Measuring Performance versus Impact: Evaluation Practices and their Implications on Governance and Accountability of Humanitarian NGOs

By Claude Bruderlein, MaryAnn Dakkak

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Abstract

In the context of increased scrutiny of humanitarian assistance over the past decade, issues around the accountability of international nongovernmental organizations (INGOs) – and the perceived lack thereof – have been discussed widely and frequently. This reflects the recognition of both the increased relevance of INGOs and of the underlying problems associated with their role. Donor agencies in particular have become increasingly concerned with the accountability of the operational agencies they fund, who in return have put in place elaborate evaluation processes and systems. What characterizes these approaches and how are they affecting the ways agencies operate and pursue their humanitarian missions? Were agencies successful in addressing accountability deficits and in correcting the respective incentives towards positive change in humanitarian action? When examining the prevailing practices of major humanitarian INGOs, this research identified not only a general absence of critical self-reflection and meaningful concern over achieved impact, but also a remarkable resistance of the same dilemmas that triggered the call for an 'accountability revolution' in the first place. Highlighting considerable weaknesses in the governance of these INGOs, this article confirms also a growing frustration among humanitarian professionals themselves that, while much is measured and evaluated, it is rarely the actual impact of their work. Instead it is apparent that evaluation as it mostly takes place today reflects primarily the needs of donors; is irrelevant for serious organizational learning and programming efforts; adds considerably to the burden of local staff and partners; and does little to shed light on the roles, influence and impact of INGOs as central actors in humanitarian action and protection.

Keywords: Humanitarian assistance, INGOs, NGOs, donors, evaluation, accountability, governance, humanitarian policy, conflict research

1. INTRODUCTION

"Evaluation as it is used today is the worst way to learn:
It is done post-program (often after the new program has started),
it is unhelpful, doesn't address what produces good programming,
focuses on attribution and doesn't delve into the ambiguities of relationships;
They are largely unused and a waste of resources and time."
Director at HAP International [1]

"Sometimes helping helps war – 100% of the time, actually…"
Director at MSF France

Since the end of the Cold War, international non-governmental organizations (INGOs) have emerged as central players in the international response to conflict situations.[2] By providing relief assistance to populations affected by conflict, INGOs have contributed to alleviating the suffering of civilians and promoting the return to peace in many conflict situations. Their critical role is seen mostly in their unique ability to assess and respond promptly to the needs of the populations affected by the hostilities, and their operational capacity to deploy rapidly in remote locations. By doing so they have over the years effectively transformed the international response to conflict when governments at all levels faced considerable logistical, security, and political constraints to addressing the needs of vulnerable populations. Due to these successes the number of INGOs have proliferated, their mandates and scope of activities expanded and diversified – from traditional relief to investigative and advocacy programs as key partners of donor and recipient governments. Their presence and operational performance are widely seen as defining factors in sustaining the lives of hundreds of thousands of war victims and facilitating the return to peace in many conflicts around the world.

Yet, despite this recognition, INGOs as 'entities' – apart from governmental and private for-profit organizations remain mostly undefined. While sharing features with domestic (not-for-profit) civil society organizations in terms of autonomy and private character, they mostly act as international agencies alongside inter-governmental organizations with which they tend to be closely associated. Overall, there is no clear, common understanding of what the role of INGOs actually entails: To whom do these

[1] All quotations included in this article are taken from the authors' transcripts of the confidential interviews and conversations with INGO professionals. Additional information on the context, background and involved organizations and staff are available on request to the authors.

[2] International non-governmental organizations (INGOs) are voluntary associations of individuals that are engaged in worldwide or regional humanitarian or development activities. INGOs are to be distinguished from intergovernmental organizations (or IGOs) which refer to organizations made up of government members, such as the United Nations and its agencies. An INGO is generally founded as a private charitable organization within a given jurisdiction where its headquarters is located. Its activities may span over several countries and regions.

organizations respond and report to, what are the professional standards under which they operate? Who is responsible for ensuring that these organizations are actually fulfilling expressed public interest goals? How can it be ensured that they fulfill their role, including to explore alternative policy agendas for addressing structural failures prevalent in humanitarian action?

Ultimately, the roles and identity of INGOs are shrouded in indeterminacy – starting with their names defined *a contrario* from governmental counterparts, yet being fully involved in government-led operational and policy responses to conflict. Even as efforts are being made to establish a more structured approach to humanitarian protection, INGOs remain an evasive actor that benefits from the freedom of private social enterprises while fulfilling major public policy roles in conflict situations which would otherwise require significant accountability frameworks.

The primary objective of this study was to assess the various evaluation practices of major INGOs in the humanitarian and peacebuilding fields, and to examine how these are affecting the accountability and governance frameworks of these organizations. This involved looking at formal and informal methods and metrics, internal and external accountability and other relationships between actors in the aid industry. This analysis is part of broader efforts to gain a better understanding of the role that humanitarian actors, in particular INGOs, play in transforming alternative policy agendas. To date the general importance of nonprofit organizations in humanitarian assistance is widely acknowledged, yet the actual impact of their work remains difficult to evaluate.

2. HUMANITARIAN ASSISTANCE AND INGO ACCOUNTABILITY

Despite the non-repudiation of the central role of INGOs in today’s humanitarian assistance, they too have faced their share of criticism in the wake of public scandals and demonstrated failures by the ‘international community’ to protect civilians. Among the many accusations towards INGOs are those concerning low quality and cost-effectiveness, inadequate complementarity and professionalism, constant competition and lack of coordination with other actors, fragmentation of relief and peacebuilding efforts, increasing politicization, as well as the lack of a sustained approach to relief and development. Most disturbingly, by providing humanitarian assistance INGOs are known to indirectly sustain armed groups and insurgents, prompting the displacement of populations, perpetuating violence, and hence aggravating and prolonging conflicts. The *Operation Lifeline Sudan*, for example, which engaged dozens of INGOs over a decade allegedly exacerbated the political and social environment of the conflict. As a consequence, not at least humanitarian professionals and INGOs themselves are arguing for a moral imperative and ethical rationale to conduct genuine evaluations of humanitarian impact:

> *"Most organizations that do primarily service delivery never ask the fundamental questions. They serve and then leave without asking what the real problem was or what really needs to be done,"* an field director with Oxfam explained. "*They say they should not be political, and in doing so they are doing a disservice: Non-partisan does not mean apolitical. We absolutely must be political and we must ask those questions!"*

The general claim that INGOs are not (or only insufficiently) accountable has resulted in a loud call for improved accountability – even though the details of what this would entail in practical terms (to whom, for what?) are less agreed upon. Since the mid-1990s, a plethora of initiatives was launched to improve accountability and quality of humanitarian action, mostly through elaborate evaluation and reporting frameworks pushed down and funded by donor agencies, as documented by bookshelves filled with codes of conduct, humanitarian standards, guidelines, handbooks and other related material. While many see 'accountability' as something inherently moral and good, there are also voices questioning if and how this wave of initiatives has actually changed planning and humanitarian work on the ground. For these skeptics, the push for 'more' accountability has distracted from the more important discussion on what kinds of accountability are likely to succeed in improving humanitarian action – given the specific circumstances of conflicts and crises. Essentially, the fact that humanitarian assistance, in contrast to development aid, is primarily provided in emergencies, independent of or even bypassing formal government structures and relationships – directly to affected populations with very limited time and verifiable information (see Davis 2007).

Accountability of INGOs as understood in the context of this research entails far more than just financial and operational reporting obligations of recipient organizations to their donors as agreed under contractual grant arrangements. Rather, it pertains to the *professional responsibility of INGOs* and their leadership to implement the organization's humanitarian mission in complex political environments. In fact, the growing importance of INGOs does raise concerns over the extent to which these organizations should remain actors independent of politically-grounded processes, in particular – as is of interest to this research – with regard to the implementation of peace and security strategies. After all, governments and international agencies no longer see the welfare of populations in conflict as a marginal charitable issue; Much of the mediation of international organizations and of the international political agenda relates to the status of vulnerable populations and the role they may or may not play in the stabilization of a country in conflict. The proliferation of INGOs and their self-governing activism appears as a risk factor in already sensitive situations.

Despite these criticisms, INGOs are keen to uphold a traditional claim of neutrality and professionalism in the middle of conflict. Their humanitarian activities, particularly the most invasive aspects related to the investigation of human rights abuses and advocacy campaigns, exist therefore in a natural tension – between, on the one hand, INGO mission and professional aspiration regarding the welfare of the population, and on the other, their related doctrine of neutrality and non-interference. Moreover, as scrupulously independent and neutral in character as they may be, INGOs increasingly rely on government donors to mobilize the necessary means to carry out these ambitious activities. In view of this growing dependence on politically-engaged donor states, the traditional demarcation between governmental and non-governmental agencies in this context is further blurred – particularly as governments seek greater integration and collaborative planning processes with their non-governmental counterparts.

Scholars have long recognized the dilemmas associated with the sense of indeterminacy of what makes INGOs truly 'humanitarian': For some, the humanitarian character of an operation is linked to a large extent to the 'neutral' character of the provider. For others, it is rather the life-sustaining and impartial quality of the program that defines the humanitarian character of an operation. Yet, less often looked at are the consequences of this indeterminacy on the governance structure of these organizations. Far from being deceitful, it appears to have provided a unique institutional space to evolve into. In view of the imperative of maintaining INGO access to victims in times of conflict, most donors accept and recognize the value of an INGO mantle of independence and neutrality to enable their life-saving and life-sustaining activities. And while organizations need to report to donors on their delivery of goods and services (as prescribed in their financial agreement with donors), they generally do not need to be held accountable for the overall outcome of their mission, their methods of work, their strategic choices, development plans, or management structure.

In fact, as this study illustrates, INGOs also rarely report to their original governing constituency (as any civil society organization would do). The sheer size and scope of INGOs operations in dozens of countries with multimillion US dollar budgets often defies the traditional governing structures in place for these organizations. Limited in their accountability to any party – donors, host countries, armed groups, or beneficiaries – by the very character of their organization as neither public nor entirely private, these organizations find themselves standing in largely self-defined universes. From a research perspective, this lack of strategic accountability only enhances the scientific interest in the unusual organizational construct of the ‘humanitarian INGO’ upon which so many lives depend.

3. PRACTICES AND PROBLEMS OF MEASURING INGO IMPACT

For most donors and INGOs today, evaluation is playing a central role in their accountability frameworks and quest for organizational transparency. The United Nations (UN) and the Canadian International Development Agency (CIDA), for example, long went into detail about their horizontal and vertical accountability to partners, contributors, and beneficiaries (see Quesnel 2006, CIDA 2002). With many donors already implementing (or moving toward) results-based approaches, evaluations of programming results are seen as becoming increasingly important and mainstream (*ibid*, CIDA 2005, Ginifer 2004).

As part of this research’s broader investigation of evaluation practices, the authors reviewed the various methodologies used by INGOs in the humanitarian and peacebuilding fields, distinguishing between methodologies that primarily focus on *outputs* (to measure performance) and those that aim at identifying *outcomes* (to assess impact) of the organizations’ activities. Impact evaluation is understood as a systematic effort to identify the effects of activities on individuals, households, and institutions attributable to a policy or program (see Blomquist 2003). If undertaken seriously, this is generally recognized as a difficult exercise – even under best of circumstances. In the context of conflict or humanitarian emergencies, the challenges are multiplied which explains why genuine attributions of the impact of material outputs on the life of a community rarely take place. Yet even more difficulties exist for the evaluation of policy initiatives that focus on often complex, multifaceted and long(er) term political and social processes as they are of particular interest for this study.

3.1 Assessing prevailing approaches

Essentially all donor-funded programs now require layers of reporting and evaluation processes – by project, sector, country and other dimensions – feeding also a large industry of evaluation experts and consultants. Despite the specific challenges involved in conflict settings, the evaluation frameworks as they are being applied by INGOs appear to be broadly based on standard methodologies – while taking into account specific aspects of context, actors and dynamics of conflict settings. Evaluation frameworks often involve two parts, namely the standard methodology and the substantive piece of the evaluation based on the specific sector or type of situation (see IFAD 2003, IFAD 2004, Purdon 2001).

Many of the organizations reviewed here have over the years commissioned, drafted and implemented their own modified methodologies for impact evaluation, as did independent fora such as ALNAP (for non-governmental agencies in humanitarian action) or the OECD-DAC (for government donor agencies), including a whole range of guidelines and accompanying research. Despite the plethora of instruments outlining basic methodologies for general evaluation of (mostly government-run) policy initiatives, there seems to be very little that speaks specifically to humanitarian and conflict settings; substantive pieces of evaluation that apply these methodologies to these contexts, it seems, have yet to emerge (see Purdon 2001, and others since). In the non-profit sector, there is a wealth of research on how to influence policy, but not as much information on substantive methodologies.

Overall, with only a few organizations looking specifically into measuring policy impact for humanitarian or conflict settings, much needs to be learned and developed still towards a systematic integration of adequate methodologies. While increasingly coupled with annual organizational planning exercises, result evaluations are often done hastily and based on few available industry standards, which limits their use and impact on programming. Nevertheless, there seems to be a clear trend for INGOs to continue moving in this direction. To date evaluations of humanitarian policy impact have mostly occurred in times of surplus of funds, such as the period after the Tsunami as done by the Tsunami Evaluation Coalition and the Fritz Institute (see Bennet 2006, TEC 2006, Fritz Institute 2005ab, Thomas 2004, Thomas 2005). Both groups used extensive qualitative data – interviewing recipients of aid, INGO workers, and donor institutions. Qualitative interviews generally were supported by quantitative data that was collected by surveys generally used before, during or after the qualitative interviews. Overall, quantitative data showed what the policy's impact *was*, and qualitative data the *why* and *how* of the policy's impact.

While in ideal-typical situations a policy would consist of explicit goals (short-term and long-term, final and interim goals), an underlying theory of change, a baseline (what existed before the policy?) against which to measure impact, and, if possible, a counter-factual (what would have happened had life continued without the policy?), assessments in situations of crises experience considerable challenges. Evaluating process quality (whether the services are being correctly provided and getting to the beneficiaries) and impact (i.e. the overall outcomes of the policy initiative), policy impact measurement during crisis does often depend on more qualitative data taking the place of lacking quantitative data (see Purdon 2001).

Operational improvements and institutional learning as key aspects and rationales for evaluation frameworks are mostly achieved through internal and informal reporting. Some professionals refer to the culture of "self-accountability" by which INGO professionals relay basically on themselves as individuals to evaluate the quality of their work – underlining also the importance that the selection and hiring of the 'right' staff has for these organizations. Self-accountability processes are nevertheless supplemented with informal, ad hoc and often undocumented policy processes through which individual feedback and lessons are shared and transmitted to the rest of the team. This seems to confirm findings of related NGO research that observed that accountability in NGO practice tends to emphasize "upward" and "external" (functional) accountability to donors over the short-term, while remaining comparatively underdeveloped for "downward" and "internal" (strategic) accountability mechanisms in the long term (see Ebrahim 2003).

Overall, current practices of evaluation approaches seem to largely rest on the plain evidence of the delivery of assistance, the INGO's recognition as belonging to a 'humanitarian' professional culture, and the organizations ability to operate in complex environments. INGOs are generally not evaluated on actual evidence of impact as per the social commitments contained in their mission statements. By creating, maintaining and promoting self-designed accountability structures that are largely immune to external interference, in particular the main large INGOs have produced largely indestructible brands.

3.2 Comparing donor and INGO practices

Approaches to policy evaluation by donors and INGOs vary in a number of ways. Most significantly, donors tend to evaluate their policies across multiple programs and countries, looking at long-term goals and effects. In contrast, INGOs in general pursue more localized and context-specific approaches, with a focus on shorter-term and interim goals and impact (see Borton 2005).

A review of evaluations carried out by donors as part of this research revealed that these are leaning heavily on quantitative input and/or output data, such as how much aid was given out, how many participants attended specific trainings, how many schools/market stands were built, etc. – often supplemented with qualitative interviews with program implementers (usually INGO workers in the field). Rarely do they reflect attempts to include metrics of actual impact, such as whether participants of trainings made use of their training, even though relevant information is usually sought in the qualitative interviews (see DFID 2006). Most of the evaluations done by donors were based on tools used by the recipient INGOs, or by visiting teams sent by donors to interview INGO workers and beneficiaries.

Methods of evaluation and information gathering applied by INGOs on the other hand appear to largely depend on the situation: In cases of limited access and time, qualitative interviews are primarily used to gather information; with more time and access, INGOs usually conduct both quantitative and qualitative measurements. Where possible in crisis settings, many NGOs depend on government baseline data, take rapid cluster-sampling needs-assessment interviews with local populations (if at all), and use proxy measures, such as the amount of aid distributed (an input) to approximate their impact on the population. For the most part, however, INGOs point to resource constraints which allows only for the assessment of aspects as demanded by donors per contractual arrangements, and neglect efforts to better understand the comprehensive needs of the population and the full impact of their work (see Borton 2005).

This is, also in the eyes of many humanitarian professionals, a rich resource squandered as INGOs are often the ones closest to the local populations and governments – in particular if they have been around for a long time and have access to a large number of beneficiaries. As missions draw to a close, INGOs usually do collect qualitative data on how the beneficiaries feel the programming has affected their situation – both in order to attract further funding (donors often require evaluations on prior programs to fund new ones) and as part of the INGO’s regular program quality assessment. Qualitative interviews are also used retrospectively in the absence of meaningful baseline data for beneficiaries to express how they feel their quality of life has changed with the aid received (see Borton 2005). As part of a more recent trend, donors and INGOs increasingly collaborate in joint evaluations (see Blomquist 2003, Borton 2005, SIDA 2005), combining the resources and power of donors to directly integrate evaluation results into policy with the local knowledge and experience of INGOs.

3.3 Identifying difficulties in measuring

On the face of it, there seems to be more literature on the difficulties involved in measuring policy impact during crises than on how to actually do those evaluations successfully. There also is literature criticizing the very idea of evaluating policy impact, with the main objections being

a) the lack of duplicability, i.e. that results would not be transferable to other policy issues and contexts due to the limited and not efficient measurement;

b) the lack of a counterfactual, i.e. that policy effects in the absence of a comparative group can not sufficiently exclude the possibility of change occurring without the specific policy initiative; and

c) that impact evaluation would only expedite the policy-making process at the expense of a genuine participation of the affected populations (see SIDA 2005, Thomas 2004).

Beyond those objections on principle, other difficulties in undertaking policy impact evaluations are quite complex and include, to name the most important constraints: the lack and quality of baseline data and needs assessments; inadequate time and timing to access and follow up with populations; pressures from donors and the media; attribution and the distinction between short-term vs. long-term affects; and the challenge of balancing neutrality with advocacy. As a consequence to those constraints, evaluators are often left with limited time and information to assess what has taken place on the ground – but not why or how policies that have been implemented have made, or not made, an impact.

In addition and fundamentally underlying the practice of impact evaluations, both the existing literature and the interviews confirm a frequent absence of clear goals and of an explicit policy impact theory upon which to base indicators and measurements.[3] Where defined, theories of change are often merely generic adaptations and tend to be overly academic, theoretical, overambitious and inappropriate (see DFID 2006). Finally, both international and local actors in conflicts do often not have the training or knowledge base necessary to effectively use evaluation methods – starting with the 'language' of evaluation not being widely understood or recognized as relevant by policy implementers in the field (see CIDA 2002, Fritz Institute 2005ab, DFID 2006).

Evaluating and accounting for programming in peacebuilding and conflict settings appears to be even more daunting. In these fields few specific indicators and measurement tools are known and available to date. A director at UNDP's Bureau for Crisis Prevention and Recovery (BCPR) explained in 2007:

> *"How do you get something in this field that you can measure? How do you measure preventing crises? We have no clue on indicators or systems to measure [peacebuilding or conflict resolution]. We are just starting to look at it."*

Also on the donor side (for example, at DFID), the difficulties with indicators in this particular field are recognized: *"Measuring impact is very difficult. Results may not be evident, and then they're un-attributable."*

Nowhere are the ambiguities in organizational accountability more salient than with INGOs primarily engaged in advocacy. Currently, advocacy groups have minimal reporting requirements – many merely submit their annual public reports – thereby reflecting that donors do not know what to ask for in reporting. Hence what is reported on is generally limited to outputs, i.e. numbers of publications and media events, etc. As stated by a senior staff at Physicians for Human Rights at the time:

> *"The biggest challenge in the human rights field is that we are historically not held accountable. Being the 'voice of the victim' is enough. But now people have started to ask questions: How do we know that if we weren't yelling, more would die? There's no counterfactual – so human rights organizations are off the hook."*

[3] For detailed analyses of these constraints, see Borton (2005), Fritz Institute (2005), Thomas (2005), Ross (2004), CIDA (1998), Ginifer (2004), Blomquist (2003), IFRC (2006), et al.

4. ISSUES AND IMPLICATIONS ON INGO GOVERNANCE

At the heart of essentially all efforts by donors and INGOs around evaluating performance and impact lies the belief that they directly improve organizational accountability. So what are the key elements determining the governance and accountability structures of INGOs, and how are they affected by prevailing evaluation practices and trends? What are other influences on the accountability of humanitarian organizations?

4.1 Missions and strategic priorities

Mission statements represent important evidence of an INGO's strategic objectives and goals, and constitute the foundation of the organization's governance and accountability structure. Most of the time, however, these missions are as ambiguous in their practical implications as are the associated accountability frameworks. When asked about their organization's mission, many humanitarian professionals list and describe (at least) two competing ones:

A *humanitarian mission* around the benevolent goals of the organization, and a separate *business mission* aimed at maintaining the operational capacity and infrastructure of the organization. The *humanitarian mission* is usually exemplified by the values enshrined in the mission statement and policy documents of the organization, while the *business mission* is laid out in the contractual agreements the INGO enters with its donors. Accordingly, any INGO needs to pursue two sets of priorities:

Priority A — To demonstrate the organization's *social value* in terms of the fulfillment of its overall mission, including to infer a value judgment on its role and achievement; and

Priority B — To demonstrate the organization's *business value* in terms of its actual delivery of agreed goods or services.

An organization, for example, that 'saves children' must – in terms of its *social mission* – demonstrate that (i) it identifies and publicizes the situations of children in distress; (ii) it portrays the historical role of the organization in this regard; and (iii) it defines and fulfills the core-values of the organization, i.e. applies humanitarian, right-based, child-focused standards and norms. Beyond that – and in terms of its *business mission* – the organization must demonstrate that its operations (i) actually do save the lives and protect the livelihood of children; (ii) use the donated resources for the purposes agreed per contractual agreement; and (iii) create and maintain a marketable brand. Based on such a distinction, the success of any organization would need to be measured by assessing both its ability to deliver on humanitarian outputs and by its successful articulation of its work in terms of the social values the organization claims to advance.

Which of these missions is the dominant one would depend on the relative charitable versus transformative focus and ambitions of an organization: The more charitable an organization is (e.g. to save children from immediate starvation), the more limited is its ability to articulate social values based on these operations and to build a constituency among donors. Inversely, the more transformative an INGO's mission might be (e.g. to focus on the response and prevention of future starvation), the more challenging it is to demonstrate actual impact – given the strong influence of other external political, social and environmental factors.

Most INGOs seem to be located somewhere between the extreme poles of the spectrum, with a tendency to naturally emphasize the social mission for their work in order to attract the interest of donors – while nevertheless going about producing charitable outputs that can be measured through standard business evaluation processes. This apparent disconnect of social missions with business missions (especially as organizations grow) is seen as central to the inability, and unwillingness of INGOs to undertake a meaningful probing for their programs' effective outcomes.

As the review of current practices in this field reveals, this particular, slightly schizophrenic feature of modern INGOs appears so common that it transpires into the definition of the 'humanitarian' field as such: A sector of activities dealing with the immediate requirements for the survival and dignity of populations (as charitable outputs) while claiming to address the protection needs of vulnerable groups in terms of broader human rights norms and humanitarian law (as a social mission). As a result, organizations are generally held accountable for their immediate (business) outputs – on the other hand, their social mission and broader impact remains largely cloaked in indeterminacy.

4.2 Reputation and brand identity

NGOs in general are evaluated more on their reputation than on any objective assessment of their work and impact. Reputation is therefore identified by the senior management as a key asset to be enhanced – primarily, by marketing (including branding) and policy development. Public campaigns effectively serve both the advocacy goals of an organization and the maintenance of its profile and public recognition as an organization that matters for humanitarian ideals. Close observers of the humanitarian field and the work of INGOs like those at HAP International summarize it as follows: *"Organizations are not judged by the delivery of their services but by the extent of their growth and recognition in the public opinion – meaning money and resources."*

While mission and value statements can not consistently be measured for their effectiveness and impact, they are and can be in terms of their recognition within their constituency. The social values of organizations are their most marketable tool. In most cases the recognition of an INGO is directly based on the connection of its name with a societal value given to its mission: Save the Children is popular because they *are known* to save children; Oxfam is popular because they *are known* to feed poor people, etc. Professionals in these INGOs are very much aware of this, but not without frustration as reflected in a statement made by a regional director of Save the Children (UK) in 2007*:*

> *"We are awful at monitoring and evaluation. We don't have to prove anything. Saving children is good, and that's enough. We live on reputation, but even that needs to be refreshed to stay competitive."*

Interestingly, it is professionals working in fundraising that frequently seem best informed about impact measurements – reflecting the wide-held concern that evaluations are in fact mostly used for publicity or campaign, rather than programming or policy purposes. Being the ones who have to talk about their INGO's achievements in order to attract resources in a context of fierce competition among nonprofits, development departments keep track of all impact measurements, quantitative and qualitative. But, as a senior staff in development at the International Crisis Group acknowledged, *"Unfortunately, our impact is not always of interest to the whole organization."*

Seen in this context, the INGOs that are described as most 'successful' are the ones with the largest and most visible campaigns – not necessarily the ones actually best at delivering on their mission. In fact, public campaigning on highly visible issues is seen as a distinctive sign of a successful INGO –and marketing by issues as one of the most important methods of promoting the role and reinforcing the values of an INGO, especially regarding issues that have high resonance. The general nature of many of these issues, such as the prevention of genocide, however, doesn't really allow for any measuring of impact. Nevertheless, campaigning and overall marketing tends to absorb considerable parts of INGO budgets. With increasing market/brand value also come opportunities to branch out and draw more resources – many INGOs have followed such models by 'franchising' their brands in different countries (e.g. MSF, Save the Children, and Oxfam).

Furthermore, many evaluation experts point to a bias in evaluation and reporting processes resulting from such an instrumentalization. In the eyes of an evaluation expert interviewed at SwissPeace, "*There are too many useless evaluations being done – there seems to be an obsession with impact assessment for marketing purposes.*" A close observer at HAP international went one step further: "*If impact assessment is solely based on the interest of marketing, it is a blatant indictment of programming!*" On the other hand, methodologies that are potentially critical for organizational learning are seen as effectively being replaced with a fundraising-driven collection of the more marketable pieces of information.

4.3 Success and survival

The global context of humanitarian action and of organizations working in this area is obviously one where – at any moment in time – the lives of millions of men, women and children are threatened by war, drought, illnesses and poverty, thereby creating an infinite pool of individuals who would need to be saved. As a consequence, the satisfactory demonstration by any humanitarian actor that it is fulfilling its mission does not really depend on any measurable number or proportion of children 'saved' (a hundred, a thousand, or a hundred thousand…). Instead its 'success' effectively depends more on the organization's ability to present itself credibly as a 'savior of children' – i.e. to have the organization's activities identified as benefiting the children in distress. Hence it is effectively left to the benefactors themselves to determine if, where and how many children are to be saved, and how to go about it.

Assessing the actual impact of INGO efforts on the lives and livelihood of children, families and communities over time – or even on the actual underlying causes of their distress – it is generally argued, would take too much time, and would probably go beyond what donors and the public are actively interested in. After all, organizations need to face a humanitarian imperative and to save so many children and others – not to forget an organizational infrastructure to be maintained. While this might sound like a cynical perspective on the realities of humanitarian assistance, professionals themselves confirm that thinking along those lines does affect the operational and strategic decisions of organizations. As one INGO director told us in an interview, *"[In terms of programming] we think more about survival than of the real change we create."*

In contrast to what elsewhere is described as a dilemma between immediate needs versus long term solutions, the critical choice INGOs are facing from an accountability perspective might rather be regarding the extent to which they may give in to a temptation of 'trading' the production of actual outputs against communicating their overall social mission. At its worst (but not unlikeliest), the importance of publicizing children that need to be saved (in support of the INGO's social mission) might supersede that of its actual efforts to save these children (as the INGO's main nominal charitable output).

5. FRAMEWORKS AND RELATIONSHIPS OF INGO ACCOUNTABILITY

In the current debate around humanitarian assistance and its reform, accountability represents a growing set of concerns in terms of the management of humanitarian and peacebuilding operations, particularly in the eyes of institutional donors. Clearly accountability frameworks are not yet well established and industry standards or models are still insufficiently developed and agreed. Accountability, as understood here, is argued to be driven by three sources: external pressure, internal strategy and adherence to core organizational values (see Raynard 2000). There also is a renewed emphasis on humanitarian professionalism, its historical backgrounds and possible modern iterations and models in the discourse over the future of humanitarianism (see Walker 2004). To date, however, professional obligations are not enshrined in international legal frameworks – and while human rights and international humanitarian standards are, they are not and can not be enforced outside of INGOs' internal management structures. In effect, as a senior program staff at Human Rights Watch stated in 2007, *"We question ourselves much more than our accountability structure does"*. As a consequence, some

INGOs are developing and professionalizing their systems from social accountability towards enforced business accountability.

5.1 Inherent immunity and incentives

The underlying imbalance in the missions of INGOs as described above has essentially a corresponding dilemma in two types of accountability: *A business accountability* that demands formal structures of reporting, management and feedback; and a *social accountability* that remains far more ambiguous in its implementation, monitoring and evaluation.

As such, an organization can be extremely successful in terms of communication, yet perform very poorly in terms of actual outcome and impact. INGOs 'get away' with this as long as their donors and benefactors decide to give more attention to organizational values than to the actual organizational impact. In fact, donors for the most part do not only seem to not mind the lack of measurable impact of those agencies they fund – they don't seem to be that strongly interested in getting it documented either, suggesting that the status quo is broadly acceptable to them. In the words of one NGO representative,

> *"Would an NGO admit to DFID that the four million dollars did not have a large impact? And then, would DFID publicly admit that it wasted millions on an NGO? No, neither would admit it. They are complicit."*

The benefits of the current mode of largely inconsequential evaluation practices are also reinforced by the tendency of INGOs to select highly communicative and 'fashionable' issues (such as *fighting poverty, ending impunity, preventing genocide)* where progress and impact are difficult to measure, rather than other equally noble issues for which they might actually be more qualified, better positioned and able to be more concretely evaluated. At its worst, such contortion is capable to foster institutional environments where the success of INGOs becomes effectively detached from any evaluation of either outputs or outcomes. Especially prone would be cases where donor support is provided on political grounds in response to public pressure as symbolic problem-solving.

Interestingly, as professionals in INGOs argue themselves, this is very similar to their description of UN agencies as immune to serious accountability processes on the grounds of being largely indispensable to the political agendas of their donors. A close independent observer describes the similarities as follows: Ultimately,

> *"UN agencies can't fail. Donors will not let them, even if they should. [UN Agencies] have a monopoly over their mandate."*
>
> Although INGOs face more competition, "*their aim is to be self-perpetuating. They identify a problem, demonstrate that they can work on it, find more of the same problems and so forth. There-fore their presence is about finding more problems to work on and not about what they have done or their methods of doing it."*

5.2 Levels and directions of accountability

INGOs are often described as existing within a 'non-system', beholden to multiple stakeholders with ill-defined responsibilities and divided accountabilities (see Davis 2007). Humanitarian professionals interviewed in the course of this research did indeed identify multiple accountabilities, namely, in the order of indicated priority, towards:

(i) donors, especially large ones;
(ii) peer organizations;
(iii) beneficiaries;
(iv) self; and
(v) host Governments.

Beneficiaries were further identified as those with the least influence on the decisions of the INGO (most significant were again donors, and self). Donors are recognized as wielding considerable influence on INGOs, which underlines the importance of this relationship as critical for INGO governance and accountability structures. The level of an organization's accountability to its donors, it is argued, therefore depends directly on the level of donor involvement in its operations. The greater INGOs depend on particular donors, the more attentive they are in their accountability toward these donors – primarily for the delivery of agreed outputs as stated in relevant contracts. The type of programs operated by INGOs – service delivery, capacity building, or policy advocacy – is seen as further determining which relationship takes on the most significance: that with donors, with beneficiaries, with staff or with other partners (see Brown 2001,).

The INGO-donor relationship is frequently characterized in the literature as one between principal and agent (also Davis 2007) where the first do not have a direct possibility to witness the satisfactory delivery of what they paid for and therefore largely depend on the agent's own reporting. Evaluations done by donors, in effect, serve the dual purpose of verifying the delivery of the contract and of testing the underlying theory that the proposed funding (input) will allow the production of given goods and services (outputs) leading to the realization of the results (outcome). According to a senior staff at Conciliation Resources, however,

> *"We have log frames with indicators for donors. The indicators for donors are just budgetary considerations – they just want a tick box. We can measure [those] things, but so what? What did we really do? Was it a good strategy?"*

It is also widely understood that while INGOs are accountable for agreed outputs, they cannot be made fully accountable for the actual outcome. For this purpose, project proposals generally identify risk factors that may hinder the realization of the outcome, based on impact strategies and experiences of the INGOs themselves.

In terms of strict *business accountability,* the structure and relationship entailed by these contracts is rigid regarding the expectations, timelines and budgets; the level to which they are enforced remains flexible and variable. And quite often in the view of professionals, donors are primarily interested in spending. Donors still ask for measurable indicators – and encourage INGOs to come up with high-reaching indicators. However, often they would not actually know which indicators are important and in the views of many interviewees, most evaluation reports written for donors are of little use to the INGOs themselves. As someone closely involved in evaluations explained,

> *"Donors fall into two parties: One, they ask for impact but they don't know what they mean by it; Or two, they want a slew of irrelevant 'grocery store' indicators, like USAID."*

This is compounded by evaluation reports often being due after a new cycle has begun – thus missing proper review and feedback opportunities which together make for significantly weakened INGO accountability mechanisms. But even under best of circumstances, the question whether reporting structures as such establish any enforceable accountability in and of themselves must be asked. Moreover, we were told by explained an experienced evaluation and strategy consultant:

> *"Large NGOs have no real accountability. They have a self-made mandate that makes them apply to a large range of issues. They have a myriad of donors, so they are not really accountable to any one. It is very hard for them to fail."*

5.3 Dependencies and prospects for change

Given the described relationships and dependencies, as well as the recognition of a lack of effective accountability of INGOs towards, in this instance, their donors – how is the relationship and the mechanism changing? While there is a perceived lack of incentives for change among INGOs and donors, many interviewees admitted that it is typically through donor pressure that standards get created and the field as a whole is becoming more professionalized. According to a senior staff at the International Crisis Group,

> *"Donor influence has been good in many ways. It forces us to get our act together, makes us more professional and introduces policies that do make us think."*

Overall, however, in the eyes of a director of the Fritz Institute,

> *"Donors need INGOs more than INGOs need donors. Sure there is an attempt to increase accountability, but it is in rhetoric – it is not really changing. Donors are not really pushing. If World Vision only delivers 30%, it should only receive 30% of funding for the next year. There is no feedback loop."*

Donor values, embedded in their policies for funding, are seen as a necessary piece of all INGO proposals for funding. These 'value policies' are becoming more standardized and mainstreamed across donors, such as gender equality, environmental sustainability, and local partnerships. While often matching and blending in with INGOs own values, donor values generally supercede these, creating a constant risk of INGOs effectively acting as donor subcontractors rather than independent organizations. For many INGOs these risks are real and threatening enough to devise adequate internal incentives to ensure that their work is still in line with their own internal organizational values and mission.

By adapting and reflecting donor values, INGOs aim at attracting not only large donors but also smaller private donations (agencies like MSF for example get more than two thirds of their funding from private donors). With individual donors requiring less (if any) structured accountability or reporting, INGO marketing appreciates these 'untied funds' which allow INGOs to remain neutral and avoid the pressures of donor agendas and the resource-intense business accountability that they impose. The effects this has are seen as both negative and positive: potentially diluting INGOs business accountability by decreasing their need to measure actual impact and effectiveness in the field; but also providing them the freedom and space to engage in innovative programming and internal strategy building.

Adding to the ambiguity of accountability relationships is that, of course, donor entities themselves are accountable to their own constitutive bodies, independent of whether they are government-based or created by a private philanthropist (as in the cases of George Soros' Open Society Institute and the foundation established by Bill and Melinda Gates). As with humanitarian INGOs, these donors have both business and social accountability structures.

Government donor agencies are accountable to, and their monies in some degree controlled by, the legislature, and ultimately, to taxpayers and citizens. This involves earmarked funds for special projects and preset goals as part of a political accountability, independent of whether realistic or not. Giving money has become a societal value – including for the purpose of symbolic problem-solving. Such accountability to political and social values does not only dilute the accountability donor agents have to their governments and founders; it also lends itself to an inefficient use of funds. As a long-time professional consultant explained, *"Donors can't fail. Even if money is badly spent, it has become a societal value. And they will not admit to wasting millions of dollars."*

Private donors, on the other hand, often have a fundamentally different vision of accountability: In contrast to government agencies, they can be more flexible when establishing new relationships with INGOs, even if they tend to gradually demand more accountability in terms of outputs and outcome. In general, private donors remain attentive to opportunities for change, especially if their founder is still alive. He/she can normally override administrative hurdles and provide executive support to an INGO on an ad hoc basis, with little attention to evaluation procedures that are not institutionalized. Bypassing these, however, comes at the cost of decreased business accountability.

6. CONCLUSIONS AND RECOMMENDATIONS

Donors are increasingly putting pressure on the INGOs they fund to conduct performance and impact evaluations. This trend has led to an ever increasing sector of activities solely devoted to program evaluation, both internal to INGOs and through consultant and other external services. The bulk of those evaluations are driven by donor interests to measure the delivery and results of their programs – and play only a minimal role in informing and improving processes of decision-making and program design. The resulting lack of accountability for the production and evidence of measurable outcomes opens the way for these organizations to become (further) instrumentalized by funders. While trying to diversify their funding sources, INGOs find it increasingly difficult to navigate between being mission and value-based, or merely subcontracted by donors. Many express fear of increasingly losing their innovative and diverse approaches due to donor pressures and increased standardization.

However, without corrections to the underlying structures of incentives for change the systemic failure to undertake meaningful evaluations of humanitarian impact will continue. Commitment to humanitarian values as main driving force will prove insufficient unless based on broader institutional approaches and a shared culture of critical reflection around humanitarian work that cuts across the field of humanitarian assistance.

All professionals interviewed in the course of this research voiced their frustration at the current state of evaluation and accountability – both within their own organizations and in the humanitarian field as a whole. The main critiques are as follows:

1. While organizations want evaluations for moral reasons, they only do what is actually required by donors.
2. Evaluations are often not useful.
3. Evaluations are often not used.
4. New evaluation materials will help little as existing ones are not enforced.
5. Evaluation criteria are often inappropriate.
6. Impact evaluation as the one really meaningful approach is almost never done, and is just at the beginning of its development.

Concrete suggestions to improve the conditions and incentives for impact evaluation as they emerged from our interviews range from broad and strategic to specific and technical. Individually and collectively, they would go a long way in preparing the ground for a transformative shift towards greater accountability, transparency and impact of the work done by INGOs as key actors in international affairs.

Strategic Recommendations

1: Ensure that evaluations have leverage on programming, including through the direct involvement of evaluators, e.g. by scoring INGOs based on their resolution of identified problems and their integration of evaluator recommendations. Incidentally, these measures are also likely to have implications on the overall quality of evaluations.

2: Clarify and separate competing organizational accountabilities, by effectively dividing INGO operations into for-profit and non-profit activities, or by partnering with outside for-profit entities. As they exist, most INGOs examined do neither adequately fulfill their internal governance accountability, nor their external business accountability.

3: Develop and invest in dedicated evaluation research capacity, in-house or through partnerships with academic institutions that provide a rigorous basis and feedback mechanism to INGOs, their donors and the general public.

> *"NGOs are just starting to look at impact. They don't even have good outcome evaluation systems. It takes considerable resources to do impact evaluation – it's really research. It needs to be rigorous, have a baseline. We need to create institutional partnerships with academic institutions. We have the field, they have the researchers."*
>
> Senior staff at InterAction

4: Increase collaboration among INGOs and donors, based on existing efforts to consolidate, integrate and simplify evaluation methodologies in the interest of less time-consuming yet more meaningful and outcome-focused approaches.

> *"We are aware of the burden of evaluation on the field. All donors are. We are starting to work with more donors – not just coordinating, but collaborating, actually putting our funding and reporting guidelines into one framework."*
>
> Evaluation officer at a local USAID office

5: Develop a common approach towards donors and the public on what good humanitarian practice requires, in terms of minimum organizational overheads for rigorous and professional standards of evaluation, programming and organizational learning.

> *"NGOs are trapped in the public perception that there is no overhead. This creates duplicity and hypocrisy. Effective programming and management cannot continue under that assumption."*
>
> Director at HAP International

6: Create a consortium of advocacy organizations, similar as they exist in other areas as an effective way of creating space for dialogue and inter-agency collaboration towards the definition of shared standards in advocacy.

Technical Recommendations

7: Share evaluations and learn collaboratively, in particular from failures and problems presently not included (or well hidden) in evaluation reports – primarily by fostering collective approaches for open evaluation dialogue.

> *"We don't hang our dirty laundry to donors. It's not in our evaluations."*
>
> Save the Children UK,
> Balkans regional director

8: Experiment with a system of peer-reviewed evaluations, initially internal and confidential to each organization allowing for rigorous and open reviews of evaluation methods – similar to methods applied by ALNAP as an effective collaborative of evaluators but with more effective ways to actually enforce and ensure good practice.

9: Agree on standardized quantitative and qualitative metrics of impact that *would* allow for a sufficiently practical and pertinent measurement of impact – as part and priority focus of an improved dialogue, even if it involved superceding existing collaboration successes in consolidating agency methods and indicators.

10: Ensure that timelines and resources for evaluations are flexible and sufficient, including to undertake meaningful qualitative research of impact over the long-term and to ensure that evaluations on advocacy and policy can be adjusted to affect relevant processes.

11: Preserve flexibility and check for unintended consequences, especially in advocacy and policy programming to take into account the dynamics of relevant political contexts.

> *"If human rights organizations are forced to measure – will we only choose the cases where we can have more success? That means we're not speaking out for something harder which isn't right either."*
>
> Senior staff at
> Physicians for Human Rights

12: Agree on a simple but shared evaluation language, integrated into all stages of evaluation and programming that allows for the effective involvement of professionals and beneficiaries at and across all levels of humanitarian assistance.

> *"International organizational language does not work here. They get the answers they want because the local people do not understand them. [The organizations] have to go through three levels to get the participation of beneficiaries."*
>
> Director at a local
> Open Society Institute foundation

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Annex

Overview of interviewed organizations

Organizations included in the face-to-face interviews were selected based on two criteria: (i) They had to be working in countries that were either currently in conflict, unstable, or immediate post-conflict; And (ii) they had to be involved in work on policy, protection, peacebuilding, or advocacy issues pursuing long-term goals. As part of the broader project on humanitarian practices, the research team traveled to five countries to interview headquarters staff of different organizations. Subsequent interviews with field-based staff took place in two regions. Interviews took place in the summer of 2007 and lasted between one and three hours each at the offices of interviewees often with multiple staff members present.

INGOs

Care U.S.
Catholic Relief Services
Center for Peace and Democracy Development
Conciliation Resources
Crimes of War Project
Geneva Call
Geneva International Center for Humanitarian Demining
Human Rights Watch
International Alert
International Committee of the Red Cross
International Crisis Group
International Federation for Human Rights
Interpeace
Medecins Sans Frontiers
Mercy Corps
Open Society Institute
Organisation Mondial Contre la Torture
Oxfam America
Partners in Health
Physicians for Human Rights
Quaker Council for European Affairs
Refugees International
Save the Children
InterAction
European Peacebuilding Liaison Office
Humanitarian Accountability Partnership International

Government agencies

United Kingdom Department for International Development
United States Agency for International Development
United States Department of State

Multilateral organizations

European Commission for Humanitarian Aid Office
Organization for Economic Cooperation and Development
Organization for Security and Cooperation in Europe
United Nations Children's Fund
United Nations Development Program
United Nations High Commissioner for Refugees

Think Tanks and academic institutions

Feinstein International Center
Fletcher School of Law and Diplomacy
Fritz Institute
International Peace Academy
Overseas Development Institute
Swiss Peace Foundation
United States Institute for Peace

As well as
Independent consultants