the programs which are financed by a government donor agency. In other words, a donor government development agency is accountable to various stakeholders which include amongst other the taxpayer.

3.3 Information

3.3.1 Project information

It is widely recognized that information on projects is required for various purposes. Agencies are in need of quality information about the work and results on the ground to ensure for example accountability. Secondly, the information is needed for broader contextual forces such as macro-economic policy. Thirdly, information about inputs, outputs, outcomes and impacts are need to make effective use of scarce resources in human, financial and material terms (Lewis & Madon, 2004).

Project information comes from a wide variety of both formal as well as informal channels. The information is also presented in various ways. This can happen by means of for example electronic or hard-copy reports. However, information can also be communicated informally by verbal messages or it can be stored tacitly by the human memory (Lewis & Madon, 2004; Meyer, 1997). Other forms of information channels are by film, internet and other forms of social media.

3.3.2 Information systems in social context

In order to function effectively, development organizations need effective information systems. Based upon these systems, decisions can be made strategically. “The role of an information system is essentially no different from that of information systems in other sectors of the economy (Lewis & Madon, 2004, p. 117)“. These information systems are not necessarily restricted to the design and the implementation of (new) technologies. They actually may not require any information technology at all. At the very fundamental level, an information system can be considered as a system of formal and informal communication within an organization. For a just interpretation of the information, it should be acknowledged that organizations are embedded within a wider social and cultural context. Figure 5 demonstrates an integrative framework in which Heeks (1998) illustrates that information systems are part of a social system. In the past, information systems were thought to be oriented towards rational decision making which sought to maximize efficiency. However, the instrumental views of technology bringing about societal change have been replaced by

structuration theories according to which people are skilled agents who produce, sustain and transform social life through their actions (Giddens, 1984; Walsham & Han, 1991). Recognition of importance of context in shaping processes of innovation has led to a major theoretical emphasis on the social shaping or construction of technology. It focuses on the way in which the social context within which an information systems innovation is implemented influences its implementation. Organizations are both internally and externally under increasing pressure to make their information management systems more effective in order to improve accountability (Lewis & Madon, 2004).

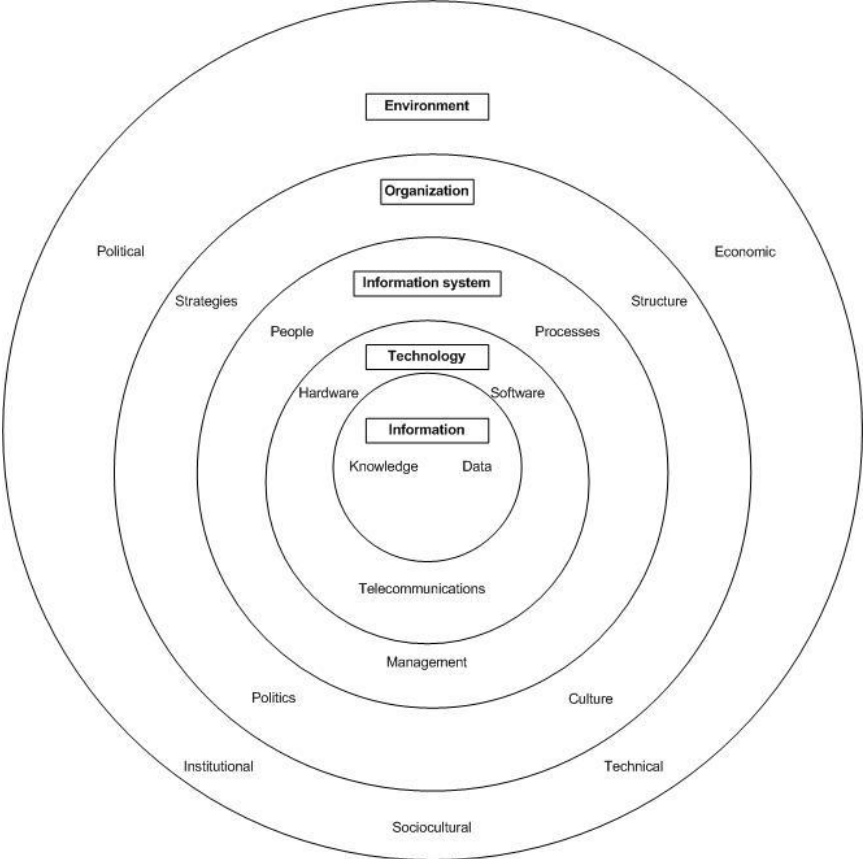


Figure 5: Information systems as social systems (Heeks, 1998).

3.4 Dimensions of accountability

In the next paragraphs the various dimensions of accountability will be explained in more detail. Accountability operates along multiple dimensions, including various stakeholders. The various dimensions of accountability can be classified as (1) upward-downward, (2) internal-external and (3) functional-strategic. Najam (1996) noted that objects of accountability are often accountable to multiple stakeholders.

The first dimension of accountability includes the upward and downward accountability between the stakeholders that are involved in the process. The relationship of upward accountability refers to a donor-recipient relation (Figure 6). This type of relationship is often focused on the “spending of designated money for designated purposes” (Najam, 1996, p. 342) and can be defined as an external relation. Thus, the accountability from organizations to donors can be classified as upward accountability. Also, a government agency’s accountability towards the taxpaying citizens can be regarded as upward accountability. In this relationship, the taxpayer is the donor and the government agency the receiving party. On the other hand, there is also downward accountability. This relationship refers to the accountability of a donor party towards the receiving party. For example an organization’s downward accountability would be towards the group to whom the organization provides its services. Another example is that a government agency’s external downward accountability would be towards recipient agencies such as NGOs who receive subsidies from this government agency.

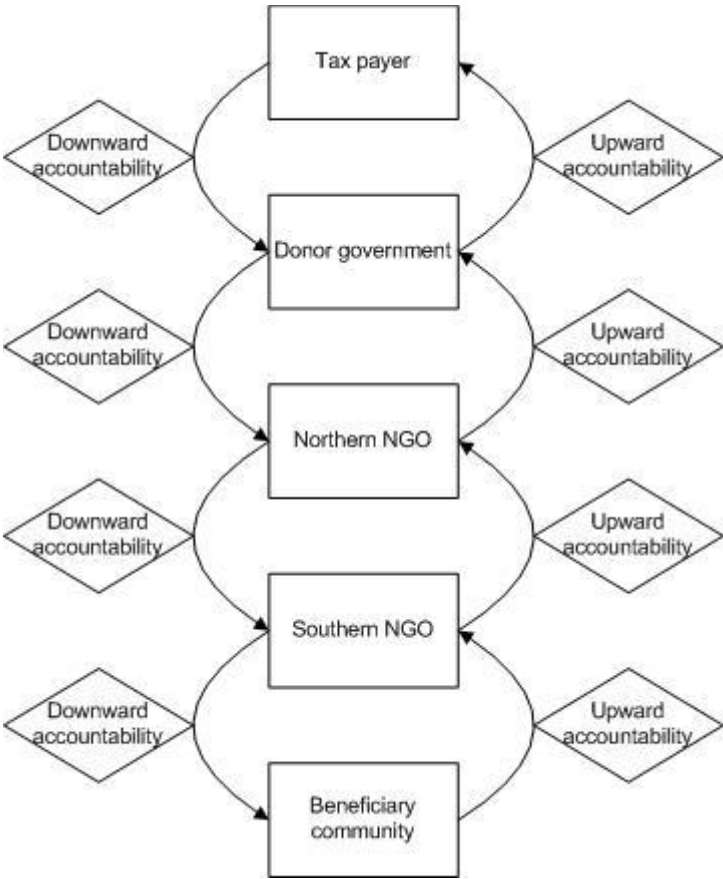


Figure 6: Downward and upward accountability of stakeholders in a conventional international development aid chain.

The next dimension of accountability regards external and internal accountability. Whereas the previous paragraph concerned external accountability in which objects were held to account by external agents. Organizations are accountable to themselves as well. This can be defined as internal accountability and it includes an agents' responsibility towards its mission and staff.

Another useful dimension is in terms of strategic and functional accountability (Avina, 1993 cited in Ebrahim, 2003). Strategic accountability refers to for example accounting for resources, resource use, and immediate impacts. Functional accountability on the other hand accounts for the impacts that an agency's activities have on the actions of other organizations and the wider context and environment.

According to Najam (1996 cited in Ebrahim, 2003), the external, functional, upward accountability from recipient to donor is high. However, functional, downward accountability from donor agency to recipient is low. He also states that internal accountability is often low within organizations. Overall, he concludes that strategic accountability is weak in all relations. This implies that there is a focus on short-term activities and goals rather than on long-term change.

3.5 Accountability mechanisms

Ebrahim (2003) elaborates on five categories of accountability mechanisms. These categories are as following: (1) disclosure statements and reports, (2) performance assessment and evaluation, (3) participation, (4) self-regulation, and (5) social auditing. In basic terms *accountability tools* refer to discrete devices or techniques used to achieve accountability. The mechanisms such as participation, self-regulation and social auditing can be considered as *accountability processes*, even though they may utilize tools for achieving accountability, and are more broad and multifaceted. In addition, these processes are also less tangible and time-constraining. Process mechanisms thus emphasize a course of action rather than a distinct end-result in which the means are important in and of themselves. Some of the accountability mechanisms straddle the tool-process boundary. In the next paragraphs the five various accountability mechanisms will be explained in more detail.

3.5.1 Disclosure statements and reports

Disclosure statements and reports are the most commonly used tools of accountability; they are often required by federal or state laws. These legal disclosures allow for some degree of accountability to for example donors, clients and members who wish to access the reports. Aside of these reports, donors often require regular reports and updates from the organization which they fund. The nature and quality of these reports vary extensively amongst the funders and projects. Some donors require brief annual reports and do not require a specific format. Objects with multiple donors expend considerable care in complying with the auditing system of each funder. Such reports and legal disclosures are significant tools of accountability in that they make available (either to the public or to oversight bodies) basic data on operations. These processes emphasis on upward accountability with specific regard to financial information and sometimes limited indication of the organization's work. Ebrahim (2003) argues that in general there is hardly any attention to downward accountability.

3.5.2 Performance assessment and evaluation

A second set of widely used tools for accountability purposes includes the various kinds of evaluations such as performance and impact assessments. Donors often conduct external evaluations of the NGO's work. This usually happens towards the end of program or grant phase. It increasingly happens that mid-term assessments are conducted as well. These evaluations usually aim to assess whether the program's goals and objectives are achieved, and to what extent these have been achieved. The internal evaluations are also commonly used for an organization's own staff to gauge their own progress. Usually internal and external evaluations are not mutually exclusive. Often staff work together with external evaluators. With the internal and external evaluation come a series of problems. First of all there are conflicts between receiving organizations and funders about what they should assess. The discussion is often about whether processes of more tangible products should be assessed. Ebrahim (2003, p. 817) argues that "donor appraisals tend to focus on products – they are short-term and emphasize easily measurable and quantifiable results over more ambiguous and less tangible change in social and political processes."

Many organizations use logical framework (logframes) analysis. These logical frameworks are management tools that aim to improve the design of interventions at a project level. It includes identifying strategic elements and their causal relationship, indicators and assumptions about what may influence successes and failures. Thus, logframes facilitate planning, execution and the evaluation of a development intervention.

An appraisal tool increasingly used by bilateral donor agencies is logical framework analysis (LFA). Edwards and Hulme (1996) suggest that the wide use of logical frameworks and their derivatives may ‘distort accountability by overemphasizing short-term quantitative targets and favouring hierarchical management structures – a tendency to accountancy rather than accountability. (DAC, 2002)

A second set of problems derives from the perspectives on the relevance of evaluations. Many of the NGO staff are ‘doers’ and often they do not see the importance and value of high quality monitoring and evaluation. However, what should be realized is that these evaluations can help employees to become better doers by uncovering the weaknesses in for example project planning. Recipients often fear that performance assessments give funders the means to base funding on successful projects thereby rewarding organizations that stick to discrete and proven product-based approaches to development, while punishing those which attempt to develop and test more innovative and risky process-based approaches. Donors sometimes fail to recognize that complex evaluation requirements can overwhelm organizations. In this respect, organization’s size and capacity should be key factors in determining the scale of an appraisal.

Another concern regards the purpose of evaluation. Evaluation tends to be equated with performance assessment. Performance assessments tend to emphasize on projects or programs, while overlooking the organization itself. However, evaluation has a major potential for facilitating broader organizational change. Thus it would be good for donors to fund activities of aid organizations which are concerned with developing and experimenting with different methods of assessment. Currently the capacity for basic monitoring and assessment is severely limited. This observation points to the potential for stimulating the adoption of evaluation as a tool for learning. Learning involves generating knowledge by processing information or events and then using that knowledge to cause behavioral change.

Thus, if the importance is stressed of monitoring and evaluation it can improve one's accountability by building the capacity to conduct self-evaluations and by encouraging the analysis of failure as a means of learning. "Donors will need to make funding more closely linked to criteria of capacity-building and learning" (Ebrahim, 2003, p. 818). This means that there is a larger focus on processes rather than tangible results. However the current tendency of donors is towards results-based management (Weber, 2008).

3.5.3 Participation

Participation is another accountability mechanism. As an accountability mechanism, it is more a process rather than just a tool. It is part of the ongoing business in an organization. Examining participation is helpful to distinguish between different levels or kinds of participation (Arnstein, 1969). Ebrahim (2003) makes four distinctions between the various types of participation. For the first level he refers to information being made publicly available. This level includes that participation involves consultation with the locals but decision-making power remains with the project planners. His second level of participation includes public involvement. The third level of participation entails that citizens are able to negotiate and bargain over decisions. A fourth way of participation includes people's own initiatives which occur independently of NGO and state-sponsored projects. The first two levels are often adopted by state agencies, donors and NGOs. They are based on an assumption that poverty can be eliminated by increasing local access to resources and services.

With specific regard to upward and downward accountability, downward accountability can also be enhanced through participatory evaluation. According to Roche (1999), downward accountability of funders to receiving organizations requires that evaluation systematically integrates these organizations views on the performance of funders with the traditional "top down and bureaucratic" funder evaluations of their recipient organizations. In this manner tools of evaluation can be combined with processes of participations to develop complex downward accountability mechanisms.

3.5.4 Self-regulation

Another accountability mechanism is self-regulation. The term self-regulation addresses the efforts of an organization to ensure quality performance with regard to expertise and competence. It includes various mechanisms such as voluntary compliance with for example codes of conduct and ethics (Cavill & Sohail, 2007). According to Ebrahim (2003, p. 820), “self-regulation presents a complementary path that allows non-profits to address directly their own sector-wide problems while retaining some integrity.” Self-regulation processes can promote transparency of activity open to public demand and accountability (Mac Abbey, 2008). A main criticism on self-regulation is the non-enforceability these kinds of mechanisms (Dicke & Ott, 1999).

3.5.5 Social auditing

Auditing is a control-oriented process evaluation. It is used to assess the match or discrepancy between an established standard and the existing situation (Dicke & Ott, 1999). According to Ebrahim (2003), “Social auditing refers to a process through which an organization assesses reports and improves upon its social performance and ethical behavior especially through stakeholder dialogue.” The complex process of auditing integrates the elements of various accountability mechanisms, which were discussed already. There are various advantages of social auditing. First of all, social auditing provides for internal management advantages. Secondly, this mechanism enables the stakeholders to have their views being considered in developing and adapting organizational values and objectives. Furthermore, their views can be taken into account for designing indicators and assessing the social performance. Thirdly, social auditing can also function as a tool for strategic planning and organizational learning in case the stakeholder’s perspective and performance is utilized in a decision process feedback loop. Another advantage of social auditing is that it can enhance public reputation. Although auditing can impose a burden of time and money, it is likely to decrease the amount of resources and efforts spent on for example planning and evaluation once the social auditing process is aligned with and integrated in other organizational systems. This mechanism can be considered valuable due to its integrating nature. However, social auditing can also overwhelm organizations with extra information collection when social auditing is not inherent in their own organizational cycle. It can impose an increased burden on human resources. Ebrahim (2003) suggests that social auditing should take place through a stakeholder dialogue in order to be most effective. And that stakeholders should be included

in indicator development and assessment. This requires also a firm dedication of monetary resources. Another argument for not adopting social auditing is a concern for negative outcomes of social auditing which might have consequences for the organization's reputation. Social auditing is a combination of both a series of tools as well as processes. Due to its voluntary and emergent nature, its impact and relevance will depend on how it is promoted and utilized by the various stakeholders such as development agencies.

Ebrahim (2003) elaborates that downward accountability mechanisms are comparatively underdeveloped. Donors are often not yet being evaluated by NGOs that they fund. There is a need for policy attention to accountability mechanisms. "Accountability is not simply about being held responsible, but also about taking responsibility" (Ebrahim, 2003, p. 825).

The international development aid sector often views itself as a mission driven sector. Therefore there is a need to take performance assessment seriously. Activities need to be justified with evidence rather than with anecdotes or rhetoric. "An emphasis by donors on building the internal capacity of NGOs to develop their own long-term assessment tools, rather than on requiring regular reports of a pre-specified nature, might go a long way toward internalizing performance assessment in NGOs" (Ebrahim, 2003, p. 825).

The various mechanisms discussed in this paragraph illustrate that accountability is both about taking external responsibility as well as taking internal responsibility. The current emphasis amongst NGOs and donor on the upward and external dimensions of accountability is problematic in that encourages the formation of relationship with highly imbalanced accountabilities. This study explores the possibilities of social auditing as an accountability mechanism for amongst the Ministry of Foreign Affairs of the Netherlands. There will be a closer examination of how open data, more specifically IATI, can be utilized for social auditing purposes and therefore can function as an accountability mechanism.

In short: this chapter has highlighted a few of the numerous contributions to the academic debate about (political) accountability. Scholars agree that in order to be accountable, information is needed. This can be for example monitoring data. In this study, accountability is defined as a relationship in which *A* takes responsibility for its choices, claims and actions and is accountable to *B*. The various dimensions of accountability are also addressed and it will be explored if open data has an effect on these (considerably hierarchical) approaches.

Furthermore, there are various mechanisms through which an object of accountability can be accountable. These mechanisms can be classified as tools and/or processes. According to the literature, social auditing is considered to be ideal for monitoring since it is a tool as well as process.

Table 1: Characteristics of accountability mechanisms (Ebrahim, 2003).

Characteristics of accountability mechanisms Accountability mechanism (tool or process)	Accountability to whom? (upward, downward, or to self)	Inducement (internal or external)	Organizational response (functional or strategic)
Disclosures/ reports (tool)	—Upward to funders and oversight agencies; —Downward (to a lesser degree) to clients or members who read the reports.	—Legal requirement; —Tax status; —Funding requirement (external threat of loss of funding or tax status).	—Primarily functional, with a focus on short-term results.
Performance assessment and evaluation (tool)	—Upward to funders; —Significant potential for downward from funders to NGOs and from NGOs to communities.	—Funding requirement (external); —Potential to become a learning tool (internal).	—Primarily functional at present, with possibilities for longer-term strategic assessments.
Participation (process)	—Significant potential for downward from funders to NGOs; —Downward from NGOs to clients and communities; —Internally to agencies Themselves.	—Organizational values (internal); —Funding requirement (external).	—Primarily functional if participation is limited to consultation and implementation; —Strategic if it involves increasing bargaining power of clients vis-a-vis NGOs, and NGOs vis- a-vis funders.
Self-regulation (process)	—To agencies themselves, as a sector; —Potentially to clients and donors.	—Erosion of public confidence due to scandals and exaggeration of accomplishments (external loss of funds; internal loss of reputation).	—Strategic in that it concerns long-term change involving codes of conduct.
Social auditing (tool and process)	—To agencies themselves (by linking values to strategy and performance); —Downward and upward to stakeholders.	—Erosion of public confidence (external); —Valuation of social, environmental, and ethical performance on par with economic performance (internal).	—Functional to the extent it affects the behavior of a single organization; —Strategic to the extent it affects stakeholder interaction, promotes longer-term planning, and becomes adopted sector wide.

4. Methodology

4.1 Research aim

The aim of this study is to explore (1) a government development agency's accountability obligation and (2) how a government development agency must adapt in order to enhance its accountability with the use of an open data instrument such as IATI.

4.2 Societal relevance

The societal relevance of this study lies within the ongoing quest for transparency. An increasing demand for accountability and transparency comes from various layers in the society. People want to know what is achieved within the sector of international development cooperation, and whether this has been achieved in the most efficient and effective way. Governments should be held to account. Especially with regard to spending tax money by the Ministry of Foreign Affairs the highest possible level of transparency is needed. This also accounts for the members of society and the citizens at the receiving end thus, those that need to benefit from the aid that is given. Therefore this study focuses on the upward, downward, internal and external dimensions of political accountability (Ebrahim, 2003) and how IATI as the transparency mechanism can be used for enhancing accountability.

4.3 Scientific relevance

This study is scientifically relevant and contributes to the field of sustainable development since the goal of aid transparency is to increase mutual accountability, which may enhance aid effectiveness and eventually lead to effective development cooperation. In this research sustainable development is linked to international development aid. With this type of aid becoming more effective, international development is assumed to become more sustainable as well (Kharas et al., 2011). Various academics have written about the debate on aid effectiveness. This study aims to increase the existing body of knowledge on aid effectiveness and effective development cooperation. More particularly, this study will contribute in academic terms to the understanding of accountability which is considered to be a means for effective development cooperation. This empirical research will shed light on the role of open data within the debate about accountability. In other words, this study extends the current theoretical debate about accountability by exploring the role of the adoption of an open data instrument for enhancing an organization's accountability.

4.4 Research questions

4.4.1 Main research question

The main research question is as following:

(1) About what, to whom and how is a government development agency accountable and (2) how can its accountability be enhanced by utilizing a transparency instrument, such as IATI, for monitoring the development objectives of activities that are carried out by NGOs or CSOs and financed by a government development agency?

4.4.2 Sub-questions

1. What are government development agencies currently held accountable for?
2. To whom (which stakeholders) are government development agencies accountable?
3. What mechanisms do government development agencies use to address their accountability?
4. How are development objectives currently monitored by a donor development agency?
5. How can monitoring of development objectives be improved?
6. How can IATI be utilized as a monitoring tool for monitoring development objectives?
7. What organizational effects and impacts will the implementation of monitoring through IATI have on MoFA?
8. What are the consequences of IATI compliant reporting for NGOs?
9. What are IATI's effects on MoFA's accountability?

4.5 Scenario analysis

This study concerns a future development research, more particularly a chain scenario analysis. This means that the path of development to the specific final state will be described (Notten et al., 2003). There is an aspiration for a high level of integration. Thus, the various relevant variables and dynamics are unified in an interdisciplinary and transparent manner (Rotmans, 1994; Schneider, 1997).

There is a vast array of methodological approaches. The most commonly adopted one is scenario analysis. This type of methodology can refer to possible future states and descriptions of developments. Various scholars such as Amara (1981), Marien (2002), Masini (1993), Dreborg (1996), Mannermaa (1986, 1991), Inayatullah (1990), Bell (2003), Tapio and

Hietanen (2002), and Van Notten et al. (2003) have written on scenario analyses. Their studies imply that there is no consensus on the scenario typologies. They all describe different merits. Figure 7 depicts the several of the typologies that build upon the categories of possible, probable and desirable futures (Börjeson et al., 2006). These are based upon three different questions which a user can ask. These three distinctive questions are (1) *what will happen?* (2) *what can happen?* And (3) *how can a specific target be reached?*. This study reflects upon the last question and is addressed by conducting a normative scenario analysis. Thus, this study is based upon a normative study which describes a preferable future. This study can also be referred to as a prospective policy strategy scenario (Notten et al., 2003). There are two types of normative scenarios. These are (1) the preserving scenarios and (2) the transforming scenarios. In a preserving scenario, the target is reached by adjustments to the current situation. However, this study adopts a transforming scenario since “the starting point is a high-level and highly prioritized target, but this target seems to be unreachable if the ongoing development continues” (Börjeson et al., 2006, p. 729). Figure 7 depicts the chosen scenario type in bold. In this study, monitoring through IATI is the target. However various adaptations are necessary to achieve this target. If these adaptations are not being made, the target of monitoring through IATI will be unreachable.

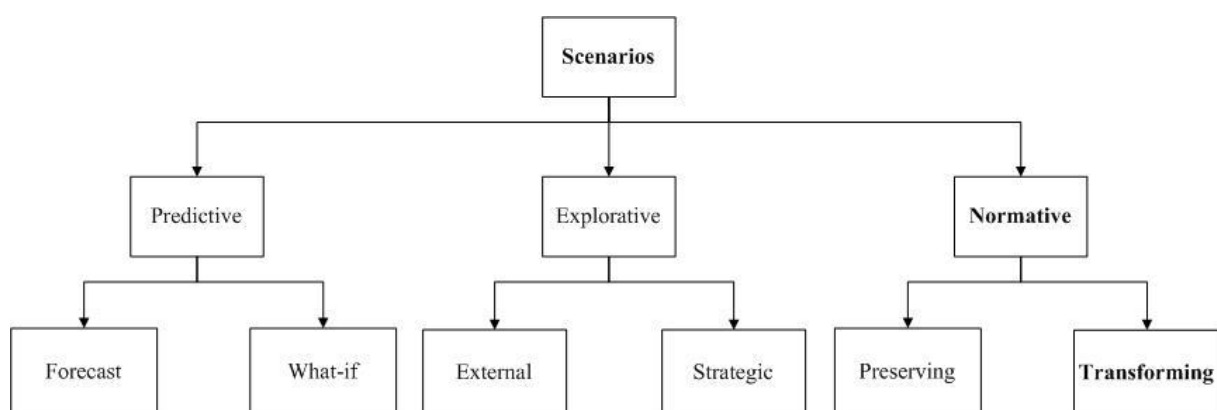


Figure 7: Scenario typology (Börjeson et al., 2006).

4.6 Backcasting

Backcasting is one way of conducting a scenario analysis. The term backcasting as coined by Robinson (2003) was meant to elucidate an approach to future studies “which involved the development of normative scenarios aimed at exploring the feasibility and implications of achieving a certain desired end-point” (Robinson J. , 2003, p. 841). Backcasting studies often present a variety of target-fulfilling depictions of how to reach the desired future. In this presentation various solutions are offered to the societal problem and there is an elaboration

upon the changes which would be needed to achieve this preferred future. Unlike these usual backcasting studies, this study focuses solely on one possible way to achieve the set goal instead of outlining various ways.

An often-cited scenario characteristic describes the vantage point from which the scenario is developed. Backcasting's vantage point is from a particular future situation. This type of scenario explores the path that ought to be taken to arrive at the desired future situation. For this reason, the backcasting scenario is normative by nature (Robinson J. , 2002). This study is an institution based scenario since it addresses the sphere of interest of an organization (Notten et al., 2003). Backcasting studies aim to find options which satisfy long-term targets. An often occurring problem is that in the short term the related decisions are expensive and that the long-term target, or existing options, changes before the target year is reached (Börjeson et al., 2006).

This study more specifically adopts a backcasting Delphi method. This is a combination of backcasting and Delphi studies. It has been developed and elaborated upon by Höjer (1998) in his article *Transport Telematics in Urban Systems: a Backcasting Delphi Study*. The first part of this backcasting Delphi method resembles the first part of a normal backcasting study. This means that the desired future is outlined. Then in the second part of the research, a Delphi process is introduced. This means that experts are requested to evaluate and improve the scenario with respect to the feasibility and the consistency of the defined target. Repeating the Delphi procedure in various rounds allows incorporating criticisms and suggestions into the scenarios, with the aim of improving the scenario.

This study maps three different future scenarios:

1. IATI meets the demands of policy officers of MoFA for monitoring and thus accountability purposes;
2. IATI does not completely meet the demands of policy officers of MoFA for monitoring and thus accountability purposes;
3. IATI does not meet the demands of policy officers of MoFA for monitoring and thus accountability purposes.

These three future scenarios are the point of departure from which is reasoned back to the present time. Throughout this process, various choices and challenges may occur which will be demonstrated by means of a system analysis and depiction.

4.7 Data

The type of data that is utilized in this study is of qualitative nature. Qualitative and narrative scenarios are adequate for the analysis of complex situation with a high degree of uncertainty and in which relevant information cannot completely be quantified (Notten et al., 2003). The sources which will be used for this study are both primary as well as secondary sources.

The primary sources consist of for example interviews with policy makers from MoFA and employees from non-governmental organizations. The information provided by these key informants serve as input for the scenario analysis thus in this study the backcasting method. The secondary sources are mainly used for grounding this study in the existing body of theory on aid effectiveness and accountability.

4.8 Data collection

The process of a scenario development includes various steps. The first step includes the generation of ideas and the gathering of data. In this study, generating techniques are techniques to generate and collect ideas, knowledge and views which reflect upon the future. Generating techniques are the profound foundation of a backcasting study (Börjeson et al., 2006).

The two main facets of data collection in this study were on the one hand applying a participatory approach by means of doing an internship at MoFA (DSO/MO) and on the other hand doing an independent desk research. The participatory approach entailed conducting envisioning workshops, focus groups and interviews with policy officers from MoFA as well as with people working at NGOs (Asselt & Rijkens-Klomp, 2002; Desai & Potter, 2012; Silverman, 2009).

The data has been collected through the following means:

- In-depth semi-structured and unstructured interviews were held with policy officers that work at various departments of MoFA (BIS, DSO, FEZ, IOB)³;

³ See: Appendix I: List of interviewees.

- Attending various meeting about open data (and IATI) at MoFA. For example when new partnerships were established in which IATI played a role as well;
- Personal involvement in the IATI pilot of MoFA with Cordaid provided for hands-on and pragmatic information;
- Semi-structured and unstructured interviews with various stakeholders from NGOs provided perspectives that also influence MoFA's acquiring of information⁴;
- Semi-structured and unstructured interviews with academics and consultants about monitoring, evaluation and open data⁵;
- Attending various meetings and workshops of the Open Data program of Partos and financed by MoFA. These sessions were attended by various NGOs.⁶

4.9 Sampling

Two types of purposive sampling methods were adopted in this study. These two types of sampling are (1) heterogeneity sampling and (2) expert sampling.

Heterogeneity sampling is in this case a relevant method of sampling because in this way various opinions and views are included (Field, 2000). Furthermore, this study is not concerned about representing these views proportionately. One of the main interests is getting a broad spectrum of ideas. The aim is to collect ideas and not necessarily people. Thus in other words “we imagine that there is a universe of all possible ideas relevant to some topic and that we want to sample this population, not the population of people who have the ideas” (Trochim, 2006). For this study there was a need to include a wide variety of participants in order to capture as many of the ideas as possible and in particular the outliers. The sample population consisted of policy officers from the Ministry of Foreign Affairs of the Netherlands and employees from Dutch non-governmental organizations.

The other type of sampling which is adopted in this study is expert sampling (Hoyle, Harris, & Judd, 2002). This way of sampling involves the assembling of a sample of persons with known or demonstrable experience and expertise in some area relevant to the study. The main reason to choose for expert sampling is because it appears to be one of the best ways to draw upon the views of people who have specific knowledge. The other reason for utilizing this way of sampling is because it functions as a validating tool for the heterogeneity sampling

⁴ See: Appendix I: List of interviewees

⁵ See: Appendix I: List of interviewees.

⁶ Note: These NGOs are not specifically addressed in Appendix I: List of interviewees.

approach. This type of sampling means that interviews were held specifically with policy makers of the Ministry of Foreign Affairs of the Netherlands who are directly involved in monitoring processes. The policy makers at the DSO/MO served as key informants for this study. Also employees Cordaid, , Open for Change, Partos, War Child and other NGOs were found to be key informants for the more general though critical reflection on IATI in relation to accountability. Furthermore academics and consultants were interviewed about accountability, monitoring and evaluation in more general terms.

4.10 Data analysis

The data has been analyzed through the interview encoding program Nvivo. This program allows doing qualitative analyses and establishing a body of evidence. This computer software helps users to organize and analyze non-numerical or unstructured data such as interviews. In Nvivo it is possible to classify information and examine relationships in the data. Furthermore it can combine analyses by making links, shaping and modeling. In addition, it is possible to do cross-examinations in various ways (Dearne, 2008).

4.11 Validity

4.11.1 External validity

The external validity is not high since this study is specifically tailored to the Dutch legislation concerning the Dutch Ministry of Foreign Affairs. However, the broader concept of IATI as monitoring tool which enhances transparency and thus accountability is applicable for other parties and countries as well, since many donors are looking for increased transparency, and many are considering using IATI for realizing that. Furthermore, this study is embedded in the wider, critical debate on accountability. With regard to this debate this study can be considered to be valid.

5. Accountability in the eye of the stakeholder

The following chapter aims to provide answers to the research question and the formulated sub questions. As explained in the chapter about the methodology, the results of this empirical research are firmly based on formal and informal interviews with various stakeholders in the field of international development cooperation.

5.1 Responsibilities and accountability

First of all, it is important to establish what government development agencies can be held accountable for. In the definition of accountability which is adopted in this study it is apparent that accountability is in close liaison with the notion of responsibility. Therefore the following paragraphs will explore what MoFA is responsible for in its own view. Based upon that it can be defined what MoFA can be held accountable for.

Agents are usually held accountable for claims which they make (on forehand) with regard to envisioned objectives. Thus, to hold MoFA accountable for its responsibilities, it needs to be clear in more detail what MoFA is responsible for and what intended results it aims to achieve. The more detailed the means to achieve these goals are outlined the easier it will become to hold the institution accountable for its results. Interestingly enough various interviewees from MoFA stated that results based management (RBM) approaches have not yet have a long history in Dutch international foreign aid policy.

Various interviewees and open documents illustrate that in the Dutch governance structure the agreements and claims of the government are defined in various documents. Figure 8 shows how the various, more specific policy objectives are nested within the broader policies. The figure illustrates that the major agreements are laid down in the coalition agreement which is drawn when a new national government takes its seat. The coalition agreement can be seen as the multi-annual agenda of the government for the period that it is intended to be seated. Each ministry has its own chapter in this coalition agreement in which the ministry's objectives are formulated. The coalition agreement is merely a political agreement and therefore has little legal significance in the constitutional law (Bovend'Eert & Kummeling, 2010). However, in the past few years the political value of the coalition agreement has gained increased importance. Considering this attributed importance, the agreement is considered and experienced as strongly binding (Bovend'Eert & Kummeling, 2010; van der Pot, Elzinga,

Hoogers, & de Lange, 2006). Ministries also draw policy letters in which their aims are outlined in more detail.

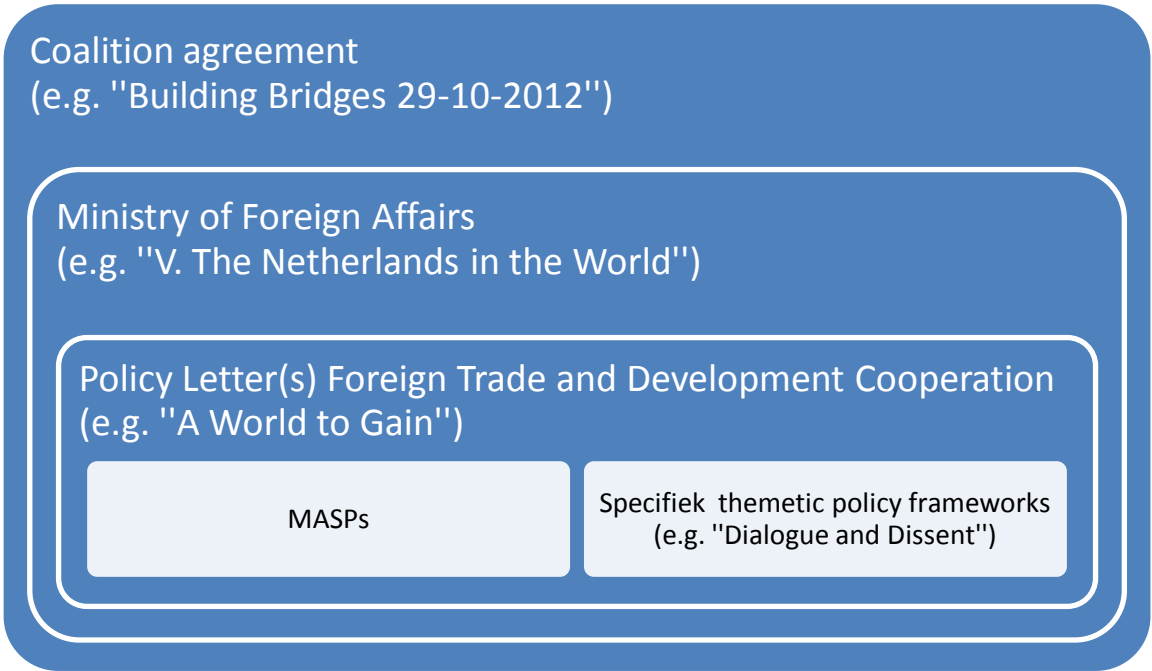


Figure 8: Agreements which include the envisioned goals and objectives of MoFA.⁷

In the current government structure the post of Minister for Foreign Trade and Development Cooperation is established at the Ministry of Foreign Affairs.⁸⁹ The main priorities of the Minister for Foreign Trade and Development Cooperation are laid down in the policy letter which is presented to the parliament. The policy letter of the current Minister Ploumen “A World To Gain” is one of the leading documents for all the policies which are established for the Foreign Trade and Development Cooperation agenda.

The operationalization of the objectives as stated in the policy letter are translated in various multi-annual strategic plans (MASP). In these MASPs, the responsibilities of the various directorates and embassies are outlined. The various objectives which are stated in these MASPs are the leading result areas for which MoFA can be held accountable for. The subsidies and funds which are granted to programs and organizations should contribute in some manner to the main objectives of MoFA.

⁷ Note: These are examples of the structure at the time of writing (January – August 2014).

⁸ Note: This paper adopts and refers to the administrative name MoFA. In this study MoFA also includes the post Foreign Trade and Development Cooperation.

⁹ See: Appendix III: Organizational chart of the Ministry of Foreign Affairs of the Netherlands.

Annual budget

Each year the annual budget is presented to the parliament by the Minister of Finance. The annual budget is divided into various articles. In the annual budget act it is specified what sum of money is assigned to a particular article. At the end of the 1990s program-based budgeting was introduced. This is also known as ‘From Policy Budgets to Policy Accountability’ (VBTB). From 2000 onwards, a ministry’s budget had to be based on the following three main questions:

1. What do we want to accomplish?
2. How are we going to achieve it?
3. What are we going to spend on it?

Annual reports should therefore answer the questions:

- Did we achieve our goals?
- Did we do what we said we would?
- Did we spend what we agreed?

Thus, the budget was turned into a performance-based budget. The new budget structure intends to increase the transparency, efficiency and effectiveness of government spending and simultaneously increasing ministries’ managerial flexibility.

Each ministry’s budget is divided into 5 to 10 articles. They are the main unit for planning and reporting and can be regarded as the budget’s policy programmes. They are used for authorization as well as being the preferred unit of analysis for policy evaluation. Budget articles are also the unit of analysis for financial compliance audits of annual budget reports by the Court of Audit. (Ministry of Finance, 2013, p. 37)

Dutch budget articles integrate planned expenditure and performance planning. The program information (policy objective and information about relevant outputs and outcomes) is presented together with the level of funding in an integrated manner in each policy article. Since 2006, output and outcome reporting has taken place on a comply-or-explain basis. This was decided after it was acknowledged that useful indicators were not available for all fields of government intervention. In 2010 around 50% of the budget articles contained an outcome indicator and about 80% had an output indicator (Ministry of Finance, 2013, p. 38). The budget for Foreign Aid and International Cooperation consists of five policy articles. In the

annual budget each policy article is introduced with a general policy objective. The role and accountability of the minister is described according to the following four categories:

- Stimulate
- Finance
- Regulate
- Execute

In the chapter 'XVII: Foreign Trade and International Cooperation of the Annual Budget Act 2014' it is stated that the possibilities for quantitative measurements of the effects of policy areas are limited. There are various actors and aspects which influence the achievements. In general development cooperation is a joint effort for which it is not useful to attribute the results particularly to The Netherlands (Ministerie van Financiën, 2013).

The activities of DSO are related to the general objective for article 3. The objective is formulated as following:

The Netherlands strives to promote human and social development in the interests of a sustainable and just world, by helping to promote sexual and reproductive health and rights for all and by helping to halt the spread of HIV/AIDS. The Netherlands also works to achieve equal rights and opportunities for women. Furthermore it aims to increase the number of well educated professionals, strengthening higher and vocational education institutions and promote policy relevant research. (Ministerie van Financiën, 2013)

More specifically the objectives for DSO/MO are outlined in the annual budget 2014 as following:

- Subsidizing programs of 20 alliances of Dutch civil society organizations through MFS II (2011-2015) for strengthening civil society, strengthen the capacity of civil society organizations and by which a contribution is made to fulfilling the MDG objectives;
- Increase the capacity of NGOs, private sectors and local governments by means of the contribution to SNV;

- The labor union program supports enhancing employees' rights which leads to a stronger capacity of trade union, enhance social dialogue and enhance labor conditions. And effective contribution to sustainable development is increased by closer linkages to other cooperation efforts which are financed with ODA-means.

Homogeneous Budget for International Cooperation

Furthermore there is a separate budget construction in the central government called Homogeneous Budget for International Cooperation (HGIS).

HGIS combines the foreign policy budgets of individual ministries, enabling them to be viewed in conjunction with each other. This promotes cooperation and coordination between the ministries concerned. The HGIS is therefore an important instrument in helping achieve an integrated and coherent foreign policy. A distinction is made within the HGIS between spending that meets the Official Development Assistance (ODA) criteria and other, non-ODA spending on foreign policy. The Minister of Foreign Affairs coordinates foreign policy, and thus also the HGIS. The Minister for Foreign Trade and Development Cooperation has the authority to coordinate ODA spending within the HGIS. (Factsheet HGIS, 2014)

In order to account for the results, it needs to be clear what results MoFA intends to have. However, what various policy officers agreed upon is that there are no clear-cut, and more importantly realistic goals which are embedded in frameworks with indicators how to measure the progress. Instead, various policy officers argued that the minister sometimes overambitious objectives. One of the arguments for these highly set ambitious is that: "The minister wants to leave some sort of legacy. She feels the need to prove herself, and that this only can be done by having such highly set and often too ambitious goals" (policy officer DSO/MO, Monitoren DSO/MO, 2014).

The results which the minister aims to achieve are defined on a more abstract level. Some interviewees stated that this makes it hard to define what exactly the minister can be held accountable for and what the results contribute to her overall goals. Yet, many agreed that it is important for MoFA to identify how it wants to measure its achievements. If MoFA starts

establishing clear and well-defined frameworks for measuring input, output, outcome and impact it will improve its internal as well as external accountability.

None of the interviewees of the Ministry denied the importance of transparency and accountability. “The minister has the responsibility to demonstrate which results are achieved by the Netherlands. The Dutch tax payer has paid taxes and has the right to know what happened with all that money” (Policy officer DSO/MO, Monitoren DSO/MO, 2014).

Though some argued that there are limits to complete accountability and transparency. According to some, it should not be a goal on itself. Instead, “it comes with good management practices” (policy officer DSO/MO, Monitoren DSO/MO, 2014).

However, the question that is raised is till what extent MoFA may and can attribute the achieved results to itself. As one of the policy officers at DSO/MO (2014) elaborated:

There are results which are achieved by many various actors. Thus, as a Ministry you cannot claim that when you subsidizes programs for public health that an x amount of health centers are financed with particularly your money. However what you can do is claim that MoFA has contributed to for example improving the quality health facilities.

As was mentioned already, in the past there was a little concern for results-based management. In the past the Ministry of Foreign Affairs was held accountable for their aid agenda by focusing on the input. Thus, what mattered was how much money was being spent on international development cooperation and not necessarily what results were achieved with the spending. “There was no need for results because international aid was about doing good, and it was believed that spending money equaled doing good” (policy officer DSO/MO, Monitoren DSO/MO, 2014). Some explained that this had to do with the “zeitgeist” of the late 20th century. They said that there was enough money for international development cooperation to ‘do good’ and MoFA was hardly every questioned about where and what exactly the money was spend on.

In the eighties there were enough financial means available to fund projects. It even happened that at the end of the year a sum of money needed to be spend

in order to get to zero again before the end of the financial year. (policy officer DSO/MO, Monitoren DSO/MO, 2014)

However, in the recent years with the major budget cuts on development cooperation and the international debates about aid effectiveness the awareness grew that results should be reported. One of the policy officers also referred to the current possibility with regard to information technology and digital storage of information. “The information technology of today gives us the chance to create an extensive database on activities. In the past this was not possible, but the computers and other means of digital storage allow us to do so” (policy officer DSO/MO, Monitoren DSO/MO, 2014).

5.2 Accountability to who?

5.2.1 External and upward accountability

Government development agencies are accountable to various stakeholders. Interestingly enough most of the policy officers whom were interviewed denoted first of all that the Ministry is accountable to the Dutch Parliament, more specifically to the House of Representatives of the States General (House of Representatives). Although a majority of the interviewees mentioned explicitly, while interviews progressed, that the ministry is being accountable to the taxpayer as well, most of the interviewees referred to the individual taxpayer through the indirect means of the House of Representatives. Figure 9 illustrates how policy officers from MoFA perceive the ‘accountability chain’. Only a few of the policy officers referred either explicitly or implicitly to downward accountability, thus to MoFA’s accountability towards recipient parties such as NGOs.

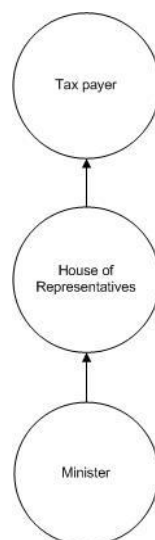


Figure 9: Accountability of the minister according to policy officers MoFA.

When NGOs got asked about the obligation of MoFA to be accountable to other stakeholders the majority answered, opposite to the policy advisors, that most importantly MoFA is accountable to the individual tax payer. In a few cases, some explicitly answered that MoFA is accountable to the parliament. This is illustrated in the following Figure 10.

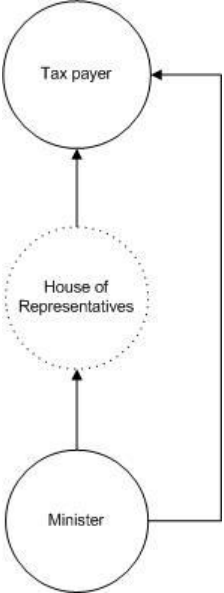


Figure 10: Accountability of the minister according to NGOs.

This notion refers to upward and external accountability. According to Ebrahim (2003), an organization has downward accountability responsibilities as well. This means that MoFA is accountable to NGOs as well. MoFA should not expect organizations merely being accountable to them, MoFA itself is also accountable to these organizations which she funds. Some policy officers at DSO/MO mentioned this mutual accountability as well, especially with regard to the new policy framework ‘Dialogue and Dissent’. According to this policy framework, the minister will commit to strategic partnerships in which NGOs and the minister will be a partner of one another with having a common goal. Many interviewees from both NGOs as well as policy officers from DSO/MO agreed that “these partnerships are build and based on mutual trust.” (policy officer DSO/MO, Monitoren DSO/MO, 2014)

5.2.2 Internal accountability

Furthermore MoFA should cope with internal accountability as well. This internal accountability will enhance the effectiveness and efficiency of the ministry. Individual policy officers will bear more responsibility for their actions since they can and most likely will be held accountable for these. The interviewees did not elaborate much on the internal accountability. However, at one of the meetings on open data it was explained that MoFA is

exploring the possibilities to use IATI for internal accountability purposes as well by for example using it for internal information exchange. This idea resembles the current dashboards which are already used by MoFA. However, it appeared during various interviews that not all policy officers are aware of the possibility of this information system.

In the new policy framework 'Dialogue and Dissent' the minister emphasizes on being partners of NGOs. Therefore it is likely that at least the organizations who will become partner of the minister will increasingly start holding the minister accountable for her actions within the scope of the strategic partnership. IATI will allow for such accountability towards NGOs. However, in order to do so in a valid manner.

You need to know what role every partner has. One needs to know what the responsibilities are of each partner and for which you can hold one another accountable for. This means that MoFA can be questioned about various responsibilities which they have not sufficiently met. (policy officer DSO/MO, Monitoren DSO/MO, 2014)

MoFA does not carry out any development cooperation projects itself. Instead, it subsidizes programs which contribute to its own objectives. Thus MoFA outsources programs to third parties in order to achieve its own goals. This has significant consequences for the accountability of MoFA because in this construction, MoFA's accountability depends on the organizations which carry out the projects for MoFA. For example if executive NGOs do not obtain the envisioned results

Whereas MoFA does have sanction mechanisms for the objects which MoFA can hold accountable, the agents which can hold MoFA accountable have little means to put on sanctions. The House of Representatives can pose for example a motion of no-confidence which consequently results to a compulsory resignation of the designated (council of) minister(s.) However, a motion of no-confidence is considered as 'last resort' when a majority of the House of Representatives really has no trust in a designated person. Another agent to which MoFA is accountable are the Dutch citizens. However one of the few means which citizens can use (be it through the House of Representatives) is to pose questions or make demands to the minister.

5.3 Information management mechanisms at MoFA

5.3.1 Piramide

One of the information management systems at MoFA is Piramide. All the ODA activities of MoFA are registered in this program. These activities are registered according to approximately 40 data elements. One of these data elements is a CRS purposes code¹⁰ (only one per activity). Policy makers are obliged to assign to each activity merely one CRS purpose code of the OECD DAC . This code classifies the activity and by doing so it should be possible to aggregate all the activities which have that specific CRS code. Furthermore, the financial transactions and other information such as assessment memo's, progress reports, contracts, accountancy reports are being registered.

5.3.2 Progress reports on Thematic Priorities

Thematic result fiches were introduced in 2012 to report about the main results for each partner country of the Netherlands¹¹. The rationale for introducing these country fiches is as following:

Better understanding the achievement of results makes it possible to better manage and program in a result-oriented manner, to learn from results and to report on the results achieved. Over two years ago we started work on the systematic capturing of our achievement of results in the four thematic priorities. We started to work with result fiches, clarifying at the outset which results we want to measure, for each partner country and for each policy theme department. These data are made public and the results are annually reported in a letter to parliament. Not all result data can be presented in fiches. The department and embassies have to make choices. (BIS, 2014)

Since the 2012, the minister presents the House of Representatives with a letter on results. These include also results per thematic priority per result area, per embassy or policy theme departments. These results sheets demonstrate the changes in a country (outcome level), the contribution of the Netherlands (output level) including the indicators which were used. Furthermore the fact sheets implicate what consequences the achieved results have for the

¹⁰ See: Appendix IV: OECD DAC CRS purpose code list.

¹¹ See: Appendix V: 15 Partner countries.

planning. Besides the mandatory indicators in the format, there are also a few optional indicators which can be reported on by thematic departments and MASP embassies.

The data is being made public and is presented by the minister through a letter to parliament. For the year 2012, the minister received compliments from parliament for the quality of the results reporting 2012. “Results based and measurable development policy comes into being” (BIS, 2014). The fiches were considered to be well written and realistic, with interesting and inspiring examples. However, there were also some critical notes from the members of parliament. These include amongst others that the results should be presented more clearly and in a more aggregated manner (thus no ad hoc examples). It is believed at MoFA that a better understanding of the achievements makes it possible to improve results-based management.

5.3.3 IATI and expenditure disclosure

Since 2011, MoFA publishes its financial expenditures through IATI. Recently the complete budget of Foreign Trade and Development cooperation has been made public. However the data visualization showed that only 40 percent of the expenditures of minister Ploumen go to the four thematic priority areas. For this reason the minister has not approved to utilize the data visualization. Though, the dataset can still be found online.¹²

¹² Note: Find the expenditure disclosure at www.rijksbegroting.nl

5.4 Current monitoring of MoFA

As one of the policy officers from BIS policy officer (Resultatenmanagement BZ, 2014) stated “monitoring and evaluation is inherent to MoFA, though unfortunately it has not systematically been reported”. Per department it differs on what level organizations are required to report. The monitoring protocols differ enormously per division as well. DSO/MO has one of the most, if not the most extensive monitoring protocol which is meant for monitoring for the MFS II program which is managed by this division. It is the responsibility of DSO/MO to monitor the MFS II programs. The policy officers of DSO/MO all have various MFS II alliances for which they are responsible, often together with another policy officer from another thematic department from MoFA.

The monitoring protocol for MFS II¹³ is considered to be very elaborate and was designed after the programs for MFS II were already established. Thus designing the monitoring protocol was not inherent embedded in the process of establishing the programs. It appeared that various organizations struggled throughout the years with the adoption of this monitoring protocol which was designed by MoFA. In the monitoring protocol organizations are for example required to monitor according to specific methodologies which were considered valid by MoFA. It has turned out that over the years organizations have improved their reporting accordingly to this monitoring protocol. However, in various meetings it was stated that NGOs still consider the MFS II monitoring protocol as a burden. Furthermore they question to what extent the information which they provide is actually used by MoFA. Their concern is that they collect a lot of data, which puts an enormous demand on both their human as well as financial resources, and that the information is actually not being used adequately by MoFA. Interestingly enough a justification from MoFA for requiring strict monitoring of MFS II has been that it should serve as a learning tool. And therefore it should be worth the human and financial resources. “Although it may be perceived as a burden on the short term, it should pay off in the long term” (policy officer DSO/MO, Monitoren DSO/MO, 2014).

These disclosures and reports are used as accountability mechanisms. According to Ebrahim (2003), these mechanisms should be considered as tools. As mentioned already, for the MFS II program the alliances¹⁴ are required to hand to MoFA an annual report and an annual plan for each year for which they obtain subsidy. These annual reports and annual plans are read

¹³ See: Appendix VI: Monitoring protocol MFS II (summary).

¹⁴ Note: MFS II partners consist of alliances of NGOs.

by the responsible (senior) policy officers at DSO/MO and often a junior policy officer or intern is asked to read some reports as well. The information in annual reports is used for the annual policy dialogues at a senior level. Additionally a letter is send in which the plan or report is approved as sufficient by MoFA. It rarely happens that plans and reports do not get approved. Though it does happen that policy officers require alliances to present or clarify extra information when particular issues raise questions. Obviously, it differs per policy officer how well and carefully the reports are read. Many of the policy officers consider reading these reports as a burden. It is remarkable that the reports are digitally stored in Piramide but that the actual data given in these reports is not systematically saved. Some argued that this is not necessary because the responsible officer often knows what goes on concerning the alliance which they are responsible for. They stated that it is not MoFA's job and that more importantly MoFA lacks the capacity to do so. Some noted that a lot of information gets 'lost' because policy officers at MoFA are required to change position every four years. They consider this as a loss and said that it disadvantages the learning process of MoFA.

Some data which MFS II organizations have to report on is collected specifically for MoFA. The data which is used for the annual reports and annual plans is collected by the organizations and is difficult verifiable for individual policy makers at MoFA. The data is usually collected by employees working in the field. The way in which the data is collected differs enormously per organization. However, most of them use questionnaires which they distribute amongst their local partners. Various NGOs also send people to the field to visit their local partners and programs to encounter how these programs are running. In most of the cases, the data is send to the head offices. At these offices, people from for example the programming, monitoring and evaluation department aggregate all the data which is gathered from the field. This data is then combined and presented to MoFA in, preferably, a concise, clear and appealing manner.

Furthermore, many of the programs are evaluated or have a performance assessment. The evaluations on the Ministry's programs are done by the Policy and Operations Evaluation Department (IOB). The IOB is an independent body.

The objective of IOB is to increase insight into the implementation and effects of Dutch foreign policy. It meets the need for independent evaluation of policy

and operations in all policy fields falling under the Homogenous Budget for International Cooperation (HGIS). The evaluations enable the ministers to account to parliament for policy and allocation of resources. (IOB, no date)

Table 2 shows the evaluations will be conducted for the period 2011-2015 for the central policy objective at DSO/MO “Strengthening civil society in developing countries”

Table 2: Evaluation programme IOB (IOB, 2014).

<u>Title of Evaluation</u>		<u>Year of Completion</u>	<u>Department responsible</u>	
			<u>Policy</u>	<u>Evaluation</u>
<i>Policy review</i>				
	Support for civil society (MFS II, grant)	2015	DSO	IOB
<i>Impact Assessment</i>				
	Capacity building based on case studies of various grants (PSO, SNV, the Dutch EIA Commission, Agriterra, Ghanaian healthcare sector, Partos, NIMD)	2011	DSO	IOB
	Evaluation of SNV	2013	DSO	IOB
	Lobbying and advocacy by NGOs	2014	DSO	IOB
	Direct funding of local NGOs	2013	DSO	IOB
	NCDO (grant)	2014	DSO/COM	IOB
	Citizenship and development cooperation (grant)	2014	DSO	IOB
	Trade Union Cofinancing Programme (VMP) (grant)	2012	DSO	IOB

<i>Other evaluations</i>				
	Synthesis study of social and productive investment (articles 3 and 4)	2014	DSO	IOB
	Quality assessment of cofinancing programme evaluations MFS I (grant)	2011	DSO	IOB

The external evaluations of the programs carried out by NGOs are done by external parties such as knowledge institutions or consultants. Unless agreed otherwise, NGOs are free to establish who run their external evaluation. In other words, the IOB evaluates the programs of MoFA while NGOs can be externally evaluated by other independent agencies.

5.5 Improved monitoring in the future

5.5.1 Shift

Monitoring gains increasing attention within MoFA. As one policy officer explains that “the increased availability of information will enhance becoming more result oriented. Currently MoFA is still too much focused on the input” (policy officer DSO/MO, Monitoren DSO/MO, 2014). It is likely that in the future various divisions at MoFA will pay more attention to monitoring ongoing processes instead of merely service delivery outputs. As one of the policy officers (DSO/MO, Monitoren DSO/MO, 2014) explained:

A reason for this shift is the change in international development aid from focusing on service delivery to more process-oriented aid. This process oriented aid includes amongst others concentrating on influencing political processes by adopting lobbying and advocacy strategies for strengthening civil society.

One of the policy officers addressed that it appeared in a review of 25 year of development cooperation in Bolivia:

that the monitoring of processes was more valuable and open for flexibility than monitoring at fixed outcomes. With focusing on the processes it was possible to adjust whenever needed due to contextual changes. However, the other side is that it is more difficult to show tangible results about for example strengthening civil society. Instead, monitoring the processes can demonstrate how the process has gone, what influence civil society has had and where and when and at which theme organizations have lobbied and progressed. (policy officer DSO/MO, Monitoren DSO/MO, 2014)

5.5.2 Theory of Change

The role of the Theory of Change (ToC) has gained significant importance and recognition amongst organizations. Various interviewees addressed that monitoring and evaluation should be linked to ToCs. The ToC is considered to be “the essential roadmap which organizations have in mind how they envision to achieve their goals” (policy officer DSO/MO, Monitoren DSO/MO, 2014). Through monitoring and evaluation this ‘roadmap’ can be adjusted and refined in order to achieve better results. This thought was also shared by the other

interviewees such as the academia and consultants. Recently DSO/MO has designed its ToC. DSO/MO consulted ECDPM for establishing their ToC. As an outcome of the workshop facilitated by ECDPM DSO/MO's most recent ToC has been drafted recently. The ToC is a systematic approach of the already published policy framework. Logically, they should resemble one another. Although the policy framework has been given considerable and careful thought, it was found "remarkable that a clear ToC was established only after the policy framework was already published" (policy officer DSO/MO, Monitoren DSO/MO, 2014). The various interviews held in March with DSO/MO policy officers demonstrated that there was no clear consensus yet amongst the various policy officers of the ToC which was underlying the new policy framework. There were slight differences between the policy officers what they thought the ToC was or would be for the policy framework 'Dialogue and Dissent'. However, the various policy officers did agree that the ToC should be considered to be the roadmap which DSO/MO will adopt for amongst others monitoring purposes. Unfortunately DSO/MO did not want to share their ToC yet. The arguments which were given are that the ToC is not yet finalized and that it might benefit particular organizations (which acquire information from this study) in drafting their proposal for the subsidy application. These arguments are mainly process related and seem to conflict, though not necessarily contradict, with one of the purposes of a ToC which is giving an inside on the road towards the envisioned goal. Various NGOs stated that it would have been helpful if more knowledge was shared about ToCs, especially with regard to the topic of lobbying and advocacy. Thus having DSO/MO sharing their ToC would be helpful for NGOs. A counterargument given by various policy officers (DSO/MO, Monitoren DSO/MO, 2014) is that "NGOs should have their own ToC" and should not be depended upon what MoFA comes up with.

5.5.3 Indicators

Various stakeholders' views can be taken into account for designing indicators and assessing the social performance by using social auditing as a means. Especially with regard to the policy framework on strategic partners it is necessary to take the various stakeholder' views into account. The policy framework 'Dialogue and Dissent' for strategic partnerships¹⁵ focuses much more on political processes than any other policy framework published before. As policy officers from both MoFA and NGOs explained, these political processes are very context specific. Furthermore, policy officers from MoFA elaborated that they do not need to know in detail what an organization is doing. However they do appreciate being offered the

¹⁵ See: Appendix VII: Policy framework 'Dialogue and Dissent.

possibility. Although some interviewees suggested that monitoring should include local indicators, these local indicators are not always in line with the internationally recognized indicators. Some interviewees reasoned that one should think from an international level down to the local level. On the other hand, there were also a few interviewees who reasoned the other way around. Thus, the local indicators should be guiding to design a set of internationally recognized one. A few argued that we actually should not want to design a general, internationally applicable framework for e.g. monitoring civil society strengthening because it takes away the possibility for drawing contextual (local) explanations. In development aid it is important to recognize the context in which it takes place.

We don't measure merely for the purpose of measuring. Instead, you want to learn a lesson. And that is not possible if you are missing out on relevant contextual aspects in which the project has taken place. Thus I'd rather have a locally designed monitoring protocol which gives me a decent insight on the project, than a UN designed framework which aims to measure something so complex with only a few, probably, highly contested indicators which are said to be applicable universally. (policy officer DSO/MO, Monitoren DSO/MO, 2014)

The current minister focuses in her policy on establishing partnerships with NGOs and the private sector which also empower civil society. There is a strong emphasis on engaging various agents from both the private as well as the public sector and additionally establishing partnerships amongst these various actors. This approach asks for a more inclusive dialogue, in which various stakeholders are included. Social auditing provides for this since it enables the stakeholders to have their views being considered in developing and adapting organizational values and objectives (Ebrahim, 2003).

5.5.4 Trust

Trust was a reoccurring word in the interviews with both policy officers from MoFA and interviewees from NGOs. It was often emphasized that there is a need for more trust amongst the different stakeholders. Many of the interviewees stressed that in relation to monitoring and evaluation MoFA needs to respect NGOs' independence. It seemed that a majority of the interviewees of both MoFA and NGOs considered extensive monitoring and reporting as intruding and distrusting the partner which contradicts with the aim for creating 'trust' which

the minister stresses in her new policy. Remarkably only a few, which were particularly people from PM&E departments, stated that extensive monitoring and reporting can be extremely valuable for internal learning and that it thus not serves only external upward accountability purposes.

5.5.5 IATI compliance

As of the end of 2013 MoFA has made it mandatory for organizations to publish their data on activities according to the full IATI standard if they wish to receive a grant, loan or subsidy from MoFA. Although the objective for publishing IATI compliant datasets is not explicitly stated in any document, it is suggested that publishing according to the IATI standard will replace the current administrative accountability burden. MoFA is currently establishing how monitoring can be done on the basis of IATI compliant datasets.

5.6 IATI as monitoring tool

The way in which IATI can be successfully utilized as a monitoring tool for monitoring development objectives depends amongst others on the quality of the data. In the past the quality of data was difficult to verify. The data from IATI compliant datasets can be retrieved and visualized in various ways. It depends very much on the preferences of the policy officers how they want the raw data to be visualized.

The interviewees from DSO/MO preferred different sorts of data to be visualized. Some elements such as geographical location and results were found to be important. Furthermore they stated that they want the data to be aggregated on a high and abstract level, but with the possibility to ‘zoom in’ at activities when for example significant outliers are depicted through the data. Others are not interested at all in the activity level. To report on an abstract level, the data on activities needs to be aggregated. This is only possible if standard indicators are used across the organization’s datasets.

It is possible in IATI to address the results chain. IATI offers data fields in which results can be reported. However both policy officers as NGOs stated that it is hard to define and address the development process in a linear approach. Many referred to the struggles and difficulties with regard to the future policy framework on lobbying and advocacy. Almost all policy officers explicitly stated that these processes are hard to outline on forehand, and that it are the unexpected occurrences which influence lobbying and advocacy practices. However, it is possible to report these in IATI. The difficulty though is to make it possible that the data can be aggregated. For this, there is a need for standard indicators which is accordingly used by the NGOs.

It appeared that there is no consensus amongst policy officers nor NGOs on what output, outcome and impact is. There seems to be a thin line between output and outcome. During one meeting it appeared that a division at MoFA defines for example the amount of water wells * an x amount of people as outcome. However considering the reaction from other departments when DME stated this it is highly debatable if this is really outcome level. “Though it was noted that this is another discussion to be addressed and that it was foremost important to establish what was a departments considers as input, output, outcome and impact in order to be able to measure is” policy officer MoFA. The table 3 below shows the definitions of input, output, outcome and impact according to the OECD DAC, the MFS II

framework and the future lobbying and advocacy framework. Standardizing these definitions would already be the first step in establishing a widely recognized framework.

Table 3: Adopted terminology input, output, outcome, sustainability.

OECD DAC	Piramide	MFS II	Lobbying & Advocacy
Input: The financial, human, and material resources used for the development intervention	Input	Input	Not defined (yet)
Activity: Actions taken or work performed through which inputs, such as funds, technical assistance and other types of resources are mobilized to produce specific outputs	Activity	Activity	Not defined (yet)
Output: the products, capital goods and services which result from a development intervention; may also include changes resulting from the intervention which are relevant to the achievement of outcomes.	Output	Output	Not defined (yet)
Outcome: The likely or achieved short-term and medium-term effects of an intervention's outputs	Outcome	Outcome	Not defined (yet)
Sustainability: The continuation of benefits from a development intervention after major development assistance has been completed. The probability of continued long-term benefits. The resilience to risk of the net benefit flows over time	Sustainability	Impact	Not defined (yet)

A major challenge lies in how to retrieve the right information. This relates closely to the indicators which are assigned to an activity. The IATI activity standard consists of various elements (over a 100 at the time of writing). These elements include amongst other fields about the IATI identifier which is the geographical location. These data elements serve as the basis for retrieving the information one wants to examine. Various elements such as the ones for ‘sector’ and ‘policy marker’ use the standard lists of the OECD DAC for reporting on these fields. In a recent pilot with Cordaid, MoFA is exploring how lobbying and activity practices can be reported on and how this data can be retrieved by MoFA. It appeared that the DAC list of purpose codes do not suffice since none of the classifications adequately cover lobbying and advocacy practices. Another issue that was raised is that “lobbying and advocacy is a tool rather than an end-goal in itself. It is done with a specific purpose and goal in mind” (policy officer DSO/MO, Monitoren DSO/MO, 2014). This goal should then be the final objective and guiding in designing a monitoring protocol. Though the question remains how lobbying and advocacy as a tool can be monitored in the future strategic partnerships.

5.7 Organizational impact at MoFA

The implementation of using the IATI standard as a monitoring tool will have various effects and impacts on the Ministry of Foreign Affairs. However, especially with regard to the impact it should be noted that these are all assumptions. Various policy officers explain that they have not a clear idea yet on how IATI can and will be utilized in the future and if it suffices for acquiring the right monitoring information for MoFA's policy officers. Across the ministry policy officers have heard that NGOs are required to report IATI compliant, and that MoFA will use these datasets for monitoring purposes. However it appears that many are still not familiar with what IATI entails and what the consequences will be for their work.

The following scenario analysis illustrates what and how scenarios may develop when IATI is implemented at MoFA as a monitoring tool. The scenarios which have been adopted in this scenario analysis are as following:

4. IATI meets the demands of policy officers of MoFA for monitoring and thus accountability purposes;
5. IATI does not completely meet the demands of policy officers of MoFA for monitoring and thus accountability purposes;
6. IATI does not meet the demands of policy officers of MoFA for monitoring and thus accountability purposes.

In this study there is a particular focus on the first scenario in which IATI will suffice as a monitoring tool. This focus is due to the decision within MoFA that it will be mandatory for organizations to report according to the full IATI standard. In the new policy framework 'Dialogue and Dissent'¹⁶ it is stated that:

Accountability will take place through the provision of open data in accordance with the IATI standards as in effect in 2016. Partners in the strategic partnership will be asked to follow IATI developments closely and adapt their accountability procedures accordingly. In addition, audit reports must be submitted annually for the purposes of financial accountability. Routine progress monitoring will take place on the basis of the agreed Theory of Change and the program developed. (Ministry of Foreign Affairs, 2014)

¹⁶ See: Appendix VII: Policy framework 'Dialogue and Dissent.

This policy framework was published in the Staatscourant which means that it has become legally binding. Only in rare cases the minister can deviate from the agreements and requirements as coined in the policy framework. It is important to note that the financial accountability will not be based on IATI.

The conceptual model (Figure 11) illustrates how possible future scenarios concerning the adoption of IATI as monitoring tool at MoFA may develop. Throughout the process there are various decisions to be made at various levels within MoFA.

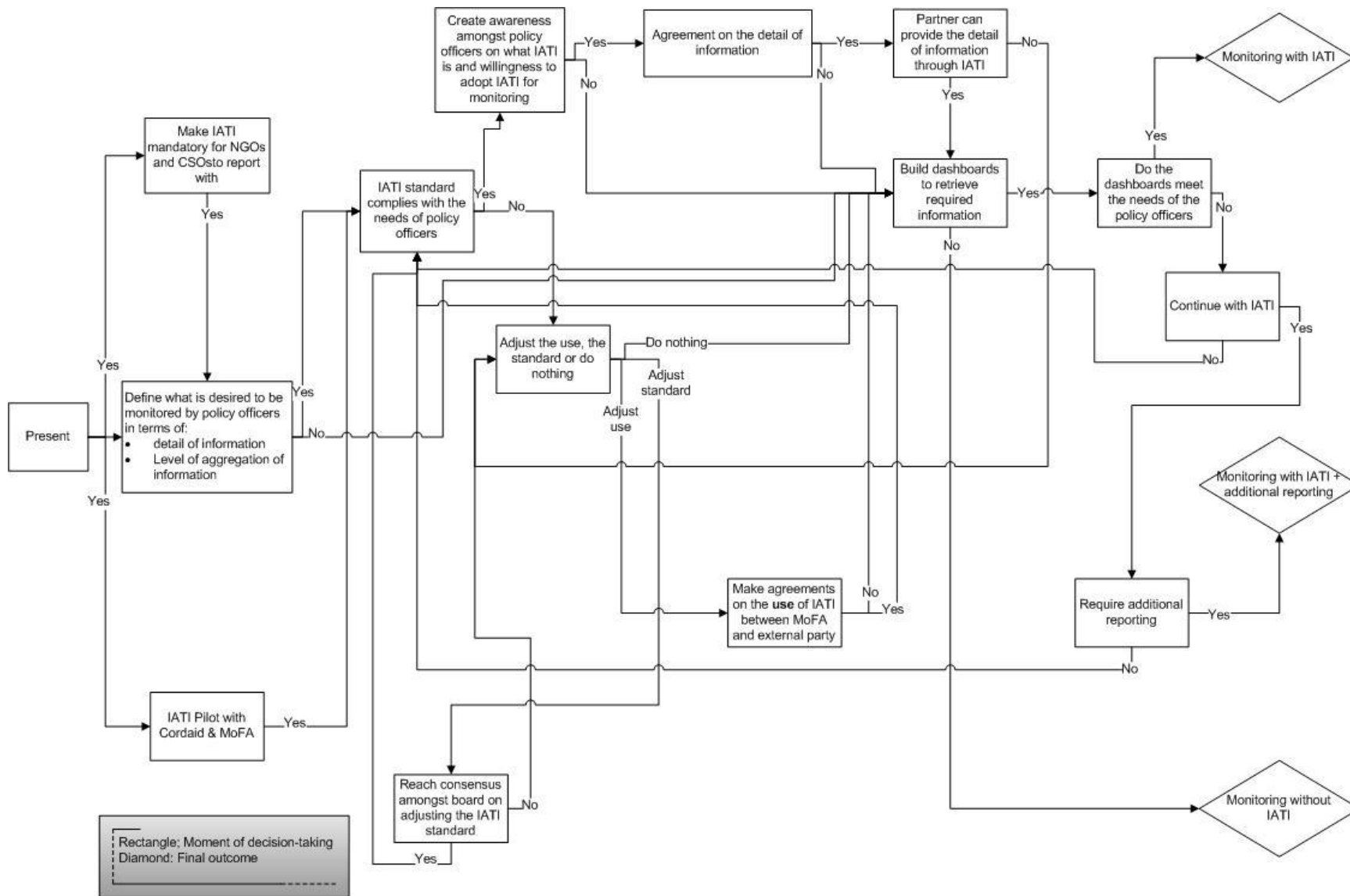


Figure 11: Future scenario analysis regarding decisions for the implementation of IATI.

As the scenario analysis shows, the policy officers at MoFA will encounter various points at which decisions will have to be made. These decisions have consequences for the process of implementing IATI as a monitoring tool. It is important to note that this scenario analysis is designed with the desires of the policy officer as a starting point and which is guiding. Thus it is not the system that is leading, it are the wishes of the policy officer. This is in line with the philosophy that various interviewees put forward: an “information system should assist in and meet a person’s needs instead of the other way around.” (policy officer DSO/MO, Monitoren DSO/MO, 2014)

To achieve that monitoring at MoFA will be done with the use of IATI compliant datasets it is key to define how and what processes are required to undertake in order to achieve the final goal of policy officers monitoring through IATI. The following points explain various processes and decision to be taken at MoFA (together with partners organizations);

1. The first and foremost important step is to define what information a policy officer wishes to have access to. Thus policy officers of MoFA will have to define what they want to monitor. Then they can establish what information they wish to be provided with, and what of level of aggregation is desired;
2. A second step is to look in detail if IATI meets the desires of the policy officer. If this is the case, then it is important to create awareness and willingness amongst the prospective users. By creating awareness it is meant that people are informed on what IATI is, especially by emphasizing on its advantages. War Child has made a fact sheet to inform its employees on IATI.¹⁷ Furthermore there were various meetings organized which employees could voluntarily attend. Additionally it was emphasized that it is important to get the management “on board”. When the management shows its support, the likelihood increases that the importance will be recognized throughout the organization. Also within Cordaid IATI is successfully adopted by the employees. One of the arguments is that there is a direct visible effect of inserting the data;
3. The third step is to agree with the partner on the level of detail at which is reported. Especially with regard to the result-field in IATI it is important to make agreements on this because the result-field does not prescribe a particular level of detail. Due to the nature of the future strategic partnerships, most of the policy officers concluded that it is not likely that there will be one uniform

¹⁷ See: Appendix VIII: War Child Fact Sheet about IATI.

monitoring protocol. Instead, “we [partners in the strategic partnership] will have to establish per partnership what we want to monitor because the nature of each partnership is likely to differ significantly from each other. Therefore we will need to design a monitoring protocol, together with the partner organization, which suits monitoring for the objectives of the partnerships. This requires that both parties think carefully about the goal and the indicators how to measure the progress towards this goal” (policy officer DSO/MO, Monitoren DSO/MO, 2014).

Since MoFA does not carry out any programs ‘on the ground’ itself it is vital to agree with the executive organizations on what level of detail they are required to report. Within the programs for the strategic partnerships it is likely that these details will be agreed upon when the parties involved will start designing the programs, and thus also will design the monitoring and evaluation protocol. A second issue is if the partners will be able to provide the level of detailed information. The direct partner of MoFA often works together with third executive parties as well. If these third parties are the ones assembling and inserting the data, it will depend on them if the information can be provided. With this regard, feasibility will play an important role. Organizations will have to emphasize on the advantages of aggregating data and building a database according to the full IATI standard;

4. When there is consensus on what and the detail in which will be reported, MoFA will have to design data visualizations. These visualization are meant to visualize the data fields of the IATI standard. Such a visualization may be for example a dashboard. However, it depends on the needs and wishes of the policy maker how they want the data to be visualized.

The steps outlined above will contribute positively to adopting IATI as a monitoring tool. However, there are also some major concerns raised by various policy officers from MoFA. One major concern is what happens when IATI does not meet the information need of the policy officer. It appeared that it differs per division what kind of information is desired. Some departments and divisions are more concerned with service delivery activities. These activities are relatively easy to report on since they are rather easily quantifiable. However, more process oriented policies are assumed to be more difficult to measure. Policy officers at DSO/MO showed their concern regarding how to measure lobbying and advocacy practices. They elaborated that it is difficult or maybe even impossible to assign clear and definable

indicators to process oriented practices, which lobbying and advocacy activities are by nature. Some explained that by assigning indicators, the context in which the activity takes place will be lost. Especially context is important to recognize and address in political processes such as lobbying and advocacy.

However, the argument that lobbying and advocacy practices are impossible to measure is partly countered by researchers and consultants amongst others. They argue that even practices and processes of for example lobbying and advocacy are measurable. However, it will require parties to think adequately and thoroughly about indicators. This is often perceived as a time-consuming process and maybe it is for this reason that it gets marked as 'impossible' to measure lobbying and advocacy. Though, on the longer term a process of designing and developing indicators might enhance and increase the legitimacy of activities, which in turn reflect upon an organization's legitimacy. Another issues which was raised is how organizations can report on information which might jeopardize peoples' safety. MoFA prefers anonymizing the data over not publishing at all.

Furthermore, it is important for policy officers to recognize and accept the fact that IATI might not meet the information need of policy officers. IATI might not meet the employees wishes for a full 100%. MoFA has stated that the IATI standard will be the means through which will be monitored in at least the strategic partnership. Therefore policy officers will have no right to demand more additional information. Therefore the policy officers will have to adapt to the system. However, since IATI is still developing it is possible to suggest adjustments to the IATI secretariat. Thus, in this way there is still a slight possibility to amend the system to the needs of MoFA. Though, it is important to note that this possibly only applies to a minor extent because IATI is an international initiative and it is obviously not meant to serve and benefit merely on particular party.

5.8 NGOs' & IATI

The implementation of IATI as a monitoring tool for MoFA will not only have consequences for MoFA. Obviously there are also consequences for NGOs who wish to receive subsidy and/or grants from MoFA. As per the end of 2013 NGOs are obliged by MoFA to report on their activities accordingly to the IATI standard.

This means that NGOs will have to dedicate resources to reporting through IATI. It depends on the size and capacity of an NGO how much this will cost in financial terms. Organizations also face the question on what they want and need to report through the standard. Legally speaking, MoFA can only force organizations to report on organizations' activities which are financed with money from MoFA. Thus, this means that an organization can decide to only report publicly on these particular activities. However, by doing so IATI will turn out as another obligation from MoFA and will not contribute to the first and foremost goal of IATI: making aid more transparent.

5.8.1 Challenges and difficulties

Concerns on what and how to report differ slightly per particular organization. However, the major and general struggles which were raised during the various meetings from Partos¹⁸ resembled each other and were found to be applicable to various types of NGOs. The perceived strengths, weaknesses, opportunities and threats of IATI are presented in Figure 12. One of the major struggles which NGOs encountered was how to be transparent about political sensitive issues without jeopardizing peoples' security. In general, this issue applied to a greater extent to human rights and political organizations rather than to organizations which focus more specifically on service delivery aid. They explained that it is easier to report on the amount of schools which were build and how many children gained access to education due to that then to report on how a particular activity has contributed to for example political change. Furthermore, they elaborated that they find it hard to design indicators which measures if and to what extent something has contributed to political change and strengthening civil society¹⁹. In line with what the majority of the interviewed policy officers at MoFA, they explained that it will be more interesting to focus on process indicators. NGOs also recognized the need to work together on designing a framework. Some organizations

¹⁸ Note: Partos has a trajectory, subsidized by MoFA, in which NGOs can join. The objective is to prepare NGOs for adopting the IATI standard.

¹⁹ Note: This is the aim as formulated in the policy framework Dialogue and Dissent.

appear already to be thinking and to some extent to be working together in terms of mutual learning.

Figure 12 (p.79) is a strengths, weaknesses, opportunities and threats (SWOT) analysis. It illustrates what NGOs consider as positive and negative features of IATI. This SWOT analysis is based upon various meetings from Partos which NGOs attended.

5.8.2 Trust

NGOs also expressed their concern relating to not achieving their set goals and being held accountable for them. Across the sector there appears to be a fear for a so-called blame culture. NGOs are especially afraid of being blamed by MoFA for not achieving the results which they aim to achieve and for which they obtain subsidies. However, from interviews with policy officers this fear seem to be unfounded.

It is true that some organizations seem to ‘fear’ us. However we are not there to tell them how to do their job. They are supposed to be good at what they are doing and we should trust them otherwise we could better have done it ourselves. I guess we do trust them, otherwise we would not grant them a subsidy. However, organizations should also trust us that we are not there to pick on them. We are not there to be the bad police cop. They should understand that we need to check what they are doing, since the money which they get is not really ours, but that of the Dutch taxpaying citizen. It says a lot about them that they consider that as intruding and distrusting them. If they have nothing to hide, they should not fear reporting to us. (policy officer DSO/MO, Monitoren DSO/MO, 2014)

Another policy officer explained that the relation between MoFA and NGOs is a bit distorted .

This is probably due to the heavy monitoring requirements for MFSII. NGOs were not experienced and used to meeting such requirements. NGOs consider the monitoring protocol for MFSII really as a burden. However, they should understand that we are not there to be bother them or punish them when particular results are not achieved. What we do want when outliers appear is an

explanation so that we can also justify what or what we did not achieve with the tax payers' money. (policy officer DSO/MO, Monitoren DSO/MO, 2014)

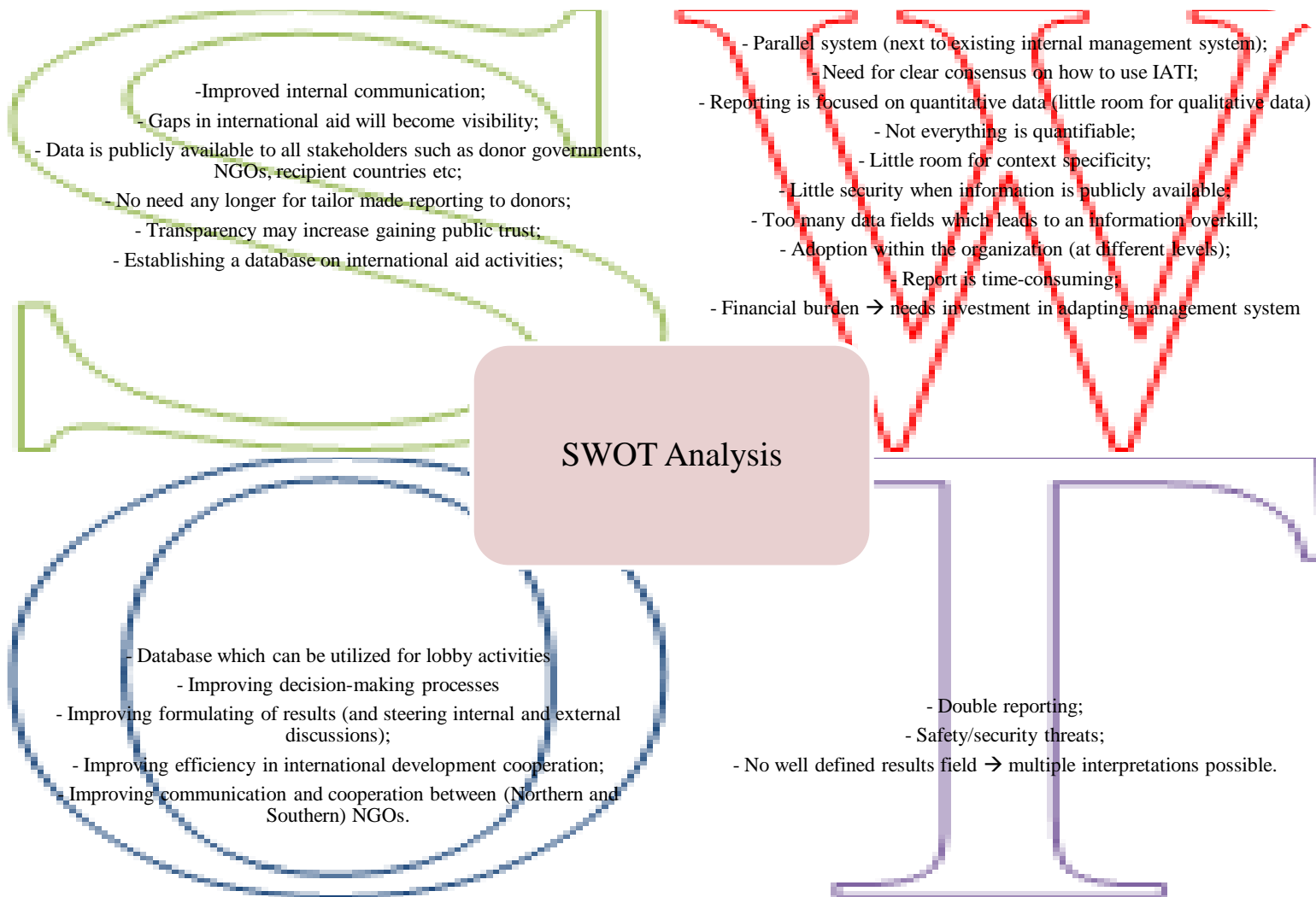


Figure 12: SWOT analysis.

5.9 IATI's effects on MoFA's accountability

Accountability is not only achieved by monitoring. As was stated by a policy officer; MoFA wants to use IATI compliant for purposes other than monitoring. During a meeting about open data he mentioned that MoFA wants to use open data to be more accountable to the public. In relation to this, IATI compliant datasets will be used for monitoring purposes at MoFA. When organizations report in IATI what they spend donor money on from amongst others the Ministry of Foreign Affairs it will be possible for MoFA to trace on which activities subsidies are being spend by organizations. The major advantage of utilizing IATI datasets is that policy officers will have access to an increased amount and more up to date data. By aggregating this data they will be able to improve the information provision to the for example the minister. The minister will then be able to better inform the various stakeholders to whom she is accountable.

6. Discussion

The previous chapter addressed the major thoughts and concerns of policy officers from MoFA and people working at NGOs. They reflected upon accountability and adopting IATI as a monitoring tool. Some of the concerns can be traced back in academic literature and in past evaluations which were conducted on programs of MoFA. The following chapter links the empirical data that was presented in chapter 5 to the established literature on accountability and open data. This discussion serves as a reflection on and extension to the theoretical debate about accountability.

6.1 Accountability

6.1.1 Dimensions

During the interviews at MoFA and with NGOs the various dimensions of accountability were addressed. Interviewees elaborated upon the different relationships between stakeholders, in particular the relationship of MoFA with NGOs and their accountability towards (Dutch) citizens. This relationship confirms that “accountability presupposes a relationship between power-wielders and those holding them accountable” (Grant & Keohane, 2005, p. 29). According to Wenar (2006), accountability always has a direction as it points to those to whom one must give account to. As Ebrahim (2003) denoted, accountability often takes place in an upward and external manner. This is confirmed by the interviews in which many of the policy officers from MoFA mentioned the obligation of being accountable to the taxpayer. They explained that this accountability happens through the means of the parliament and more specifically the House of Representatives. NGOs often mentioned themselves being accountable to their donors such as MoFA and the public. Downward accountability was not often immediately addressed by the interviewees. Usually only when the interview continued, the downward and internal dimensions of accountability were mentioned or indirectly referred to. This might have been due to the order in which questions were asked by the interviewer. However there seems to be a lack of critical awareness about the downward and internal dimensions. One explanation might be that these dimensions, may it be consciously or unconsciously, are found to be less important than the upward and external dimensions because these latter are the dimensions which concern direct donor-relations. This finding confirms Ebrahim’s (2003) statement that downward accountability mechanisms are paid little attention to and underdeveloped. In line with what Lloyd and Caldas’ (2005) argued, only some organizations addressed the importance of their accountability obligation to the beneficiaries of aid.

In the current literature it has not yet been covered that the introduction of IATI changes the dynamics of the dimensions of accountability. The hierarchical upward and downward dimensions will actually disappear. Although former accountability theorists have elaborated extensively on upward and downward relations, they have continually approached it in a hierarchical manner. To challenge these ideas, Figure 13 illustrates that an IATI compliant publishing agent is no longer accountable according to merely a hierarchical approach. According to Kim Lee (2010, p. 13), “hierarchical accountability indicates close supervision from a higher authority using organizational rules and regulations”. The incentive for upward accountability pressure has increased with the decline of government funding and the pressure for performance within the new results-based management style (James, 2004). However, by adopting publishing through IATI accountability to various stakeholders happens simultaneously.

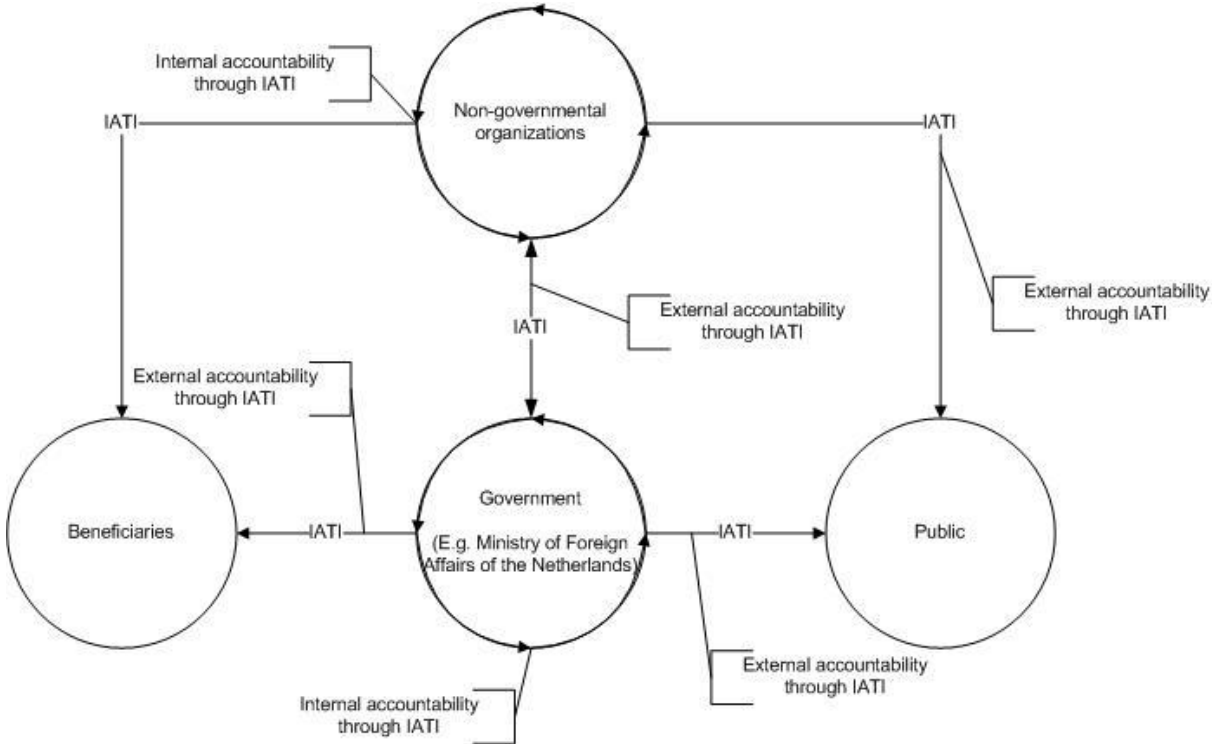


Figure 13: Internal and external dimensions of accountability with IATI.

It is important to note that Figure 13 does not use the often used dichotomizing terms: ‘Northern’ and ‘Southern’ stakeholders. Although Fox (2000) argues that one must establish who is accountable to whom, these seemingly clear cut boundaries and/or categories blur by adopting the IATI standard. In this way the problematic debate about what and who to classify as ‘Northern’ and ‘Southern’ is avoided. One of the benefits of IATI is that it is a multi-stakeholder initiative and that the datasets are publicly and freely accessible to

everyone. In the field of aid cooperation accounting to those who fund aid seems to dominate over accounting to those who receive it or in whose name it is managed and spent (McGee, 2013). However, open data is theoretically accessible to everyone. Therefore we do not necessarily need to make a distinction between ‘Northern’ and ‘Southern’ stakeholders. Instead, we should rather refer to other sorts of classifications of the stakeholders such as donor, beneficiary, taxpayer etcetera.

With the adoption of IATI, the dimension of internal and external accountability will remain. However, information management systems for internal and external purposes become in closer liaison with one another. The internal information management system of an organization can serve as a source for the information that is used for external purposes. With regard to internal accountability, already for several years MoFA recognizes the need for a good monitoring system for internal accountability purposes (Weber, 2008). Various NGOs elaborated during meetings and interviews that they intend to link their internal management system to IATI compliant publishing. Also MoFA is exploring how its IATI compliant datasets can be used for example for informing the public on the aid activities which the Netherlands funds.

Furthermore, in terms of the principle-agent problem, the relationship between the agent and the principle goes from accountability being a verification process to accountability being a more explanatory process. In the former, only explicit expectations of the principle will be verified. In the latter, the agent of accountability explains its actions when both explicit and implicit expectations of the principle are (not) met. That this will happen when IATI is used is due to the fact that IATI is an open data initiative in which probably more information from the agent is visible than initially might be asked for by the principle.

According to the interviewees, being an agent or an object of accountability varies per situation. Politicians are on the one hand accountable to their voters. Thus the minister is in that regard the object of accountability. On the other hand, as interviewees from MoFA explained, the minister can also be the agent in which she holds her civil servant to account, and thus the civil servants are in that case the object of accountability (Goetz & Jenkins, 2002).

Many of the interviewees agreed with the strand of thinking about accountability as proposed by Lewis and Madon (2004). They propose the more open-ended way of thinking about accountability which draws on the idea that organizations are socially constructed entities. It suggests that accountability can be understood as the maintenance of organizational integrity through dialogues among and between stakeholders which seek to enhance the effectiveness of the organization. This perspective seems valid and applicable in today's reality because it approaches the concept of accountability more as a process rather than as something static.

6.1.2 Mechanisms

According to Ebrahim's (2003) classification of accountability mechanisms, the main mechanisms that are currently used by MoFA are these of disclosure statements and reports. These can be considered as static tools. Additionally, performance assessments and external evaluations are commissioned by NGOs and MoFA. These are often carried out by independent auditing corporations and the IOB. However, what the interviewees of both MoFA and NGOs claim to aim for are mechanisms of self-regulation and ultimately social auditing. The findings point out that the interviewees agree that "processes can promote transparency of activities open to public demand and accountability" (Mac Abbey, 2008, p. 375). Although it might indeed promote transparency, one should not overestimate the means of transparency to enable accountability. Transparency mechanisms put demanding pressures on human as well as financial resources. It is important to carefully assess if increased accountability outweighs the costs that come with it (Wenar, 2006).

Social auditing

Both upward as well as downward accountability can be improved by social auditing if users systematically incorporate stakeholders into a dialogue on indicator development and performance assessment. IATI works as a social auditing mechanism since it enhances the transparency of the organization in case the information which is collected is being disclosed to the various stakeholders such as the public. "As a mechanism for internal accountability it offers a coherent framework for integrating organizational values and goals with governance and strategic planning only to the extent that its users are committed to acting on finding." (Ebrahim, 2003). IATI can be considered as a strategic mechanism because it can assist agencies in forming long-term approaches to addressing social development problems by, for example improving the inclusion of the various stakeholders into decision-making and by increasingly linking organizational values to plans. Thus besides IATI merely functioning for

accountability purposes, this social auditing mechanism can also be used for informed policy making.

6.2 Strategic and results based management

The Dutch national government and the minister are clear about the fact that policies must be strategic and that results-based management are guiding. In the VBTB it is explicitly stated that MoFA is accountable to the House of Representatives. According to the VBTB, MoFA's accountability includes elaborating on (1) achieved results, (2) the related expenses and (3) the cost effectiveness (Ministerie van Buitenlandse Zaken, 2011). Already in 2003 in the policy letter of Minister Van Ardenne- van der Hoeven "Aan elkaar verplicht" (AEV), results-based management and accountability were addressed and referred to as guiding principles for policy making at MoFA (Ontwikkelingssamenwerkingsbeleid voor de komende jaren, 2003). The minister is accountable for the results which are or are not achieved by MoFA. However "evidence based policy-making, strategic planning, performance tracking and results-based management require extensive knowledge on the current conditions of a country and the impact of projects" (Linders, 2013, p. 428). To acquire this knowledge, information acquired by monitoring and evaluation will serve as an important source.

6.3 Open data & IATI

6.3.1 Advantages

As was discussed in previous paragraphs, information is essential for accountability. This information can partly be provided by access to open data on development initiatives. Studies have demonstrated that when more information about projects is available, it creates less room for diversion of funds and leads to lower levels of corruption (Christensen, Nielsen, Nielson, & Tierney, 2011; Linders, 2013)

IATI's objective is not to construct a common database but instead to develop and design a common data standard: a standard that helps to impose consistency in how data is reported. This should enable stakeholders to publish about their activities only once in this common standard and that this data can be used often by different systems (Linders, 2013). One of the various purposes of IATI is to enable greater accountability.

Making data sharing and the principle of open data access the default rule rather than the exception (...) will be a significant step forward. Only with a sustained national and international effort (...) will the vision of using,

analyzing and synthesizing the vast amounts of data being produced by new technologies be realized. (Arzberger, et al., 2005, p. 1778)

Making data publicly accessible and the increased utilization of information management systems by the various stakeholders involved have significantly improved the transparency and accountability of for example government development agencies (Linders, 2013). “Ensuring accountability requires establishing institutions that provide information to those people trying to hold power-wielders accountable and that enable them to impose sanctions on the power-wielders” (Grant & Keohane, 2005, p. 30). IATI is such an institution as referred to by Grant and Keohane.

Some will argue that IATI is heavily donor-led since it was launched by DFiD and a DAC peer group of official aid agencies. However, it is important to note that IATI’s steering committee includes various civil society advocates such as Transparency International and CIVICUS. Furthermore, IATI has drawn extensively on the research and analyses of civil society allies from its foundation onwards (McGee, 2013).

Challenges and disadvantages

Being transparent does not only have advantages. There are also counterarguments for becoming increasingly transparent. Publishing open data might work against the publishing agent. This accounts for example when aid activities take place in conflict areas. Some interviewees addressed that when they would publish information that would be traceable to their organization, they might risk that a government denies them the access to the country in which they work.

Organizations also fear being held accountable when it appears that they do not meet the objectives as agreed upon. Though, this does not necessarily have to be valued as negative accountability (Weber, 2008). Instead it should be recognized as a moment for learning and in which the occurring results can be very relevant and valuable for further project design and planning. Though it will require organizations to think and give an explanation about why they did not meet their goals. Thus it encourages critical self reflection of an organization. It takes courage for an organization to admit that they have not achieved their set goals. However, the request for an explanation should not be considered as negative. It depends largely on the attitude of the organizations how well they cope with these issues.

Furthermore, it should be noted that IATI is still developing and evolving. Various stakeholders are constantly working on improving the standard. However reporting through the IATI standard faces some significant challenges. One concern relates to the result field. Although IATI provides for increasing the transparency of achieved results, the result field it is still on an activity level. Since there are no clearly defined indicators which are used for this field it is hard to aggregate the results.

Another major challenge relates to the attribution of an achieved result. Although this is inherent to monitoring development projects in a wider sense, it is important to recognize that a solution should be found. As was stated already in the annual budget act, it is hard to attribute which part The Netherlands is responsible for. “Ensuring accountability is a daunting task because agencies do not operate in a vacuum” (Kim Lee, 2010, p. 101). Currently it is not clear in IATI what part of an activity accounts for whom. For example when money from different donor governments is spend on one activity carried out by one NGO, it cannot be verified what exact contribution (in terms of results) can be attributed to each particular donor.

Another significant challenge that has been raised in empirical studies by for example Jaeger & Bertot (2010) is that of a lack of access to the datasets. Stakeholders do not always have access to internet, and thus the data. For internal accountability, this does not account for MoFA’s headquarter in The Hague and also a majority of the embassies seem to have a decent access to internet. However, for the agents to which MoFA is accountable it is not always obvious to have decent access to internet. Nevertheless if necessary MoFA can still adopt other accountability mechanisms such as disclosures and reports in order to meet these agents’ demands.

6.4 Monitoring and evaluation

6.4.1 Monitoring frameworks

New technological developments such as IATI call for developing monitoring tools that are locally driven and which are meant to measure the efficiency of aid as seen by the population and provide open data on the performance of aid projects (Linders, 2013; Torabi & Delesgues, 2008). However, Wallace et al. (2007) have argued that policies and procedures are mainly dominated by Western developed tools and are based on new public management

thinking and approaches. The majority of initiatives address the needs of accountability to the stakeholders which affect them the most which are often donors and the general public. The beneficiaries, who often are the less powerful stakeholders cannot exert the same pressure as the funders and therefore often fail to be taken into consideration (Weber, 2008). To counter this often occurring issue, it is important to include the local partners in designing and implementing monitoring frameworks.

However, designing valid monitoring frameworks seems to be darn difficult. The IOB (Maatgesneden Monitoring 'Het verhaal achter de cijfers', 2009) argued that development processes are difficult to capture in linear approaches by means of input, output and outcome. This was also confirmed by the various interviewees of both MoFA and NGOs. It appeared that organizations already struggled to design appropriate indicators for lobbying and advocacy practices for MFS. “Interviewed MFS organizations stated that it is difficult to design appropriate indicators for complex processes such as civil society strengthening” (IOB, 2009, p. 90). This accounts also for lobbying and advocacy practices about which it was stated that from the analyses of the annual reports it appears that only a few organizations did succeed in formulating appropriate output and outcome indicators. However, the information that is given in these reports is often limited to a description of a set of policy influencing initiatives. One hardly acquires information about the influence which people had on policy makers and even less information was provided about the changes in policy and societal structure. For the lobbying work that is done permanently (and the organization does not establish the agenda) it is difficult define on forehand what the results will be over time. Therefore it is even more important to monitor the small steps that are taken (IOB, 2007; IOB, 2009).

An interesting note is that paraphrased IOB evaluation dates from 2009 and some findings were even already denoted in a former evaluation of the IOB (2007). Although some progress has been made by organizations, they seem to continue struggling with developing and implementing an appropriate monitor framework. However, according to various academic researchers and consultants, it is not impossible to design a framework with valid indicators for lobbying and advocacy. The major challenge though is that it takes time and a serious effort of the various stakeholders involved to think carefully about the set of indicators an organization wants to adopt. It is important to establish on forehand the particular indicators that aim to measure the achievement of the envisioned objectives. If this is not being done, “it

obviously will be difficult to acquire reliable and more importantly valid information” (IOB, 2009, p. 150). Furthermore, similar to Weber’s findings in 2008, respondents also addressed the need for changing from a technocratic approach of monitoring to a more participating monitoring approach which relates to a new M&E approach called reflexive methods. These reflexive methods are aimed at interactive learning and in which changes within a system are encouraged (Arkestein & van Mierlo).

6.4.2 Theory of Change

According to McGee (2013, p. 121), “various sources on aid transparency are vague in relation to the theories of change, program logics or causal pathways that underpin them”. This was also concluded in the IOB evaluation in which it was stated that “the theory of change is hardly addressed” (IOB, 2009, p. 88). Nonetheless, various interviewees seemed to recognize the importance of linking the theory of change to monitoring and evaluation. A ToC forces organizations to think carefully about their objectives and the overall goal which they aim to contribute to. ToCs are considered to be valuable for keeping track on progress, thus the operationalization process (Arkestein & van Mierlo). Monitoring and evaluation tests the ToC in order to adjust and refine this ‘roadmap’ to achieve better results. According to the UNDP, results-based management can be closely linked to the ToC since it:

Focuses on the outcomes to be achieved, track the outputs and sequence of outcomes being achieved and, based on a theory of change for the programme, adjust their activities and outputs to maximize the likelihood that the desired outcomes are realized. It recognizes that outcomes by definition are results over which [managers] do not have control. (UNDP, 2007)

Remarkably enough the ToC for DSO/MO was recently (re)designed in July 2014 after the policy framework ‘Dialogue and Dissent’ was already published in May 2014. While at first it was argued by policy officers that a clear and explicit ToC was not necessary, it appeared later that it would be helpful to have a clear ToC in order to assess the ToCs from NGOs who wish to apply for the new subsidy²⁰. From the interviews held in March 2014 it appeared that there was no clear consensus (yet) amongst the policy officers of DSO/MO about the underlying ToC of the new policy framework. After analyzing this, it seems contradicting that

²⁰ See: Appendix VII: Policy framework ‘Dialogue and Dissent’. Find here MoFA’s requirements for applying for the new subsidy.

much value is assigned to the ToC of applying NGOs, while MoFA itself does not have a clearly established ToC or other strategic roadmaps.

6.5 IATI as monitoring tool at MoFA

Over the past years it has been acknowledged by MoFA that good monitoring and evaluation systems are crucial and the key to accountability (Ministerie van Buitenlandse Zaken, 2011). However, various and competing accountability concerns pose significant managerial challenges (Kim Lee, 2010). These challenges also account for monitoring and the interviews demonstrated that these are recognized at various levels of MoFA. The following paragraphs elaborate on the advantages and challenges which MoFA will face when adopting IATI datasets for monitoring purposes.

6.5.1 Advantages

Real time data

IATI provides for the possibility to update the data regularly. Since the data might be updated as regular as one wants, the ultimate aim of both MoFA and NGOs might be towards publishing real time data. Another advantage of having access to regularly updated data is that policy officers might consult the data before drafting new policies and thus it can inform and influence policy making in a beneficial manner. Additionally, according to the interviewees, it will support the daily tasks of policy officers at MoFA which includes answering for example questions from the House of Representatives or informing the minister.

Decrease administrative burden

The minister aims to decrease the administrative burden by enforcing IATI on NGOs. Thus IATI serves multiple goals: it will serve as a reporting (accountability) mechanism but it will also be utilized for policy informing. Furthermore, organizations will no longer be required to draw extensive reports particularly tailored to the needs of MoFA. Various NGOs were very clear that they considered the MFS II monitoring obligations as a heavy burden. IATI combines the current annual reports and annual plans since IATI moves beyond merely reporting about past aid flows. It provides for reporting on future aid flows and thus making it possible to acquire information that can be used for making development planning more efficient (Linders, 2013). Since organizations can see from each other what they plan on doing, they can strategically plan their intervention. This might avoid the current practices of working in the same place without knowing it from one another.

6.5.2 Challenges

Data nature and quality

The various interviewees showed their concern regarding the nature of the data. Most of the interviewees stressed the importance of acquiring qualitative data. Quantitative indicators are often unambiguous though static. Qualitative indicators, on the other hand, are better suitable to demonstrate subtle changes and are therefore more adequate to apply for monitoring social development processes. Both of these indicators have their advantages and disadvantages. It is recommended to adopt a mix of both quantitative as well as qualitative indicators so that they can complement one another (Ministerie van Buitenlandse Zaken, 2011). The interviewees emphasized, especially taking into account the strong focus on lobbying and advocacy, that it is important to report on the processes. This requires qualitative data in order to make just interpretations and to draw valid conclusions. It is important to be able to put the numbers into the right context and according to the interviewees, this is only possible by being provided with a narrative. The IATI dataset does provide space for these narratives. However the challenge then remains how to aggregate the data, because these narratives will technically not suffice for doing so. The nature of quantitative data is considered to be problematic for monitoring processes because quantitative data may explain little about qualitative changes and processes.

Additionally the quality of the data seems to be a concern of the interviewees. A critical note is that this issue is not inherent to IATI compliant dataset, but it is applicable to monitoring and evaluation in a wider scope. One should note that the quality of the data that is currently used for drafting annual plans and reports is as or even more ambiguous because it is harder to verify that data. With IATI it becomes possible to cross-validate data. The more organizations in the aid chain publish according to the standard, the harder it becomes to alter the data because other publishing agents serve automatically as a cross validation in the concerning aid chain.

Another major challenge lies with the amount of data that needs to be collected. The envisioned objective of the aid effectiveness agenda requires extensive amounts of high quality data. However, in support of Linders (2013) argument, it is not obvious that the local implementing partners can collect vast amounts of data. This might be caused by a limited availability of resources and human capacity. However, IATI provides the opportunity to

continue establishing an extensive database which includes data published according to a common standard.

Commitment

Donors such as MoFA need to commit themselves to open development initiatives such as IATI (Linders, 2013). Although the aid effectiveness agenda is taken into account in the national policy, it seems as if the political reality renders the progress. Various interviewees addressed the fact that MoFA has been reserved and careful in publishing data and openly accounting for it. Also the fact that the minister did not want the expenditures to be visualized is not contributing to the transparency and accountability movement. The commitment of the top management of development agencies play a vital role in making open development initiatives a success.

Capacity for monitoring at MoFA

In various studies it has been addressed that MoFA needs to increase its monitoring capacity. The IOB (2009) concluded that in the past there has been little investment in the capacity for monitoring and evaluation. The IOB (2007, 2009) and Weber (2008) have explicitly recommended MoFA to increase the DSO/MO's capacity for monitoring and evaluation. Already in the evaluation "Maatgesneden Monitoring 'Het verhaal achter de cijfers'" (IOB, 2009) it was stated that "there should be invested in the capacity of DSI/MY²¹ to monitor MFS." Due to the emphasized importance of monitoring by the minister, it was recommended to strengthen the M&E capacity of both the ministry as well as of MFS-organizations. From past interviews held by the IOB it appeared that policy officers felt a time pressure and at the thematic divisions there was little concern for M&E. In other words, M&E had little priority.

The urge for increasing the capacity at the division was still addressed in the interviews held with the policy officers of DSO/MO. Thus, although various studies already had addressed this need in the past, little seems to have changed. One of the causes might be related to the current budget cuts which are influencing MoFA's human resources. In other words; the same amount, or even more, work has to be done with less civil servants. However, this is not realistic and it means that the higher management of MoFA, including the minister, should make clear decisions and prioritize the things they consider to be important. This means that

²¹ Note: DSI/MY is the former DSO/MO division.

they should either attribute less importance to monitoring and evaluation or they should cut in other areas of the budget.

Trust and dialogues

According to Wenar (2006, p. 7), “accountability is the opposite of trust: making an agent accountable can signal to that agent the outsiders distrust the agent to fulfill its responsibilities”.²² However, many of the interviewees emphasized that trust is one of the major building blocks upon which a partnership between NGOs and MoFA should be based. Trust is considered to be one of the core concepts. Some of the interviewees elaborate that accountability is indeed often seen as a negative evaluation and is sometimes considered as intrusive. Weber (2008) refers to this as accountability being perceived as illegitimate and according to him any beneficial effects of accountability will then fail and even backfire.

However, not only the objects that are held to account struggle with the demand for accountability and the related trust issue. Also agents find it difficult to cope with this issue. The interviewees from MoFA elaborated that the line between being sincerely interested and on the other hand distrust is thin and sometimes blurred. Benjamin (2008) explains this as it being difficult for donors - such as MoFA - to require explanatory accounts because demanding these explanatory accounts “points to a potential conflict with a grantee and challenges the funders’ own belief in the good faith of efforts of the nonprofit organization they fund” (p.210).

In the interviews with policy officers from MoFA it was often stressed that it is important to have dialogues internally and externally with the other stakeholders on progress. In that way stakeholders can:

build a system of responsibility based on personal agency, accountability to authority, and obligation to external principles and standards. Not only did their dialogue reinforce traditional accountability mechanisms by making them more transparent and visible, it created a space for participant learning and deliberation to occur. Thus, the social network they created, based on the norms of reciprocity and trustworthiness, generated social capital for their future work together. (Putnam, 2000 in Roberts, 2002)

²² Note: The term ‘agent’ in this quote refers to the object of accountability.

6.6 NGOs roles and their (dis)advantages of adopting IATI

According to Mac Abbey (2008), regulation of NGOs can legitimate their role, improve their professional standards and assure accountability to the general public. He puts forward that “acting individually, NGOs’ accountability to the poor and impact on poverty alleviation are questionable, but working together, they can reach a scale and impact (p. 371)”. Governments can enhance professionalism and coordination amongst NGOs. Regulation can vary from encouraging self-regulation of NGOs to one of formal regulation executed through government institutions. This latter is the case with the enforcement of reporting according to the full IATI standard in order to receive a subsidy from MoFA. This can be referred to as a constructive regulation for establishing norms for good practice and assuring its coordination with public policy and institutions (Mac Abbey, 2008). This constructive regulation can successfully link programs for civil society and government actors.

According to Christensen et al. (2011) and Collin et al. (2009), evidence demonstrates that NGOs have a significant role in making aid transparency initiatives a success. “Some of the potential powers of aid transparency initiatives such as IATI are only unlocked by non-governmental, academic and campaigning ‘info-mediaries’” (McGee, 2013, p. 117).

However, being transparent does not come without any struggles. NGOs addressed that the major struggle they face concerns being transparent about politically sensitive issues. A solution would be that MoFA does not require organizations to publish their data publicly. Instead they would report on these activities only to MoFA. This requires clear agreements between MoFA and the designated NGO. Most importantly it must be clear what is not reported on. It may not necessarily be a problem if activities are not reported on in detail. However, it must then be clear that particular activities are not reported about. Cordaid is an example of a NGO that publishes data on all its activities unless it falls under their so-called exclusion policy. This means that for example due to security and privacy reasons projects are not being made visible.

Cordaid embraces the principle “Open, unless...”. Project information is only excluded from publication to IATI if it falls in one of the following categories: Information disclosure affecting relations between partner organization and government/other NGOs (human rights work or work in some conflict affected states); Detailed specific information affecting the safety and security of NGO

staff, partner staff or beneficiaries; Specific personal information of individual staff and/or partners (e.g. addresses). Commercially sensitive information (salaries, consultant fees); Information that is exempt under data protection laws or by pre-existing organizational policies. (Cordaid, 2013)

Another challenge which occurred at various meetings with NGOs was that M&E is often considered as a burden. Many of the field officers are ‘doers’ and do not recognize or want to acknowledge the value and importance of reporting on processes and results. Across the sector it appears that employees do not want to allocate their time to reporting because they feel that they could spend that time providing services (Kim Lee, 2010). Though for accountability purposes, internal learning and strategically planning it would be a step forward to make M&E practices inherent to doing development work.

6.7 Increasing transparency means increasing accountability

The new aid transparency movement and the official aid-accountability school reflect a predominant concern with aid effectiveness (McGee, 2013, p. 113). This also accounts for a development agent such as MoFA. This is an important development outcome in itself but also in its scope to be held to account by taxpayers in donor countries about aid expenditure. Transparency is a valuable means for accountability. Transparent institutions reveal if officials have met their responsibilities. Accountability is a central issue of our time (Lewis & Wallace, 2000; Wenar, 2006) and is a fundamental concern in non-profit management (Roberts, 2002). Also MoFA is increasingly adapting to a new culture of radical transparency so that they can be held to account by both taxpayers and recipients (Mitchell, 2011).

According to Wenar (2006, p. 23), “greater accountability is not always good and when greater accountability in development agencies would be good, its value is only instrumental and not intrinsic.” Thus there is a need for accountability mechanisms to have an intrinsic value for the development agency. IATI can have such an intrinsic value due to the multiple purposes for which the data can be used.

From the international community there has been ample interest in adopting ICT tools to open up the processes of development to improve accountability. However for open development to become institutionalized it needs to become part of the overall development framework that governs policies, processes and overall strategy of traditional development institutions

(Linders, 2013). Brehm (2001) stated that there is a need for clear mechanisms to reduce the tendency for merely upward accountability. IATI is such a mechanism. According to Grant and Keohane (2005), pivotal to the effectiveness of an information system for accountability purposes is that the control over and accessibility to these information systems are not merely limited to power-wielders and the entities that originally authorized their actions. Additionally they state that the system should be open to new groups, seeking to provide information relevant to the question of whether power-wielders are meeting appropriate standards of behavior and to make that information widely available. This was also confirmed by the various interviewees. Particularly IATI implementing NGOs stress the advantages of an open information system because it could and should strengthen the organization's legitimacy as well; to remain credible they need to provide the possibility to be held accountable (Benjamin, 2008).

In the past, aid data has not been commonly used by stakeholders such as the public and recipient countries. Sometimes this was due to a lack of access and availability of data. However in the reality of today's world:

the decentralization and diversity of (...) politics make transparency easier to achieve than in previous generations, since the means of modern communication, and their diffusion across societies, give a wide variety of voices the capacity to express themselves (Florini, 2003 cited in Grant & Keohane, 2005). Furthermore, the costs of providing information through web sites are now so low that it is difficult to use cost or inconvenience as an excuse; people around the world are increasingly used to being able to get the information that they want almost instantaneously. (Grant & Keohane, 2005, pp. 41-42)

Cooper & Owen (2007) argue that an effective utilization of information is crucial for accountability mechanisms to be effective. It should be noted is that putting the data out there is not sufficient enough. This is due to a lack of awareness that the data is available. The lack of awareness about the current accessibility of the dashboards at MoFA illustrated that having the data and visualizing it is not sufficient to have people using it. According to Linders (2013, p. 433), "IATI and the work of the international development community more broadly have made significant progress in improving the transparency of the aid system".

6.8 Limitations

This study aims to contribute to the debate on accountability obligations of an international development agencies. It is important to take a critical stance towards any academic research. Therefore it should be acknowledged that also this study faces various limitations. These limitations can mainly be attributed to (1) the reliability and (2) the validity of this study.

With regard to the reliability, the following can be denoted:

- Different semi-structured interviews have served as a cross-check of the interviewees. However, this concerns the validity of the questions which were posed. It is hard to guarantee a full degree of reliability. As with many qualitative methods, it is hard to exactly redo an interview and distract the exact same answers. However, the multiple interviews with people from the various organizations gave a fair insight and idea if the information that was given was reliable;
- The interviewer often was perceived as representing the Ministry of Foreign Affairs. This might have affected the answers which were given by organizations such as NGOs. However, the interviewer tried to emphasize her objective role, and stressed that the answers given would not affect the particular organization and/or their relationship with MoFA.

With regard to the validity of this study is it important to be aware of the following:

- The backcasting study is based upon observations and interviews held at the Ministry of Foreign Affairs. However the backcasting method is a method for outlining a future scenario and therefore this method is by its nature speculative and based upon assumptions. However, it aims to reflect the future scenarios as realistic as possible.
- The degree of external validity of this study is questionable. This study has been a specific case study in which there was a particular focus on the Ministry of Foreign Affairs of the Netherlands. The questions which were discussed were answered in particular relation to the Dutch political and social environment in which the Dutch MoFA and NGOs are operating. However, the wider question on accountability and the role of open data is not specifically merely concerning the Ministry of Foreign Affairs of the Netherlands and therefore this study can be generalized to a wider range of international development agents. Thus, bilateral institutions such as DfID and multilateral institutions such as the World Bank can draw lessons from this study since these institutions also have their own internal and external accountability obligations.

6.9 Theoretical implications

This study contributes to the wider debate on accountability in the field of international development aid by including the role of open data. According to Arzberger et. al. (2004, p. 135), “access to and sharing of data are essential for (...) advancement.” This research offers an insight how open data, and more specifically IATI, can increase and enhance accountability of its stakeholders. Furthermore, it illustrates what effect open data has on the dimensions of accountability and how accountability contributes to aid effectiveness.

There are different issues with regard to accountability which require more in-depth research. Some suggestions for further research are as following:

- Explore the empirical effects on the accountability of MoFA by publishing open data according to IATI standard. Thus, explore if MoFA’s accountability is enhanced when they publish according to the IATI standard as well;
- How to measure and report about particular strategies for development through IATI. It would be interesting to have a specific focus on monitoring processes. This could serve as a foundation to establish an internationally recognized set of indicators which is supported by locally designed indicator frameworks;
- Explore the perspective on accountability from various stakeholders which have not been consulted for this study. One should think of citizens and the House of Representatives.
- There are various theoretical frameworks in which accountability is placed and being discussed. It would be interesting to place the role of transparency and open data in these other theoretical frameworks. A suggestion would be to explore it in relation to Benjamin’s (2008, p. 219) “theoretical framework for understanding how the introduction of new accountability requirements (...) can shape nonprofit practices.”

6.10 Managerial and policy recommendations

Based upon the results from this study there are several managerial and policy implications.

The following recommendations are specifically drawn for the Ministry of Foreign Affairs of the Netherlands:

- *Create awareness* – Create an understanding amongst policy officers of what IATI entails and what implications the adoption of IATI as monitoring tool has for the individual work of a policy officer. It is important to emphasize the internal and

external advantages of the implementation. Creating awareness can be done through various means such as having an information session but also by distributing a small, concise factsheet²³ such as War Child distributed amongst its employees. By demonstrating visualized examples from for example the Cordaid dataset it is likely to get people enthusiastic;

- *Invest and dedicate resources to a task team* – In case IATI is considered to be a priority within MoFA, enough resources should be dedicated to the design, development and implementation of MoFA’s strategy adopting IATI for monitoring purposes. A way of doing this is by establishing a task team that can dedicate its time to this task. It is important to include people from various departments of MoFA because the technical aspect needs to be aligned with the policy aspect. For decision making purposes, people from different managerial parts of MoFA need to be engaged at different, though not all, stages in the design and development of the strategy;
- *Management support and safeguarding* – If the (higher) management of MoFA (for example the secretary general) shows its support to IATI, it creates legitimacy and support throughout the ministry. Furthermore, keeping in mind the 4 years rotation system of MoFA it is important to pay specific attention to consistently safeguarding the support of the management team;
- *International involvement IATI* – MoFA needs to keep being involved in the international debate on IATI. Especially with regard to the results field it will be an advantage to keep on experimenting and exploring and take these findings to the international level of the IATI secretariat;
- *Do not be afraid of criticism* – Opening up the organization is likely to result in criticism from external parties. This is due to the data being publicly available and thus the organization comes under scrutiny. On the short term this might result in many (negative) questions and remarks based upon the published data. People will have their own interpretation of the data. However in the longer term it is likely to result in a diminished administrative burden and more aligned and coherent policy development by MoFA because different departments and the minister will be better and more easily be informed on issues which MoFA is involved in. It will also become easier to refer, for example members of parliament, to the data instead of having to answer (their) questions by means of a formal letter;

²³ See: Appendix VI - War Child Fact Sheet about IATI.

- *Take small steps* – It is important to recognize that the use of IATI will not immediately run smoothly and perfectly. IATI is an ongoing and developing initiative. Appreciate every step forward and do not be disappointed when things do not turn out the way they were initially supposed to;
- *Share experiences* - It is important to share the struggles and difficulties which MoFA encounters. These experiences should not only be shared internally, but also externally amongst other stakeholders. IATI is a multi-stakeholder initiative and all the parties that are involved will encounter (sometimes the same) difficulties. The important thing is to learn from each other's experiences and draw lessons from these. The implementation of IATI raises questions and consulting each other may lead to new insights and thus to steps forward. NGOs demonstrated their appreciation when there was a honest communication about the fact that MoFA does not have a clear idea yet about how to use IATI as a monitoring tool and that MoFA is currently establishing how to implement and use IATI as a monitoring device.

7. Conclusion

The world of international development aid is rapidly changing. In the past decades there has been a switch in the mindset from ‘merely spending money and thus doing good’ to actually monitor and report how the money is spend and to evaluate if the financed activities have worked effectively. There have been increasing pressures firstly for making aid more effective and secondly for achieving effective development cooperation. To make aid more coordinated and transparent, five principles were adopted by the international community. These were coined in the Paris Declaration on Aid Effectiveness. However, over time it appeared that the fifth principle about mutual accountability had not improved significantly. Therefore the International Aid Transparency Initiative was founded and its objective was formulated in the IATI Accra statement of 2008. It was concluded that not only NGOs should be held to account, but also governments have the obligation to be accountable for their envisioned objectives and the claims they make about what they do.

This study’s aim was to explore (1) what, to whom and how a government development agency is accountable and (2) how a government development agency must adapt in order to enhance its accountability with the use of an open data initiative such as IATI. By means of a desk research and conducting interviews, this study demonstrates that MoFA is both upward as well as downward accountable to various parties such as the taxpayer and recipient parties. This concern for external accountability has been increasingly and clearly recognized by MoFA over the past years. Another concern which unfortunately has not gained significant attention yet is the internal and downward accountability of MoFA. The instrumental means of a transparency initiative such as IATI will enhance all the different dimensions of accountability of MoFA because it makes information about MoFA’s responsibility’s publicly available. As MoFA has stated “a good monitoring (...) system is a precondition for accountability” (Ministerie van Buitenlandse Zaken, 2011, p. 67). IATI compliant datasets can serve for improved monitoring. By adopting IATI datasets as a monitoring tool, MoFA forces organizations to map parts of the development aid chain and thus contributing to the ultimate goal of eventually mapping the whole aid chain. The IATI standard will also blur the hierarchical distinction of the external accountability dimension because a publishing object does not longer publish tailor made to one specific donor. Instead, the publishing object publishes once and the data can be used often by different stakeholders.

The backcasting scenario analysis demonstrates that by adopting IATI as a monitoring tool, MoFA will face various organizational challenges. There will be various moments throughout the implementation process at which policy officers need to be involved in order to make their wishes clear concerning what they want to monitor and how they want the raw data to be visualized. In order to do so, it is important for MoFA to establish what exactly its objectives are and how it wants to monitor these. It appeared that IATI has become a buzzword at MoFA with only a few people knowing exactly what it is. Therefore MoFA needs a clear communication and implementation plan for internal purposes if they are to require policy officers to monitor through IATI compliant datasets. A recommendation is to establish a task team consisting of people from various departments that will enforce the implementation of IATI as monitoring tool. Not only MoFA encounters difficulties, also reporting organizations such as NGOs struggle with the implementation of IATI. These challenges are especially with regard to security risks which publishing open data brings along. Organizations also face the challenge of how to report their results in the IATI result field. These challenges trickle down to MoFA and bring concerns about for example how to aggregate the data. Although progress is already made within MoFA, the next few months will require various departments to think carefully about the core question what they are accountable for and thus what they want to monitor. Only after having established that, the link can be made how and if that information can be retrieved from IATI compliant datasets.

Another important concluding remark is that IATI is only one of the various transparency means for enhancing the accountability of a development aid agency such as MoFA. Nevertheless, with the increased collection and use of open data in today's society it would be outdated and backwards if the international aid community does not adopt and/or adapt to the open data movement. It should be perceived as a great opportunity that an initiative such as IATI enhances the accountability of an organization.

This study demonstrates that if IATI gains support, it increases the accountability of development aid organizations. However, this requires these aid organizations to report about their activities, take responsibility and be accountable for their claims and objectives. Therefore this is a call to all development aid organizations to take a leap and open up!

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Appendices

Appendix I: List of interviewees²⁴

Ministry of Foreign Affairs

<u>Department</u>	<u>Name</u>
BIS	Paul Gosselink
BIS	Hijman van Praag
DSO/MO	Pieter van den Berg
DSO/MO	Reina Buijs
DSO/MO	Anke van Dam
DSO/MO	Marion Derckx
DSO/MO	Cornelius Hacking
DSO/MO	Ineke Hogenkamp
DSO/MO	Jos Lubbers
DSO/MO	Marijke Roes
DSO/MO	Esmé Stuart
DSO/MO	Judith Vollebregt
DSO/MO	Conny Westgeest
DSO/MO	Rolf Wijnstra
DSO/OO	Ronald Siebes
FEZ	Theo van de Sande
IOB	Ruerd Ruben

NGOs

<u>NGO</u>	<u>Name</u>
Cordaid	Caroline Kroon
Oxfam Novib	Patricia Dekker Saskia van Houten
Pax	Jurrie de Hart
War Child	Marten Schoonman

²⁴ Note: only the interviewees with who a semi-structure and/or in-depth interview was held are included.

Academia

<u>Name</u>	<u>University</u>
Dr. Moosa Elayah	Leiden University
Dr. Kellie Liket	Erasmus University Rotterdam

Various

<u>Organization</u>	<u>Name</u>
Avance	Edith Kroese
Open for Change	Rolf Kleef
Open State	Arjan El Fassad
Partos	Annemarie Heemskerk
	Jasper Middendorp

Appendix II: IATI Accra Statement

INTERNATIONAL AID TRANSPARENCY INITIATIVE **ACCRA STATEMENT**

4th September 2008

We, representatives of developed countries responsible for promoting development and Heads of multilateral and bilateral development institutions, and representatives of philanthropic foundations, meeting in Accra on 4 September 2008:

- Welcome the commitments in the draft Accra Agenda for Action by all donors to “*publicly disclose regular, detailed and timely information on volume, allocation and when, available, results of development expenditure to enable more accurate budget, accounting and audit by developing countries*”, “*support information systems for managing aid*”; and “*provide full and timely information on annual commitments and actual disbursements*”
- Recognise that transparency of aid information promotes more effective partnerships, and accelerates development and poverty reduction by increasing accountability and ownership, reducing corruption, and improving service delivery;
- Welcome the additional scrutiny and increased effectiveness that transparency can bring to donor organisations and other development institutions;
- Emphasize the role that transparency plays in promoting mutual accountability;
- Respect the right of taxpayers and their representatives, and of citizens in developing countries, to information about how foreign aid is spent; and
- Affirm that information about aid should be easily accessible to support local accountability and efficient public administration.

We therefore resolve that:

- We will give strong political direction, and our agencies will invest the necessary resources, to meet in full existing nationally and internationally-agreed reporting standards and to accelerate availability of aid information.
- We will share more detailed and more up-to-date information about aid in a form that makes information more accessible to all relevant stakeholders.
- We will, to the extent possible, provide more reliable and detailed information about intended future aid.
- We will be transparent about conditions attached to aid and expected project outputs and outcomes.
- We will build on and extend existing standards and reporting systems, consulting partner governments, civil society organisations, parliamentarians and other users of aid information, in order to agree, by end 2009, common definitions and a format to facilitate sharing of aid information. .
- We will urge all public and private aid donors, including bilateral and multilateral organisations, and philanthropic foundations, and those who deliver aid on our behalf, to work with us to agree and then implement these common standards and format.

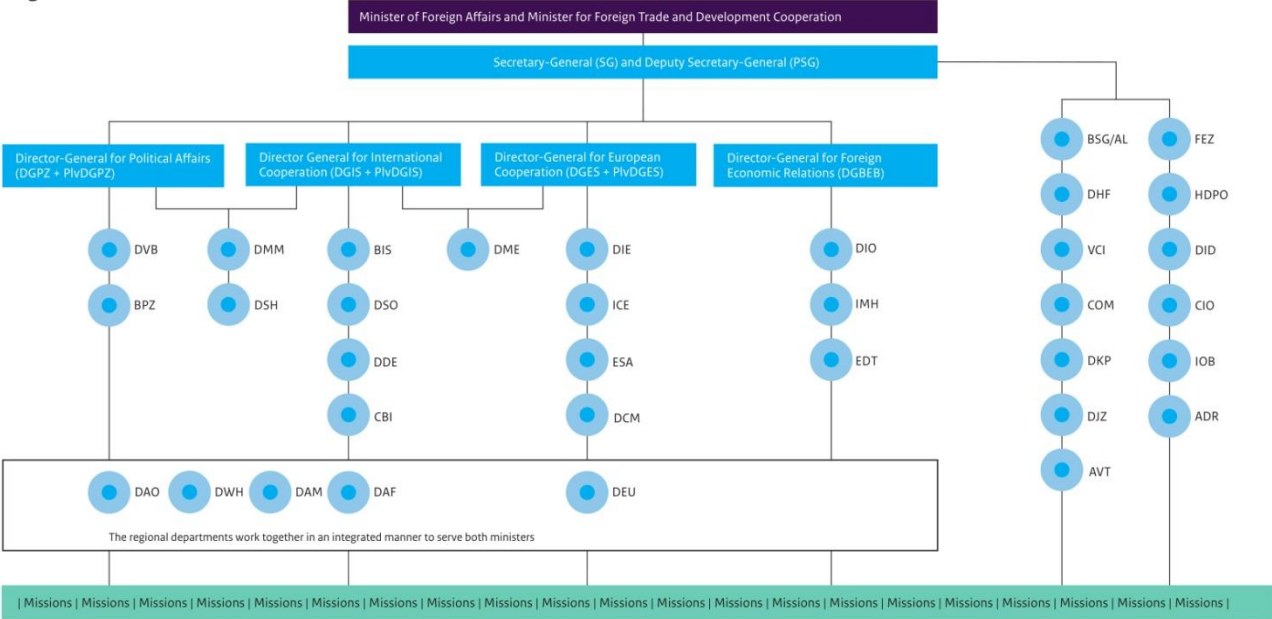
- We will give priority within our organisations to implementing and adhering to these standards and format when they have been agreed.
- To the extent possible we expect that organisations that deliver aid on behalf of our respective organisations should adhere to the same standards of transparency.



Appendix III: Organizational chart of the Ministry of Foreign Affairs of the Netherlands



Ministry of Foreign Affairs Organisation Chart



Legend
 ■ Political leaders
 ■ Senior civil servants
 ● Policy theme department/unit



ADR	Central Audit Service	DIO	International Enterprise Department
AVT	Translation Department	DJZ	Legal Affairs Department
BIS	Office for International Cooperation	DKP	Protocol Department
BPZ	Political Affairs Section	DME	Environment, Water, Climate and Energy Department
BSG/AL	Office of the Secretary-General/ministers and senior management	DMM	Multilateral Organisations and Human Rights Department
CBI	Centre for the Promotion of Imports from Developing Countries	DSH	Stabilisation and Humanitarian Aid Department
CIO	Office of the Chief Information Officer	DSO	Social Development Department
COM	Communications Department	DVB	Security Policy Department
DAF	Sub-Saharan Africa Department	DWH	Western Hemisphere Department
DAM	North Africa and Middle East Department	EDT	Economic Diplomacy and Transition Unit
DAO	Asia and Oceania Department	ESA	Strategic Advice Unit
DCM	Consular Affairs and Migration Policy Department	FEZ	Financial and Economic Affairs Department
DDE	Sustainable Economic Development Department	HDPO	Human Resources Department
DEU	European Affairs Department	ICE	International Cultural Policy Unit
DHF	Real Estate and Facilities Management Department	IOB	Policy and Operations Evaluation Department
DID	Information Services Department	IMH	International Trade Policy and Economic Governance
DIE	European Integration Department	ISB	Inspection and Evaluation Unit
		VCI	Security, Crisis Management and Integrity Department

Appendix IV: OECD DAC CRS purpose code list

THE LIST OF CRS PURPOSE CODES

DAC CODE	5 CRS CODE	DESCRIPTION	Clarifications / Additional notes on coverage
110		EDUCATION	
111		Education, level unspecified	The codes in this category are to be used only when level of education is unspecified or unknown (e.g. training of primary school teachers should be coded under 11220).
	11110	Education policy and administrative management	Education sector policy, planning and programmes; aid to education ministries, administration and management systems; institution capacity building and advice; school management and governance; curriculum and materials development; unspecified education activities.
	11120	Education facilities and training	Educational buildings, equipment, materials; subsidiary services to education (boarding facilities, staff housing); language training; colloquia, seminars, lectures, etc.
	11130	Teacher training	Teacher education (where the level of education is unspecified); in-service and pre-service training; materials development.
	11182	Educational research	Research and studies on education effectiveness, relevance and quality; systematic evaluation and monitoring.
112		Basic education	
	11220	Primary education	Formal and non-formal primary education for children; all elementary and first cycle systematic instruction; provision of learning materials.
	11230	Basic life skills for youth and adults	Formal and non-formal education for basic life skills for young people and adults (adults education); literacy and numeracy training.
	11240	Early childhood education	Formal and non-formal pre-school education.
113		Secondary education	
	11320	Secondary education	Second cycle systematic instruction at both junior and senior levels.
	11330	Vocational training	Elementary vocational training and secondary level technical education; on-the job training; apprenticeships; including informal vocational training.
114		Post-secondary education	
	11420	Higher education	Degree and diploma programmes at universities, colleges and polytechnics; scholarships.
	11430	Advanced technical and managerial training	Professional-level vocational training programmes and in-service training.
120		HEALTH	
121		Health, general	
	12110	Health policy and administrative management	Health sector policy, planning and programmes; aid to health ministries, public health

		administration; institution capacity building and advice; medical insurance programmes; unspecified health activities.
	12181 Medical education/training	Medical education and training for tertiary level services.
	12182 Medical research	General medical research (excluding basic health research).
	12191 Medical services	Laboratories, specialised clinics and hospitals (including equipment and supplies); ambulances; dental services; mental health care; medical rehabilitation; control of non-infectious diseases; drug and substance abuse control [excluding narcotics traffic control (16063)].
122	Basic health	
	12220 Basic health care	Basic and primary health care programmes; paramedical and nursing care programmes; supply of drugs, medicines and vaccines related to basic health care.
	12230 Basic health infrastructure	District-level hospitals, clinics and dispensaries and related medical equipment; excluding specialised hospitals and clinics (12191).
	12240 Basic nutrition	Direct feeding programmes (maternal feeding, breastfeeding and weaning foods, child feeding, school feeding); determination of micro-nutrient deficiencies; provision of vitamin A, iodine, iron etc.; monitoring of nutritional status; nutrition and food hygiene education; household food security.
	12250 Infectious disease control	Immunisation; prevention and control of infectious and parasite diseases, except malaria (12262), tuberculosis (12263), HIV/AIDS and other STDs (13040). It includes diarrheal diseases, vector-borne diseases (e.g. river blindness and guinea worm), viral diseases, mycosis, helminthiasis, zoonosis, diseases by other bacteria and viruses, pediculosis, etc.
	12261 Health education	Information, education and training of the population for improving health knowledge and practices; public health and awareness campaigns; promotion of improved personal hygiene practices, including use of sanitation facilities and handwashing with soap.
	12262 Malaria control	Prevention and control of malaria.
	12263 Tuberculosis control	Immunisation, prevention and control of tuberculosis.
	12281 Health personnel development	Training of health staff for basic health care services.
130	POPULATION POLICIES/PROGRAMMES AND REPRODUCTIVE HEALTH	
	13010 Population policy and administrative management	Population/development policies; census work, vital registration; migration data; demographic research/analysis; reproductive health research; unspecified population activities.
	13020 Reproductive health care	Promotion of reproductive health; prenatal and postnatal care including delivery; prevention and treatment of infertility; prevention and management of consequences of abortion; safe motherhood activities.
	13030 Family planning	Family planning services including counselling; information, education and communication (IEC) activities; delivery of contraceptives; capacity building and training.
	13040 STD control including HIV/AIDS	All activities related to sexually transmitted diseases and HIV/AIDS control e.g. information,

		education and communication; testing; prevention; treatment, care.
13081	Personnel development for population and reproductive health	Education and training of health staff for population and reproductive health care services.
140	WATER AND SANITATION	
14010	Water sector policy and administrative management	Water sector policy and governance, including legislation, regulation, planning and management as well as transboundary management of water; institutional capacity development; activities supporting the Integrated Water Resource Management approach (IWRM: see box below).
14015	Water resources conservation (including data collection)	Collection and usage of quantitative and qualitative data on water resources; creation and sharing of water knowledge; conservation and rehabilitation of inland surface waters (rivers, lakes etc.), ground water and coastal waters; prevention of water contamination.
14020	Water supply and sanitation - large systems	Programmes where components according to 14021 and 14022 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply [14021], sanitation [14022], and hygiene [12261].
14021	Water supply - large systems	Potable water treatment plants; intake works; storage; water supply pumping stations; large scale transmission / conveyance and distribution systems.
14022	Sanitation - large systems	Large scale sewerage including trunk sewers and sewage pumping stations; domestic and industrial waste water treatment plants.
14030	Basic drinking water supply and basic sanitation	Programmes where components according to 14031 and 14032 cannot be identified. When components are known, they should individually be reported under their respective purpose codes: water supply [14031], sanitation [14032], and hygiene [12261].
14031	Basic drinking water supply	Rural water supply schemes using handpumps, spring catchments, gravity-fed systems, rainwater collection and fog harvesting, storage tanks, small distribution systems typically with shared connections/points of use. Urban schemes using handpumps and local neighbourhood networks including those with shared connections.
14032	Basic sanitation	Latrines, on-site disposal and alternative sanitation systems, including the promotion of household and community investments in the construction of these facilities. (Use code 12261 for activities promoting improved personal hygiene practices.)
14040	River basins' development	Infrastructure focused integrated river basin projects and related institutional activities; river flow control; dams and reservoirs [excluding dams primarily for irrigation (31140) and hydropower (23065) and activities related to river transport (21040)].
14050	Waste management / disposal	Municipal and industrial solid waste management, including hazardous and toxic waste; collection, disposal and treatment; landfill areas; composting and reuse.
14081	Education and training in water supply and sanitation	Education and training for sector professionals and service providers.
150	GOVERNMENT AND CIVIL SOCIETY	
151	Government and civil society, general	<i>N.B. Use code 51010 for general budget support.</i>
15110	Public sector policy and administrative management	Institution-building assistance to strengthen core public sector management systems and

		capacities. This includes macro-economic and other policy management, co-ordination, planning and reform; human resource management; organisational development; civil service reform; e-government; development planning, monitoring and evaluation; support to ministries involved in aid co-ordination; other ministries and government departments when sector cannot be specified. (Use specific sector codes for development of systems and capacities in sector ministries.)
15111	Public finance management	Fiscal policy and planning; support to ministries of finance; strengthening financial and managerial accountability; public expenditure management; improving financial management systems; tax policy and administration; budget drafting; inter-governmental fiscal relations, public audit, public debt. (Use code 33120 for customs.)
15112	Decentralisation and support to subnational government	Decentralisation processes (including political, administrative and fiscal dimensions); intergovernmental relations and federalism; strengthening departments of regional and local government, regional and local authorities and their national associations. (Use specific sector codes for decentralisation of sector management and services.)
15113	Anti-corruption organisations and institutions	Specialised organisations, institutions and frameworks for the prevention of and combat against corruption, bribery, money-laundering and other aspects of organised crime, with or without law enforcement powers, e.g. anti-corruption commissions and monitoring bodies, special investigation services, institutions and initiatives of integrity and ethics oversight, specialised NGOs, other civil society and citizens' organisations directly concerned with corruption.
15130	Legal and judicial development	Support to institutions, systems and procedures of the justice sector, both formal and informal; support to ministries of justice, the interior and home affairs; judges and courts; legal drafting services; bar and lawyers associations; professional legal education; maintenance of law and order and public safety; border management; law enforcement agencies, police, prisons and their supervision; ombudsmen; alternative dispute resolution, arbitration and mediation; legal aid and counsel; traditional, indigenous and paralegal practices that fall outside the formal legal system. Measures that support the improvement of legal frameworks, constitutions, laws and regulations; legislative and constitutional drafting and review; legal reform; integration of formal and informal systems of law. Public legal education; dissemination of information on entitlements and remedies for injustice; awareness campaigns.
		(Use codes 152xx for activities that are primarily aimed at supporting security system reform or undertaken in connection with post-conflict and peace building activities.)

15150	Democratic participation and civil society	Support to the exercise of democracy and diverse forms of participation of citizens beyond elections (15151); direct democracy instruments such as referenda and citizens' initiatives; support to organisations to represent and advocate for their members, to monitor, engage and hold governments to account, and to help citizens learn to act in the public sphere; curricula and teaching for civic education at various levels. (This purpose code is restricted to activities targeting governance issues. When assistance to civil society is for non-governance purposes use other appropriate purpose codes.)
15151	Elections	Electoral management bodies and processes, election observation, voters' education. (Use code 15230 when in the context of an international peacekeeping operation.)
15152	Legislatures and political parties	Assistance to strengthen key functions of legislatures/ parliaments including subnational assemblies and councils (representation; oversight; legislation), such as improving the capacity of legislative bodies, improving legislatures' committees and administrative procedures;; research and information management systems; providing training programmes for legislators and support personnel. Assistance to political parties and strengthening of party systems.
15153	Media and free flow of information	Activities that support free and uncensored flow of information on public issues; activities that increase the editorial and technical skills and the integrity of the print and broadcast media, e.g. training of journalists. (Use codes 22010-22040 for provision of equipment and capital assistance to media.)
15160	Human rights	Measures to support specialised official human rights institutions and mechanisms at universal, regional, national and local levels in their statutory roles to promote and protect civil and political, economic, social and cultural rights as defined in international conventions and covenants; translation of international human rights commitments into national legislation; reporting and follow-up; human rights dialogue. Human rights defenders and human rights NGOs; human rights advocacy, activism, mobilisation; awareness raising and public human rights education. Human rights programming targeting specific groups, e.g. children, persons with disabilities, migrants, ethnic, religious, linguistic and sexual minorities, indigenous people and those suffering from caste discrimination, victims of trafficking, victims of torture. (Use code 15230 when in the context of a peacekeeping operation)
15170	Women's equality organisations and institutions	Support for institutions and organisations (governmental and non-governmental) working for gender equality and women's empowerment.
152	Conflict prevention and resolution, peace and security	N.B. <i>Further notes on ODA eligibility (and exclusions) of conflict, peace and security related activities are given in paragraphs 41-46 of the DAC Statistical Reporting Directives.</i>
15210	Security system management and reform	Technical co-operation provided to parliament, government ministries, law enforcement

15220 Civilian peace-building, conflict prevention and resolution

agencies and the judiciary to assist review and reform of the security system to improve democratic governance and civilian control; technical co-operation provided to government to improve civilian oversight and democratic control of budgeting, management, accountability and auditing of security expenditure, including military budgets, as part of a public expenditure management programme; assistance to civil society to enhance its competence and capacity to scrutinise the security system so that it is managed in accordance with democratic norms and principles of accountability, transparency and good governance. [Other than in the context of an international peacekeeping operation (15230)].

Support for civilian activities related to peace building, conflict prevention and resolution, including capacity building, monitoring, dialogue and information exchange. Bilateral participation in international civilian peace missions such as those conducted by the UN Department of Political Affairs (UNDPA) or the European Union (European Security and Defence Policy), and contributions to civilian peace funds or commissions (e.g. Peacebuilding Commission, Peacebuilding thematic window of the MDG achievement fund etc.). The contributions can take the form of financing or provision of equipment or civilian or military personnel (e.g. for training civilians). (Use code 15230 for bilateral participation in international peacekeeping operations).

15230 Participation in international peacekeeping operations

Bilateral participation in peacekeeping operations mandated or authorised by the United Nations (UN) through Security Council resolutions, and conducted by international organisations, e.g. UN, NATO, the European Union (Security and Defence Policy security-related operations), or regional groupings of developing countries. Direct contributions to the UN Department for Peacekeeping Operations (UNDPKO) budget are excluded from bilateral ODA (they are reportable in part as multilateral ODA, see Annex 2 of DAC Directives). The activities that can be reported as bilateral ODA under this code are limited to: human rights and election monitoring; reintegration of demobilised soldiers; rehabilitation of basic national infrastructure; monitoring or retraining of civil administrators and police forces; security sector reform and other rule of law-related activities; training in customs and border control procedures; advice or training in fiscal or macroeconomic stabilisation policy; repatriation and demobilisation of armed factions, and disposal of their weapons; explosive mine removal. The enforcement aspects of international peacekeeping operations are not reportable as ODA. ODA-eligible bilateral participation in peacekeeping operations can take the form of financing or provision of equipment or military or civilian personnel (e.g. police officers). The reportable cost is calculated as the excess over what the personnel and equipment would have cost to maintain had they not been assigned to take part in a peace operation. International peacekeeping operations may include humanitarian-type activities (contributions to the form of equipment or personnel), as described in paragraphs 184 and 185 of DAC Directives. These should be included under code 15230 if they are an integrated part of the activities above,

15240	Reintegration and SALW control	otherwise they should be reported as humanitarian aid. NB: When using this code, indicate the name of the operation in the short description of the activity reported. Reintegration of demobilised military personnel into the economy; conversion of production facilities from military to civilian outputs; technical co-operation to control, prevent and/or reduce the proliferation of small arms and light weapons (SALW) – see para. 45 of the DAC Statistical Reporting Directives for definition of SALW activities covered. [Other than in the context of an international peacekeeping operation (15230) or child soldiers (15261)].
15250	Removal of land mines and explosive remnants of war	All activities related to land mines and explosive remnants of war which have benefits to developing countries as their main objective, including removal of land mines and explosive remnants of war, and stockpile destruction for developmental purposes [other than in the context of an international peacekeeping operation (15230)]; risk education and awareness raising; rehabilitation, reintegration and assistance to victims, and research and development on demining and clearance. Only activities for civilian purposes are ODA-eligible.
15261	Child soldiers (Prevention and demobilisation)	Technical co-operation provided to government – and assistance to civil society organisations – to support and apply legislation designed to prevent the recruitment of child soldiers, and to demobilise, disarm, reintegrate, repatriate and resettle (DDR) child soldiers.

160	OTHER SOCIAL INFRASTRUCTURE AND SERVICES
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16010	Social/ welfare services	Social legislation and administration; institution capacity building and advice; social security and other social schemes; special programmes for the elderly, orphans, the disabled, street children; social dimensions of structural adjustment; unspecified social infrastructure and services, including consumer protection.
16020	Employment policy and administrative management	Employment policy and planning; labour law; labour unions; institution capacity building and advice; support programmes for unemployed; employment creation and income generation programmes; occupational safety and health; combating child labour.
16030	Housing policy and administrative management	Housing sector policy, planning and programmes; excluding low-cost housing and slum clearance (16040).
16040	Low-cost housing	Including slum clearance.
16050	Multisector aid for basic social services	Basic social services are defined to include basic education, basic health, basic nutrition, population/reproductive health and basic drinking water supply and basic sanitation.
16061	Culture and recreation	Including libraries and museums.
16062	Statistical capacity building	Both in national statistical offices and any other government ministries.
16063	Narcotics control	In-country and customs controls including training of the police; educational programmes and awareness campaigns to restrict narcotics traffic and in-country distribution.
16064	Social mitigation of HIV/AIDS	Special programmes to address the consequences of HIV/AIDS, e.g. social, legal and economic assistance to people living with HIV/AIDS including food security and employment; support to vulnerable groups and children orphaned by HIV/AIDS; human rights of HIV/AIDS affected

		people.
210	TRANSPORT AND STORAGE	Note: Manufacturing of transport equipment should be included under code 32172.
	21010 Transport policy and administrative management	Transport sector policy, planning and programmes; aid to transport ministries; institution capacity building and advice; unspecified transport; activities that combine road, rail, water and/or air transport.
	21020 Road transport	Road infrastructure, road vehicles; passenger road transport, motor passenger cars.
	21030 Rail transport	Rail infrastructure, rail equipment, locomotives, other rolling stock; including light rail (tram) and underground systems.
	21040 Water transport	Harbours and docks, harbour guidance systems, ships and boats; river and other inland water transport, inland barges and vessels.
	21050 Air transport	Airports, airport guidance systems, aeroplanes, aeroplane maintenance equipment.
	21061 Storage	Whether or not related to transportation.
	21081 Education and training in transport and storage	
220	COMMUNICATION	
	22010 Communications policy and administrative management	Communications sector policy, planning and programmes; institution capacity building and advice; including postal services development; unspecified communications activities.
	22020 Telecommunications	Telephone networks, telecommunication satellites, earth stations.
	22030 Radio/television/print media	Radio and TV links, equipment; newspapers; printing and publishing.
	22040 Information and communication technology (ICT)	Computer hardware and software; internet access; IT training. When sector cannot be specified.
230	ENERGY GENERATION AND SUPPLY	
	23010 Energy policy and administrative management	Energy sector policy, planning and programmes; aid to energy ministries; institution capacity building and advice; unspecified energy activities including energy conservation.
	23020 Power generation/non-renewable sources	Thermal power plants including when heat source cannot be determined; combined gas-coal power plants.
	23030 Power generation/renewable sources	Including policy, planning, development programmes, surveys and incentives. Fuelwood/charcoal production should be included under forestry (31261).
	23040 Electrical transmission/ distribution	Distribution from power source to end user; transmission lines.
	23050 Gas distribution	Delivery for use by ultimate consumer.
	23061 Oil-fired power plants	Including diesel power plants.
	23062 Gas-fired power plants	
	23063 Coal-fired power plants	
	23064 Nuclear power plants	Including nuclear safety.
	23065 Hydro-electric power plants	Including power-generating river barges.
	23066 Geothermal energy	

	23067	Solar energy	Including photo-voltaic cells, solar thermal applications and solar heating.
	23068	Wind power	Wind energy for water lifting and electric power generation.
	23069	Ocean power	Including ocean thermal energy conversion, tidal and wave power.
	23070	Biomass	Densification technologies and use of biomass for direct power generation including biogas, gas obtained from sugar cane and other plant residues, anaerobic digesters.
	23081	Energy education/training	Applies to all energy sub-sectors; all levels of training.
	23082	Energy research	Including general inventories, surveys.
240	BANKING AND FINANCIAL SERVICES		
	24010	Financial policy and administrative management	Finance sector policy, planning and programmes; institution capacity building and advice; financial markets and systems.
	24020	Monetary institutions	Central banks.
	24030	Formal sector financial intermediaries	All formal sector financial intermediaries; credit lines; insurance, leasing, venture capital, etc. (except when focused on only one sector).
	24040	Informal/semi-formal financial intermediaries	Micro credit, savings and credit co-operatives etc.
	24081	Education/training in banking and financial services	
250	BUSINESS AND OTHER SERVICES		
	25010	Business support services and institutions	Support to trade and business associations, chambers of commerce; legal and regulatory reform aimed at improving business and investment climate; private sector institution capacity building and advice; trade information; public-private sector networking including trade fairs; e-commerce. Where sector cannot be specified: general support to private sector enterprises (in particular, use code 32130 for enterprises in the industrial sector).
	25020	Privatisation	When sector cannot be specified. Including general state enterprise restructuring or demonopolisation programmes; planning, programming, advice.
311	AGRICULTURE		
	31110	Agricultural policy and administrative management	Agricultural sector policy, planning and programmes; aid to agricultural ministries; institution capacity building and advice; unspecified agriculture.
	31120	Agricultural development	Integrated projects; farm development.
	31130	Agricultural land resources	Including soil degradation control; soil improvement; drainage of water logged areas; soil desalination; agricultural land surveys; land reclamation; erosion control, desertification control.
	31140	Agricultural water resources	Irrigation, reservoirs, hydraulic structures, ground water exploitation for agricultural use.
	31150	Agricultural inputs	Supply of seeds, fertilizers, agricultural machinery/equipment.
	31161	Food crop production	Including grains (wheat, rice, barley, maize, rye, oats, millet, sorghum); horticulture; vegetables; fruit and berries; other annual and perennial crops. [Use code 32161 for agro-industries.]

31162	Industrial crops/export crops	Including sugar; coffee, cocoa, tea; oil seeds, nuts, kernels; fibre crops; tobacco; rubber. [Use code 32161 for agro-industries.]
31163	Livestock	Animal husbandry; animal feed aid.
31164	Agrarian reform	Including agricultural sector adjustment.
31165	Agricultural alternative development	Projects to reduce illicit drug cultivation through other agricultural marketing and production opportunities (see code 43050 for non-agricultural alternative development).
31166	Agricultural extension	Non-formal training in agriculture.
31181	Agricultural education/training	
31182	Agricultural research	Plant breeding, physiology, genetic resources, ecology, taxonomy, disease control, agricultural bio-technology; including livestock research (animal health, breeding and genetics, nutrition, physiology).
31191	Agricultural services	Marketing policies & organisation; storage and transportation, creation of strategic reserves.
31192	Plant and post-harvest protection and pest control	Including integrated plant protection, biological plant protection activities, supply and management of agrochemicals, supply of pesticides, plant protection policy and legislation.
31193	Agricultural financial services	Financial intermediaries for the agricultural sector including credit schemes; crop insurance.
31194	Agricultural co-operatives	Including farmers' organisations.
31195	Livestock/veterinary services	Animal health and management, genetic resources, feed resources.
312	FORESTRY	
31210	Forestry policy and administrative management	Forestry sector policy, planning and programmes; institution capacity building and advice; forest surveys; unspecified forestry and agro-forestry activities.
31220	Forestry development	Afforestation for industrial and rural consumption; exploitation and utilisation; erosion control, desertification control; integrated forestry projects.
31261	Fuelwood/charcoal	Forestry development whose primary purpose is production of fuelwood and charcoal.
31281	Forestry education/training	
31282	Forestry research	Including artificial regeneration, genetic improvement, production methods, fertilizer, harvesting.
31291	Forestry services	
313	FISHING	
31310	Fishing policy and administrative management	Fishing sector policy, planning and programmes; institution capacity building and advice; ocean and coastal fishing; marine and freshwater fish surveys and prospecting; fishing boats/equipment; unspecified fishing activities.
31320	Fishery development	Exploitation and utilisation of fisheries; fish stock protection; aquaculture; integrated fishery projects.
31381	Fishery education/training	
31382	Fishery research	Pilot fish culture; marine/freshwater biological research.

	31391	Fishery services	Fishing harbours; fish markets; fishery transport and cold storage.
321		INDUSTRY	
	32110	Industrial policy and administrative management	Industrial sector policy, planning and programmes; institution capacity building and advice; unspecified industrial activities; manufacturing of goods not specified below.
	32120	Industrial development	
	32130	Small and medium-sized enterprises (SME) development	Direct support to the development of small and medium-sized enterprises in the industrial sector, including accounting, auditing and advisory services.
	32140	Cottage industries and handicraft	
	32161	Agro-industries	Staple food processing, dairy products, slaughter houses and equipment, meat and fish processing and preserving, oils/fats, sugar refineries, beverages/tobacco, animal feeds production.
	32162	Forest industries	Wood production, pulp/paper production.
	32163	Textiles, leather and substitutes	Including knitting factories.
	32164	Chemicals	Industrial and non-industrial production facilities; includes pesticides production.
	32165	Fertilizer plants	
	32166	Cement/lime/plaster	
	32167	Energy manufacturing	Including gas liquefaction; petroleum refineries.
	32168	Pharmaceutical production	Medical equipment/supplies; drugs, medicines, vaccines; hygienic products.
	32169	Basic metal industries	Iron and steel, structural metal production.
	32170	Non-ferrous metal industries	
	32171	Engineering	Manufacturing of electrical and non-electrical machinery, engines/turbines.
	32172	Transport equipment industry	Shipbuilding, fishing boats building; railroad equipment; motor vehicles and motor passenger cars; aircraft; navigation/guidance systems.
	32182	Technological research and development	Including industrial standards; quality management; metrology; testing; accreditation; certification.
322		MINERAL RESOURCES AND MINING	
	32210	Mineral/mining policy and administrative management	Mineral and mining sector policy, planning and programmes; mining legislation, mining cadastre, mineral resources inventory, information systems, institution capacity building and advice; unspecified mineral resources exploitation.
	32220	Mineral prospection and exploration	Geology, geophysics, geochemistry; excluding hydrogeology (14010) and environmental geology (41010), mineral extraction and processing, infrastructure, technology, economics, safety and environment management.
	32261	Coal	Including lignite and peat.
	32262	Oil and gas	Petroleum, natural gas, condensates, liquefied petroleum gas (LPG), liquefied natural gas (LNG); including drilling and production.

32263	Ferrous metals	Iron and ferro-alloy metals.
32264	Nonferrous metals	Aluminium, copper, lead, nickel, tin, zinc.
32265	Precious metals/materials	Gold, silver, platinum, diamonds, gemstones.
32266	Industrial minerals	Baryte, limestone, feldspar, kaolin, sand, gypsum, gravel, ornamental stones.
32267	Fertilizer minerals	Phosphates, potash.
32268	Offshore minerals	Polymetallic nodules, phosphorites, marine placer deposits.
323	CONSTRUCTION	
32310	Construction policy and administrative management	Construction sector policy and planning; excluding construction activities within specific sectors (e.g., hospital or school construction).
331	TRADE POLICY AND REGULATIONS AND TRADE-RELATED ADJUSTMENT	
33110	Trade policy and administrative management	Trade policy and planning; support to ministries and departments responsible for trade policy; trade-related legislation and regulatory reforms; policy analysis and implementation of multilateral trade agreements e.g. technical barriers to trade and sanitary and phytosanitary measures (TBT/SPS) except at regional level (see 33130); mainstreaming trade in national development strategies (e.g. poverty reduction strategy papers); wholesale/retail trade; unspecified trade and trade promotion activities.
33120	Trade facilitation	Simplification and harmonisation of international import and export procedures (e.g. customs valuation, licensing procedures, transport formalities, payments, insurance); support to customs departments; tariff reforms.
33130	Regional trade agreements (RTAs)	Support to regional trade arrangements [e.g. Southern African Development Community (SADC), Association of Southeast Asian Nations (ASEAN), Free Trade Area of the Americas (FTAA), African Caribbean Pacific/European Union (ACP/EU)], including work on technical barriers to trade and sanitary and phytosanitary measures (TBT/SPS) at regional level; elaboration of rules of origin and introduction of special and differential treatment in RTAs.
33140	Multilateral trade negotiations	Support developing countries' effective participation in multilateral trade negotiations, including training of negotiators, assessing impacts of negotiations; accession to the World Trade Organisation (WTO) and other multilateral trade-related organisations.
33150	Trade-related adjustment	Contributions to the government budget to assist the implementation of recipients' own trade reforms and adjustments to trade policy measures by other countries; assistance to manage shortfalls in the balance of payments due to changes in the world trading environment.
33181	Trade education/training	Human resources development in trade not included under any of the above codes. Includes university programmes in trade.
332	TOURISM	
33210	Tourism policy and administrative management	
400	MULTISECTOR/CROSS-CUTTING	

410	General environmental protection	Non-sector specific.
41010	Environmental policy and administrative management	Environmental policy, laws, regulations and economic instruments; administrative institutions and practices; environmental and land use planning and decision-making procedures; seminars, meetings; miscellaneous conservation and protection measures not specified below.
41020	Biosphere protection	Air pollution control, ozone layer preservation; marine pollution control.
41030	Bio-diversity	Including natural reserves and actions in the surrounding areas; other measures to protect endangered or vulnerable species and their habitats (e.g. wetlands preservation).
41040	Site preservation	Applies to unique cultural landscape; including sites/objects of historical, archeological, aesthetic, scientific or educational value.
41050	Flood prevention/control	Floods from rivers or the sea; including sea water intrusion control and sea level rise related activities.
41081	Environmental education/ training	
41082	Environmental research	Including establishment of databases, inventories/accounts of physical and natural resources; environmental profiles and impact studies if not sector specific.
430	Other multisector	
43010	Multisector aid	
43030	Urban development and management	Integrated urban development projects; local development and urban management; urban infrastructure and services; municipal finances; urban environmental management; urban development and planning; urban renewal and urban housing; land information systems.
43040	Rural development	Integrated rural development projects; e.g. regional development planning; promotion of decentralised and multi-sectoral competence for planning, co-ordination and management; implementation of regional development and measures (including natural reserve management); land management; land use planning; land settlement and resettlement activities [excluding resettlement of refugees and internally displaced persons (72010)]; functional integration of rural and urban areas; geographical information systems.
43050	Non-agricultural alternative development	Projects to reduce illicit drug cultivation through, for example, non-agricultural income opportunities, social and physical infrastructure (see code 31165 for agricultural alternative development).
43081	Multisector education/training	Including scholarships.
43082	Research/scientific institutions	When sector cannot be identified.
500	COMMODITY AID AND GENERAL PROGRAMME ASSISTANCE	Note: Sector specific programme assistance is to be included in the respective sectors, using the sector programme flag if appropriate.
510	General budget support	Budget support in the form of sector-wide approaches (SWAps) should be included in the respective sectors.
51010	General budget support	Unarmarked contributions to the government budget; support for the implementation of

		macroeconomic reforms (structural adjustment programmes, poverty reduction strategies); general programme assistance (when not allocable by sector).
520	Developmental food aid/Food security assistance	
	52010 Food aid/Food security programmes	Supply of edible human food under national or international programmes including transport costs; cash payments made for food supplies; project food aid and food aid for market sales when benefiting sector not specified; excluding emergency food aid.
530	Other commodity assistance	Non-food commodity assistance (when benefiting sector not specified).
	53030 Import support (capital goods)	Capital goods and services; lines of credit.
	53040 Import support (commodities)	Commodities, general goods and services, oil imports.
600	ACTION RELATING TO DEBT	
	60010 Action relating to debt	Actions falling outside the code headings below.
	60020 Debt forgiveness	
	60030 Relief of multilateral debt	Grants or credits to cover debt owed to multilateral financial institutions; including contributions to Heavily Indebted Poor Countries (HIPC) Trust Fund.
	60040 Rescheduling and refinancing	
	60061 Debt for development swap	Allocation of debt claims to use for development (e.g., debt for education, debt for environment).
	60062 Other debt swap	Where the debt swap benefits an external agent i.e. is not specifically for development purposes.
	60063 Debt buy-back	Purchase of debt for the purpose of cancellation.
700	HUMANITARIAN AID	Within the overall definition of ODA, humanitarian aid is assistance designed to save lives, alleviate suffering and maintain and protect human dignity during and in the aftermath of emergencies. To be classified as humanitarian, aid should be consistent with the humanitarian principles of humanity, impartiality, neutrality and independence.
720	Emergency Response	An emergency is a situation which results from man made crises and/or natural disasters.
	72010 Material relief assistance and services	Shelter, water, sanitation and health services, supply of medicines and other non-food relief items; assistance to refugees and internally displaced people in developing countries other than for food (72040) or protection (72050).
	72040 Emergency food aid	Food aid normally for general free distribution or special supplementary feeding programmes; short-term relief to targeted population groups affected by emergency situations. Excludes non-emergency food security assistance programmes/food aid (52010).
	72050 Relief co-ordination; protection and support services	Measures to co-ordinate delivery of humanitarian aid, including logistics and communications systems; measures to promote and protect the safety, well-being, dignity and integrity of civilians and those no longer taking part in hostilities. (Activities designed to protect the security of persons or property through the use or display of force are not reportable as ODA.)

730	Reconstruction relief and rehabilitation	This relates to activities during and in the aftermath of an emergency situation. Longer-term activities to improve the level of infrastructure or social services should be reported under the relevant economic and social sector codes. See also guideline on distinguishing humanitarian from sector-allocable aid.
	73010 Reconstruction relief and rehabilitation	Short-term reconstruction work after emergency or conflict limited to restoring pre-existing infrastructure (e.g. repair or construction of roads, bridges and ports, restoration of essential facilities, such as water and sanitation, shelter, health care services); social and economic rehabilitation in the aftermath of emergencies to facilitate transition and enable populations to return to their previous livelihood or develop a new livelihood in the wake of an emergency situation (e.g. trauma counselling and treatment, employment programmes).
740	Disaster prevention and preparedness	See codes 41050 and 15220 for prevention of floods and conflicts.
	74010 Disaster prevention and preparedness	Disaster risk reduction activities (e.g. developing knowledge, natural risks cartography, legal norms for construction); early warning systems; emergency contingency stocks and contingency planning including preparations for forced displacement.
910	ADMINISTRATIVE COSTS OF DONORS	
	91010 Administrative costs	
930	REFUGEES IN DONOR COUNTRIES	
	93010 Refugees in donor countries	
998	UNALLOCATED/ UNSPECIFIED	
	99810 Sectors not specified	Contributions to general development of the recipient should be included under programme assistance (51010).
	99820 Promotion of development awareness	Spending in donor country for heightened awareness/interest in development co-operation (brochures, lectures, special research projects, etc.).

Appendix V: 15 Partner countries

DSO/MO Factsheet: Aid, trade and investment relationships of the Netherlands Ministry of Foreign Affairs with groups of countries

The aid, trade and investment agenda of the Ministry of Foreign Affairs of the Netherlands (MoFa) focuses on three groups in particular. (1) Countries whose relationship with the Netherlands is primarily based on aid; (2) countries with which we have a transitional relationship, in which both aid and trade play a role; (3) and countries with which our relationship revolves around trade and investment. The countries assigned to the 1st and 2nd category form the 15 partner countries in development cooperation of MoFa.¹ These 15 countries are as following:

1. Afghanistan
2. Bangladesh
3. Benin
4. Burundi
5. Ethiopia
6. Ghana
7. Indonesia
8. Kenya
9. Mali
10. Mozambique
11. The Palestinian Territories
12. Rwanda
13. South Sudan
14. Uganda
15. Yemen

In addition to the 15 partner countries, the Netherlands draws specific attention to two regions being:
the Horn of Africa and the Great Lakes region.

The countries with attention for trade relations with the Netherlands are as following:
Australia, Belgium, Brazil, Canada, China, Colombia, France, Germany, the Gulf States, India, Iraq, Japan, Malaysia, Mexico, Nigeria, Poland, Romania, Russia, Singapore, South Africa, South Korea, Turkey, the UK, Ukraine, the US and Vietnam.

For the purpose of the country profiles for the Dutch Co-financing system, the underlined countries are of particular interest.

The exit countries in which the Netherlands' embassies have closed are the following:
Bolivia, Burkina Faso, Guatemala, Nicaragua, Zambia.

1. ALGEMEEN

Deze handreiking is bedoeld ter ondersteuning van de dossierhouders bij de beoordeling van de monitoring protocollen van MFS II-allianties.

Monitoring is een cruciaal onderdeel van de uitvoering van MFS II, en is primair bedoeld als *intern* managementinstrument van uitvoerende MFS-allianties. Daarnaast dient monitoring invulling te bieden aan een aantal *externe* functies.

De monitoring gebeurt aan de hand van een Monitoring Protocol dat de allianties zelf opstellen. Het doel ervan is om zo op een eenduidige, effectieve en efficiënte manier relevante data te verzamelen waarmee:

- verantwoord kan worden (bij)gestuurd door de MFS II-alliantie
- een analytisch gedegen voortgangsrapportage over de gehele alliantie is op te stellen die op strategische leest is geschoeid
- de kwaliteit van evaluaties wordt verbeterd

Voor begrippen gehanteerd in het Monitoring Protocol wordt verwezen naar de factsheet “De inrichting van de monitoringfunctie van de MFS II-alliantie”.

Dit protocol moet door de MFS-allianties uiterlijk 1 maart 2011 worden ingediend. Het bestaat uit twee onderdelen: een organisatiedeel en een programmadeel; in het programmadeel moeten de prioritaire resultaatgebieden zijn verankerd t.a.v. :

- de beoogde capaciteitsversterking van de Zuidelijke Partners
- internationale lobby en advocacy
- de beoogde versterking van het maatschappelijk middenveld
- de MDG's en de thema's goed bestuur en fragiele staten.

BZ beoordeelt het protocol op kwaliteit. Dat gebeurt éénmalig en voorafgaand aan de aanvang van de programma's. Daarnaast kan het ministerie zijn aandacht richten op voortgangsrapportages, beleidsgesprekken, veldbezoeken en correspondentie.

DSO/MO coördineert de beoordeling van de monitoringprotocollen. Door deze handreiking met aandachtspunten/ vragen per deelgebied centraal te stellen, wil DSO/MO de consistentie van de beoordeling waarborgen.

Als aan de hand van deze handreiking blijkt dat een monitoringprotocol kwalitatief tekort schiet, benoemt BZ de risico's voor de jaarlijkse voortgangsrapportage, wijst de MFS-alliantie daarop en verzoekt haar om een reactie. Zowel risico als risicobeheersing zullen in het eerstvolgende beleidsgesprek in 2011 met betreffende MFS II-alliantie aan de orde worden gesteld.

2. AANDACHTSPUNTEN

2.1. Organisatiedeel

Omvang:

- Omvat het organisatiedeel niet meer dan 10 pagina's?

Elementen:

- Zijn de in subsidiebeschikking vereiste elementen helder gedefinieerd? (25% eigen bijdrage, DG-norm, doelmatigheid, kwaliteitsysteem, begroting,

²⁵ Note: This document is only available in Dutch.

partnerbeleid, harmonisatie en complementariteit, lerend vermogen van de organisatie)

- Wordt aangegeven met welke instrumenten deze elementen worden gemeten?

Proces:

- Is het proces van dataverzameling helder?
- Is het niveau waarop dit plaats vindt duidelijk gedefinieerd? (alliantie leden niveau)
- Is het proces van aggregatie helder?
- Is objectiviteit van het monitoring proces gewaarborgd?
- Is consistentie van het monitoring proces gewaarborgd?

Verwachte voortgangsrapportage

- Is de vorm ervan duidelijk? (rapportage over totale alliantie)
- Is de frequentie ervan duidelijk?

Analyse

- Gaat het protocol in op de verwachte of mogelijke ontwikkeling van de organisaties?; en van de alliantie?
- Gaat het protocol in op de relatie tussen alliantieleden?

2.2. Programmadeel

Omvang:

Omvat het programmadeel niet meer dan 20 pagina's?

2.2.1. Cluster van Prioritaire Resultaatgebieden: Versterking van het Maatschappelijke Middenveld

Elementen

- Worden de 5 dimensies gehanteerd? (CIVICUS: maatschappelijke betrokkenheid, organisatiegraad van het m.m.v., toepassing van kernwaarden, invloed van het m.m.v. op maatschappelijke veranderingsprocessen, externe omstandigheden; zie Bijlage 3 van de brief van 22 december 2010)
- Worden leidende vragen benut?
- Wordt aangegeven met welke instrumenten deze elementen worden gemeten?
-

Interventie Logica

- Is de interventielogica logisch, helder en inzichtelijk?
- Zijn output, outcome en hun indicatoren conform de interventielogica?
- Zijn de indicatoren SMART geformuleerd?

Proces

- Wordt de data-aggregatie beperkt tot 10 landen, die MFS II allianties gezamenlijk zijn overeengekomen? (zie brief van 22 december 2010)
- Is de rol, die de Zuidelijke partnerorganisaties en hun doelgroepen uitoefenen binnen de monitoring van deze cluster in het geografisch gebied, dat behoort tot de invloedssfeer van de alliantie, voldoende helder beschreven?
- Wordt de objectiviteit van het proces geborgd?
- Is consistentie van het proces geborgd? (proces blijft hetzelfde en allianties / partners gaan door het zelfde proces)

Verwachte voortgangsrapportage

- Wordt de meting uitgevoerd in de jaren 2011, 2013 en 2015?

Analyse

- Wordt inzicht geboden in causale verbanden tussen de prioritaire resultaatgebieden van de versterking van het maatschappelijk middenveld?

- Wordt inzicht geboden in causale verbanden tussen deze prioritaire resultaatgebieden en die van overige clusters van prioritaire resultaatgebieden?

2.2.2. Cluster van Prioritaire Resultaatgebieden: Capaciteit van Zuidelijke Partners

Elementen:

- Zijn alle vijf Capabilities (5 C's) helder uitgewerkt op outcomeniveau?
- Wordt aangegeven met welke instrumenten deze elementen worden gemeten?

Interventie logica

- Is de interventielogica logisch, helder en inzichtelijk?
- Zijn output, outcome en hun indicatoren conform de interventielogica?
- Zijn de indicatoren SMART gefomuleerd?

Proces:

- Is het proces van dataverzameling helder?
- Is het niveau waarop dit plaatsvindt, duidelijk gedefinieerd? (partnerniveau)
- Is het proces van aggregatie helder?
- Is objectiviteit van het monitoring proces geborgd?
- Is consistentie van het monitoring proces geborgd? (proces blijft hetzelfde en allianties doorgaan het zelfde proces)

Verwachte voortgangsrapportage

- Is de vorm ervan duidelijk? (rapportage over gezamenlijke partners per land, per alliantie)
- Is de frequentie ervan duidelijk? (jaarlijks)

Analyse

- Wordt inzicht geboden in causale verbanden tussen de prioritaire resultaatgebieden van de capaciteitversterking van de zuidelijke partners?
- Wordt inzicht geboden in causale verbanden tussen deze prioritaire resultaatgebieden en die van de overige clusters van prioritaire resultaatgebieden?

2.2.3. Cluster van Prioritaire Resultaatgebieden: Protocol onderdeel: MDG's en BZ –thema's

Elementen

- Is per programma de juiste MDG c.q. thema aangegeven?
- Zijn outcomes gekoppeld aan prioritaire resultaatgebieden?
- Wordt aangegeven met welke instrumenten deze elementen worden gemeten?

Interventie logica

- Is de interventielogica logisch, helder en inzichtelijk voor elk prioritair resultaatgebied waarin de alliantie werkzaam is?
- Zijn output, outcome en hun indicatoren conform de interventielogica?
- Zijn de indicatoren SMART geformuleerd?

Proces

- Is het proces van dataverzameling helder?
- Is het niveau waarop dit plaats vind duidelijk gedefinieerd? (doelgroep / huishoudens)
- Is het proces van aggregatie helder?
- Wordt de objectiviteit van het proces geborgd?
- Is consistentie van het proces geborgd? (proces blijft hetzelfde en allianties / partners gaan door het zelfde proces)

Verwachte voortgangsrapportage

- Is de vorm ervan duidelijk?
- Is de frequentie ervan duidelijk? (jaarlijks)

Analyse

- Biedt het protocol inzicht in causale verbanden tussen prioritaire resultaatgebieden op het terrein van MDG's en BZ-thema's?
- Biedt het protocol inzicht in causale verbanden tussen deze prioritaire resultaatgebieden en die van de overige clusters van prioritaire resultaatgebieden?

2.2.4. Cluster van Prioritaire Resultaatgebieden: Capaciteit voor internationale lobby en advocacy (indien aan de orde, want dit onderdeel betreft mondiale, niet landenspecifieke L&A)

Elementen

- Is duidelijk gedefinieerd wat wordt beoogd met int. lobby en advocacy (outcome)?
- Zijn outcomes gekoppeld aan de prioritaire resultaatgebieden a) agendasetting en b) effectieve deelname aan beleidsformulering)?
- Wordt aangegeven met welke instrumenten deze elementen worden gemeten?

Interventie Logica

- Is de interventielogica logisch, helder en inzichtelijk?
- Zijn output, outcome en hun indicatoren conform de interventielogica?
- Zijn de indicatoren SMART geformuleerd?

Proces

- Is het proces van dataverzameling helder?
- Is het niveau waarop dit plaats vindt duidelijk gedefinieerd?
- Is het proces van aggregatie helder?
- Is objectiviteit van het monitoring proces geborgd?
- Is consistentie van het monitoring proces geborgd? (proces blijft hetzelfde en allianties doorgaan het zelfde proces)

Verwachte voortgangsrapportage

- Is de vorm ervan duidelijk?
- Is de frequentie ervan duidelijk?

Analyse

- Wordt inzicht geboden in causale verbanden tussen de prioritaire resultaatgebieden van internationale lobby en advocacy?
- Wordt inzicht geboden in causale verbanden tussen deze prioritaire resultaatgebieden en die van overige clusters van prioritaire resultaatgebieden?

Appendix VII: Policy framework 'Dialogue and Dissent' "Dialogue and Dissent"

Strategic Partnerships for Lobbying and Advocacy.

1. Introduction and background

This policy framework "Dialogue and Dissent" sets out the guiding principles for civil society organisations wishing to enter into a strategic partnership in the area of 'lobbying and advocacy' with the Ministry in the 2016-2020 period. It follows on from the policy document 'A World to Gain'²⁶ published in April 2013 and its elaboration in the letter to parliament of 9 October 2013 on cooperation with civil society in a new context.²⁷

The Netherlands has a long tradition of supporting civil society organisations (CSOs) operating in low- and middle-income countries. CSOs are the voice of citizens at local, national and international level. They can help make government more accountable to citizens and increase its legitimacy. In doing so, they contribute to greater social cohesion, stronger and more open democracies, a better response to environmental problems, a better business climate, more opportunities for all and less inequality.

In recent years, a considerable number of low- and middle-income countries have enjoyed substantial economic growth, but this has not resulted in the same level of development for all. Often, the gap between rich and poor has only widened. Reducing inequality – not only economic, but also in the social, political, religious and ethnic domains as well as inequality based on gender and sexual orientation – is a key aim of the new policy agenda of foreign trade and development cooperation and of the vision on an international, post-2015 agenda for development.

CSOs are prominent players in this field. They can provide for checks and balances in society. In their dialogue with governments and companies, they advocate inclusive and sustainable growth and development and put these issues on the agenda. At the same time, they act as watchdogs to ensure that government and private parties follow up on agreements and commitments made.

CSOs therefore have an indispensable lobbying and advocacy role to play in society, and this policy framework sets out a strategy to help them fulfil this role, through engaging into strategic partnerships with the Minister for Foreign Trade and Development Cooperation ('the Minister').

In addition, an Innovation Fund will be established as of 2016 for organisations with innovative ideas in the area of lobbying and advocacy, which are not part of a strategic partnership. The Fund criteria will be finalised in 2015. From 2016 the Ministry will also step up direct funding of southern organisations by the embassies, through the Accountability Fund.

This policy framework comprises the following chapters:

Chapter 2 describes the policy principles on which the new form of cooperation is based, the overall goal, and key concepts such as lobbying and advocacy, strategic partnerships, enabling environment, legitimacy, capacity strengthening and Theory of Change.

Chapter 3 sketches the envisaged relationship between the Minister and civil society organisations selected for a strategic partnership.

Chapter 4 describes how the selection process will take place, including the characteristics of eligible organisations.

Chapter 5 defines the criteria that organisations must satisfy in order to qualify for a partnership. In the application format (annex 1) these criteria are elaborated.

Chapter 6 describes the assessment procedure.

²⁶ <http://www.rijksoverheid.nl/documenten-en-publicaties/notas/2013/04/05/wat-de-wereld-verdient-een-nieuwe-agenda-voor-hulp-handel-en-investeringen.html>

²⁷ <http://www.rijksoverheid.nl/documenten-en-publicaties/kamerstukken/2013/10/09/kamerbrief-inzake-samenwerking-met-het-maatschappelijk-middenveld-in-een-nieuwe-context.html>

Chapter 7 discusses monitoring and evaluation of the partnerships.

Chapter 8 provides information on the financial resources available and the timetable.

2. Policy principles

As explained in the letter to parliament of 9 October 2013, this government is keen to see CSOs play a substantial role in implementing the agenda for aid, trade and investment.

Civil society organisations operate at the interface between state, citizens and market. Owing to their independent position and their roots in society, they link and represent the interests of a range of groups. CSOs play a range of different roles, depending on the need, context and the type of organisation. Many local organisations in low- and middle-income countries have become stronger in recent years.

Global issues are increasingly interconnected and demand coherence between local and global policy agendas. This requires an analysis of the links in the relevant chains and of the complementary roles of CSOs worldwide; this requires also new forms of cooperation between governments, research institutions, companies, CSOs and private individuals.

To enable CSOs to effectively voice alternative or dissenting views in a dynamic and increasingly global context, this policy framework focuses on **strengthening CSOs' capacity for 'lobbying and advocacy'**. This role is essential for holding policymakers and companies to account, and a way for CSOs to contribute to inclusive growth and development and help reduce inequality. When strategic partners join forces and coordinate their lobbying and advocacy instruments and methods, their overall effectiveness may be enhanced.

That is why the Minister wants to enter into strategic partnerships with CSOs. These strategic partnerships must be based on mutual trust and respect for each other's identity, expertise, experience and networks, as well as respect for each other's independent roles and responsibilities. But they will also identify opportunities for joint, complementary action to effectively advocate change and influence policy.

This type of relationship demands a critical attitude among the partners. By voicing differences, partners keep each other focused. Agreements are to be formulated in general terms, leaving scope for variations and adaptations, in the interests of flexibility and the ability to respond quickly to new developments. This also implies that partners will take risks together.

2.1 Goal

The overall goal of this policy framework is to strengthen civil society organisations (CSOs) in low- and lower-middle-income countries in their role as advocates and lobbyists. This will enable them to fulfil that role, and – working with their national and international partners, and through their local, national and international networks – to contribute to sustainable, inclusive development for all and fight against poverty and injustice.

2.2 Key concepts

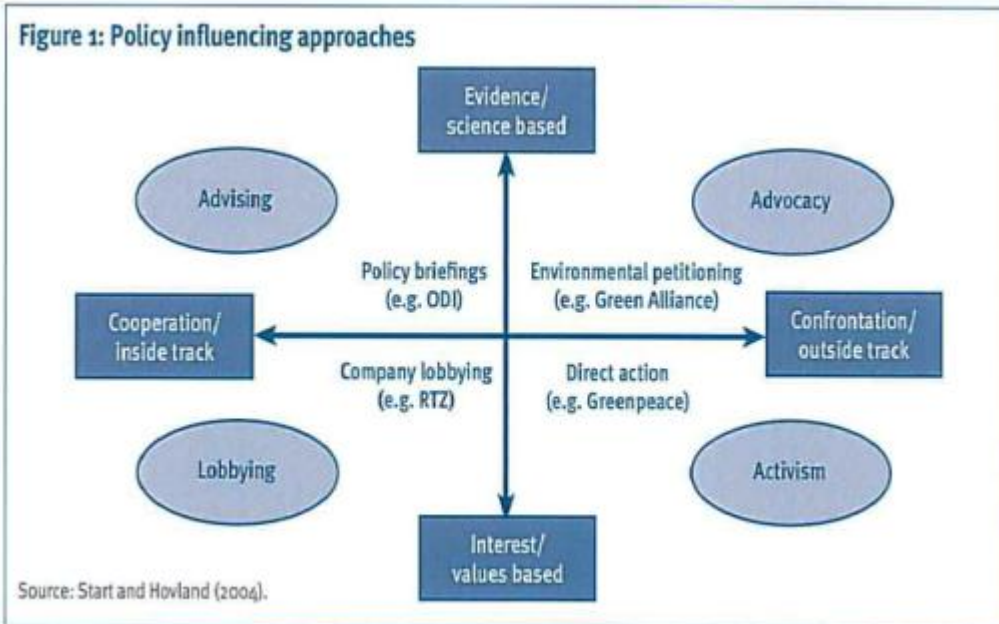
The key concepts of this policy framework are explained below.

Lobbying and advocacy

In this policy framework 'lobbying and advocacy' is used to describe a variety of instruments and strategies that are used to put or keep issues on political and corporate agendas, with a view to tackling the structural causes of poverty and injustice and bringing about sustainable policy change.

The figure below illustrates the different dimensions of lobbying and advocacy.²⁸

²⁸ Start, D. and Hovland, I. (2004), Tools for policy impact: a handbook for researchers. London: ODI (www.odi.org.uk/resources/download/156.pdf)



'Lobbying and advocacy' can take place anywhere – including in the Netherlands – and at local, national, regional and international levels. Activities at these different levels often need to be connected if they are to have a sustainable impact. Lobbying and advocacy are not linear processes. Achieving results generally requires a long-term approach. In all this, strengthening capacity for lobbying and advocacy and creating enabling conditions are key.

Effective lobbying and advocacy is based on research, analysis and lessons learned (i.e. it is evidence based). What instruments, or combinations of instruments, are deployed – such as advice, advocacy, lobbying and activism – depends on the country-specific context, the current phase of change and/or policy processes, the balance of power, and the actors involved.

For instance, public campaigns can use social and traditional media, but also include public meetings, speeches and public or political debates. Mobilising citizens, involving them and raising their awareness are crucial, as is lobbying influential individuals.

Advice, advocacy and negotiation are used to influence policymakers in local or national government or at United Nations bodies, but can equally be used to influence decisions made in boardrooms. The aim is to build relationships with and win the trust of the actors involved, and to use diplomatic skills to build bridges and create win-win situations.

The situation may also be such that it is necessary to operate behind the scenes. In these cases, it is essential to have informal contacts, to seek compromises, build bridges between opposing groups, and initiate and maintain dialogue. Examples include reconciling parties formerly engaged in hostilities in a fragile state, or promoting the peaceful coexistence of different groups in society.

Sometimes, a more open, activist and confrontational mode of operation will be necessary to enforce or maintain change.

Activities by CSOs such as providing services and basic facilities are often linked to 'lobbying and advocacy' – and rightly so. Although providing certain services may win the CSO a place at the government's or company's table, the Minister has however decided to limit the scope of this policy framework to supporting the role of CSOs as advocates and lobbyists. The provision of services and basic facilities is therefore **excluded** from funding under this policy framework.

Strategic partnership

A strategic partnership is made up of the Minister and one or more CSOs (or a consortium) working together in pursuit of a common strategic goal that is difficult for a partner to reach through individual effort. This goal must be in keeping with the Minister's broad-based agenda on foreign trade and development and with this policy framework's overall goal. The strategic partnership

delivers added value and aims for a strategic goal. While the CSO is awarded a grant, the relationship between the partners is broader than a financial one only.

Legitimacy

CSOs involved in lobbying and advocacy represent constituencies and equally derive their legitimacy from universal values laid down in, for instance, UN conventions, other international treaties and codes of conduct in the areas of human rights, development cooperation and economic cooperation. Their work is based on evidence, expertise and analysis. They account for their actions to their constituencies, financial backers, society at large and government.

Enabling environment: creating necessary preconditions

CSOs can only operate effectively if certain preconditions are in place in the sociocultural, political, economic, financial and legal domains. It is vital that society recognise the importance of multiformity and the role of CSOs as advocate and watchdog. This distinct role must be enshrined in legislation, implying that the government recognises the freedom of association and of opinion.²⁹

In countries where these preconditions are not adequately in place, cooperation between international and national CSOs will aim to improve this situation. Donors and international organisations (including CSOs) can offer support in difficult circumstances and, in turn, lobby for and advocate improvement.

Strengthening capacity

Capacity strengthening must be aimed at strengthening the expertise, management and financial management of partner organisations, as well as at developing the core capabilities and skills needed to remain relevant in a changing context and achieve results. These core capabilities are:³⁰

- the capability to act and commit
- the capability to deliver
- the capability to relate to external stakeholders
- the capability to adapt and self-renew
- the capability to achieve coherence.

Theory of Change

A strategic partnership in the area of lobbying and advocacy must be based on a Theory of Change.

A Theory of Change³¹ defines all building blocks required to bring about a given long-term goal. The underlying analysis, assumptions, preconditions and intended results – outputs, outcomes and impact – are incorporated in a logical presentation of the change process. The Theory of Change enables the organisation to describe the interventions at each step in the change process, and identify the different roles of stakeholders. Underlying assumptions explain the connections between each step of the process and the expectations of their effect.

It is not easy to measure the success or results of a strategy for lobbying and advocacy. When can an achievement be attributed to lobbying and advocacy? Or to a specific actor? In what cases did a particular change come about mainly as a result of other factors? In order to monitor and evaluate the effect of lobbying and advocacy as accurately as possible, it is essential that the Theory of Change demonstrates convincingly that the lobbying and advocacy activities will result in changes in policy, structures and processes, and ultimately in people's lives.

2.3 What organisations are eligible?

- Dutch civil society organisations (independently or as part of a consortium) with proven quality and track record in the area of lobbying and advocacy, and experience in strengthening the lobbying and advocacy capacity of organisations in low- and lower-middle-income countries.
- Civil society organisations whose head office is in a low- or lower-middle-income country, participating in a consortium comprising of at least one Dutch CSO as defined above, which aims to strengthen the lobbying and advocacy capacity of organisations in low- and lower-

²⁹ http://www.icnl.org/research/library/files/Transnational/DCS_Report_Second_Edition_English.pdf

³⁰ Baser, H. and Morgan, P. (2008) Capacity, Change and Performance: Study Report. Maastricht: ECDPM.

³¹ <https://www.theoryofchange.org/>

middle-income countries. The organisations have proven quality, a track record in the area of lobbying and advocacy and experience in strengthening the lobbying and advocacy capacity of organisations in low- and lower-middle-income countries.

Organisations can apply independently for a partnership or join a consortium of organisations, one of whom makes the application as lead party. A consortium is a partnership between two or more civil society organisations as defined above which have signed a partnership agreement or a joint declaration of intent. All parties contribute to the final objectives and deliver added value, both individually within the consortium as well as collectively as a consortium. Some organisations add value in several themes, others focus on a single theme. Niche organisations can also apply to become a strategic partner.

International civil society organisations (INGOs) may be a partner in a consortium, but are **not** eligible as an independent applicant or lead party under this grant policy framework.

Civil society organisations seeking independent partner status or acting as lead party of a consortium can submit only one application in such a capacity, meaning they can be selected only once as a partner. They may however be a member in one additional consortium.

2.4 Thematic scope

Content wise the strategic partnerships must be connected with the broad policy agenda of foreign trade and development cooperation, as set out in the policy document 'A World to Gain'. Potential partners can address any of the issues identified in that document.

3. Description of the relationship

Through this policy framework, the Minister aims to enter into up to 25 strategic partnerships with CSOs or consortia of CSOs. The strategic partnerships will be based on confidence in the organisations' proven qualities, past results and strategic potential.

A strategic partnership is more far-reaching than the relationship between grant provider and grant recipient.

The selected organisations will partner with the Minister in order to achieve a jointly defined strategic goal. This requires actual cooperation, alignment and commitment from both sides. A shared analysis leads to a shared vision on the added value of the partnership. Partners' activities can take place in the international arena, in individual low- and lower-middle-income countries, or in the Netherlands.

The partners selected must submit a programme proposal to the Minister in 2015, on which the grant award will be based. The goals and results formulated in this proposal must be related to the strategic goal and to strengthening the capacity for lobbying and advocacy of CSOs in low- and middle-income countries. Subsequently, partners are free to work out the details of the activities of the programme themselves, within the rules of this policy framework. Detailed activity plans or budgets need not be submitted beforehand.

A limited portion of the total available budget will be set aside to be disbursed flexibly each year, for instance for issues related to current affairs and demanding an immediate response. Such issues may be put forward by either the Minister or the partner.

Each partner in the partnership has its own networks, experiences, qualities and instruments. Joint learning and using each other's qualities boosts the partnership's chance of success. Combining expertise and capacity – i.e. the Ministry's diplomatic experience, contacts and networks with CSOs' specific expertise, contacts and networks – is an effective means of adding value. Partnerships are aimed at achieving results that the partners could not achieve on their own.

At the same time, partners will retain their own identity and respect each other's fundamental independence. Agreements will be made about roles, tasks, responsibilities and communication. The different roles are determined by the partners' characteristics and of course by the context within which they operate. Partnerships are characterised by reciprocity and equality, which means that partners can hold each other to account, and ask each other to carry out or abstain from certain types of interventions depending on the situation.

It is not always possible or necessary for partners to work together in all matters. Cooperative conflict can also be part of a partnership, since there will always be elements of dissent: it keeps everyone on their toes, and the energy created by friction can lead to change. In principle all parties aim to achieve the same goal, but situations may arise in which they do not operate as one.

When partners enter into a partnership they must make clear agreements at strategic level while ensuring sufficient freedom for all parties at operational level. This should not, of course, negatively affect the way in which activities that contribute to the achievement of the formulated objectives and results are implemented.

A partnership requires regular, active, open consultation about ongoing developments, with the embassies and/or with the Ministry. In addition, progress and results are discussed annually at strategy policy consultations, based on the Theory of Change, the programme developed and the developments presented using the IATI standard.³² Partners hold each other to account for the results achieved.

This policy framework sets a ceiling of 25 partnerships to ensure the quality of each partnership while at the same time doing justice to the many themes in the policy agenda.

4. Selection of partners

Partners are selected on the basis of quality and strategic potential. They possess relevant experience, capacity and expertise. They are strong innovators. They have a vision on and are committed to inclusive growth and development and to combating poverty and injustice. Their activities in the area of lobbying and advocacy are carried out in a professional way. They have experience in developing the capacity of partner organisations in terms of the five core capabilities described in section 2.2.

Effective lobbying and advocacy demands specific expertise and experience, and the use of planning, monitoring and evaluation (PME) instruments aimed specifically at lobbying and advocacy interventions. The CSO must have an adequate administrative organisation and be capable of proper financial management. It must work in a transparent and accountable manner vis-à-vis society and finance providers. The organisation's pursuit of clearly defined objectives is evidence based. The organisation has a network of relevant contacts.

Contrary to a normal tender procedure, applicants or consortia applying for a strategic partnership do not need to submit detailed programme proposals, but a track record and one or more Theories of Change on which they want to build the partnership. Applicants or consortia are also asked to provide a number of references.

5. Selection criteria and selection procedure

CSOs and consortia wishing to enter into a strategic partnership with the Minister must satisfy various criteria and must be able to demonstrate sufficient experience and strategic potential.

1. Threshold criteria: criteria which all applications must meet. Applications that do not satisfy all the threshold criteria will not be considered further.
2. Criteria relating to the quality of the track record of the organisation or consortium: the track record should give information about past results in the areas of lobbying and advocacy and strengthening the lobbying and advocacy capacity of CSOs.
3. Criteria relating to the quality of the Theory of Change underlying the organisation's intended goal for the partnership. The Theory of Change must be accompanied by a sound vision on the respective roles of the organisation/consortium and the Minister in the strategic partnership.

Applications for participation in a strategic partnership must be made using the enclosed format application form, which is part of this policy framework.

³² <http://iatistandard.org/>

6. Assessment procedure

There are two stages of assessment, resulting in a decision on the eligibility for a strategic partnership.

The first stage consists of a check of the threshold criteria.

The second stage consists of checks of the organisation's/consortium's track record and Theory of Change. References are also checked at this stage.

The partners selected for a strategic partnership will receive an invitation to discuss and formulate a joint strategic goal with the Minister. Based on this strategic goal, partners will be invited to submit, in outline, a programme proposal, including a budget.

Organisations or consortia that are selected for a partnership are not automatically awarded a grant. This depends on whether the potential partner and the Minister succeed in formulating a joint strategic goal, with the envisaged results, and on the final programme proposal.

6.1 Stage 1: threshold criteria check

The threshold criteria are criteria that all CSOs must meet. If any of the criteria are not satisfied, the application is rejected and not processed further. Threshold criteria concern the objectives and working methods of the applicant or lead party. The organisation or consortium must also demonstrate that they are capable of proper financial management.

The seven threshold criteria are listed and described in part II of the attached format application form.

6.2 Stage 2: assessment of the quality of the track record and Theory of Change

6.2.1 Assessment of the track record

The track record should describe the organisation's or consortium's experience in and success with lobbying and advocacy. It should describe, with reference to minimum three to maximum five cases:

- expertise and effectiveness;
- flexibility and learning capacity;
- transparency, accountability and constituency;
- inclusiveness;
- sustainability;
- added value of the organisation or consortium;
- importance of 'lobbying and advocacy' in the organisation/consortium's total programme;
- quality of the PME in the area of 'lobbying and advocacy'.

The quality of the track record will be assessed using the detailed criteria set out in part III-1 of the attached format application form.

6.2.2 Assessment of the Theory of Change

The Theory of Change should demonstrate convincingly that the potential partner – independently or as part of a consortium – has a vision on entering into a strategic partnership related to one of the issues identified in the policy agenda for foreign trade and development cooperation. The Theory of Change should also present a vision on the organisation's own position in the partnership and the Minister's role in the partnership. The Theory of Change must include:

- a long-term strategic goal and the intermediate steps to achieve that goal;
- sound underlying assumptions and analyses;
- a description of the relevant actors;
- measurable process and impact indicators;
- a risk analysis.

The quality of the Theory of Change will be assessed using the detailed criteria set out in part III.2 of the attached format application form.

6.3 Outline of the assessment procedure

The threshold criteria check will be carried out by Ministry of Foreign Affairs staff.

The track record and the Theory of Change will be assessed by an assessment committee made up of Ministry of Foreign Affairs staff and external experts. The assessment will include a verification of the references provided and an interview with a panel of assessment committee members. The interview is intended as an opportunity for the organisation or consortium to explain their application in more detail.

An external advisory committee will monitor the quality, consistency and objectivity of the assessment process.

This stage will lead to the selection of up to 25 partners. The selection is based on the assessment of the track record and the Theory of Change of the potential partners as outlined in the criteria in part III of the model application form. To be eligible as strategic partner the assessment of the track record as well as the Theory of Change needs to be at least 'satisfactory'. Those organisations/consortia, who qualify best, are the first eligible. The final selection will also take into account the need for an even distribution of the partnerships over the different topics as set out in the policy agenda for foreign trade and development cooperation.

After the selection partners will be invited to flesh out the details of the strategic partnership, by discussing and formulating a joint strategic goal and envisaged results with the Minister. Agreements will also be made about each party's roles and responsibilities. The partners selected must then draw up a programme proposal on which the grant award will be based.

7. Monitoring and evaluation

Accountability will take place through the provision of open data in accordance with the IATI standards as in effect in 2016. Partners in the strategic partnership will be asked to follow IATI developments closely and adapt their accountability procedures accordingly. In addition, audit reports must be submitted annually for the purposes of financial accountability. Routine progress monitoring will take place on the basis of the agreed Theory of Change and the programme developed.

Each partnership will present an independent evaluation in 2018. Funds must be set aside for this purpose in the partnership's budget. The Ministry's Policy and Operations Evaluation Department (IOB) will conduct an overall evaluation based on the individual evaluations in 2019.

8. Financial resources and timetable

8.1 Financial resources

The size of each grant will be at least €2 million a year but no more than €20 million a year.

The grant ceiling and the way in which available resources will be disbursed will be announced within a month of the partners being selected.

Each year 99% of the available resources will be awarded to the partners in the form of a grant. The remaining 1% will go into a flexible fund that can be used for current issues which demand an immediate response by one or more partnerships. Issues on which immediate action is necessary can be put forward by the Minister or a partner.

8.2 Timetable

Applications for a lobbying and advocacy partnership must be submitted no later than 12.00 (CET) on 1 September 2014.

The threshold criteria check will take place in the month of September. If one or more threshold criteria are not met a rejection will be issued and the application will not be assessed further.

Applications that pass the threshold criteria check will encompass assessments of the track record and Theory of Change.

The final decision on the selection will be communicated no later than 31 January 2015.

Appendix VIII: War Child Fact Sheet about IATI

Title What are Open Data and IATI?

Purpose To give a background to Open Data and IATI standards, its status and developments for reference purposes.

By (...)

Date 27 January 2014

Open data

Open development data is part of the transition towards a more open, participative and networked development sector, also termed Open Development. Open development data has been hailed as a strong instrument for NGOs to make their work more transparent towards their stakeholders. This transparency and accountability is expected to have a positive effect on the legitimacy question that is currently posed on the development sector. Next, the active re-use of open development data promises more effective development services and management, improved flow of information, and increased opportunities for stakeholder engagement and ownership by local partners in the South (TNO³³).

Or as Worldbank put it: “Open development is about making information and data freely available and searchable, encouraging feedback, information-sharing, and accountability. We’ve opened our data, knowledge and research to foster innovation and increase transparency in development, aid flows, and finances”. This [video](#) by Open for Change illustrates Open Development - and the importance of open data - very well.

The more technical definition of Open Data is: “machine-readable data that are made accessible either real-time or periodically with a license that makes it possible for third parties to re-use it. Characteristics of open data are: complete, from a primary source, timely, accessible, machine readable, non-discriminatory, non-proprietary and license-free.

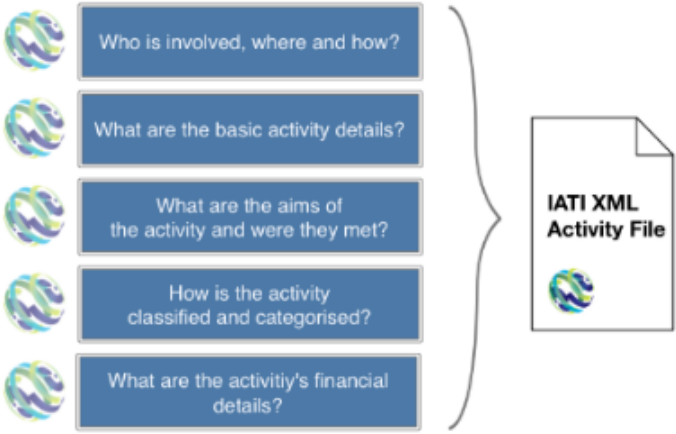
Open (development) data uses a common electronic data format (based on an XML schema) so that all organisations publishing to the IATI Standard (see below) release their information in the same way. It is therefore comparable and can be aggregated and analysed across all IATI compliant data. This makes it easier for data users to access the information, use it for their own purposes and compare it against data of others.

³³ For links to sources, see last page.

Another term used in the open data vocabulary is ‘big data’. Standardisation of open data is determined in the IATI standards:

IATI standards

The International Aid Transparency Initiative (IATI) is a major international open data initiative involving donor countries, developing country governments, non-governmental organisations and experts in aid information. Its goal overlaps with open development and is described as “a multi stakeholder voluntary initiative that seeks to improve the quality and use of international aid money by making aid information easier for people to find, understand, compare, and scrutinize.”



IATI is in practice a technical publishing framework using two types of standards: 1. Organisation standards [20 fields] and 2. Activity standards [40 fields].

Publication of open data

The IATI standards were agreed upon in February 2011. To date, 216 organisations have published one or more datasets in the IATI global [registry](#).

DFID had a significant role in leading IATI and was the first organisation to publish information to this international standard. In the Netherlands the following organisations were the first to use the standards:

- Spark
- Hivos
- Ministry of Foreign Affairs (since 2012) (sic.)
- Oxfam Novib
- Akvo
- Cordaid (since 2013, all standards, held a large launch event on their open data project)

Examples of their publication and use of open data are given below.

Compliance with IATI

Compliance means that an organisation publishes one or more datasets in the IATI registry.

The organisation can decide which standards to fill out, which projects or activities to exclude and how often the dataset is updated. Note that IATI will check whether data format is properly implemented. The quality of the data is the organisations responsibility.

DFID have already made reporting using IATI standards obligatory for fund recipients. We (together with PARTOS) expect that the Ministry of Foreign Affairs will require compliance in the funding structure post-2015. The Ministry funds the PARTOS trajectory which helps Dutch NGOs to implement the standards. An important goal of this trajectory is to learn and make it work for the organisations themselves as well. There is also talk that IATI standards may become required for “CBF label” in The Netherlands.

During the Cordaid open data launch, Marion Dreckx - representing the Ministry of Foreign Affairs - emphasized the importance of open data. She furthermore indicated that when (various types of) results data can properly be stored in the IATI format, the current reporting requirements might become redundant.

Further development of IATI
 IATI standards are gradually improved and extended in order to make them more useful. In The Netherlands, a pilot programme has been initiated on storage of monitoring and reporting results data in IATI in collaboration with the Ministry of Foreign Affairs. PARTOS keeps us up-to-date on the progress. Also note that the Dutch NGO sector is represented in the global CSO working group / technical advisory group which works on the further development of the standards.

Examples

The examples below take you from the raw data to a more advanced level of data processing and visualisation.

XML file

The data files themselves are stored in the IATI registry. See link above. Hivos for example choose to avail the latest version of the file also on their own website. It is the raw data and looks like this:

```

<iati-activities version="1.01" generated-datetime="2014-01-02T04:56:00">
  <iati-activity xml:lang="en" hierarchy="1" default-currency="GBP" last-updated-datetime="2013-12-20T13:33:09">
    <reporting-org type="22" ref="NL-KVK-41198677">HIVOS</reporting-org>
    <iati-identifier>NL-2-1008080</iati-identifier>
    <title>
      Making All Voices Count - Tanzania Country Analysis.
    </title>
    <activity-status code="2">Implementation</activity-status>
    <activity-date type="start-actual" iso-date="2013-12-20"/>
    <activity-date type="end-actual" iso-date="2014-01-31"/>
    <contact-info>
      <organisation>Geir Sundet</organisation>
      <telephone>+47 46912580</telephone>
      <mailing-address>Jacob Neumannsv. 4D, 1384 , Asker, , Norway</mailing-address>
    </contact-info>
    <participating-org xml:lang="en" role="Implementing">Geir Sundet</participating-org>
    <recipient-country code="TZ">Tanzania, United Republic Of</recipient-country>
    <policy-marker/>
    <budget>
      <value value-date="2013-12-18" currency="GBP">9210</value>
    </budget>
  </iati-activity>
  
```

Link to the xml file: <http://www.hivos.nl/open/iati-activities.xml> It is available to download for processing, combining with other files and visualisation.

Readable XML data

To make the above file more readable Hivos used an open source tool called ‘showmydata’:

```

- NL-2-1008080 Making All Voices Count - Tanzania Country Analysis.
Reporting-org: [type="22" ref="NL-KVK-41198677" ] HIVOS
Iati-identifier: NL-2-1008080
Title: Making All Voices Count - Tanzania Country Analysis.
Activity-status: [code="2" ] Implementation
Activity-date: [type="start-actual" iso-date="2013-12-20" ]
Activity-date: [type="end-actual" iso-date="2014-01-31" ]
+Contact-info:
Participating-org: [role="Implementing" ] Geir Sundet
Recipient-country: [code="TZ" ] Tanzania, United Republic Of
Policy-marker:
- Budget:
  | Value: [value-date="2013-12-18" currency="GBP" ] 9210
+NL-2-1008051 Making All Voices Count - Ghana and Liberia Country Analysis
+NL-2-1008002 Contribution to the National tribute to Nelson Mandela, December 15, 2013
+NL-2-1007996 TMF Management Information Systems Consultancy
+NL-2-1007995 KMP ICTEW Top-up - RNE Kenya

```

Link: <http://tools.aidinfo.org/showmydata/index.php?url=http%3A//www.hivos.nl/open/iati-activities.xml>

Spark has taken one step further and show the data in a table format:

Project	Planned Start Date	Planned End Date	Budget	Recipient Organization
Entrepreneurship promotion and young people job creation in Burundi	01.09.2011	31.12.2011	32.555,00 €	Reseau des organization de Jeunes en Action pour la paix, la reconciliation et le Developement
Development of a business incubator in a rural environment	01.09.2011	31.12.2011	22.882,00 €	Conseil Pour l' education et le developement
Organization of the 6th conference of Eastern Africa Women's Entrepreneurs Exchange Network & Capacity building + Institutional support	01.09.2011	31.12.2011	25.000,00 €	Association des Femmes Entrepreneurs du Burundi
Entrepreneurs Capacity building - A value adding Business+ Institutional support	01.04.2012	31.12.2012	21.686,00 €	Association des Femmes Entrepreneurs du Burundi

Link: <http://transparency2.spark-online.org:90/iati.aspx>


Data presentation and visualisation

The above example still show the raw data. To enable overview, data browsing and even data mining, visualisations are created based on the raw data. Some are static, some interactive. They are either organisation specific or across organisations (e.g. OneWorld data atlas). And they either show only data or also (multimedia) resources on a project-basis. Here several screenshots with links to the source:

DISASTER-RESPONSE 2013 CONGO DRC

NFI KITS FOR DISPLACED PEOPLE IN NORTH KIVU


Add a comment



Displaced families receive non-food items

Summary

Support for 2500 families displaced by conflict in North Kivu, DR Congo
 Caritas Goma will distribute non-food items and hygiene kits to 2500 families who are displaced by conflict in North Kivu. The kits contain e.g. basic kitchen utensils, blankets, a mosquito net, a sheet to improve shelter and hygiene goods like soap. Caritas Goma will buy and distribute some additional goods as well, e.g. second hand clothing for children and adults.



Project Location
Goma, North Kivu, Congo DRC

Share this page [Social media icons]

Project details

Project ID: 109940
 Status: Active
 Period: 01-09-2013 to 28-02-2014

Total project budget € 216,705
 Funding through Cordaid: € 216,705
 Funding through other parties: € 0

Partners

Implementing partners
 Caritas Development Goma

Funding partners
 Cordaid, Nationale Postcode Loterij

Project updates

- 2 Jan 2014 - Some beneficiaries
- 2 Jan 2014 - Walking off with the goods
- 2 Jan 2014 - Checking the list

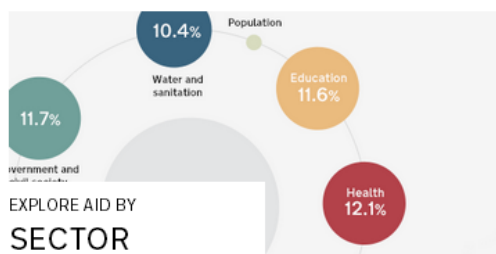
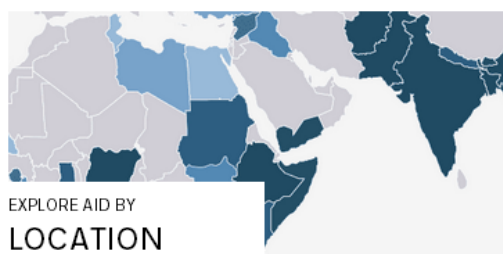
Link: <http://www.cordaid.org/nl/projecten/nfi-kits-for-displaced-people-in-north-kivu/109940/>

Development Tracker

Follow how the UK invests in developing countries



Search Projects



UK AID TOP 5s

Top 5 places we work

Ethiopia
£353.11m

Pakistan
£284.74m

Top 5 things we do

Health
£1898.7m

Education
£833.2m

Top 5 things we achieve

People with choice and control over their own development
33,400,000

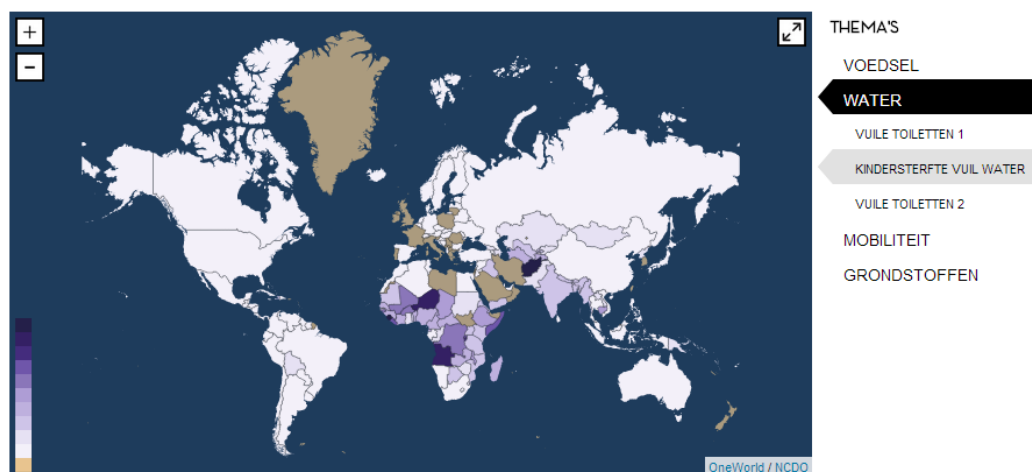
People with access to financial services
20,000,000

Link: <http://devtracker.dfid.gov.uk/>



Link: <http://www.aidview.net/activities?SectorCategory=111> (data from whole IATI registry)

Data Atlas



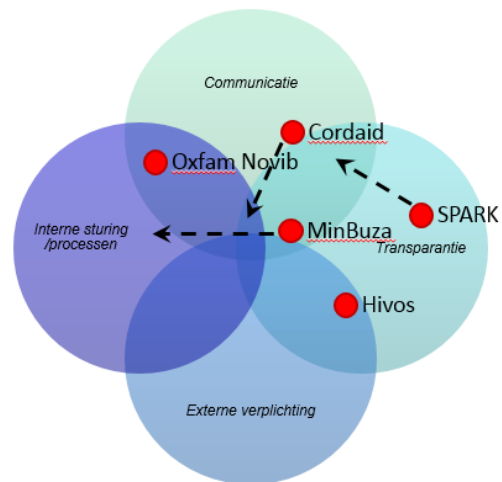
OneWorld Data Atlas: <http://www.oneworld.nl/atlas/>

Potential benefits of IATI data

The following list of potential benefits was created during the 2nd PARTOS meeting:

- Improved Communication. An additional way to show what you are doing
- As a tool to improve the quality of M&E
- Compliance to (future) donor requirements
- Improved availability and quality of management information.
- Transparency of the organisation, Extra stimulus to frequently show what we are doing.
- Project Information easier reusable for different goals (for instance donor reporting or the annual report)
- As a tool for analysis on a more global level

- Easier cooperation because you have an overview of who does what where
- Streamline communication between local partners or local branches.
- Data Driven Decision making
- Partners in the south (govt, Ngo's, public) have more information on the aid flows into their country



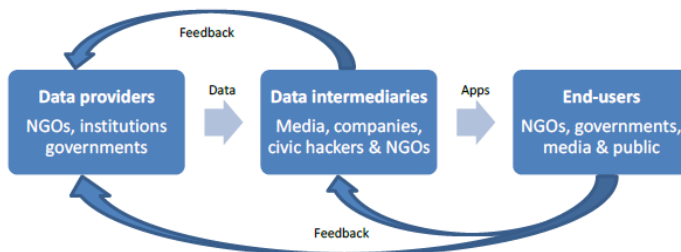
On the right an image indicated the main reasons organisations choose to invest in open data (P. Aardema):

- I. Communication,
- II. Transparency,
- III. Compliance,
- IV. Internal management / processes.

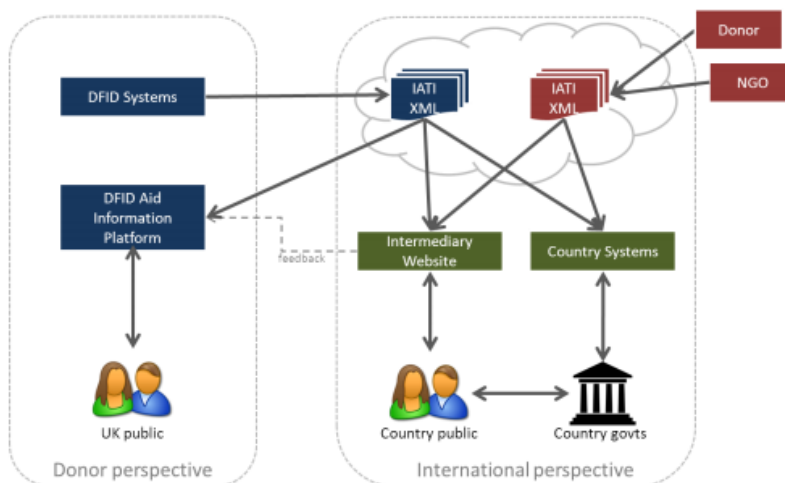
The arrows indicate how the organisation plan to shift the use of open data over time.

Data management

Data can be sourced, processed and used by either the same or different parties. Note, how NGO's are in all three categories (TNO).



The image below displays how DFID exports to IATI but then also uses it internally. Cordaid uses a similar structure.



IATI XML refers to data on aid activities in the International Aid Transparency Initiative (IATI) open data format.

Project approach

There are several tools which are part of the IATI implementation toolset that will help us in the successful realisation of the project:

- The ‘IATI implementation schedule’ ([link](#)).
- An ‘exclusion policy’ to determine which projects or data will be excluded from the open data set and why. Oxfam calls it the ‘open information policy’. This policy is shared publicly.
- A range of open source / free to use data cleaning, processing and visualisation tools.

Cordaid successfully implemented its open data project. The project manager, Caroline Kroon, shared several –I think- powerful tips and tricks:

1. Build IATI on the primary process. Implement IATI in such a way that it does not require extra work, but makes work easier instead.
2. Find ways to enrich the data. For instance through visualisation and/or dashboards.
3. Have a small task force supported by management
4. Take it one step at a time
5. You can only experience the challenges and opportunities when you try implementing, so start even though things are uncertain
6. Don’t expect it to be perfect, it’s a (continuous) process
7. Make it simple to use, and look great.
8. On data entry: garbage in is garbage out.
9. Cordaid noted that partners and staff are happy that their reporting is actually used
10. And: “we have to stop covering up what we are doing”

Sources used in this document

- TNO whitepaper – towards open development data: [link](#)
- DFID Open data strategy: [link](#)
- Worldbank: <http://www.worldbank.org/open/>
- Presentation Pelle Aardema, 3 oct 2013: [link](#)

Civil Society Organizations and International NGOs: Ways Forward in Implementation of the IATI Standard for Aid Transparency – by IATI CSO working group: [link](#)