

HPG Background Paper

**Danida's international
humanitarian assistance
programme: a case study of
accountability mechanisms**

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Background research for HPG Report 12
December 2002

1. Introduction

This paper describes and analyses the formal and informal accountability mechanisms governing the Danish government's humanitarian assistance programme. It is one of three comparative case studies of bilateral donor agencies, exploring in particular the upward accountability mechanisms that apply to their humanitarian assistance programmes. The two other case studies cover the Canadian International Development Agency (CIDA) and the Department for International Development (DFID) in the UK.

The paper begins with a brief introduction to Danish humanitarian assistance and some of the key trends over the last five years, as well as an outline of key policy documents. It then describes different accountability mechanisms:

- parliamentary oversight mechanisms;
- the role of the National Audit Office;
- the Council and Board for International Development Cooperation;
- Danida's internal accountability framework, ranging from the role of evaluations to accountability mechanisms for NGOs and for UN agencies; and
- informal accountability mechanisms, including the informal influence of Danish NGOs and the influence of the national media

In each case, the accountability mechanisms (both formal and informal) are briefly assessed for their impact and significance. In most cases the formal instruments and procedures for holding Danida accountable are the same for humanitarian assistance as they are for Danish official development assistance (ODA) in general. Where there are significant differences, these are noted.

Key features of Danida as a bilateral donor that are significant to this case study include:

- the relatively small scale of Danish humanitarian assistance compared with other donors, averaging \$126 million between 1992 and 1998;
- the overall generosity of Danish development assistance, which has been around 1% of gross domestic product (GDP) in recent years (the percentage has dropped to below 1% under the government elected in November 2001);
- the strong multilateral orientation of Danida's humanitarian and development assistance, similar to its Nordic neighbours;
- the limited operational capacity within Denmark in humanitarian assistance;¹ and the relatively small staff within Danida to manage the humanitarian aid programme.

2. An overview of Danish humanitarian assistance

Danish ODA is administered by the Danish Ministry of Foreign Affairs (MFA) through Danida, a function of the South Group of the MFA.² Humanitarian assistance is

specifically the responsibility of the Department of Humanitarian Affairs (Det Humanitaere Kontor, or S.Hum, previously known as Section S.3). Reflecting the broadening mandate of humanitarian assistance, S.Hum is also responsible for reconstruction in Kosovo; transitional assistance to Albania; support to international conflict prevention, democracy and human rights organisations; and assistance for humanitarian mine clearance.³

Humanitarian assistance accounts for just under 10% of total Danish government ODA, although this figure fluctuates year to year. Typically, just over half of Danida's humanitarian assistance is channelled through UN agencies, and just under half through NGOs and the Red Cross movement (see Table 1, overleaf). Danish NGOs - such as the Danish Refugee Council, DanChurchAid (DCA), Red Barnet, MSF-Denmark and ADRA - are the principal conduit for aid to most other international NGOs. Until recently, very few Danish NGOs were operational in humanitarian work, though this is beginning to change. In order to increase the visibility of Danish humanitarian assistance, which is regarded as crucial in maintaining public support for the entire aid programme, Danish NGOs are being encouraged by Danida to become more operational. For example, the Danish Red Cross has recently set up an Emergency Response Unit. During the Kosovo crisis of 1999-2000, the visibility of the Danish aid programme was regarded as particularly important for domestic political reasons. Danida has also encouraged Danish NGOs to work more closely together, again particularly in Kosovo, where Danida has established a small Steering Unit that meets with Danish NGOs every fortnight in Pristina. Although welcomed in Kosovo, the general move for Danish NGOs to work closely together has been resisted by some agencies that are already part of large international NGO families. With the exception of Somalia and Kosovo, Danida has no field presence in any humanitarian emergencies. Thus, it is mostly engaged in policy discussions with the UN and other donors at headquarters level. Where active policy discussions take place at country or field level, Danida is usually absent and must rely upon its operational partners.

3. Accountability criteria

Until 2001, Danida's policy on humanitarian assistance was set out at a very general level, and appeared in a couple of different documents.⁴ There were few clear criteria against which the humanitarian assistance programme could be held accountable. An evaluation of Danish humanitarian assistance (DANIDA, 1999) recommended that these policy instruments be collected into one statement, with clear guidelines for Danida officials and Danida's operational partners. It also commented on the lack of a strategic plan for individual emergencies. Programme goals were usually unstated.

In Danida's most recent policy statement, Denmark's Development Policy: Partnership 2000, humanitarian assistance appears much more prominently, though the focus is on conflict-related emergencies, rather than natural disasters.⁵ Overall, the document reaffirms Danida's

Table 1: Danish humanitarian assistance 1996–2000 (in DKK thousands)

	1996	1997	1998	1999	2000
Danish NGOs	341,053	266,337	222,765	424,642	436,837
Danish embassies and other governmental agencies	19,227	11,685	8,617	5,122	2,417
Danish firms	0	0	0	66,589	17,757
International organisations including international NGOs	48,647	38,503	43,424	55,434	35,462
International Humanitarian Service (IHB)	25,551	41,073	54,270	52,284	56,494
Sub total	434,478	357,598	329,076	604,071	548,967
'Bilateral' share of total	41.51%	41.17%	41.25%	51.89%	44.65%
UN organisations	612,247	511,032	468,764	560,063	680,443
UN share of total	58.49%	58.83%	58.75%	48.11%	55.35%
Total	1,046,725	868,630	797,840	1,164,134	1,229,410

Source: Danida Annual Reports, 1996–2000

commitment to multilateralism. A number of themes appear, including coherence, coordination and local ownership and dialogue, as well as continued emphasis on 'development-oriented humanitarian interventions'. This is complemented by the first-ever strategy for Danish humanitarian assistance, entitled Strategic Priorities in Danish Humanitarian Assistance, which was approved in February 2002 (Danida, 2002). This spells out in more detail some of the themes in Partnership 2000. It is also more explicit about adherence to International Humanitarian Law (IHL), and encouraging respect for humanitarian principles more generally. Sphere is specifically mentioned, to be used by Danida when it assesses grant applications, and there is a general drive towards improved reporting and accountability by Danida's partners. Thus, a more detailed strategy and policy now exists against which Danida's humanitarian assistance can be held accountable. But no specific indicators are yet identified, either at a general or country-specific level. Denmark's Law on International Development Work, the legal basis for ODA, makes no mention of humanitarian assistance. Thus, there are no legal criteria against which Danida can be held to account for its humanitarian assistance, although this gap has recently been criticised by Denmark's National Audit Office (NAO) in its annual report on the state budget for the year 2000. The NAO has recommended that humanitarian assistance be included in the law at its next revision, and that, until then, authorisation is secured through the annual budget.

4. Parliamentary oversight

Parliamentary oversight of the Danish government's ODA (including humanitarian assistance) is the responsibility of the Danish parliament's Finance Committee (Finansudvalget) and the Foreign Affairs Committee (Udenrigsudvalget). In addition to these two 'regular' parliamentary committees, parliament appoints a six-member Public Accounts Committee.

4.1 Regular committees

The Finance Committee's main task is to read finance bills and supplementary appropriation bills, as well as documents relating to supplementary appropriations required by individual ministries over the year. (The head of S.Hum can approve humanitarian assistance grants up to DKK3 million, the minister can approve grants up to DKK8m, and above DKK8m parliamentary approval is required, through the Finance Committee.)

The larger Danish NGOs (DCA, the Danish Refugee Council and the Danish Red Cross) negotiate an annual 'Aktstykke', a kind of appropriation agreement, with Danida. To secure funding, the NGO identifies humanitarian need in the coming year (often in prolonged and therefore more predictable emergencies), and submits a proposal to S.Hum. This is discussed and negotiated, resulting in the Aktstykke, which is then approved by the Finance Committee. For the subsequent release of funds, the NGO needs only submit a brief project proposal. The NGO accounts for the use of the funds to S.Hum. Thus, the Finance Committee operates in a fairly standard way, making decisions on, and monitoring the use of, public funds.

The main task of the Foreign Affairs Committee is to read bills and proposals for parliamentary resolution related to foreign affairs, security issues and development assistance. Both committees can also consider other questions within their designated remit. The Foreign Affairs Committee can, and often has, put questions to the Minister for Development Cooperation in order to follow development within particular areas. These questions may be of a general nature, or they may refer to specific projects or programmes. The Danish public can also make enquiries directly to the Foreign Affairs Committee; the Committee may take up these questions with the minister, who is obliged to respond. When visiting developing countries, members of the Foreign Affairs Committee will often inspect humanitarian and

development projects. Once a year, the Committee meets informally with Danish NGOs. However, in the last six or seven years the Foreign Affairs Committee has conducted no hearings or enquiries related to humanitarian assistance.

There is a close relationship between some of the larger Danish NGOs and some parliamentarians, principally for advocacy purposes. For example, DCA has a 'reference group' consisting of Members of Parliament (MPs) positive towards its views and activities. DCA holds regular coordination/briefing sessions with these MPs. It has advocated with parliament around the issue of the humanitarian emergency in Palestine, facilitating the visit of a number of Danish MPs. After 11 September, DCA again targeted parliamentarians in its advocacy work around military engagement in Afghanistan.

Overall, although parliamentary oversight mechanisms for humanitarian assistance exist, there appears to have been relatively little interest in, and scrutiny of, this part of the aid programme, and no hearings or enquiries have taken place in recent years. This is partly to do with the high level of public support that the Danish aid programme has traditionally enjoyed. The Danish public has rarely questioned the level and direction of their country's aid programme, and opinion polls have confirmed a generally high level of support. Denmark's consensual culture is reflected in the political arena, where the tradition has been to negotiate, form consensus, or strike deals between political parties. This has translated into what appears to be a low propensity to scrutinise certain areas of government policy, including aid policy. For instance, even though the Foreign Affairs Committee receives summaries of Danida's evaluation reports, it does not seem to have responded to them.

In the last general election in Denmark, in November 2001, overseas development aid was, unusually, a hotly-debated issue. It was regarded by the right-wing parties as a prime target for budget cuts in order to fund domestic spending, at the same time as Denmark's relatively liberal policy on immigration came under major attack. Since the right-wing coalition came to power in the election, ODA has indeed been cut, by around DKK1.5m. This provoked an impassioned debate, although it has been dominated by the new government's controversial plans for a number of Danish research institutions, councils and committees. The debate also seems to have taken place mostly outside of parliament, particularly in the media. Some of the larger Danish NGOs have used their contacts with parliamentarians to protest at the freezing of the aid budget in the months immediately after the election, and at the overall aid cuts.⁶ Whether the consensus culture is about to be replaced by a more confrontational and opposition style of politics remains to be seen.

4.2 Public Accounts Committee

Parliament's Public Accounts Committee has six paid members appointed by parliament for a four-year term, independent of elections. Unlike regular parliamentary committees, the members of the Public Accounts Committee

do not have to be MPs. The most recent membership selection was in September 2002.

The tasks of the committee are specified in clause 47 of the Danish constitution, and involve control of the overall public budget, of grants, and of compliance with rules and procedures. This includes, for instance, ensuring that expenditure has not been authorised without a legislative basis. The National Audit Office (NAO) comes under the Public Accounts Committee. The Public Accounts Committee is the only authority that can request the NAO to undertake investigations, and it is obliged to submit to parliament all reports received from the NAO with or without comments from its members. The Public Accounts Committee submits an annual report on the public budget, which constitutes the final recommendations for the auditing of the budget for that year. The report also contains individual ministries' audit reports, the comments of the NAO, and if relevant the Public Accounts Committee's comments on specific audited cases. Thus, the Public Accounts Committee is critical in ensuring financial accountability.

5. The National Audit Office

5.1 Mandate and approach

The NAO is an independent institution, although organisationally within the government. It can only receive instructions from the Public Accounts Committee, as described above, while retaining the right to initiate audits on its own.

To summarise, the NAO:

- audits state institutions (of which there are around 620);
- audits accounts of organisations and companies that are completely or primarily financed by the state;
- has access to the accounts of organisations/institutions that receive subsidies or grants from the government;
- has complete or partial access to limited-liability companies' accounts, or accounts with individual audit arrangements established by law; and
- has access to municipal and county expenditure that is refunded by the state.

Organisations that receive grants and subsidies from the government usually have their accounts audited by private auditors, but the NAO may review the accounts in order to ensure that the audit carried out is satisfactory.

The NAO carries out both financial audits and performance audits. Financial audits establish whether the accounts are sound, that is whether they contain material errors and inadequacies and whether the actions taken are in accordance with appropriations, laws and agreements entered into. Performance audits involve an examination of how tasks have been carried out, particularly in terms of economy (minimising costs), efficiency and effectiveness (the extent to which the intended results have been achieved). In the case of the aid programme, the performance part of the audit occasionally requires a field visit.

The NAO reports the results of its audits to the Public Accounts Committee. When it has completed the audit of a ministry (or part of a ministry), the NAO will write to the ministry recommending any changes. The ministry has six weeks to respond to this, but the NAO does not have the power to sanction mismanagement or financial inadequacies. That power lies with the Public Accounts Committee. Thus, if the Public Accounts Committee makes any recommendations, the minister is obliged to respond. Indeed, in each ministry's annual report to the Public Accounts Committee, it must include any critical remarks from NAO audits during the year, and in the following year's budget it must specify what it is doing to correct the situation.

The mechanisms for ensuring financial accountability are clear and complete, and for these reasons are taken seriously.

5.2 The NAO and humanitarian assistance

Every year the NAO audits part of the MFA, with the aim of auditing the whole ministry within a five-year cycle. The results of its audit of humanitarian assistance were published in the 2000 audit of the national budget (Rigsrevisionen, 2001). According to NAO staff, the main finding of the audit was that there was a lack of transparency in Danida's management of humanitarian aid grants. The NAO also raised questions about the adequacy of follow-up of humanitarian aid grants, claiming that there was little evidence that evaluation and project completion reports were being read by S3 (now S.Hum) officials. And they identified scope for improved collation of data - for example, on the amount of aid spent on different types of emergencies, and on different types of beneficiaries, such as refugees.⁷

In the event that there are serious questions about the financial management of Danida's aid recipients, the NAO may step in.⁸ In 2000, for instance, the NAO carried out an audit of Red Barnet (Danish Save The Children).⁹ The audit was undertaken at the request of the PAC, after a series of newspaper articles raised serious questions and allegations about Red Barnet's financial management, and about MFA's management of grants to that organisation. The audit was undertaken as a supplement to NAO's general audit of MFA's grants to Danish NGOs in 1999. This supplementary audit covered development and some humanitarian aid grants to Red Barnet, and contained some criticisms of Danida's handling of Red Barnet grants. The Red Barnet audit, and the audit of Danida's overall humanitarian assistance, have led Danida to revise its Guidelines for Administration of Extraordinary State Contributions for Humanitarian Purposes Channelled through Danish Organisations (the new guidelines were published in August 2001 (Danida, 2001a) and to tighten its procedures.

6. The Council and Board for International Development Cooperation

The Council for International Development Cooperation has up to 75 members drawn from different parts of Danish

civil society, appointed by the MFA for a three-year period. The Council is a consultative body, and meets a couple of times a year. It serves as a useful political sounding board. Its main task is to follow the work of the Board for International Development Cooperation, and to review Danida's annual report which is presented to it each year. The council may also discuss broad policy issues and strategies related to Danish ODA.

The Board for International Development Cooperation, set up in the 1960s, has nine members, also appointed by the MFA for a three-year period. The membership includes academia, industry, agriculture, the trade unions and NGOs. At present, humanitarian interests are covered by an NGO member from DCA, although in a personal rather than an organisational capacity. The Board members are usually active (and are remunerated); the Chair of the Board may spend up to a day a week in Danida's offices.

The Board meets ten times a year, and its main tasks are to assist the minister in carrying out his or her regular duties as specified in the 'Law on International Development Work'. It reviews policy, strategy - both overall and sector-specific - and individual project/programme proposals over DKK5m, and provides implementation guidance to the minister. It also reviews the results of all evaluations of ODA: the Evaluation Secretariat prepares an annual report on evaluations that have been completed during the year, thus providing an important source of feedback to the Board on the aid programme. The Board spends very little time on the humanitarian assistance component, partly because it represents less than 10% of all ODA. However, Danida's evaluation of its humanitarian assistance programme (Danida, 1999a) did go to the Board, although for information only, as did the new humanitarian strategy which was briefly discussed but did not need to be formally approved by the Board. An update on Danida's response to major high-profile emergencies is sometimes presented and briefly discussed by the Board.

Although the Board is formally an advisory body, its views and comments are taken seriously by Danida officials. For example, a lot of effort goes into preparing project proposals for the Board, and if a proposal receives negative comment, it is as if it has been rejected. Thus, the Board has considerable authority, sometimes operating as a de facto decision-making body. In this sense it can act as a check on the minister and on Danida, particularly at the planning and appraisal stages.

7. Accountability mechanisms within Danida

Danida's relationship to its operational partners has been characterised by a high degree of trust, with relatively few formal accountability mechanisms in place (Danida, 1999a; 1999b). Some of the downsides of this were picked up by the evaluation, and Danida appears to have taken a number of steps to strengthen the accountability of its implementing partners. The main way in which Danida itself has been held accountable has been through the large and comprehensive evaluation of six years-worth of Danish

humanitarian assistance, carried out in 1999. This evaluation has prompted a number of significant changes to Danida's internal accountability mechanisms.

7.1 Evaluations

Danida has a well-established Evaluation Secretariat, which has a degree of autonomy within the MFA to protect its ability to commission independent evaluations of the aid programme. The 1999 evaluation of Danish humanitarian assistance was based on six country case-studies, and two institutional studies: a review of the capacity of Danish NGOs and a study of UN and other international agencies involved in humanitarian work (and funded by Danida). Nine different teams were involved over a six- to seven-month period. The findings and conclusions were summarised in a synthesis report (Danida, 1999a).

The terms of reference and the initial emphasis focused on evaluating the performance of Danida's implementing partners (NGOs, Red Cross and UN agencies). In other words, Danida's humanitarian assistance programme was being evaluated 'by proxy'. However, the evaluation teams began to focus also on the performance of Danida, in terms of its policies and programming of humanitarian assistance, to provide a complete picture. Thus, ultimately Danida itself was also being held to account, initially to the surprise of S3 (now S.Hum) officials, in what must be one of the largest humanitarian evaluation exercises ever launched by a bilateral government donor agency. Overall, the evaluation commended Danish relief efforts as relevant, effective and flexible. But it also highlighted significant areas of weakness and made a number of recommendations.

Danida's policy is to place evaluation reports in the public domain, and the humanitarian assistance evaluation was no exception. It was released by the minister at a press conference. While this meant that Danida officials were particularly sensitive to criticism that might attract adverse media attention, it also meant that the evaluation reports were read carefully, and they appear to have been taken seriously since. Just over two years later, the findings and recommendations contained in the evaluation are still frequently referred to by Danida officials, despite the fact that there has been high staff turnover in S3 (now S.Hum) during that period. A number of key recommendations have been implemented, including:

- the drafting of a new strategy for Danish humanitarian assistance (Danida, 2001c);
- the piloting of two country-specific strategies, for Sudan and Angola, as part of an overall effort to improve country-specific strategic planning;
- improved and more rigorous guidelines for its partners - NGOs and international organisations - particularly for the formulation, monitoring and assessment of humanitarian programmes (Danida, 2001b);
- the introduction of a logframe analysis by NGO partners when submitting project proposals; and
- extending the time-period for humanitarian assistance grants beyond 12 months.

7.2 Accountability of implementing partners: NGOs

Although Danida carried out a partial capacity assessment of its four principal NGO partners - DRC, DCA, Red Barnet and the Danish Red Cross - in the mid-1990s, the 1999 evaluation was critical of the low level of accountability required by Danida of its NGO partners. For instance, its requirements on documentation were unclear and the documentation that did exist was regarded as inadequate. No particular standards were set.

In response to the evaluation, and in the wake of the NAO's criticisms described above, Danida has significantly tightened up its requirements of its NGO partners. This is demonstrated in a number of ways:

- clearer standards are now set out for NGO partners;
- documentation and reporting requirements have been tightened and are much more specific; they are also designed to encourage more lesson-learning and reporting on outcomes rather than just outputs (see also Danida, 2001b);
- financial reporting has similarly been tightened;
- in the annual negotiations between S.Hum and its principal NGO partners, there is now a much greater focus on overall strategy than on individual project activities; and
- a further round of capacity assessments of some of Danida's smaller NGO partners has been completed.

The new guidelines have been formulated in close consultation with the NGOs concerned. However, there are still varied perceptions within the Danish NGO community about the motivation and value of some of the changes. At worst, Danida is seen as becoming increasingly bureaucratic to ensure that it has 'covered its bases'. At best, the changes are seen as a genuine attempt to improve the quality of programming, although it is still too early to assess the impact. However, there is a concern within the NGO community that S.Hum does not have adequate staff capacity to really absorb and use the more detailed documentation being demanded of its NGO partners. Similarly, limited S.Hum capacity constrains the ability of staff to make field visits, although this is increasingly encouraged by the head of S.Hum.

7.3 Accountability of multilateral partners: UN agencies

Traditionally, Danida's strong commitment to multilateralism has meant that it has adopted a respectful and somewhat hands-off approach to the UN agencies. It is only recently that accountability of multilateral agencies has received attention, and the UN is increasingly questioned in terms of value for money. Indeed, younger Danida officials commented that there has been 'way too little concern with the UN'. Some of the Danish NGOs are similarly critical of the apparent lack of rigour applied to the UN agencies when using donor money, compared with the much tighter procedures and standards now required of NGO implementing partners. There is a sense that the NGOs see themselves as competitors with the UN, questioning whether

funds channelled through the latter are really providing the best value for money. However, there also appears to be a deeper concern within Danida about the performance of UN agencies, which is clearly shared by many other bilateral donor agencies.

One Danida official commented on the preoccupation with the financial accountability of the UN in recent years, ensuring that Danida funds are properly accounted for. Although necessary, this has left little time to focus on evaluation results and impact. A new working group has been established to revisit Danida's policy on 'Active Multilateralism' (Danida, 1996). Part of the motivation is to make the policy more efficient and to obtain more concrete results. This may become easier as Danida pursues 'a thematic approach to a proportion of its multilateral assistance in order to facilitate a special focus on selected fields and at the same time ensure flexibility and a more visible deployment of funds allocated to core international development policy priorities' (Danida, 2000a: 43). Once again, visibility seems to be a driving force.

Danida has worked closely with some of the UN agencies that have been its major recipients, for example the UNHCR, to strengthen their internal accountability mechanisms, especially the evaluation function. Danida played a part (with DFID and CIDA) in establishing UNHCR's Policy and Evaluation Department, initially providing some earmarked funding. It had intended to second a Danish official to the Department (although a suitable candidate could not be found). It has also requested that both UNHCR and UNDP provide annual reports on all their evaluations to their respective Boards. These initiatives have been particularly driven by Danida's Evaluation Secretariat. Generally, there appears to be growing interest in engaging more closely with UN agencies, but inevitably at headquarters-level in view of Danida's limited presence in the field.

8. Informal accountability mechanisms

8.1 NGOs and Danida

Danida (and particularly S.Hum) has a close relationship with most of its Danish NGO partners. In many ways, it is a co-dependent relationship. Many of the Danish NGOs are heavily dependent on Danida for the funding of humanitarian programmes. Yet Danida is also dependent on the NGOs for providing operational visibility to the Danish humanitarian aid programme and for sustaining public support for the aid project. Indeed, Danida has encouraged Danish NGOs to engage much more in public advocacy. Many NGOs have been weak in this area, with the possible exception of DCA. Danida has also involved them closely in some official missions.¹⁰ Because Danida has an extremely limited field presence in almost all emergencies (with the exceptions of Kosovo and Somalia), it is very dependent upon its NGO partners for information and analysis from the field.

The semi-informal Humanitarian Contact Group forum brings together Danida and all Danish NGOs working in humanitarian assistance (as well as other government ministries such as the Ministry of Defence, Ministry of Justice and the Prime Minister's Office). It is mainly used by Danida when a particular emergency arises, and Danida is seeking information and analysis from the field. As such, it is more of a coordination and information exchange forum, although it is occasionally used for policy discussion. But it is an opportunity for NGOs to have some influence over Danida's response. Recently, a couple of sub-groups were established - one on de-mining - and this was used by some NGOs as an opportunity to influence Danida policy so that humanitarian aid funds would not be used for mine clearance, although this has not been wholly successful.

A number of NGO staff commented on the informal, sometimes daily, dialogue that they have with Danida officials, and that this can be used for influencing and informally holding Danida to account. But essentially it is a supportive and cooperative relationship between S.Hum officials and the NGOs. Major differences have rarely emerged, and there appears to be little advocacy of a controversial or confrontational nature.

8.2 The media

Issues related to Danish ODA are frequently debated in public, not least in the news media, but overall it is a less hostile press than, for example, the national press in the UK. Nevertheless, the media does have influence and informally holds Danida to account. One example - newspaper criticism of Red Barnet's use of aid funds - has been described above. The 1999 evaluation of Danish humanitarian assistance to Sudan commented that 'the timing of Danida's response to acute crisis in Sudan [the Bahr El Ghazal famine in 1998] appears to have been very dependent upon the arrival of pictures of starvation in the Danish media' (Danida, 1999b: 70). In this case, aid disbursement was more influenced by the domestic media than by the timing of need on the ground.¹¹

9. Key findings and conclusions

For Danida's humanitarian assistance programme, the financial accountability mechanisms are the most established and probably the most effective. NAO audits are taken particularly seriously, and the procedures for initiating and responding to them are well-developed. There are, however, no commensurate accountability mechanisms for the quality and impact of the aid programme, though the findings of the one-off evaluation of humanitarian assistance, launched by Danida in 1999, have had a significant impact on the programme, from a strategic level to a procedural level, in ways that are intended to improve overall quality and performance.

The informality of the Danish system was stressed a number of times during interviews for this research. This is clearly the case in Danida's relationship with NGOs. There appears

to be little substantive policy discussion and questioning of Danida's humanitarian aid policies and programming at a parliamentary level. Although in theory the accountability mechanisms are inherent in the democratic institution of parliament, in practice humanitarian assistance appears to have attracted rather little attention and scrutiny. Instead, policy discussion and debate is more likely to happen within the Danida Board or Council than in parliament. This is important because of the link that both the Board and the Council have to Danish civil society and public opinion. But as the consensus around Denmark's generous aid programme starts to break down with the change in government, there may be sharper debate between political parties, and thus greater scrutiny of Danida itself.

In the last few years Danida has increasingly emphasised downwards accountability - of its operating partners. This is particularly evident in the case of Danish NGOs, where systems that seemed to lack rigour have been overhauled. The challenge is greater in the case of the UN. But here too Danida appears to be seeking to influence particular UN agencies to improve their internal accountability mechanisms, and to sharpen the impact - in particular the visible impact - of the Danish contribution. The days of unquestioning Danish support for the UN appear to be over.

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Endnotes

- ¹ Danida has no operational capacity in humanitarian assistance, and most Danish NGOs channel funds to sister agencies which are operational.
- ² Until the current government was elected in November 2001, there was a Minister for Development as well as a Minister for Foreign Affairs. This has now changed, and the former position has been removed.
- ³ The Department of Humanitarian Affairs (S.Hum) also contains the secretariat for the Humanitarian Contact Group, and the International Humanitarian Service (IHB), which recruits Danish nationals to work in emergency operations.
- ⁴ In particular, in a short section in 'A Developing World: Strategy for Development Policy Towards the Year 2000', and as a short section in 'Plan of Action for Active Multilateralism'.
- ⁵ This new policy was put together over a period of time, drawing on an extensive process of consultation.
- ⁶ Danida's framework agreements with Danish NGOs are likely to be cut by an average of 9.5% as a result of these overall aid reductions.
- ⁷ Personal communication, NAO staff, November 2001.
- ⁸ In the case of most international organisations, they have their own audit functions and member states cannot conduct independent audits.
- ⁹ This was published in Danish, entitled Rigsrevisionens beretning om udenrigsministeriets forvaltning af tilskud til Red Barnet.
- ¹⁰ For example, the Afghanistan-focused NGO DACAAR has been represented in the Danish government's delegation to the Afghan Support Group.
- ¹¹ This is not an unusual pattern for bilateral donor agencies. See M. Buchanan-Smith and S. Davies, *Famine Early Warning and Response - the Missing Link* (London: IT Publications, 1996).