

Change for the good?

The influence of the Dutch co-financing system II on NGOs

Master Thesis

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21 September 2016

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Introduction

In International Relations (IR) the focus used to be on the relations between states and intergovernmental organisations (IGOs), organisations that states are a member of, for example the United Nations. All other actors that are active on an international level were seen as non-state actors and therefore secondary (Willetts, 2008). It was not until the 1990s that scholars of IR started to focus their attention on other international organisations. At that time scholars introduced the term “global governance” in IR to include all other actors who also deliver government-like services and public goods and care about trans-boundary problems (Weiss, Seyle & Coolidge, 2013). The actors that are covered by the term global governance are states, intergovernmental organisations (IGOs), non-governmental organisations (NGOs) and other civil society organisations, transnational corporations, but also individuals.

In international politics NGOs are considered to be part of the civil society. Civil society is a space where people can discuss, bargain and force other actors to advance and promote their interests (Banks, Hulme & Edwards, 2015). More often, NGOs use this space to advocate and bargain for the interests of specific, often marginalised or excluded, groups in order to realise empowerment, social justice and transformations. As a result of advocating for marginalised groups NGOs receive their legitimacy. Especially since the end of the Cold War the number of NGOs increased rapidly. Furthermore the NGOs got bigger, and more sophisticated (Banks, Hulme & Edwards, 2015). This is also apparent for a special type of NGOs, the development NGOs (NGDOs). NGDOs address their activities to poor people living in developing countries to improve their lives. Because of the organisations’ involvement at the grassroots in developing countries it is assumed by other actors that NGDOs are better able to understand what occurs in these countries, and what these people need. It is furthermore assumed that NGDOs are better able to work cost-effectively (Sianes, 2013). As a result of this, NGDOs have obtained a prominent role in development and a large amount of financial resources of the foreign aid budget.

The Dutch government, especially the Ministry of Foreign Affairs (MoFA), cooperates with Dutch NGDOs to achieve development in developing countries. The MoFA makes use of the knowledge of NGDOs in their foreign trade and development cooperation policy. As well it believes that NGDOs offer value for money and are cost-effective (Edwards & Hulme, 1996). Consequently, it was not necessary to receive additional funding, and NGDOs increasingly relied on funds from other donors. As a result of receiving funds from donors there is the common belief that the organisations must be held accountable for their actions by these donors. If their performance is not satisfactory, the funding can be withdrawn. This raises questions as to what happens to the organisations’ flexibility and ability to come up with original solutions and own ideas (Edwards &

Hulme, 1996). Therefore it is possible that tensions may arise when NGOs cooperate with the MoFA, because of different goals and focus issues. This also applies to the expected impact, as NGOs tend to think on the long term, while donors want quick changes and results. This can be considered a real issues because with the acceptance of larger amounts of donor funds NGOs face complex requirements for project appraisal, reporting, evaluation and accounting (Edwards & Hulme, 1996).

Another issue related to the funding from official donors is the allocation of the resources by the NGOs. It is assumed that the geographical choices concerning receiving countries are influenced by the preference of the donor. Overall, NGOs are often addressing the issues in the poorer countries and regions of the world, but the ability to choose by themselves is restricted by political and economic interests of the donor (Loman, Pop & Ruben, 2011). Therefore, the idea exists that NGOs that largely depend on donors feel obliged to spend the financial resources in the countries where the donors are operating.

This study examines what the effects are of the MoFA' MFS-II programme on the development policy of three Dutch NGOs. This study will make use of a case study that focuses on the relationship between the MoFA and Dutch NGOs that are active in Uganda. Based on this case study it will be examined what the consequences are for the programmes of the organisations that receive funding out of the co-financing system II (MFS-II) of the Dutch MoFA. The MFS-II aims at contributing to the development and reinforcement of the civil society in developing countries in order to establish structural poverty reduction (Ministry of Foreign Affairs, 2009b). The case of Uganda is selected because of the characteristics of this country. The World Bank defined Uganda as a low income country on the basis of the available data (<http://data.worldbank.org/country/uganda>). Uganda is also suffering from a civil war and is surrounded by (post)conflict countries, which causes instability of the surroundings (Barr, Fafchamps & Owens, 2005). Furthermore, the north of Uganda faced instability because of the presence of the Lord's Resistance Army (LRA), a Christian movement that terrorised the region until 2006, the rest of the country is relatively stable since Museveni seized power in 1986 (Fisher, 2014). Since 1986 the government has tried to restructure the market and develop the country (Partos, 2015). Despite these efforts development has stagnated. However, the country is still seen as having potential, because of the abundance of natural resources and the country's position as a major food supplier in East Africa (Embassy of the Kingdom of the Netherlands Kampala, 2014). Therefore the country has a strategic position in the region. The country maintains a transitional relationship with the MoFA which entails that it will be focusing on the development of the country as well as increasing the trade relationship. Result of this dual focus within a country can cause tension in the decision of whether or not the area needs more attention.

During the MFS-II, beside other organisations, three major Dutch co-financing organisations were active in Uganda: Oxfam Novib, Cordaid, and Hivos. This study examines how these three different organisations experience their relation with the MoFA and in achieving their own goals. The goals of the organisations, of the MoFA, and the annual reports of the organisations and the reports and evaluations of the MFS-II will be analysed carefully. Although different members of the three organisations were approached, only one interview with an employee of Cordaid was conducted, because other employees had busy schedules or did not respond on the requests.

The organisation of the thesis is as follows. First the accountability of NGOs in general terms is examined. Thereafter the Dutch development cooperation policy is mapped, known as the co-financing system II, focusing on what it entailed and what the MoFA intended to achieve with its policy. Subsequently the goals of three of its development cooperation partners are examined, and the differences and similarities are discussed. Heading to the end of this study, first an analysis of the three organisations concerning the consequences of MFS-II will be provided and thereafter a short conclusion.

1. Accountability of NGOs

NGDOs provide mechanisms to strengthen civil society in developing countries and are perceived by donors as better able to reach marginalised groups in these countries to help them out of poverty (Kilby, 2006). However, the last decades the criticism on NGDOs increased because of certain scandals that were published in the media (Ebrahim, 2003a). For example the president of the United Way of America (UWA) was accused of using donation money to finance his excessive lifestyle (Gibelman & Gelman, 2001). Consequently the debate concerning aid effectiveness intensified (Sianes, 2013). The legitimacy of NGDOs was taken for granted in the past decades, but because of the scandals the accountability increased. As a result NGDOs are increasingly under scrutiny and held accountable for all their actions by many different actors, including the donors as well as the beneficiaries.

In the literature there has already been paid much attention to the definition of accountability. For instance, Edward and Hulme (1996) emphasise the reporting of an individual or organisation to an authority and that it is held responsible for their actions. Cornwall, Lucas and Pasteur (2000) add in their definition that it is not only about responsibility toward external actors but also taking responsibility for oneself. Ebrahim (2003b) emphasises that accountability concerns being held responsible by other actors for their actions, as well as taking responsibility by oneself for their missions, goals and performance. The different definitions have in common that the responsibility is toward different actors. Consequently, a distinction can be made between internal and external accountability. In the case of NGDOs, external accountability entails accountability toward their donors as well as the beneficiaries. The internal accountability entails the accountability toward themselves (Najam, 1996; Ebrahim, 2003b). Another distinction can be made between the actors of the external accountability. Accountability toward donors is termed as upward accountability, while accountability toward beneficiaries is downward accountability (Edwards & Hulme, 1996). These different forms of accountability will be explained in more detail below.

Upward accountability entails the accountability toward donors of financial resources, trustees and the host governments (Edwards & Hulme, 1996). Especially, this kind of accountability receives much attention in the debate because it is believed that it can constrain the work of NGDOs. According to Najam (1996) the focus on the responsibilities toward the donors can affect the responsibilities toward the beneficiaries and their own goals and visions. Namely, attached to the funding is the requirement of reporting and providing insight in the financial records. Especially the reporting costs a lot of time and money, which comes at the expenses of the beneficiaries (Ebrahim, 2003a). In addition, the accountability toward donors requires that programmes are focused on short-term and measurable results (Mitlin, Hickey & Bebbington, 2007). Long-term programmes are

often required to establish change. This is a result of the so called “result oriented” donors, because the financiers have to publicise the projects and programmes for legitimacy (Ebrahim, 2003a). The requirements of the donors which the NGOs have to fulfil can be very demanding, and because the funding of donors can be withdrawn if the donor is not satisfied (Dillon, 2003/4), therefore the priority of NGOs’ accountability would be toward the donors. As a result the strength of accountability toward beneficiaries can be affected. Upward accountability is also often referred to as functional accountability. Characteristics include that programmes need to be short-term in orientation, NGOs must justify the resources and how the financial resources are used, and that immediate impact is required (Ebrahim, 2003a; O’Dwyer and Unerman, 2006).

Downward accountability entails the accountability toward the beneficiaries of a NGO, the partners, staff and supporters (Edwards & Hulme, 1996). On account of downward accountability NGOs try to establish a more equal power relationship. Organisations try to achieve this by working closely with their beneficiaries and include them in the programmes. In contrast to upward accountability, is downward accountability concerned with efficacy (Dillon, 2003/4). This means that NGOs focus on activities which connect with their beneficiaries. Although upward accountability has different mechanisms for donors to hold the NGOs accountable for their actions, for downward accountability such a mechanisms is not required by law for the beneficiaries to hold the NGO accountable (Kilby, 2006). The focus of downward accountability is more on the strategic or social side. Attention is given to the impact that the activities of NGOs have on the wider environment (Ebrahim, 2003a; O’Dwyer and Unerman, 2006). This involves the impact on other organisations and the beneficiaries, but also the involvement of beneficiaries and partners in determining their activities.

There is also a third form of accountability, the internal accountability. This form of accountability entails the responsibility toward the mission, the values, and the performance in relation to the mission (Kilby, 2006; Ebrahim, 2003b; Najam, 1996). These different forms of accountability can be very demanding and even competing sometimes. Especially when NGOs are confronted with donors, local governments and multinationals (Ebrahim, 2003b).

Edward and Hulme (1996) add to this definition of accountability that in order to get effective accountability, goals must be clear as well as transparency, reporting by NGOs, assessing authority, and mechanisms to hold the actor accountable. These criteria are visible in the different accountability mechanisms of NGOs. There are five accountability mechanisms that can be divided in tools and processes (Ebrahim, 2003a). Tools are devices and techniques to achieve accountability. Characteristics of tools are that they are applied over a limited period of time, can be repeated, and are concrete documents. Accountability mechanisms that fall under this group are for example

reports and disclosure statements, and performance evaluations (Agyemang, Awumbila, Unerman & O'Dwyer, 2009; Ebrahim, 2003a). These mechanisms are repeated every quarter, year, or in case of the performance evaluation usually at the end of a specific project. The focus of these mechanisms is on delivering data of NGDO operations. With the data, evaluations can take place in order to determine if the goals and objectives have been achieved.

Mechanisms that fall under processes include participation, self-regulation and social auditing. Although social auditing can also be considered a tool, because it includes mechanisms which were already mentioned. Through a dialogue with stakeholders and the reports and assessments, NGDOs will improve the social performance and ethical behaviour (Agyemang et al., 2009; Ebrahim, 2003a). The focus for these mechanisms is on the method that is being used, instead of the emphasis on the end-result (Ebrahim, 2003a). Central for these mechanisms is good ethics. Participation entails that people are included in the projects, can give their opinion about the projects, and that projects are announced to the public. Self-regulation means focusing on the way the NGDOs want to perform and behave. It also concerns improving the image of NGDOs. All these mechanisms contribute to the accountability of the NGDO. However, the accountability of NGDOs toward the donors receives criticism because the accountability toward the beneficiaries would suffer. This happens because the upward accountability demands a lot of the NGDOs in terms of capacity and financial resources. Because of the high demands that the donors set for reports of the results, NGDOs are more focused on short-term projects which causes limitations of space for creativity (Dillon, 2003/4; Ebrahim, 2003b). As a consequence there is less reporting to beneficiaries (Sianes, 2013).

Although the focus of accountability is often on reporting, and the dependence on the donors, it is argued that there is more a reciprocal relationship (Ebrahim, 2003a). NGDOs who receive financial resources of the government are responsible for the policy of developmental aid communicated by the MoFA. When the results of the NGDOs are disappointing and therefore the policy of the MoFA fails, the public support for development aid also reduces. However, the MoFA selects organisations that already have a broad support in the society, disappointing results would also cause a bad reputation for the involved organisation. Therefore I would argue that the NGDO would be most affected by bad results. This implies that the NGDOs are in a complicated position, because the best results are achieved if there are long-term programmes. However, the donors often want short-term and measurable results (Mitlin, Hicky & Bebbington, 2007).

Although upward accountability receives criticism according to Dillon (2003/4) it also has a positive effect. Because of accountability NGDOs have to act in a transparent way, and stake holders can hold the NGDO accountable.

2. The Dutch development cooperation policy: Co-Financing System II

For a long time the Dutch government has paid great attention to development aid. The United Nations created an official development assistance (ODA) target of 0,7% of the Gross National Income (GNI) and the Netherlands has met this requirement for years. Although aid plays an important role in Dutch trade, the budget for aid will be declined to 0,55% of GNI by 2017 (Fin, Kennan & Te Velde, 2014). This relation between aid and trade is reflected in the increased reliance on developing countries for export, as well as cheap reliable import. Aid can contribute to the trade because it will increase the financial resources of the receiving country and therefore it is possible that the trade relations increase.

In October 2009, the MoFA introduced the subsidy policy framework of co-financing system II (MFS-II). This programme aims at contributing to the development and reinforcement of the civil society in developing countries in order to establish structural poverty reduction (Ministry of Foreign Affairs, 2009b). NGOs that are settled in the Netherlands can receive funding if the organisations have strategic partnerships and reinforce civil society in developing countries. MFS-II was a follow-up on MFS-I, which lasted from 2007 till 2010. During MFS-I, 58 NGOs received together a total of 550 million euros (Ministry of Foreign Affairs, 2007). MFS-II continued in line of MFS-I, and kept overall the same focus points. However, there was less money to spend. In order to receive the funding the NGO must meet certain criteria, which are all described in the subsidy policy framework and divided under different phases (Ministry of Foreign Affairs, 2009a).

In the first phase organisations must fulfil certain criteria. These criteria included that NGOs must perform their programme in two or more DAC-countries. These countries are selected by the Organisation for Economic Cooperation and Development (OECD), in order to improve the coordination of aid in these countries. The criteria also included that the organisation has enough public support, it must receive 25% of their financial resources from other donors. The second phase entailed the rating of the programme. The MoFA selected only 30 organisations, because it wanted to stimulate cooperation and prevent fragmentation. Scores were appointed to different components which contain the context analysis, aim and strategy, intended results, monitoring accountability and evaluation, harmonisation and complementarity, efficacy and durability of the programme (Ministry of Foreign Affairs, 2009b). An important factor in the application was that the programme matched the context of the development policy of the MoFA. This implies that the NGOs in their programme relate to the focal points of the development policy of the MoFA. Another requirement was that the organisations had to spend 60% of the funding in the partner countries that the government selected (Ministry of Foreign Affairs, 2011). In addition, the focus of

NGDOs should also be increasingly on structural changes in society (Ministry of Foreign Affairs, 2009a).

The development cooperation policy is communicated in different documents, reports, and letters. These documents contain the vision of development, the approach to establish development, and the focus areas of the policy. Over the years this vision, approach and focus points were subject to some changes as a result of the changing circumstances. For example, compared to MFS-I there was less funding during MFS-II because of the financial crisis, therefore changes had to be made.

The MoFA formulated three goals of the development cooperation policy (Ministry of Foreign Affairs, 2011). The three goals include the reduction of extreme poverty, reaching sustainable growth and success of Dutch companies abroad. In order to achieve these goals, the MoFA advocates for the cooperation with developing countries, arguing that the poverty in developing countries and the goals are closely related. These goals are corresponding with the modern development cooperation focus on creating sustainable economic growth and creating employment. The MoFA argues that as a result, countries get more independence and can finance education and health care (Ministry of Foreign Affairs, 2011). This entails that the MoFA has the conviction that a country will develop by investments if sustainable economic growth is created.

For the period of the MFS-II the government reformulated the focus into four themes. This is also a result of the cut back in development cooperation budget. The different themes that are formulated are related to the Millennium Development Goals (MDGs) that must be reached by the end of 2015. The MoFA focuses on MDGs poverty alleviation, education, equality between men and women, improvement of maternal care, Sexual and Reproductive Health Rights (SRHR), and sustainable environment (Ministry of Foreign Affairs, 2009a). The MoFA chose to focus on these themes because it wants to make a significant change with the presence in developing countries and it believed that the Netherlands has expertise in these areas. The points of focus are related to the expertise in the Dutch business, for example expertise concerning water. Therefore the connection between aid and trade in the development cooperation policy creates opportunities for Dutch business (Ministry of Foreign Affairs, 2013).

The MoFA connects aid and trade in the new development policy because it believes that thanks to trade economies can grow and the governments of developing countries can address the poverty problems in order to achieve development. In addition, the MoFA emphasises those qualities and knowledge of the Netherlands, and trade is one of these qualities. Although the focus of trade lies particularly on neighbouring countries, the MoFA wants to shift this focus toward countries from Latin-America, Africa and Asia in order to profit from the economic growth. Existing relations with

several countries on these continents motivate the MoFA to strengthen the relations and also include trade (Ministry of Foreign Affairs, 2013).

However, the MoFA is aware of the fact that not the whole population might benefit from economic growth and that it can cause inequality. Therefore it turns to NGOs in order to promote equality and sustainability. The MoFA cooperates with NGOs in order to establish development because organisations have the knowledge of a variety of topics. The MoFA acknowledges that because of the relations in, and the knowledge of a society NGOs are better able to reach out to certain groups that other actors have not reached yet (Ministry of Foreign Affairs, 2010). The MoFA created objectives for NGOs to focus on in their work. The NGOs have to aim for sustainable economic growth, direct poverty reduction, the building of civil society, and influencing the policy. However, the MoFA emphasises that it does not have the intention to put the NGOs into a straightjacket and that there is room to innovate and introduce new strategies to achieve development.

It is also important that the NGOs turn to partnering countries of the MoFA (Ministry of Foreign Affairs, 2009a). Thus although the MoFA acknowledges the strengths of NGOs and their creativeness, it imposes certain requirements on NGOs. This is also visible in the requirement that the programmes of NGOs have to be directed to partner countries of the MoFA. These partner countries are divided in three groups with a different focus. The first group, in which the focus is on aid relationships, consists of countries that are not able to fight poverty without external aid. The second group consists of countries that are in a transition. These countries receive aid and have trade relations with the Netherlands, in order to fight poverty. The aim of this relationship is that the need to give aid decreases thanks to trade and investment. The pace of the transition is different for every country. For example, Uganda is a country in transition. The third group is the group with a trade relationship. The focus is on trade and investment in order to make Dutch companies successful abroad. These different groups are not static, because a country in the second group can develop in a certain way so that these countries do not need aid anymore and that there is only a trade relationship left (Ministry of Foreign Affairs, 2013).

3. Dutch NGOs in development cooperation

The relationship between the Dutch government and non-profit organisations in general already started in the twentieth century. Since the twentieth century, charitable organisations played an important role in society and were first organised by a pillar system (Brandsen & Pape, 2015). Because of this pillar system social segmentation was created based on a Catholic, Protestant and socialist identity. Consequently, the organisations delivered services that fit in the identity of the

pillar. Different organisations received funding from the government, causing the distinction between public and private agencies to become blurred (Brandsen & Pape, 2015). The government also started to fund different Dutch NGOs (DNGOs) since 1965. The first DNGOs that received funding were the Catholic organisation Cebemo, ICCO protestant, and Novib secular and social democratic (Koch & Loman, 2008). In 1977 Hivos was added to the organisations that received funding from the Dutch government. The funding of NGOs was established with two objectives: to increase the economic self-reliance, and poverty reduction in developing countries (Hoebink & Schulpen, 1998). Prior to 2002, the receiving organisations had to divide the money, but since 2002 the assigning of funds changed because an advisory committee judged the quality of the proposals, and thus the organisations start competing for funding (Koch & Loman, 2008). In addition, at first 85% of the total income of the organisations was received from the government.

3.1 Oxfam Novib

Novib was established in 1953 in response to the flood that hit the Southwest of the Netherlands. The organisation was founded by a pastor, a vicar and a scientist. Because of the different influences the organisation did not receive a specific religious influence. Novib is an abbreviation for Dutch organisation of international assistance. In 1994 Novib became part of Oxfam International and Novib changed its name in Oxfam Novib. The aim of Oxfam Novib is to build a fairer world without poverty (<http://www.oxfamnovib.nl/>). According to Oxfam Novib poverty is caused by injustice and the inability of people to materialise their human rights (Pesqueira & Verburg, 2012). As a result, Oxfam Novib focuses particularly on protecting human rights. The basic rights Oxfam Novib focuses on are a fair income and sufficient food, right to education, right to safety, right to be heard, and the right to equality. This rights-based approach entails that the organisation calls for a more equally distribution of resources. Because the organisation focus on human rights the process of development becomes political (Cornwall & Nymu-Muemi, 2004). This manifests itself in the focus of the organisation to work with organisations that can play a role in achieving socially responsible and sustainable economic progress, for instance, establishing fair markets and financial systems. To achieve these goals, Oxfam Novib cooperates with governments, companies, and partner organisations in developing countries to work on an equitable world. In addition, Oxfam Novib puts strong emphasis on gender mainstreaming in the different programmes (Eerdewijk & Dubel, 2012).

Concerning Uganda, Oxfam Novib is especially active in Northern Uganda, the part of the country which suffered from a civil war. Consequently, many people do not have access to basic facilities, such as education. Oxfam Novib supports 230.000 people with the rebuilding of their

villages and it makes sure that the population has access to drinking water and sanitation. The organisation attempts to give parents and children access to education, strives for more equality between genders and has a microcredit programme that allows women to start their own business (<http://www.oxfamnovib.nl/>).

3.2 Cordaid

Cordaid is a young Dutch organisation founded in 2000 because of a merger between two Catholic development organisations; Memisa Medicus Mundi (1925) and People in Need (1914). Cebemo, an organisation which have long received funding from the Dutch government, also merged with Cordaid. Cordaid stands for Catholic Organisation for Relief and Development Aid (Grotenhuis, 2014). The values of the organisation originate from Catholicism. Cordaid values the lives of every individual and everyone deserves human dignity regardless ones age, gender or sexual orientation, origin, belief or political conviction (Douma & Hilhorst, 2006). Cordaid uses a community-based approach to reach development. This entails that in the programmes the organisation works closely with the beneficiaries and the beneficiaries are involved in the identification, designation of the management of the programmes. This approach is expressed in projects on a community level (Slaymaker, Christiansen & Hemming, 2005). Cordaid wants people to use their strengths and therefore it works with local partners to implement the projects. In order to establish the building of civil society Cordaid focuses on different topics, for example, on investments in small entrepreneurs by microfinancing, healthcare and education. This focus is visible in the five funds of the organisation, which focus on health, income generation, conflict transformation, disaster risk reduction and emergency aid (Lenfant & Rutten, 2013). Cordaid Memisa is one of those funds with the aim to create a structural healthcare service. Together with local organisations in developing countries the organisation tries to achieve this goal. Cordaid furthermore attempts to improve the health care service in developing countries. The organisation focuses especially on women and childbirth and also on sexual and reproductive health since, the organisation believes that this is one of the main issues in fighting poverty (Grotenhuis, 2014).

Cordaid is active in Uganda in different areas, including investments in small entrepreneurs by means of microfinances, food security, and healthcare. The organisation works with mostly Catholic and oecumenical organisations on the improvement of agriculture, healthcare and disaster relief. Concerning health, Cordaid focuses on different vulnerable groups. The organisation provides for example psychosocial care, help at home for disabled people, and care for women concerning the pregnancy (<https://www.cordaid.org/nl/>).

3.3 Hivos

Hivos, in full Humanist Institute for Cooperation, is an international development organisation founded in 1968 in The Netherlands with its values based in humanism. It cooperates with other organisations in Africa, Asia and Latin America to fight discrimination, inequality, the abuse of power, and overcharging our environment (<https://www.hivos.nl/wij-zijn-hivos/>). Hivos was established as a counterweight to all the religious organisations present in that period (Stremmelaar, 2009). It strives for a free, honest and sustainable world wherein Hivos wants freedom for every person and a life in dignity. Hivos believes that people live in poverty because marginalised groups lack the access to power. Therefore, Hivos focuses on the building of civil society to establish development (Brouwers, 2011).

To address the causes of poverty, such as the lack of access to power, various methods are utilised such as advocacy, lobbying and campaigning. The organisation uses a rights-based approach in achieving development. Hivos focuses on raising awareness, empowerment, and strengthening the capacity of poor communities. It engages in structural poverty alleviation, and developing civil society. Hivos focuses on seven thematic fields, namely: sustainable production, human rights and democratisation, HIV and AIDS, art and culture, gender women and development, right of LGBT, ICT, media and knowledge sharing. The organisation is active in more than 30 countries, among others in Uganda.

In Uganda is Hivos involved in 67 projects. However, not all of them are financially supported by the MoFA. The projects for which the organisation receives funding are concerned with ICT, rights of women, agriculture and investment, and the environment (<https://www.hivos.nl/wij-zijn-hivos/>).

3.4 Comparison of the NGOs

These three NGOs differ based on the core values of the organisation. The organisations have different backgrounds and different believes in how achieving development. This becomes visible in the approach of achieving development. Cordaid uses a community-based approach with the focus on working on a local level with the population. Hivos and Oxfam Novib use a rights-based approach, with the focus on more political aspects such as lobby and advocacy. Although these two organisations have the same approach, there are differences. Both organisations focus on human rights, but Hivos tries to establish these rights on a more international level and lobbies for these rights at international organisations and institutions. Oxfam Novib works together with businesses and tries to raise awareness for human rights. Oxfam Novib focuses on human rights more on a local level in order to achieve them. The organisation focus on the right to fair income, sufficient food, education, safety, health, and equality. Oxfam Novib wants to improve these rights in developing

countries in order for the population to get out of poverty. Hivos, however, is more focusing on lobbying at an international level for human rights and equal distribution of resources. In addition Hivos also emphasises the access to power by marginalised groups. The organisation does so by focusing on ICT, agriculture and investments in farmers and on the rights of women.

Cordaid focuses furthermore on the elements that are necessary to defend human rights. It emphasise basic conditions healthcare and education, secure a stable environment where inhabitants can defend their rights.

4. Analysis of the organisations

4.1 Analysis Oxfam Novib

In the years that cover the MFS-II a lot has happened. The world experienced different big wars, tensions and economic crises. This also had an impact on the policy of Oxfam Novib. For example the organisation argued in the annual report of 2013-2014, that it lost funding because donors went bankrupt (Oxfam Novib, 2014). The changes in funding of development aid have also had an impact on the policy of Oxfam Novib. Oxfam Novib questions if the combination of aid and trade by the MoFA has a good result for development in developing countries. It questions what the influence of engagement of the private sector in development cooperation will be on the development in developing countries. The organisation is convinced that this in most cases not the best way to reach the poorest of the world.

In the annual report of Oxfam Novib of 2011 a clear vision for the upcoming years was given (Oxfam Novib, 2012). Because it was already clear that it would face cut backs in the funding from 2011 onward, the organisation had to come up with strategic steps to change the environment of Oxfam Novib. These strategies had an impact on their activities in the countries where it is active. For example, since 2011 Oxfam Novib is active in less countries and is going to work more together with strategic partners, for example with Hivos, to adjust their presence in a particular country. The focus of Oxfam Novib is mostly on fragile states, especially when Oxfam Novib works in the alliance of IMPACT. This alliance is a cooperation with other organisations and the alliance receives funding from the MFS-II programme. The other organisations in this alliance share the same vision in how to fight poverty and injustice. The organisations work in an alliance because the MoFA stimulates that organisations cooperate. However, because of the developments in the policies of the Dutch development aid, Oxfam Novib also had to let go of activities in particular countries. Although the focus of the MoFA on fragile states is in line with the Oxfam Novib vision, the Democratic Republic of Congo (DRC) was removed from the list of receiving aid countries. Oxfam Novib tried to convince the MoFA through lobby activities to keep DRC on the list, but this failed (Oxfam Novib, 2013). Because

of the MFS-II requirements, a large percentage of the funding has to be spent in the countries selected by the MoFA. Therefore, Oxfam Novib had to pull out from different countries, including Sudan, Rwanda, Senegal, Zimbabwe and Bangladesh. Programmes in Somalia, Vietnam, Pakistan, Mali and Israel were decentralised.

The financial cutbacks had also an effect in the spending of money, in 2011 the IMPACT alliance with Oxfam Novib as coordinator was granted 421,3 million euros for the period of 2011-2015. When the actual amount of money was set the alliance received 373,7 million euros. In numbers per year this meant that in 2011 Oxfam would receive 73,3 million, this is a considerable amount of financial resources less than in 2010, when it received 131 million euros.

In the years of MFS-II Oxfam Novib has focused a lot on the stakeholders and accountability. This resulted in the winning of the Dutch Transparency prize. In 2011, and 2012 the organisation won the prize for the most innovative annual reports (Oxfam Novib, 2013). In 2013 the organisation won the prize for the clearest and most distinctive report (Oxfam Novib, 2014). This award is a Dutch award for the best and most insightful annual report among non-profit organisations and charities. The award is an initiative of the PwC and the Civil Society Foundation. The prize money is provided by the Dutch Postcode Lottery (PwC, 2015). An organisation is thus rewarded if it focuses on transparency and accountability. Allowing the stakeholders to hold the organisation accountable for their actions.

Oxfam Novib was soon aware that MFS-II would also come to an end on the 31st of December 2015, therefore it adapted its approach (Oxfam Novib, 2012). The approach entails less countries with tighter collaboration. Not only a new approach was adopted, also employees were fired, financial contracts with partners were revised, and as a consequence partners received less financial resources or not all. There is also a stronger concentration of countries, which led to a decline in relations for a big group of partners. Since January 2016 the organisation turned into a project organisation, with the aim to be more clever, innovative and efficient (Oxfam Novib, 2016).

During the MFS-II programme Oxfam was active in Uganda on different themes. In 2012 the cooperation in Uganda was tightened (Oxfam Novib, 2013). The programmes of Oxfam Novib focus on the rights to sustainable livelihood, right to basic social services, and the right to social and political participation. This is expressed in the programmes that focus on small-scale farmers, education of youth and adults, sexual and reproductive health and rights, and access to traditional and new media. The small-scale entrepreneurs receive support through microfinances, internet access, and projects concerning IT. In these different programmes the organisation also focuses on gender equity (Oxfam Novib, 2015). The organisation's focus on small-scale farmers, education and basic social services remained the same over the years.

4.2 Analysis Cordaid

In order to receive funding during MFS-II Cordaid submitted a programme. This funding was granted, but because of extra savings from the MoFA Cordaid received less financial resources than first budgeted. Therefore, the organisation was not able to execute all the previous mentioned programmes (Cordaid, 2012). During MFS-I Cordaid received 109 million euros per year, during MFS-II the organisation received an average of 69 million euros per year (Cordaid, 2012). Respectively 66,7 million euros in 2012, 71,5 million euros in 2013, 82,1 million euros in 2014, and 27,3 million euros in 2015. Thus, to continue the existing programmes Cordaid needed to find additional funding from other donors. Consequently, the total budget in the years of MFS-II increased every year. However, in the last year Cordaid received a small amount of financial resources from the MoFA compared to the previous years. Because the organisation increasingly received little financial resources, Cordaid is trying to broaden and diversify their donors. This becomes increasingly important because the organisation receives less funding, especially after 2015. Because the MoFA spends little financial resources on development aid, NGOs need to find other donors and therefore the different organisations compete for donors. As a result, Cordaid focuses increasingly on transparency and accountability to show that the organisation is reliable and therefore the organisation wishes to receive more financial resources from other donors.

Cordaid responded quickly to the information that MFS-II would end in 2015, and that the development cooperation policy of the MoFA would change dramatically. Therefore Cordaid decided already in 2011 that the organisation needed to reform in order to cope with the changes. As a result the organisation created a new geographical and thematic concentration which caused the themes to be reformulated and the focus is increasingly on fragile states and conflict affected areas. Cordaid argues that it has the experience in this area and therefore can make a change there. This is in light of the organisation's community based approach. Because of the reformation in themes, programmes concerning conflict transformation in for example Ethiopia and Kenya now fall under the reducing risk for disaster programme. Therefore the organisation could remain present in these countries. However, the reforms resulted in less programmes with less partner organisations. For example, the programmes in the slums had to end completely, this affected programmes in the slums of Nigeria and Cameroon. The ending of programmes meant in 2012 a 9% decrease in partners compared to 2011. In addition, the presence in Zambia was diminished because the relationship between Cordaid and the partner relations became more coordinating and guiding. The programme in Tanzania concerning health and wellbeing was dismantled (Cordaid, 2013). However, in 2013 Cordaid increased its presence from 32 to 38 countries. In 2015 the presence of Cordaid even increased to 46 countries. Although the organisation increased its presence in these countries, the

number of programmes decreased (Cordaid, 2016). The organisation created a new focus for the period after MFS-II with less programmes but increased presence in a variety of countries.

During the MFS-II programme the themes also changed slightly. In 2012, Cordaid had 5 different international themes. In 2013, however, Cordaid created 11 different themes (Cordaid, 2014). All these different themes fit the context of developing fragile states and conflicted affected areas. These 11 different themes were adjusted in 2015 to 9 programmes of which 8 international. However, although the organisation did change the description or the themes, the different themes still fitted in the MDGs the organisation focuses on. These MDGs include the focus on hunger and poverty by focusing on small entrepreneurs, especially farmers. In addition, health was also a major topic of Cordaid, and it still is. It becomes visible, based on repeatedly changing the themes, that the organisation is really focusing on the organisation's identity.

In 2015 the MFS-II came to an end. This, however, did not mean that the cooperation between Cordaid and the MoFA ended. Namely, in 2016 the organisation became a partner in the new development cooperation programme, Strategic Partnership, of the MoFA. As a result, the organisation still receives some financial support (Cordaid, 2015). However, this budget cannot be compared to the budget that the organisation received during MFS-II. Therefore, the organisation needed to reform to respond on the savings. This meant that the organisation increased the focus on fragile states and based the selected countries on this reformulated focus. As a result, the organisation will be active in 21 countries, which include Uganda.

In 2011 Cordaid spent 2,6 million euros in Uganda, in 2012 this was 3,97 million euros. Thereafter it is not clear how much money Cordaid spent in Uganda, because the budget is divided per theme. The themes that Cordaid was working on in Uganda are: disaster response, healthcare, child & education, food security, and projects related to women. Although the different themes that Cordaid is active in in Uganda stays the same, the budget of Cordaid decreased. Also out of some themes more money is going to other countries. For example, the budget of the disaster response theme was increased in 2015, this was also the year that Nepal was hit by an earthquake and the Middle-East needed a lot of support because of the ongoing wars.

Cordaid focuses in Uganda especially on the reduction of disasters and in relation to food security. This is because agriculture is very important in Uganda, since 70% of the working class, works in agriculture. Because agriculture is sensitive for climate change, the organisation focuses on reducing natural disasters in Uganda. Especially the North-East of Uganda is vulnerable for drought and health problems. The organisation focuses increasingly on the food production and topics concerning the food production. Therefore, Cordaid focuses on the securing the food production and invests in small entrepreneurs with microfinance. Because so many people work in agriculture, the

organisation chose to support mainly farmers. It is clear from the results that the microfinance led to an increase in productivity of small farmers. Cordaid is also very active in Uganda on the theme of healthcare and innovation. To inform people on the theme of health, but also improve the healthcare, for example with the data management of hospitals, retraining the employees via ICT and use mobile phones.

4.3 Analysis Hivos

In the annual report of 2012, Hivos is mainly concerned with the combination of aid and trade by the MoFA for the development cooperation (Hivos, 2013). The organisation emphasises that caution is needed in order that this combination is not going to be the promotion of export. Hivos is also not convinced that the combination of aid and trade is the right way to achieve inclusive growth. However, the organisation works with companies and combine aid and trade in order to achieve inclusive growth.

In the time of the MFS-II programme, the budget that the organisation received from this programme for Hivos decreased. In the first four years Hivos received between 56 and 51 million euros. In the last year, Hivos only received 20,4 million euros. This meant for Hivos that there needed to be more focus on finding other donors, not only because of the cut in spending from the MoFA, but also as an aspiration of the organisation itself. Since 2011 Hivos has found donors that contribute 50% of the total funding (Hivos, 2012). This is considerably more than the required 25% by the MoFA. Hivos focuses for the other donors on international large donors, because the organisation believes that the individual donor market is overcrowded. In 2015 the budget out of MFS-II decreased to 20,4 million euro and therefore the organisation had to make clear choices how to receive additional funding (Hivos, 2015). Thus the organisation made the choice to have strategic relationships with a number of financial partners, in order to continue their core activities that needs more time.

The programmes that Hivos focused on during MFS-II stayed rather the same. The four programmes focused on expression and engagement, rights and citizenship, green entrepreneurship, and action for change focused on advocacy to influence policymakers in the Netherlands as well as the EU and other international organisations.

In 2014, Hivos was confronted with the fact that an increase in countries is affected by conflicts. The organisation emphasised that although the organisation is traditionally not active in countries that are fragile or affected by conflicts, it now is because of the developments of, for example in Syria (Hivos, 2015).

In 2015 Hivos changed the key themes and thus the programmes compared to the previous years (Hivos, 2016). The focus changed to renewable energy, sustainable food, sexual rights and diversity,

women's empowerment, transparency and accountability, and freedom of expression. This year Hivos also focuses on more programmes but with less partner organisations than the year before. Thus because of the new focus, it is active in more countries but with less programmes. The focus is made more explicit in advocacy, and human rights. This becomes visible in the focus on sexual rights and diversity, women's empowerment, freedom of expression, and transparency and accountability.

It is also evident that the focus of Hivos is on advocacy and lobbying. In the annual reports of the organisation it does ask questions about the measuring of impact, as well as the relationship between aid and trade in the development cooperation. The measuring of impact, it is argued, often becomes visible after a long period of time. In addition the organisation argues in the annual report of 2015 that quick changes do not exist (Hivos, 2016). This is in agreement with their statement in the annual report of 2012 where the organisation states that development and international cooperation are complex and sometimes volatile undertakings that require a long-term perspective (Hivos, 2013). It is also difficult to measure, according to Hivos who is responsible for the results, because when results are visible after a long period of time, often many different social actors were involved.

The programmes of Hivos fit especially in the MDGs 1 and 7. These MDGs focuses on the extermination of extreme poverty and hunger and environmental sustainability. The organisation tries to achieve these goals by focusing on green entrepreneurship. In Uganda this is reflected in the support for farmers, and support them to produce food in a sustainable way (Hivos, 2014). Hivos also focuses on MDG 8, with their advocacy direct toward the MoFA of The Netherlands and the international organisations, for example the EU.

Although the countries where Hivos is active remained stable, just as the amount of employees, the regional offices were affected by the cut in funding. The regional office in India for example was closed in 2013 because the organisation needed to save money (Hivos, 2014). A year later in 2014, the two regional offices in Latin-America merged. Thus the amount of regional offices reduces from 6 to 4 (Hivos, 2015). In 2012, Hivos was already aware that MFS-II would end in 2015, and thus it was requested to reform. However, in 2012 the amount of employees increased compared to 2011. But the organisation emphasises in the annual report of 2012 that the income in 2014 and 2015 will be less than expected and as a result there needs to be a reduction in staff, and probably the withdrawal from one or more countries (Hivos, 2013).

During the MFS-II programme not quite much changed in the appearance of Hivos in Uganda. The focus of Hivos is on activities with biogas and helping farmers. However, in 2012 the organisation was present in Uganda with a programme concerning child labour (Hivos, 2013), but in other annual reports the organisation do not mention this programme anymore. In 2014 the organisation was

present with a special programme for the nullification of the anti-gay law (Hivos, 2015). This programme consisted specifically of lobbying at the Ugandan government. That Hivos focuses on lobbying and advocacy is also visible in the programmes in Uganda. The organisation focuses on the advocacy of health policy, strengthening the influence of citizens on decision making, accountability of public services, and civil rights. In addition, Hivos focuses on agriculture in order to support green entrepreneurship.

In 2016 Hivos will be a member of the new development cooperation, the Strategic Partnerships. As a result it receives funding from the MoFA, but this budget will be much smaller than with MFS-II (Hivos, 2016). The organisation also emphasised that the focus will be more on large-scale programmes in the areas of transparency and accountability and sexual rights. This already became visible in the previous year, when the organisation focused more on human rights, and became active in an increased number of countries.

5. Discussion and conclusion

At the beginning of MFS-II, it was known by the NGOs that the MoFA needed to cut the funding and therefore it would receive less funding. The MoFA also made it clear that after MFS-II the development cooperation policy would undergo major changes and would continue in a different form. Because the organisations were aware of the changes from an early point, the three organisations mentioned the reformations already in the annual reports of 2011. Especially for Oxfam Novib and Cordaid the reformations had major consequences. Both the organisations had to hand in programmes, the amount of employees and had to end their presence in a number of countries. This had in particular consequences for the countries that were perceived as best developed. In addition, these countries were often not the countries that maintained an aid or transitional relationship with the MoFA. Therefore for all these organisations activities in countries decreased, because the NGOs had to spend a considerable amount of their received fund in countries that maintained a partnership with the MoFA.

The different programmes and themes of the organisations experienced changes. However, these programmes and themes remained in accordance with the themes of the MoFA. The employee of Cordaid argued that this was because the whole development cooperation community focused on the formulated MDGs. This is in line with the organisations that argued in their annual reports that the MDGs were a point of focus. The programmes of Cordaid especially were subject to change. The amount changed, themes merged, and at the end of MFS-II fewer issues remained. To a lesser extent this was also the case for Oxfam Novib, but in the first years of MFS-II the programmes remained the same. The programmes of Hivos, however remained the same during MFS-II.

As a result of the cut in funding by the MoFA, the organisations needed to find other donors in order to continue the programmes. As Cordaid stated, that it already had to adjust their programmes because it received less funding out of MFS-II, otherwise programmes might have to be ended. Although the requirement of the MFS-II programme was that 25% of the total income should come from additional donors, the percentage for the organisations increased over the years. Hivos for example increased the additional funding to 50% of their total income.

Related to this additional funding did the organisations devote a lot of time to the organisations' identity. Because the organisations received less funding from the MoFA, it had to turn to other donors. However, all donors received less funding, and therefore organisations have to compete for funding from other donors. As a result, the organisations had to review their identity, and reformulate it in order to distinguish itself from other organisations. This latter change is especially visible for Cordaid. It reformulated their programmes and themes in order to create a clear identity. Because of this review the organisation's identity is more in accordance with the original

identity. The identity of Oxfam Novib and Hivos was more visible in the programmes and themes. Both the organisations focused on basic human rights, and concerns were expressed concerning the relation between aid and trade. This is in line with their rights-based approach. Because of the reformulated programmes it can be argued that the organisations tightened their identity. This reformulation was necessary in order to compete for funding from a variety of donors. In the interview I conducted with the employee of Cordaid this conclusion was underlined. Hivos, however, argued in their annual reports that it has observed that the market for public funding is crowded, and that it therefore focuses on the market of international donors. Thus the organisations maintain a different strategy in order to receive funding.

For Uganda, however, these developments did not really had a clear impact. All three organisations stayed active in Uganda, even when MFS-II ended. Generally considered, the programmes of the organisations stayed the same, with the same focus on small entrepreneurs, education and gender equity. This could be the result of the fact that the programmes that are present fit in the reformulated identity, and therefore were not adjusted. In addition, because of the strategic location of the country and the stable environment, development can establish a positive effect on surrounding countries.

To conclude, based on the annual reports the cut in funding had a positive effect on the organisations' identity. During the years that the organisations received a lot of funding from the MoFA it could spread their focus and cover many different themes. Currently, because the organisations receive less funding, and therefore had to end certain programmes and countries where it was active decisions on themes needed to be made. This caused that the organisation really had to refocus, and reformulate the identity to distinguish itself from other organisations in order to distinguish itself from other organisations. Therefore organisations will become more distinct, what can ensure that the sector is more clearly arranged. Thus although the organisations received less funding from the MoFA, this had a positive impact in the recreation of a clear identity and it led to decision-making that is in accordance with the renewed identity.

Research is done based on the annual reports of the different organisations. Therefore it is not possible to make hard conclusions and is more research needed. This research does however give insight in the relation of the MoFA and NGOs. Even though the environment of funding is changing, this research can give insight in the background of these changes and the reformulated identity.

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