The Humanitarian Accountability Report 2005

Humanitarian Accountability Partnership
Front cover: Grandson and grandmother at a shelter in Lamnian, Pakistan-administered Kashmir
REUTERS/Kimimasa Mayama, courtesy of www.alertnet.org

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The Humanitarian Accountability Report 2005

Humanitarian Accountability Partnership
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<td>ADB</td>
<td>Asian Development Bank</td>
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<tr>
<td>ALNAP</td>
<td>Active Learning Network for Accountability and Performance</td>
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<td>DEC</td>
<td>Disasters Emergency Committee</td>
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<td>DfID</td>
<td>Department for International Development (UK government)</td>
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<td>DRC</td>
<td>Danish Refugee Council</td>
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<td>GAP</td>
<td>Global Accountability Project</td>
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<td>GHDI</td>
<td>Good Humanitarian Donorship Initiative</td>
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<td>HAP</td>
<td>Humanitarian Accountability Partnership – International</td>
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<td>ICVA</td>
<td>International Council of Voluntary Agencies</td>
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<td>IDP</td>
<td>Internally Displaced Person</td>
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<td>IFRC</td>
<td>International Federation of the Red Cross and Red Crescent Societies</td>
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<td>INGO</td>
<td>International Non-Governmental Organization</td>
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<td>IGO</td>
<td>Inter-Governmental Organization</td>
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<td>NGO</td>
<td>Non-Governmental Organization</td>
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<td>OCHA</td>
<td>(United Nations) Office for the Coordination of Humanitarian Affairs</td>
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<td>ODI</td>
<td>Overseas Development Institute</td>
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<td>OECD/DAC</td>
<td>Organization for Economic Cooperation and Development / Development Assistance Committee</td>
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<td>PVO</td>
<td>Private Voluntary Organization</td>
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<td>TEC</td>
<td>Tsunami Evaluation Coalition</td>
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<td>TNC</td>
<td>Trans-National Corporation</td>
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<td>UN</td>
<td>United Nations</td>
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<td>URD</td>
<td>Groupe Urgence Réhabilitation Développement</td>
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As Chair of the Humanitarian Accountability Partnership (HAP), I am pleased to present our new style annual report, *The Humanitarian Accountability Report 2005*. We hope that you’ll find it a useful barometer of progress achieved in giving beneficiaries a proper say in the aid they receive.

Humanitarians talk a lot about ‘accountability to beneficiaries’. Some organizations, including my own, formed HAP to help us become more accountable to the people we seek to assist. In reality, we have all struggled to put principles into practice. Although organizations deserve praise for some efforts, we have further to go before we can claim to be properly accountable.

But how far have we come? What progress was there in the international humanitarian system in 2005? What did HAP itself achieve? These are the questions addressed in the Humanitarian Accountability Report. On behalf of the Humanitarian Accountability Partnership, and in our earnest wish to stimulate debate about this vital challenge, I commend this report to humanitarian workers, policy makers, donors, academics and of course, above all, to disaster survivors.

Denis Caillaux
Secretary-General, CARE International

HAP welcomes your feedback on this pilot edition, so please send comments to secretariat@hapinternational.org
Executive Summary

This report, produced for the Humanitarian Accountability Partnership (HAP), is intended for Members, donors and humanitarians concerned with accountability. It should provide a ‘progress report’ on accountability and quality management during 2005 – across the humanitarian sector, among HAP Members and within the HAP Secretariat.

Humanitarian accountability is the exercise of ‘giving intended beneficiaries a proper say’ in humanitarian action as the report explains in the introduction. During the last decade, the absence of such accountability – and the broader ‘quality and accountability deficit’ in relief operations – has been widely recognized. International NGOs launched several joint initiatives to address the deficit: the Sphere Project, ALNAP, HAP, Compas Qualité, and People in Aid among them.

HAP, the Humanitarian Accountability Partnership, was formed in 2003 to “make humanitarian action accountable to intended beneficiaries through self-regulation and compliance verification”. A small group of committed agencies set out then to implement lessons learned from HAP’s predecessors, the Humanitarian Ombudsman Project and the Humanitarian Accountability Project, and from other quality and accountability initiatives that have struggled to get standards off the shelf and into programmes.

During 2005, sections of the aid community publicly acknowledged the humanitarian accountability deficit, as described in the first section of the report. Overall accountability to beneficiaries remained low, according to a HAP survey of 320 informed respondents.

Analysis of the international response to the December 2004 Indian Ocean Tsunami identified major and widespread weaknesses in accountability to survivors although greater effort was made to improve financial reporting to donors. Poor accountability was also a recurring...
theme in evaluations from the Darfur emergency. The continued existence of ‘forgotten emergencies’ demonstrated the lack of compliance with the fundamental humanitarian principle of impartiality at the global level.

While many international NGOs had already promised to become accountable to disaster survivors, senior United Nations officials made declarations in 2005 to express their commitment too. The Emergency Relief Coordinator, Jan Egeland, the UN High Commissioner for Refugees, António Guterres, and the outgoing World Bank chief James Wolfensohn emphasized accountability to beneficiaries, refugees and local people respectively.

Relief agencies and donors continued to work together in initiatives to improve quality and accountability. HAP and Sphere began providing operational support at field level.

Little evidence was available to show whether any of these developments actually made international relief either more effective or more accountable to its intended beneficiaries. As a result of the growing recognition of the humanitarian accountability deficit, interest in and support for the HAP initiative built steadily.

HAP Members developed some good practices during the year, as described in the second section: CARE’s delegation of authority to projects in Sri Lanka, the Danish Refugee Council’s complaint-handling in the North Caucasus, Medair’s feedback work in Darfur and complaint-handling in Sri Lanka, Oxfam’s information exchange system in Aceh, Tearfund’s application of principles in Pakistan, and World Vision’s work to rebuild entire community infrastructure in Aceh.

The HAP Secretariat also made progress towards its objectives during 2005, following the Partnership’s launch in 2003 and initial work in 2004. It implemented its New Emergencies Policy, achieving some success in Pakistan after difficulties in Aceh and delays in Darfur. The Secretariat moved towards developing standards of accountability, explored models for a certification system, and consolidated support from Members and donors.
Introduction

This introduction describes the purpose of the report and offers a background in humanitarian accountability before 2005. It explains the term ‘humanitarian accountability’, describes the ‘deficit’, and outlines efforts to address it. The analysis is based on documentation about accountability provided by the HAP Secretariat.

The report

*The Humanitarian Accountability Report 2005* has been produced for the Humanitarian Accountability Partnership (HAP) to inform its members, donors and others of developments in humanitarian accountability during 2005. The report also serves as an annual report for HAP. Its twin aims are to report on progress achieved towards the realization of HAP’s vision of an accountable international humanitarian system, and to report on developments in HAP’s mission to establish a collective self-regulatory humanitarian accountability system. Inevitably, time and resource constraints, combined with an untested reporting methodology, will limit the achievement of these objectives.

The report was written by an independent researcher with support from the Secretariat and Members of the Partnership. HAP welcomes your feedback on this pilot edition and suggestions towards the production of *The Humanitarian Accountability Report 2006*. 
Humanitarian accountability

Giving beneficiaries a say

HAP believes humanitarian accountability is the process of ‘giving intended beneficiaries a proper say’ in humanitarian aid. More broadly, accountability is the means through which an organization’s power is both qualified and legitimized. But a debate lies behind this understanding.

Conventionally, accountability referred to the activities through which agencies reported to donors on their use of resources. ‘Upward accountability’, as this is now called, is concerned with finances, cost effectiveness and reporting to formal authorities and donors – often for actions already taken.

Accountability in its general sense is now widely understood as a process by which an organization involves stakeholders in decision-making. Stakeholders may be any group of people affected by or who affect an organization’s activities, whether ‘internal’ (staff, shareholders, members, national organizations, supporters) or ‘external’ (people in need, beneficiaries, other agencies, government authorities, donors).

Humanitarian accountability may be more specifically described as the process by which an aid organization meaningfully involves intended beneficiaries. Such ‘downward’ (or ‘forward’) accountability focuses on intended beneficiaries as the main ‘clients’ of relief aid; it explicitly recognizes that they customarily have little say in the aid they receive.

Beneficiaries may also have a right to receive protection and assistance, and to know about and participate in an agency’s activities. The Sphere Project, for example, claims that humanitarian agencies have the responsibility to provide assistance in a manner that is consistent with human rights, including the right to participation, non-discrimination and information (Sphere Project 2004).

On a practical level, humanitarian accountability depends on how well organizations themselves take responsibility for involving their intended beneficiaries.

Accountability deficit

During the last decade, observers of relief operations repeatedly recognized both a lack of accountability to beneficiaries and a broader ‘quality and accountability deficit’. After criticism of their responses to the Rwanda genocide in 1994, and later to emergencies in northern Iraq, Bosnia and Kosovo, many agencies learned that good intentions were no guarantee of quality. Some faced further criticism following a sex scandal over aid workers exploiting ‘beneficiaries’ in West Africa in 2002, and again over their involvement with US-led military interventions in Afghanistan and Iraq after 9/11.
Short Chronology of Humanitarian Accountability

1992: InterAction members adopt voluntary standards of accountability to donors

1994: Rwanda genocide and response raise concerns about humanitarian quality and accountability; The Code of Conduct for the International Red Cross and Red Crescent Movement and NGOs in Disaster Relief published


1996: Influential study, the Joint Evaluation of Emergency Assistance in Rwanda, published (Steering Committee of the Joint Evaluation of Emergency Assistance to Rwanda, 1996)

1997: ALNAP established as a forum for improving quality and accountability of humanitarian action; People In Aid Code of Best Practice in human resource management launched; Groupe Urgence-Rehabilitation-Développement (Groupe URD) formally established


1998: Humanitarian Ombudsman Project launched to research how to hold agencies accountable to minimum standards

1998-2000: Sphere standards disseminated, 20 agencies pilot charter and standards

1999: People In Aid established; Kosovo crisis

2000: Conference in Geneva hears Humanitarian Ombudsman Project’s findings, launches HAP

2000-2003: Sphere Project continues dissemination, piloting training programme and sharing lessons

2001: HAP begins as two-year inter-agency research project hosted by the IFRC in Geneva

2001-2003: Following field trials and research in Sierra Leone, Afghanistan, Cambodia, India and Kenya, HAP concludes the ‘watchdog’ approach will not work

2002: West Africa sex scandal, UNHCR/Save the Children report on sexual exploitation of refugees by aid workers

2003: HAP established as a self-regulating partnership, succeeding from HAP (the project); Donor governments commit to accountability in the Good Humanitarian Donorship meeting; In December, HAP holds first General Assembly

2004: HAP develops accreditation policy and New Emergencies Policy; Sphere Project extended
Humanitarian accountability was always complicated by a fluid division of labour in international relief between states, donors and aid agencies – each bearing responsibility for different aspects of humanitarian action. Coordination among these actors was frequently poor. Accountability to powerful donors and government authorities trumped accountability to affected populations. State and non-state authorities very often lacked accountability to crisis victims, and failures here both caused and aggravated humanitarian crises. States bear the prime responsibility for the welfare of their people, and under international law they have a duty to ensure that humanitarian action at least meets minimum standards. But available mechanisms to hold states or political leaders to account for their actions – or inaction – in humanitarian crises were rarely effective (ALNAP 2005a, Ford 2003).

Official aid donors also habitually lacked accountability to beneficiaries. Donor governments that fund the vast majority of international humanitarian action are responsible primarily to their taxpaying citizens. Few links existed with beneficiaries, who typically had no access to donors’ accountability mechanisms. Growing professionalism in the humanitarian sector was not accompanied by strengthened accountability to beneficiaries (Macrae et al. 2002).

Frontline relief agencies struggled hardest to provide this (Davis 2003, Herson 2003). Many emphasized their accountability to donors and to formal standards including their own mandates and missions. But this sometimes provided a veneer of accountability (for donors) and a distraction from getting aid to intended beneficiaries (Terry 2003). Agencies also lacked accountability on a corporate level: for example, many failed to comply with the Red Cross/NGO Code of Conduct that requires signatories to “recognize victims as dignified humans not hopeless objects” (IFRC 1994; AlertNet, 14 January 2004). Some observers urged agencies to establish an independent watchdog to ensure their accountability to intended beneficiaries (Naik 2003).

Furthermore, the wider NGO sector remained fraught with accountability problems. Most international NGOs (INGOs) showed a primary concern with accounting to donors, although they accepted that accountability to beneficiaries was crucial to their legitimacy (Lloyd 2005b). Lacking the tools (Jordan 2005) to develop specific accountability strategies relevant to their multiple stakeholders (Slim 2002, Brown and Moore 2001), they concentrated on disclosure statements, reports and project evaluations. They missed opportunities to develop long term, downward and internal accountability mechanisms through self-regulation (Ebrahim 2003). As public interest in NGO accountability continued to increase, media reports warned that NGOs could not show whether their programmes did any good (The New York Times, 3 January 2004) and demonstrated that they could do considerable harm (Economist, 27 January 2000). Rightly or wrongly, this media attention had a growing impact.

Indeed, many global organizations faced severe accountability difficulties. Inter-governmental organizations (IGOs) and trans-national corporations (TNCs) lacked mechanisms to account to civil society and people affected by their decisions (Global Accountability Project 2005). With this in mind, the Global Accountability Project (GAP) proceeded to identify eight dimensions of organizational accountability, and set out to compare 18 powerful global...
organizations on that score. It found that a small minority of their stakeholders exerted control over the organizations. None provided much information about their decision-making (Kovach et al. 2003).

Quality and accountability ‘initiatives’

During the 1990s, international humanitarian NGOs launched several joint initiatives to address different aspects of their recognized quality and accountability deficit. Among them were the Sphere Project, the Active Learning Network for Accountability and Performance (ALNAP), HAP, Compas Qualité, and People in Aid. Umbrella organizations such as InterAction in the United States and the Australian Council for International Development (ACFID) in Australia were among the first to adopt mandatory membership standards. The French-based NGO Groupe URD developed the Compas Qualité, subsequently adopted by Coordination Sud in its Synergie Qualité initiative. Donor governments also came together to address their accountability deficit through the Good Humanitarian Donorship initiative launched in 2003 (Macrae and Harmer 2003).

The impact of these initiatives – and the extent to which they qualified the relative power of relief agencies through enhanced accountability to beneficiaries – appeared limited, and remained a cause for common concern. Stakeholders recognized their continued inability to measure their impact (ALNAP et al., 2005). While some observers talked hopefully of an ‘accountability revolution’ (Mitchell 2003), others refused to until accountability is recognized and adopted as a fundamental humanitarian principle. A ‘culture of accountability’ would require relief agencies to make the ‘informed consent’ of intended beneficiaries a standard operating requirement (Stockton 2005).

Humanitarian Accountability Partnership

Established in 2003, the Humanitarian Accountability Partnership (HAP) specifically set out to “make humanitarian action accountable to intended beneficiaries through self-regulation and compliance verification”. It envisioned a humanitarian system that champions the rights and dignity of intended beneficiaries. Its objectives:

- To **develop and maintain principles** of accountability to beneficiaries through research, consultation, and collaboration
- To **support Members** and potential members in adhering to principles of accountability to beneficiaries by providing training and advice
- To **communicate**, advocate, promote, and report on principles of accountability
- To **monitor and report** on implementation of principles of accountability to beneficiaries and to accredit its Members accordingly
- To assist Members in finding solutions where **concerns or complaints** are raised about them
HAP Principles of Accountability

1) Commitment to humanitarian standards and rights

Members state their commitment to respect and foster humanitarian standards and the rights of beneficiaries.

2) Setting standards and building capacity

Members set a framework of accountability* to their stakeholders.

Members set and periodically review their standards and performance indicators, and revise them if necessary.

Members provide appropriate training in the use and implementation of standards.

3) Communication

Members inform, and consult with, stakeholders, particularly beneficiaries and staff, about the standards adopted, programmes to be undertaken and mechanisms available for addressing concerns.

4) Participation in programmes

Members involve beneficiaries in the planning, implementation, monitoring and evaluation of programmes and report to them on progress, subject only to serious operational constraints.

5) Monitoring and reporting on compliance

Members involve beneficiaries and staff when they monitor and revise standards.

Members regularly monitor and evaluate compliance with standards, using robust processes.

Members report at least annually to stakeholders, including beneficiaries, on compliance with standards. Reporting may take a variety of forms.

6) Addressing complaints

Members enable beneficiaries and staff to report complaints and seek redress safely.

7) Implementing partners

Members are committed to the implementation of these principles if and when working through implementation partners.

* The framework of accountability includes standards, quality standards, principles, policies, guidelines, training and other capacity-building work. The framework must include measurable performance indicators. Standards may be internal to the organisation or may be collective, e.g. Sphere or People in Aid.
HAP was founded by a group of committed humanitarian agencies mindful of lessons that emerged from research and field trials conducted by the Partnership’s forerunners: the Humanitarian Ombudsman Project and the Humanitarian Accountability Project, a three-year research initiative hosted by the Red Cross in Geneva, known by the same acronym HAP. These lessons were embodied in the seven Principles of Accountability (see above).

During 2004, HAP began to provide specialized support for member agencies, conduct research into the costs and benefits of accountability, and explore the viability of accreditation. It established self-evaluation and peer review techniques for assessing compliance with the Accountability Principles. New Members were required to submit their own Accountability Work Plan mapping out how they would implement the Principles. HAP was also concerned to work coherently with other efforts, and the ‘initiatives’ began meeting twice a year to harmonize their work. The minutes are published on their websites.

As 2004 ended, public support for responding to the Asian Tsunami of 26 December generated new accountability challenges.
1. Humanitarian Accountability in 2005

This section offers an overview of humanitarian accountability in policy and practice in 2005, the ‘year of disasters’. It describes growing acknowledgement of the accountability deficit as it developed during the year; new official commitments to accountability; and the evolving work of the quality and accountability initiatives. The analysis is based on a review of policy and news reports available on the web, a perceptions survey, and feedback from Members.

Accountability deficit acknowledged

Although an accountability gap to beneficiaries was already widely recognized, the humanitarian community continued to observe and acknowledge the deficit during 2005, particularly in responses to the Tsunami and other disasters.

Perceptions Survey 2005: accounting to beneficiaries seen as weakest

A special survey, conducted by HAP, revealed a strong perception that low levels of accountability existed to intended beneficiaries.

In March 2006, HAP sent out its first annual humanitarian perceptions survey by email to its own contact list comprised mainly of individuals involved in humanitarian response and accountability. The survey consisted of three questions: the first asked the respondent to score the performance of humanitarian agencies in being accountable to specified stakeholder
groups, the second and third asked about perceived trends in accountability performance. The HAP Secretariat received 320 analyzable replies.

Respondents reported varying levels of accountability depending upon the affected stakeholder group.

**Perceived Accountability: Comparison by Group**

As seen above, the majority of respondents observed:

- **Low levels** of accountability to intended beneficiaries
- **Medium levels** of accountability to host authorities and private donors
- **High levels** of accountability to official donors

When asked more specifically about practices of accountability to intended beneficiaries, humanitarians cited mild improvement in 2005, but predicted zero or little improvement during 2006.
The accountability perceptions survey found that the great majority of this group of relatively well informed observers believed the greatest deficit in humanitarian accountability was experienced by the intended beneficiaries. Capacity to demand accountability therefore correlated directly with the relative power of stakeholders.

**Humanitarian Response Review: system fails beneficiaries**

A United Nations-commissioned review of the overall humanitarian response dedicated a section to accountability and referred broadly to the lack of accountability to beneficiaries. Although the review did not consult beneficiaries, it claimed that its recommendations were “driven by the identified need to promote … accountability, in particular towards people in need” (Adinolfi et al. 2005). The review observed that humanitarian organizations and donors acknowledged the humanitarian response was “not good enough and that remedial action is needed … to ensure that the accountability agenda is driven by the humanitarian principles and the needs of the beneficiaries.”

**Policy studies highlight deficit**

The accountability deficit was highlighted during 2005 in policy discussions about disasters, information, corruption and dependency. These stressed additional benefits of being accountable.
While the World Conference on Disaster Reduction in Kobe and the Hyogo Framework for Action 2005–2015 made no mention of accountability (UN 2005), and provided no reporting or monitoring mechanism, a recommendation on accountability was made in a report submitted later to complement the Hyogo Framework (Wisner and Walker 2005).

The World Disasters Report 2005 urged agencies to focus less on gathering information for their own needs and more on exchanging information with intended beneficiaries to promote transparency, accountability and trust (IFRC 2005).

A report commissioned by the Department for International Development (DFID) concluded that more accountability to beneficiaries was crucial in tackling corruption at field level (Willitts-King and Harvey 2005).

MANGO launched its Who Counts? campaign, which advocates providing financial reports to beneficiaries (Jacobs 2005).

An Overseas Development Institute (ODI) report concluded that greater investment in accountability might also help to address negative consequences of relief assistance, currently grouped under the umbrella term ‘dependency’ (Harvey and Lind 2005).

ALNAP’s Review of Humanitarian Action discussed the relative attention given in evaluations to accountability objectives, especially towards beneficiaries. The Disasters Emergency Committee (DEC) evaluations, for example, highlighted that accountability to beneficiaries should receive special attention (ALNAP 2005a).

Tsunami: beneficiaries came second

Responding in 2005 to the Asian Tsunami of December 2004, many aid agencies initially showed a heightened concern for accountability, although much of this focussed on reporting to donors.

_I see white people come to camp, with others, to give aid. I have no idea who they are or what specific objectives they want to achieve._

…I consider my interaction to be limited to receiving aid …I do not feel that we are important in the view of NGOs when it comes to interaction.

Ibrahim Sulaiman Abbaker, 53, El Fasher, told HAP in Darfur

_I know most of the NGOs operational in the camps … They do not go beyond their own interests, and listen to what complaints and problems we have … If NGOs are truly willing to interact with us, then let them sit and talk to us. We will tell them how best we can interact._

Hajja Abooh Adouma Arafa, 25, told HAP in Darfur
After donors pledged an unprecedented US$6.7 billion in aid, donors warned they “attached great importance to the transparency of reporting” at an OECD/DAC meeting in January; the UN accepted help from the accountancy firm PriceWaterhouseCoopers to track contributions (Couldrey and Morris 2005), and American relief groups produced an Accountability Report to explain how the US$1.78 billion raised from private donations was being used (InterAction 2005).

The World Bank President, James D. Wolfensohn, called for accountability to affected communities during the rebuilding of Tsunami affected areas. Wolfensohn stressed that the rebuilding process should be driven by the local communities affected – by the demand and the real needs not by possible supply. “To hurry that process without getting the people involved is probably not going to work … Their involvement is also an essential part of the healing process for the survivors”, he said (World Bank 2005).

The Asian Development Bank President warned that the distribution of funds must be “predictable, transparent, strategic and effective”, at a high level coordination meeting (ADB 2005). A regional anti-corruption conference later in the year pointed to humanitarian relief operations as a particular corruption risk area, calling for guidelines and tools to curb it (ADB/OECD 2005). The director of HAP told the conference how corruption in aid operations remained unacknowledged and largely uncontrolled. He called for resource allocation that rewards application of quality management, transparency and accountability principles, and an independent mechanism for verifying compliance (HAP 2005d).

Concerns for beneficiaries were raised again later in 2005, when analysts expressed worries that accountability to them was insufficient and could be undermined by the preoccupation with accounting to donors.

In its first findings, the Tsunami Evaluation Coalition (TEC) reported that initial needs were broadly met, but indicated three key areas for agencies to make improvements:

- engagement with local actors.
- transparency, communication, and accountability to affected populations.
- transparency towards donors.

Focusing too much on promoting their brand and too little on the needs of affected populations, agencies were found to be insufficiently transparent or accountable enough to people they were trying to assist. Recipients told TEC studies that they were not adequately consulted, and large information gaps existed between agencies and communities (Cosgrave 2005).

Articles in a special issue of Humanitarian Exchange focused on the nature of accountability, and the need for the humanitarian sector to invest in ensuring that affected populations are at the centre of accountability practices. Instead, aid actors were under pressure to ‘be seen to be doing something’ (ODI 2005).
Articles in a special issue of the *Forced Migration Review* also stressed the need to consult affected populations, take into account specific needs, listen, foster participation, meet established standards in humanitarian response, and support people’s efforts to cope and rebuild (*Forced Migration Review, July 2005*).

The majority of participants in HAP’s debate in April voted in favour of the proposition that the international response to the Asian Tsunami was a “humanitarian showcase” rather than an “over-resourced circus”, although speakers on both sides agreed on the need to strengthen the accountability of the international humanitarian system (*HAP 2005b*).

Some analysts stressed that consulting beneficiaries would make disaster responses more effective. The Fritz Institute conducted innovative beneficiary opinion polls to assess their perceptions of the effectiveness of Tsunami emergency aid.

An initial study found that the voice of people affected was an important indication of relief effectiveness, and recommended as a key lesson that they must have a voice in any relief plan. Consultation with those affected would have increased the effectiveness of aid, or raised satisfaction when aid fell short (*Fritz Institute 2005a*).

Nine months after the Tsunami, the Fritz Institute conducted a study of recipient perceptions of aid effectiveness in India, Indonesia and Sri Lanka. It concluded that aid provided during the first 48 hours was “overwhelmingly local”, that satisfaction with services varied widely at first, and that life remained far from normal with significant decreases in household incomes. Recipients, however, recognized excellence in aid quality, and gave high ratings to World Vision, Habitat for Humanity, Sewalanka, the Government of India, and Social Need Education and Human Awareness (SNEHA) (*Fritz Institute 2005b*).

An unpublished study based on the perspectives of local stakeholders in Sri Lanka, seen by HAP, found that humanitarian aid had aggravated social tensions and that consultation had been undermined by biases. It concluded that meaningful community engagement and an understanding of the context were essential to meeting needs of beneficiaries.

Agencies involved in the Tsunami response demonstrated a commitment to learning.

The Tsunami Evaluation Coalition, set up in February as a sector-wide learning and accountability initiative with 50 member agencies, also expected to provide some accountability for the humanitarian system to the giving and receiving publics (*Cosgrave 2005*).

Agencies such as Oxfam, CARE, World Vision (all members of HAP) and the World Food Programme published critical independent external evaluations.
Hurricane Katrina: poor residents neglected

When Hurricane Katrina struck New Orleans in September, many poor and African American residents remained in the city lacking access to cars or means of flight. Angry complaints followed that more should have been done to assist them, and to prevent the flooding that affected their neighbourhoods. Enabling beneficiaries to be the ultimate arbiters of whether needs were met was difficult to accomplish, even in the United States (Minear 2005).

Pakistan earthquake: donors faulted

Donor contributions came late and mostly as loans in response to the Pakistan earthquake, but agencies had access to practical help as regards accounting to beneficiaries.

- Little funding was available immediately to assist the victims of the 8 October earthquake in Pakistan, when more than 73,000 died and about three million people became homeless. Initially, the government said it needed US$5.2 billion for reconstruction and relief, and President Pervez Musharraf described funds received as “negligible”.

- When donors promised US$5.8 billion in cash grants and loans at a donor conference held in Pakistan on 19 November – more than a month after the disaster, the government said its target had been exceeded. The President promised “total transparency and accountability… for every penny that we get” (President of Pakistan, 19 November 2005).

- However, agencies registered concerns that about 68 percent of the pledges were in the form of loans, which could leave a legacy of debt. One NGO called for grant contracts to be people-friendly not simply donor-friendly, and to explain how much would go back to the donor country for buying ‘technical expertise’ and equipment, and how much would actually go to the people in distress (Church World Service 2005).

- Accountability to beneficiaries became a practical concern among agencies in Pakistan, after the HAP Accountability Advisor briefed the Pakistan Humanitarian Forum (PHF), offering practical help in humanitarian accountability (Action by Churches Together 2005).

Darfur emergency: deficit remains

Analyzing evaluations of the humanitarian response to the Darfur crisis up to early 2005, ALNAP found that the unmet challenge of accountability was a recurrent theme, along with the need for improved performance.

- A UN interagency evaluation found poor accountability to affected populations: beneficiaries had still not been effectively engaged in the management of matters that concern them directly (OCHA 2005).
The international response lacked an institutional focal point for IDPs, and international NGOs did not consider themselves accountable to OCHA for the quality of services in camps (ALNAP 2005a).

Darfur evaluations highlighted how the use of standards did not necessarily ensure accountability: agencies were concerned to measure up to standards, but the UN interagency evaluation noted a tendency to interpret Sphere standards as “ absolutes, rather than indicators” (ALNAP 2005a).

It remained unclear who should take responsibility for the deaths associated with the delays in mobilizing the international response in 2003–2004 and other reported failures (ALNAP 2005a).

ALNAP members acknowledged the difficulty of operations in Darfur and being accountable for what was done or not done on time. Accountability requires that accurate data be made available to donors and those affected (ALNAP 2005b). But how should ‘advocacy’ be measured so as to build in accountability?

Forgotten emergencies, neglected populations

The continued existence of ‘forgotten emergencies’ during 2005 suggested that the humanitarian system remained poorly accountable to people in need and populations affected by crises worldwide. In these neglected emergencies, agencies received fewer resources to assist intended beneficiaries than elsewhere. Some agencies wanted to hold the global media accountable. Donors continued to fund some responses far more generously than others, although some efforts were made to address the inequities.

- Humanitarian funding reached unprecedented worldwide totals in 2005 with large funds earmarked for the Tsunami, but most agencies still lacked sufficient funding to assist millions of people in other crises (OCHA 2005b).
- Despite efforts to address forgotten emergencies, donor humanitarian funding to Iraq and Afghanistan far exceeded all others in recent years (Development Initiatives 2005).

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**NGO personnel come to the camp and go, but they rarely tell us what they are doing. … I feel we are not important so we do not interact more deeply, or work closely with these people.**

Fatima Abdul Mageed, 65, told HAP in Darfur

**We need these NGOs and have to cooperate with them… [but] some NGO personnel do not treat us well. … We cannot force them to do what we want. … It was little, but our interaction made a difference.**

Eisha Mohammed Ibrahim, 28, told HAP in Darfur
In March, concerned individuals polled by AlertNet urged the global media to focus on forgotten emergencies in the Democratic Republic of Congo (DRC), northern Uganda, western and southern Sudan, West Africa, Colombia, Chechnya, Nepal and Haiti (AlertNet, 10 March 2005).

Médecins Sans Frontières, monitoring “under-reported” humanitarian stories, later listed the same ten emergencies (and added the conflict in northeast India and the protracted crisis in Somalia). These stories accounted for just 8 minutes of the 14,529 minutes on the three major U.S. television networks’ nightly newscasts for 2005 (MSF 2006).

Humanitarian assistance to Africa grew in real terms after 1997, rising from US$946 million in 1997 to just over US$3 billion in 2003, thanks largely to bilateral and EC spending (Development Initiatives 2005).

In late 2005, the European Union specifically set aside US$197 million for humanitarian aid to 10 African countries ravaged by "silent tsunamis", including Sudan, DRC, Burundi, Liberia, Uganda and Chad (European Commission, 26 December 2005).

New high-level commitments

Although many international NGOs had long made commitments about accountability to beneficiaries, senior United Nations aid officials made new declarations in 2005 expressing their commitments to humanitarian accountability.

UN officials pledge accountability to beneficiaries

Senior aid officials at the UN pledged accountability to beneficiaries and other accountability reforms.

The Emergency Relief Coordinator, Jan Egeland, expressed a new emphasis on accountability to beneficiaries: “While our individual roles and responsibilities may vary, our ultimate accountability as humanitarians is to the people we serve. And we must serve them as people, in a manner that affirms individual dignity. … ‘accountability’ must manifest itself in results on the ground that protect and improve the basic quality of life for those at risk from conflict or disasters” (Egeland 2005).

This echoed a call by the Secretary-General of the UN, Kofi Annan, in his report In Larger Freedom, for reforms to improve accountability within the Secretariat. The UN system of funds, programmes and specialized agencies must all be clearly accountable “to both their governing bodies and the people they serve” (United Nations 2005b).

The UN also took steps to make itself more accountable and transparent (UN News, 5 April 2005), and to strengthen audit practices, procurement and whistleblower protection. It made its Official Document System available to the public and adopted a new evaluation framework.
The UN was embarrassed during 2005 by a scandal over the Oil-for-Food programme, a ‘humanitarian’ programme initially set up to allow Iraq to sell oil in return for relief. An inquiry found extensive illicit payments, corruption and indiscipline by the UN (Independent Inquiry Committee into the Oil-for-Food Programme 2005).

In another publicized scandal, UN peacekeepers and civilian officials from the UN Mission in the Democratic Republic of the Congo were accused of major human rights violations and sexual exploitation. The UN acknowledged that it had no clear means of holding peacekeepers accountable.

The UN High Commissioner for Refugees, António Guterres, acknowledged that UNHCR should be primarily accountable to refugees, although the agency had not hitherto recognized any such obligation.

Guterres, who is responsible for coordinating protection and assistance to refugees and displaced persons in humanitarian crises, told the agency’s executive conference: “let’s not forget that refugees and other persons of our concern come – always – first. Everything else should be a function of that. … Accountability takes many forms, but our first responsibility is of course to the refugees, stateless, and internally displaced persons we are charged with caring for and protecting” (Guterres 2005).

Meanwhile, a study published by the New York University School of Law described the deficit: UNHCR, despite its extensive power over large numbers of refugees, offered no judicial remedies against the organization when things go wrong and little opportunity to exchange views. It urged the agency to create an accountability strategy, recognizing that it must be accountable to refugees because its activities directly affect them (Pallis 2005).

**Initiatives evolve, some head to field**

The efforts of agencies and donors to improve quality and accountability in humanitarian action continued to evolve through joint initiatives during 2005. HAP and Sphere began offering support at field level.

**Humanitarians continue work together through initiatives**

Humanitarian organizations continued working together through quality and accountability initiatives, and seven large organizations launched an Emergency Capacity Building Project partly aimed at improving accountability.

- Representatives from the humanitarian Quality and Accountability initiatives met twice during 2005 and agreed to coordinate their websites; the challenges of field collaboration were a recurring theme (ALNAP et al.).
- People In Aid reported it had grown increasingly “international”, but expressed a concern to understand its impact, especially on beneficiaries (Quality and Accountability Initiatives 2005).
The Sphere Project took on a new structure in April. The Management Committee became the Sphere Board (Quality and Accountability Initiatives 2005).

Seven of the largest NGOs launched the Emergency Capacity Building Project. One of its objectives was “enhanced agency accountability to humanitarian sector standards and improved practices in impact measurement of humanitarian action.” It intended to work with accountability actors and practitioners (ALNAP 2005b) to strengthen the practice to local people (Emergency Capacity Building Project 2005).

A group of international advocacy NGOs (IANGO), including some humanitarian organizations, developed a Charter of Accountability (Hobbs 2006).

The Quality and Accountability initiatives began working at field level in response to the Pakistan earthquake, although they failed to mount a joint field support operation in response to the Tsunami.

HAP and the Sphere Project deployed capacity builders to Pakistan during the humanitarian response to the earthquake; Sphere, HAP and REDR mounted joint information sessions.

The Boards of the Quality and Accountability initiatives were unable to agree how best to mount a joint Quality Management Project to provide advisory support for relief agencies in Aceh, and the project was abandoned in spite of strong support expressed by field staff. Subsequently, the initiatives discussed the need for a protocol to streamline their joint decision-making, but this task was also deferred (Quality and Accountability Initiatives 2005).

The NGO sector also evolved. Amid growing public scrutiny, and planned US legislation, INGOs continued to develop self-regulation measures aimed at donors and governments, but not beneficiaries.

Oxford Analytica observed that pressure to improve NGO accountability came from charitable foundations, academic institutions, the United Nations and others (Oxford Analytica 2005), although humanitarian NGOs received praise following the Tsunami, and were rewarded with unprecedented levels of donations. A poll suggested that NGOs in general were more “trusted” to “do what is right” than governments and business (Williamson 2005).

The chairman of the U.S. Senate Finance Committee announced plans to regulate not-for-profit organizations. The Internal Revenue Service also outlined requirements to force disclosure of compensation, governance and other policies, and 175 NGO leaders recommended tightening financial operations and maintaining a database of information on charities (Oxford Analytica 2005).

A study by the One World Trust found that NGOs, through self-regulation initiatives, have developed common understandings of accepted practices and strengthened peer accountability. But such initiatives were preoccupied with accountability to donors and governments, to the neglect of increasing accountability to beneficiaries (Lloyd 2005a).
The One World Trust’s Global Accountability Project (GAP) revised its Global Accountability Framework into four core dimensions: transparency, participation, evaluation, and complaints and redress. GAP argued that the better integrated these aspects are into an organization’s every policy, process and practice, the more accountable it will be to its stakeholders (Global Accountability Project 2005b).

Donors continued to increase humanitarian funding without corresponding efforts to increase their accountability to beneficiaries. Progress remained slow in the Good Humanitarian Donorship initiative, but a UN-administered emergency fund was established to improve the timeliness and predictability of humanitarian funding.

Humanitarian assistance continued to increase, according to Development Initiatives and a new report produced for official aid donors involved in the Good Humanitarian Donorship initiative. Total humanitarian assistance aid reached an all-time high in 2003 at US$7.8 billion (even without the US$839 million allocated to Iraq). Humanitarian assistance to Africa grew from US$946 million in 1997 to over US$3 billion in 2003 (Development Initiatives 2005).

The UN General Assembly approved a new US$500m Central Emergency Response Fund (CERF) to provide instant aid to people hit by major disasters and forgotten emergencies (UN Department of Public Information 2005). The traditional method of bringing relief, where aid agencies appeal for money after disaster has struck, was simply not the best way, said the UN’s Emergency Relief Coordinator; donor earmarking also meant relief agencies are unable to prioritize funds to help those in the greatest need (Cater 2005).

Supporters of the Good Humanitarian Donorship initiative reported that progress in piloting the application of the GHD Principles had been “slower than anticipated”, and the group elected the United Kingdom to take over the Chair of the initiative into 2006. Participants in a debate organized by HAP and ICVA in September concluded that the Good Humanitarian Donorship initiative was just “rhetoric” (HAP 2005b).

In conclusion, the humanitarian community in 2005 further acknowledged the need to give beneficiaries a say in relief operations, senior aid officials made new declarations that stressed accountability to beneficiaries, and agencies continued working together through quality and accountability initiatives. There was still insufficient evidence that these developments actually made humanitarian action any more accountable to intended beneficiaries.
2. HAP in 2005

This section offers an overview of HAP in 2005. It reports on efforts by HAP Members to put accountability principles into practice, and on progress by the HAP Secretariat towards establishing a collective self-regulatory humanitarian accountability system. It is based on interviews with Secretariat staff and a review of documentation made available by HAP and Members.

Members develop good practices

HAP member agencies developed some good humanitarian accountability practices during 2005. A selection is briefly described below.

CARE: delegated authority, Sri Lanka

CARE moved to delegate significant authority to its project directors in Sri Lanka early in the emergency, and thus streamlined decision-making, according to evaluators cited in the Tsunami Evaluation Coalition.

CARE set up a Disaster Management Unit in Colombo and authorized Project Directors in districts to spend up to US$10,000 without having to seek approval from the country office, giving field staff the authority to efficiently respond to beneficiaries. CARE also set up a call centre in Colombo to provide advice for the project managers, and delegated a point person to each field office to provide support and guidance. In Colombo, regular daily meetings provided a forum for national feedback and decision-making.

The evaluators found that CARE project directors enjoyed full authority and support of their country office in taking all necessary decisions, but CARE had also been slow to implement
the system, resulting in delays and missed opportunities. “Allowing autonomy at field levels with support enables staff to follow through on decisions agreed with beneficiaries, reducing the bureaucratic hurdles which quickly increase frustration”, observed a researcher at HAP.

**Danish Refugee Council: complaints handling, North Caucasus**

The Danish Refugees Council (DRC) developed a complaints handling system in the North Caucasus, where the agency provided food aid to over 200,000 mainly displaced people in Ingushetia, Chechnya and Dagestan (HAP 2005h). The system succeeded in improving food distribution, increasing dignity, trust and security.

Responding to a growing number of queries from beneficiaries, the DRC developed a formal mechanism for receiving and processing complaints, queries and feedback so that concerns could be dealt with efficiently and effectively. It set up nine information centres, and assigned a team of 25 staff in its regional office to hear, document, process and investigate complaints.

Ensuring that food was distributed to intended beneficiaries in a timely and efficient manner was the greatest challenge, as people’s location and family status changed and donor criteria shifted for their selection. “Managing the complex logistics for such a large and mobile population requires a good information flow to identify the right people to receive the right aid in the right way”, observed the HAP Accountability Advisor who reviewed the project at DRC’s request.

HAP found the DRC dealt with between 5,000 and 10,000 individual queries and complaints each month. Because most queries were about food aid entitlement, the system helped to ensure that aid reached the intended beneficiaries. “The mechanism increased the DRC’s transparency and significantly improved its level of accountability to the beneficiaries and the overall quality of programme”, concluded HAP.

HAP also identified numerous additional benefits of the system: it increased a sense of beneficiary dignity, maintained a trusting and transparent relationship between agency and the population, and offered a structure that could be modified to provide a more comprehensive range of information to beneficiaries, and solicit complaints about matters other than food aid.

The costs of the system were less than five percent of the total programme costs, a small investment given the large benefits accrued to the programme in dignity, trust and security. The human resources allocated to the project were unusually high, reflecting the scope of the DRC programme and the organization’s commitment to complaints handling and accountability principles. Moreover, HAP and DRC identified ten points that would contribute to establishing an effective complaints mechanism for use in other humanitarian contexts.
**Medair: feedback tools, Darfur**

Developing beneficiary feedback tools in Darfur, Medair used household surveys, individual interviews, and patient opinion polls to identify problem areas and assess impact. Beneficiaries appreciated being asked their opinions, and Medair observed that this also contributed to restoring their dignity.

Medair conducted the pilot study in two West Darfur IDP camps in February 2005, using household questionnaires and patient voting. Medair visited 104 households in 14 locations over five weeks. It found many beneficiaries were not satisfied with waiting times at hand pumps, it heard reasons why people rarely attended post-rape care, and it identified specific problems through follow-up questions.

Patients were also asked to rate their satisfaction with staff conduct, drug explanation and waiting time – by depositing a counter in containers with happy, neutral or unhappy faces. Feedback showed high satisfaction levels.

Although Medair discovered valuable information and performance indicators for the programme in a fairly short time, the staff believed additional refinement was necessary and would imply additional staff time commitment. Medair assigned a specific regional level staff member to oversee beneficiary feedback mechanisms.

**Medair: complaints handling, Sri Lanka**

A mid-term programme evaluation commissioned by Medair and other NGOs found that a lack of beneficiary engagement combined with existing communal tensions had created growing bitterness among the beneficiary population.

In response, Medair developed a plan to review the complaints, and formalized a process for safely voicing such complaints directly to Medair so that beneficiaries would feel confident their concerns were seriously addressed. Planning to improve the relationship and restore trust, Medair designed a review board to evaluate complaints and conduct investigations. To increase transparency and beneficiary ownership of the process, community leaders were invited to participate along with Medair Senior Management. When community leaders did not participate, Medair continued the process through its internationally recruited staff and an external translator.

Medair received numerous letters in ten days from a cross-section of the community, and the majority were from women. That many of the letters were signed with a thumb print suggested that they were dictated by an illiterate person, which reduced Medair’s concerns that the letter submission system would exclude vulnerable members of the community. Medair investigated four of the letters received, uncovering both inappropriate assistance and decisions.

The complaints handling process addressed tension and confusion in the community over entitlements to transitional shelters and permanent housing. It also addressed allegations
of corruption by both local authorities and Medair staff in the beneficiary selection process, allocation of materials, and sourcing of material and labour.

Medair noted that difficulties could have been avoided with a complaints handling system operating throughout the life of the project. A complaints system requires commitment and resources. It should be developed early in the cycle to provide guidance and direction to the project. Those involved in dealing with complaints must be respected, and have practical methods for solving problems.

**Oxfam: information exchange, Aceh**

Attempting to strengthen accountability through an information exchange system in its Tsunami response to beneficiaries in Indonesia, Oxfam GB succeeded in increasing understanding and recognition, and in uncovering cases of corruption.

However, Oxfam GB attempted to strengthen its accountability in Aceh and Nias by sharing information with beneficiaries about service delivery. The agency established information centres in Lamno, and placed information boards and suggestion boxes in many villages and camps. In Aceh Besar, information boards and suggestion boxes were produced by a beneficiary through a livelihood grant programme. Oxfam also hired information officers to collect and pass on beneficiary feedback to the appropriate programme division.

Oxfam struggled to make the mechanisms fully functional, due to difficulties in recruiting skilled staff and lack of cooperation from programme divisions. The information boards worked well in Lhokseumawe (where staff used them creatively), but remained underused elsewhere owing to a combination of poor staff commitment, poor placement, a lack of beneficiary consultation in their design, and a lack of beneficiary ownership. Nevertheless, the system generated beneficiary feedback, improved training for staff, and unveiled cases of corruption. In November 2005, Oxfam reviewed the programme and planned to make it more effective.

**Tearfund: principles applied, Pakistan**

Responding to the earthquake in Pakistani Kashmir, Tearfund’s disaster managers made a special effort to mainstream accountability principles. The agency said this resulted in useful feedback and greater acceptance within affected communities.

Misri Khan, 77, told HAP in Pakistan that only one agency had registered people and delivered on its promises in Sukker Kot, a community affected by the earthquake. He said the agency had explained its limitations, held consultations with the community, and reached participative decisions.
Tearfund began by specifically recruiting two accountability staff and a manager to prioritise accountability in its projects responding to the earthquake. The agency then took several steps to inform communities about its own obligations, about relief items provided and their use, and about ongoing progress. Prior to distributions, Tearfund involved community representatives in decisions about materials appropriate for shelter kits. It also acted to enable complaints and suggestions by positioning accountability staff and suggestion boxes at distribution sites.

Two lessons emerged. First, mainstreaming accountability activities into the whole project cycle from the outset helped to make staff aware that accountability involved more than complaints. It allowed communities more opportunities to receive information and make suggestions, and encouraged staff to feel greater responsibility to the communities. Second, having dedicated staff in place was important in enabling the agency to incorporate accountability activities into the programme, and in fostering a sense of community involvement and respect for the opinions of beneficiaries.

**World Vision: commitment to a community, Aceh**

As cited by the Fritz Institute, World Vision chose to rebuild the entire physical infrastructure of one community in Aceh. Such a holistic approach to reconstruction demonstrated that the agency was building for the long term, enabling beneficiary pride and ownership in the reconstruction process. World Vision was rated highest by recipients surveyed in Indonesia for quality, dignity and fairness in aid distribution (Fritz Institute 2005b).

World Vision encouraged accountability to beneficiaries in its Tsunami response. “As Member of HAP we have from the very beginning of the response encouraged staff … to ensure that whenever feasible, discussions with affected communities took place during assessments and during the process of project planning”, Ton van Zutphen, World Vision International’s Director of Humanitarian Accountability, told HAP. “While we now know this has not been perfect, certainly the message of communicating with beneficiaries has been a prominent one.” In 2005, World Vision assigned an accountability advisor to the region, and by early 2006 it assigned accountability staff to the Tsunami affected areas.

HAP noted World Vision’s holistic approach to reconstruction. “If one organization does everything, it makes a far greater investment in the community and will more likely do things right. Staff will spend more time in the village, people will know who they are and what they are doing. It will also be possible to show donors what they have achieved”, said the HAP researcher.

**Non-members**

HAP also collected examples of good practice from non-members: Save the Children UK’s child-centred feedback work in Zimbabwe (McIvor and Myllenen 2005), International Medical Corps’ community-owned water and sanitation work in Aceh, and Merlin’s staffing
policy that required learning language skills and study of the socio-political context in Aceh before deployment.

In conclusion, HAP Members and other organizations made commendable efforts to turn their accountability principles into practice during 2005, although these efforts in some cases appeared to be isolated activities rather than integrated policies and practices designed to build a culture of accountability.

**HAP moves towards goals**

After its launch in 2003 and initial work during 2004, the HAP Secretariat made progress towards its goal of making humanitarian action accountable to intended beneficiaries through self-regulation and compliance as outlined in its Work Plan 2005/06.

**‘Major achievement’ in new emergencies**

HAP Members began to implement their New Emergencies Policy during 2005, using a newly-drafted cooperation protocol. The application of the Policy was a major achievement, said the HAP Accountability Advisor. Members had agreed to apply HAP Principles of Accountability at the onset of new emergency responses.

In April, the HAP Peer Support Group met and developed the New Emergencies Field Protocol, to enable Members to quickly consult and discuss options for collective accountable action. HAP formed the Peer Support Group in 2005, with a focal person from each Member, to meet annually and discuss progress in Accountability Work Plans.

The HAP Accountability Advisor reported a growing level of awareness and interest in applying accountability principles in new emergencies. Field operations were ready and willing to be accountable. Headquarters in some cases were slower to respond. Some agencies experienced HAP’s field support as too directive, suggesting new lessons about appropriate approaches to capacity building.

According to the New Emergencies Policy (HAP 2004), Members should make a special effort – devoting energy and resources – to applying the Principles of Accountability when responding in new emergency situations. It’s easier to build a culture of accountability from the start, when accountability is more acutely necessary, and when programmes are in the design phase. The pressures of a massive scale up, establishing new offices, taking on new staff, and the requirements to spend and act, mean agencies tend to neglect consultation with beneficiaries. Staff may feel they are ‘too busy saving lives to think about accountability’.

HAP’s new emergencies work in Aceh motivated some agencies to consider accountability in more depth. An initiative developed with other quality and accountability initiatives failed due to disagreements over the modalities of a proposed joint Quality Management Support project.
Agencies expressed interest in accountability. Hosted by Oxfam GB, a joint assessment on behalf of HAP, the Sphere Project, ALNAP and People in Aid consulted widely with field staff in Aceh about the proposed Quality Management Support project. Agencies expressed strong interest in having a continuous in-field capacity building and advisory support from a single office representing the four quality and accountability initiatives.

The assessment itself achieved some impact. At least three member agencies recruited staff to take on accountability and quality management duties, influenced in part by the presence of HAP, Sphere and media. Relief workers were keen for accountability and quality issues to be raised at every meeting, but accountability concerns were often left out amid chaotic coordination. Aid workers didn’t always understand the difference between the initiatives. Joint briefing and training sessions were seen as an efficient way of communicating essential information.

The joint initiative came to a halt following disagreement with the Sphere Board over project implementation. HAP committed to supporting the accountability elements of an ICVA project, which also failed when a suitable hosting agency could not be found. By the September board meeting, HAP decided to focus on working bilaterally with Members through the New Emergencies Protocol.

Despite the operational hurdles, at least half of the Members in Aceh recruited accountability officers, and others earmarked resources in budgets and prepared organizational charts to help address accountability concerns. Many gained greater awareness of accountability.

The earthquake that affected Pakistani and Indian controlled Kashmir and other parts of Pakistan in October 2005 provided the next chance for HAP Members to apply the New Emergencies Policy.

The Policy was enacted quickly. Within a week of the October earthquake, the Secretariat enacted its Protocol and held a teleconference with partners in Pakistan. Members were concerned that their field teams might not prioritize accountability, and agreed that the HAP Programme Advisor should visit Pakistan immediately (HAP 2005e). The rapid deployment proved critical in launching inter-agency cooperation in Pakistan, showing the value of arriving as soon as possible, offering practical advice, tools, services and one-to-one support.

The mission was relatively successful. During a two-week visit in October, the HAP Advisor provided accountability orientation to senior staff in all seven Member agencies, visited affected field locations, solicited feedback, provided practical tools and materials, and held discussions with partners to determine further support required (HAP 2005f). The advisor’s objectives were to review the situation and discuss support requirements so as to orientate senior managers, initiate simple activities, and develop a proposal for longer-term collective application of HAP Principles of Accountability.
The mission identified the following problems: poor communication and engagement with beneficiaries; low levels of staff awareness of basic humanitarian values and organizational commitments; and the exacerbation of extreme power imbalance between aid staff and beneficiaries, leading to lower acceptance of aid workers in some areas.

A field advisor was deployed following the visit by the Accountability Advisor. The Accountability Advisor would provide further field-level support to agencies and managers. All partners welcomed this prospect.

HAP developed practical briefing and orientation tools, including a Checklist of Good Accountability and Quality Management Practices to help staff build accountability in new emergency situations (HAP 2005g).

HAP’s work in Darfur also revealed significant interest and willingness by leading international agencies to promote accountability. Some expectations, however, were not met.

HAP’s response was delayed after a mission to Darfur in 2004 brought agreement among agencies that the Secretariat would deploy an Accountability Advisor. The major recommendations of the HAP report were not considered fully until December 2004, when Tearfund and Oxfam GB secured funds for HAP in Sudan and the HAP Board reaffirmed that the original recommendations for Darfur should be pursued.

HAP’s response was further delayed. After the Secretariat submitted a proposal to Members on 3 January 2005, three successive recruitments efforts were unsuccessful. An Accountability Team Leader was appointed in December 2006. During this delay, two agencies withdrew offers to host the project (for internal reasons). The HAP Board decided in April that Members should look into training potential candidates to create a register of ‘experts’ in quality and accountability.

Interest in accountability was high at field level, but this was not always matched by support from headquarters. Field teams appeared to better understand the inherent value of accountable action, and the risks of not being accountable to beneficiaries – particularly in a conflict area such as Darfur.

**Building capacity on request**

The HAP Secretariat provided some support to Members and other agencies. Numerous requests were received for capacity building, to support staff training and briefings, and to

*We did not ask the beneficiary in the beginning. We just assisted in whatever way we could … We couldn’t do it this way again. First we must identify the needs of the beneficiary.*

Usman Rafique, a camp manager, told HAP in Pakistan
provide ‘accountability representation’ at meetings and conferences. Despite concerns about limited HAP capacity, feedback about the quality of support was positive.

The Secretariat developed and commissioned materials for Members. In addition to developing materials internally, HAP commissioned the professional development of seven training modules to raise awareness of accountability and prepare Members to develop Accountability Work Plans. The Secretariat provided Members and others with tailored materials for training and orientation, and designed and facilitated courses.

**Advocacy**

HAP speakers made presentations at several conferences, seminars and meetings arranged by academic institutions and aid agencies. They were noted for being powerful ‘accountability advocates’. The Executive Director made the following presentations:

- In March, he presented a paper, *NGOs and International Security*, at the Geneva Centre for Security Policy. It emphasized the link between security, acceptance and accountability.

- In June, he made a presentation, *The ‘Code of Conduct’ in Practice*, to the World Council of Churches Commission on Diakonia and Development. It addressed the weakness of the Red Cross Code/NGO Code of Conduct as an instrument for promoting accountability.

- In June, he made a presentation, *Mission Integration, Policy Coherence and Accountability*, at MSF's Heads Of Mission Week in Brussels. It addressed the dangers of UN mission integration, in discussion with an OCHA representative.

- In September, he made a presentation, *Preventing Corruption in Humanitarian Relief Operations*, at the 5th Asia and Pacific Anti-Corruption Conference in Beijing. It argued that proper humanitarian accountability can prevent corruption and fraud in humanitarian operations.

- In October, he gave the Luce Lecture at Tufts University entitled *The Accountable Humanitarian*. It developed the ethical case for including accountability into the fundamental principles of humanitarianism.

- In November, he gave a presentation, *Historical Triggers for Accountability*, to the Sphere training of trainers course in Geneva. It summarized points made in the Luce lecture.

**Steps towards standards**

The HAP Secretariat made progress in 2005 towards its objective of developing long-awaited standards of accountability. It appointed a Standards Development Manager in July, identified a Standards Reference Group, and set up a structure for developing standards and indicators – through planning meetings held in August and November.
A standards development workshop planned for November was postponed when it became evident that Member agencies had not identified any beneficiaries to participate. At a scaled-back planning meeting, a beneficiary participation strategy was developed. Its results will be described in the 2006 annual report.

Stakeholders continued to give support to HAP’s standards development. HAP Board Members reaffirmed their support in September. External experts also took part in the process: the Standards Development Manager created a Reference Group involving almost 200 individuals.

Standards are expected to allow robust and consistent judgments concerning compliance with accountability. They will enable HAP to monitor compliance, handle complaints and develop a certification mechanism.

The task of developing the standards was divided into four main working groups:

**Group 1: values and principles**
- To identify the basic values common to the humanitarian objectives of HAP’s Members, forming an ‘accountability framework’ for designing standards and indicators. A ‘pre-draft’ of a HAP Accountability Covenant was developed for this purpose.
- To identify ‘mission critical’ operating principles and organizational behaviours deriving from these basic humanitarian values, which are verifiable through measurable and affordable indicators.

**Group 2: standards and indicators**
- To draft the good practice standards and indicators. Sub-groups are expected to tackle elements such as participation, transparency, and complaints handling mechanisms.

**Group 3: costs and benefits**
- To examine the costs and benefits of implementing the standards identified by Working Group 2, and to review the affordability of the indicators.
- To review the cases for and against certification and accreditation.

**Group 4: training and capacity**
- To examine the training needs and infrastructural capacity required by member agencies to implement the HAP Accountability and Quality Management Standards.
- To assess demand for the HAP Manual of Humanitarian Accountability, training materials, and certification.

HAP also explored models for creating a **certification** and accreditation system for humanitarian agencies. Members remained interested in certification, and many believed a certification system for humanitarian agencies was inevitable – in some form.
The HAP Standards Development Manager researched and outlined four certification options during 2005. HAP also sought to clarify the scope of Principle 1, and whether it required looking at how agencies comply with all principles, standards, codes signed – including internal codes. A consultation process with heads of member agencies was set to continue into 2006.

Certification, according to the International Standards Organisation (ISO) and its ISO 9000 series of “quality management” standards, refers to the issuing of written assurance (certificate) by an independent, external body that has audited an organization’s management system and verified that it conforms to the requirements specified in the standard.

Accreditation is the formal recognition by a specialized body – an accreditation body – that a certification body is competent to carry out certification in specified business sectors.

Certification and accreditation processes typically involve a self-evaluation by the candidate institution, resulting in a report used as the basis for an on-site review by a team of professional peers. The certification or accreditation body reviews the reports as the basis for decisions and follow-up action on granting certificated or accredited status.

Study of good practice

HAP began to collect information about good practices during 2005. Earlier in the year, HAP attempted to strengthen its research capacity through the recruitment of a Research and Communications Officer, but struggled to build successful research partnerships with member agencies and interested institutions. A decision was made to rethink the research function during 2006.

To identify good practice, HAP used two general criteria: Did the practice increase beneficiary ownership or participation in the project? Did the agency change its behaviour in response to feedback? The Secretariat identified cases through desk reviews, consultations, and field visits by its staff. The Partnership will continue to collect good practices during 2006.

As outlined above, HAP observed good practice trends in the following areas: levels of field authority; the level of trust in beneficiaries; staff training and cultural awareness; cooperation between beneficiaries, agencies and authorities; and organization flexibility and creativity.

The Secretariat welcomes any information or suggestions about good practice, which may be sent to HAP (secretariat@hapinternational.org) or via the website www.hapinternational.org.

Monitoring

The HAP Secretariat made its first tentative step in monitoring the compliance of Members in their field operations. The Executive Director and Research Officer visited Aceh, where they conducted consultations and project site visits along with member agencies and partner organizations. They reached four broad conclusions:
Both senior management leadership and specialist accountability advisors are necessary to achieve a high standard of accountability

Corporate quality management practices translated into humanitarian action produce high levels of accountability to beneficiaries

The HAP New Emergencies Policy can be a strong policy instrument for achieving good accountability practices, but it requires collective effort and individual agency commitment

Monitoring compliance is a difficult undertaking without clear accountability standards and measurable indicators

**Partnership consolidated**

HAP consolidated support from Members and donors during 2005. The Secretariat expected increased membership, advocacy and fundraising to follow its planned delivery of a certification system in 2007.

Membership levels remained constant, as HAP worked to consolidate rather than expand. Still, the Catholic Agency for Overseas Development (CAFOD) and Medical Aid for Palestinians (MAP) joined the Partnership during 2005, in keeping with HAP’s modest growth target. Some other agencies pledged to join, and networks of agencies showed interest in certification and accreditation. HAP’s Full Members now include: CAFOD, Care International, Medical Aid for Palestinians, Danish Refugee Council (DRC), Medair, Norwegian Refugee Council, l’Office Africain pour le Developpement et la Cooperation (OFADEC), Oxfam GB, Tearfund, the Women’s Commission for Refugee Women and Children (WCRWC), and World Vision International. Associate Members are the Australian Council for International Development (ACFID), Danida, DfID, and Swedish SIDA.

HAP Members made slow progress in 2005 against their Accountability Work Plans. All Members took positive steps to promote accountability, but these usually represented individual successes in a few selected project areas. Four agencies, DRC, Medair, OFADEC and Tearfund made significant strategic progress across their programmes globally. Some Members stated their intention in April to integrate the Work Plans into their strategic planning process. The Secretariat raised its concern at the September Board Meeting that the Work Plan concept currently brought insufficient engagement and resources from member agencies.

The HAP complaints mechanism remained unused. The Board Meeting in September decided to elect a new Standing Complaint Committee whose first task would be to review its function and role.

Donor support grew during 2005. HAP achieved considerable progress in fundraising and donor relations. Eighty-two percent of the 2005 budget was raised by April, even though underlying challenges remained. The Board established a Funding Strategy Working Group, led by the Treasurer, to be supported by the HAP Director and fundraising specialists nominated by Members. Oxfam GB and World Vision agreed to provide two-year funding
packages towards HAP foundation costs. At the April Board Meeting, the HAP work plan and budget were revised (mainly to reschedule certain activities) and the overall budget for 2005 was decreased by three percent.

**Donors made the following contributions to HAP for 2005-2006:**

**AusAID/ACFID, Australia** (CHF 291,341)

**Danida, Denmark** (CHF 265,330)

**Development Cooperation Ireland - DCI** (CHF 231,005)

**The Ford Foundation, USA** (CHF 120,000 + 127,000 pledged)

**The Ministry of Foreign Affairs, Netherlands** (CHF 310,360)

**Swedish SIDA** (CHF 250,260)

**SDC, Switzerland** (CHF 45,000 plus 50,000 pledged)

**DFID, United Kingdom** (CHF 205,370)

**OXFAM, United Kingdom** (CHF 200,000)

**World Vision International** (CHF 76,868)

**HAP donors also pledged field support funds:**

**CAFOD** (CHF 18,094)

**CARE** (CHF 18,094)

**Danish Refugee Council** (CHF 6,587)

**DFID** (CHF 102,689)

**Oxfam GB** (CHF 61,531)

**Tearfund** (CHF 55,970)

**Worldvision** (CHF 38,343)
The HAP Board met twice during 2005, in April and September. The General Assembly met once in April. The following were members of the Board during 2005:

- **Denis Caillaux**, Secretary General, CARE International  
  – Chair and Full Member Representative
- **Ellen Jorgensen**, Acting Director, Women’s Commission on Women Refugees and Children – Deputy Chair and Full Member Representative
- **Andreas Kamm**, Director, Danish Refugee Council  
  – Treasurer and Full Member Representative
- **Ton van Zutphen**, Humanitarian Accountability Director, World Vision International – Full Member Representative
- **Jasmine Whitbread**, International Director, Oxfam GB – Full Member Representative (until December 2005)
- **Mamadou Ndiaye**, Director, OFADEC – Full Member Representative
- **John Farmer**, Operations Director, Medair – Full Member Representative from October 2005
- **Belinda Coote**, Director, Medical Aid for Palestinians – Full Member Representative from October 2005
- **Antonio Donini** – Independent
- **Magda Ali** – Independent
- **Harsh Mander** – Independent from October 2005

In conclusion, the HAP Secretariat made progress towards its objectives during 2005, by successfully implementing its new emergencies policy, providing tailored assistance to its Members, beginning work to design standards that will serve as the basis for certification, and generally working to strengthen the Partnership. Although the objectives remained relevant during 2005, the full impact of the Partnership’s new work remained to be seen.
HAP audit report

Report of the auditors to the Board of

Humanitarian Accountability Partnership International ("HAP International")

Sirs,

As auditors of your association, we have audited the accounting records and the financial statements for the financial year 2005 with comparative figures.

These financial statements are the responsibility of the Board. Our responsibility is to express an opinion on these financial statements based on our audit. We confirm that we meet Swiss legal requirements concerning professional qualification and independence.

Our audit was conducted in accordance with auditing standards promulgated by the profession in Switzerland, which require that an audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement. We have examined on a test basis evidence supporting the amounts and disclosures in the financial statements. We have also assessed the accounting principles used, significant estimates made and the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the accounting records and financial statements comply with Swiss law and association statutes.

We recommend that the financial statements submitted to you be approved.

Nyon, Thursday, March 23, 2006

Bureau Fiduciaire Lerch SA
Tony Lerch
Auditor in charge

Enclosures:
Financial statements consisting of
- Balance sheet
- Statement of financial activities
Enclosure 1

Balance sheet as of December 31, 2005

*In Swiss francs*

**ASSETS**

<table>
<thead>
<tr>
<th></th>
<th>31-Dec.05</th>
<th>31-Dec.04</th>
</tr>
</thead>
<tbody>
<tr>
<td>Petty cash</td>
<td>2'656</td>
<td>122</td>
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<tr>
<td>Bank accounts</td>
<td>323'628</td>
<td>308'291</td>
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<tr>
<td><strong>Liquidities</strong></td>
<td><strong>326'284</strong></td>
<td><strong>308'413</strong></td>
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<tr>
<td>Short term assets</td>
<td>4'000</td>
<td>10'626</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>18'240</td>
<td>5'983</td>
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<tr>
<td><strong>Current assets (included liquidities)</strong></td>
<td><strong>348'524</strong></td>
<td><strong>325'022</strong></td>
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<tr>
<td>Guarantee deposit</td>
<td>11'470</td>
<td>11'437</td>
</tr>
<tr>
<td><strong>Fixed assets</strong></td>
<td><strong>11'470</strong></td>
<td><strong>11'437</strong></td>
</tr>
<tr>
<td><strong>Total assets</strong></td>
<td><strong>359'994</strong></td>
<td><strong>336'459</strong></td>
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</tbody>
</table>

**LIABILITIES**

<table>
<thead>
<tr>
<th></th>
<th>31-Dec.05</th>
<th>31-Dec.04</th>
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<tbody>
<tr>
<td>Account payable</td>
<td>10'768</td>
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<tr>
<td>Social charges &amp; withholding tax payable</td>
<td>2'479</td>
<td>495</td>
</tr>
<tr>
<td>Accrued liabilities</td>
<td>7'396</td>
<td>16'470</td>
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<tr>
<td><strong>Short term debts</strong></td>
<td><strong>20'643</strong></td>
<td><strong>22'434</strong></td>
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<tr>
<td>Unrestricted funds</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Restricted funds</td>
<td>135'000</td>
<td>195'000</td>
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<tr>
<td><strong>Funds capital</strong></td>
<td><strong>135'000</strong></td>
<td><strong>195'000</strong></td>
</tr>
<tr>
<td>Reserves</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Retained earnings</td>
<td>119'024</td>
<td>0</td>
</tr>
<tr>
<td>Net result for the period</td>
<td>85'327</td>
<td>119'024</td>
</tr>
<tr>
<td><strong>Association capital</strong></td>
<td><strong>204'351</strong></td>
<td><strong>119'024</strong></td>
</tr>
<tr>
<td><strong>Total liabilities</strong></td>
<td><strong>359'994</strong></td>
<td><strong>336'459</strong></td>
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</tbody>
</table>
### Statement of financial activities for the period financial year 2005, in Swiss francs

#### Incoming resources

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Membership fees</td>
<td>81'565</td>
<td>118'971</td>
</tr>
<tr>
<td>Donations</td>
<td>90'140</td>
<td>129'162</td>
</tr>
<tr>
<td>Costs paid by third parties</td>
<td>12'876</td>
<td>13'993</td>
</tr>
<tr>
<td>Other operational revenues</td>
<td>25'40</td>
<td>6'005</td>
</tr>
<tr>
<td><strong>Incoming resources</strong></td>
<td><strong>998'421</strong></td>
<td><strong>1'430'593</strong></td>
</tr>
</tbody>
</table>

#### Programme cost

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Programme cost</strong></td>
<td><strong>444'296</strong></td>
<td><strong>153'960</strong></td>
</tr>
</tbody>
</table>

#### Advocacy & communication

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>408'506</td>
<td>701'025</td>
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<tr>
<td>Recruitment &amp; reloc. costs</td>
<td>5'646</td>
<td>18'091</td>
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<tr>
<td>Representation</td>
<td>13'143</td>
<td>23'765</td>
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<tr>
<td><strong>Staff cost</strong></td>
<td><strong>427'295</strong></td>
<td><strong>742'881</strong></td>
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</tbody>
</table>

#### Travel & related cost

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Travel &amp; related cost</strong></td>
<td><strong>0</strong></td>
<td><strong>35'848</strong></td>
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</tbody>
</table>

#### Other expenses

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rental and charges</td>
<td>34'046</td>
<td>49'987</td>
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<tr>
<td>Office cleaning &amp; maint.</td>
<td>6'530</td>
<td>7'446</td>
</tr>
<tr>
<td>GA, board and other meeting costs</td>
<td>8'489</td>
<td>19'290</td>
</tr>
<tr>
<td>Board members travel expenses</td>
<td>3'277</td>
<td>20'035</td>
</tr>
<tr>
<td>Office &amp; I.T. equipment &amp; supplies</td>
<td>13'968</td>
<td>19'107</td>
</tr>
<tr>
<td>Membership fees, news papers, books</td>
<td>1'639</td>
<td>2'147</td>
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<tr>
<td>Insurances</td>
<td>616</td>
<td>966</td>
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<tr>
<td>Phone, fax &amp; mail</td>
<td>14'575</td>
<td>15'083</td>
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<tr>
<td>Professional fees</td>
<td>12'274</td>
<td>25'725</td>
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<tr>
<td>Other expenses</td>
<td>2'935</td>
<td>9'965</td>
</tr>
<tr>
<td><strong>Administration cost including governance</strong></td>
<td><strong>98'349</strong></td>
<td><strong>169'721</strong></td>
</tr>
</tbody>
</table>

#### Financial costs & taxes

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Bank charges &amp; exchange diff.</strong></td>
<td><strong>-23'181</strong></td>
<td><strong>21'951</strong></td>
</tr>
<tr>
<td>Taxes</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Financial costs &amp; taxes</strong></td>
<td><strong>-23'181</strong></td>
<td><strong>21'951</strong></td>
</tr>
</tbody>
</table>

#### Extraordinary income

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Extraordinary income</td>
<td>0</td>
<td>-220'759</td>
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</tbody>
</table>

#### Extraordinary charges (reimbursement IFRC)

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
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<tbody>
<tr>
<td>Extraordinary charges (reimbursement IFRC)</td>
<td>0</td>
<td>191'292</td>
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</table>

#### Result of extraordinary operations

<table>
<thead>
<tr>
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<th>2004</th>
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</thead>
<tbody>
<tr>
<td>Result of extraordinary operations</td>
<td>0</td>
<td>-29'467</td>
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</tbody>
</table>

#### Total charges

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total charges</strong></td>
<td><strong>973'094</strong></td>
<td><strong>1'116'569</strong></td>
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</tbody>
</table>

#### Net incoming resources

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net incoming resources</td>
<td><strong>25'327</strong></td>
<td><strong>314'024</strong></td>
</tr>
</tbody>
</table>

#### ./ Restricted funds

<table>
<thead>
<tr>
<th></th>
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<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>./ Restricted funds</td>
<td>60'000</td>
<td>-195'000</td>
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#### Net result for the period

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net result for the period</td>
<td><strong>85'327</strong></td>
<td><strong>119'024</strong></td>
</tr>
</tbody>
</table>
### 1. Detail of incoming ressources 2004 vs 2005

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>MEMBERSHIP FEES</strong></td>
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<td></td>
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<tr>
<td>Care International</td>
<td>18'136</td>
<td>24'496</td>
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<tr>
<td>Danish Refugee Council</td>
<td>5'446</td>
<td>15'859</td>
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<tr>
<td>Medair</td>
<td>1'672</td>
<td>2'575</td>
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<tr>
<td>Norwegian Refugee Council</td>
<td>6'261</td>
<td>9'933</td>
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<tr>
<td>OFADEC</td>
<td>403</td>
<td>640</td>
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<tr>
<td>Oxfam GB</td>
<td>15'625</td>
<td>24'060</td>
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<tr>
<td>Tearfund</td>
<td>7'848</td>
<td>11'940</td>
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<tr>
<td>Women’s Commission for Refugee Women &amp; Children</td>
<td>403</td>
<td>622</td>
</tr>
<tr>
<td>World Vision International</td>
<td>16'136</td>
<td>24'846</td>
</tr>
<tr>
<td>CAFOD</td>
<td>7'232</td>
<td>-</td>
</tr>
<tr>
<td>Danida</td>
<td>1'000</td>
<td>1'000</td>
</tr>
<tr>
<td>ACFID</td>
<td>1'000</td>
<td>1'000</td>
</tr>
<tr>
<td>DFID</td>
<td>1'000</td>
<td>1'000</td>
</tr>
<tr>
<td>SIDA</td>
<td>1'000</td>
<td>1'000</td>
</tr>
<tr>
<td>MAP</td>
<td>403</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>81'565</td>
<td>118'971</td>
</tr>
</tbody>
</table>

**DONORS CONTRIBUTIONS**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>AusAid</td>
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<td>132'735</td>
</tr>
<tr>
<td>ACFID</td>
<td>146'550</td>
<td>-</td>
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<tr>
<td>Danida</td>
<td>-</td>
<td>305'625</td>
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<tr>
<td>Ford Foundation</td>
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<td>128'000</td>
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<tr>
<td>Ireland MFA</td>
<td>108'995</td>
<td>-</td>
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<tr>
<td>Netherlands MFA</td>
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<td>292'400</td>
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<tr>
<td>Norway MFA</td>
<td>-</td>
<td>95'137</td>
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<tr>
<td>Oxfam GB</td>
<td>100'000</td>
<td>-</td>
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<tr>
<td>SIDA</td>
<td>125'655</td>
<td>337'728</td>
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<tr>
<td>Swiss DC</td>
<td>45'000</td>
<td>-</td>
</tr>
<tr>
<td>World Vision</td>
<td>38'100</td>
<td>-</td>
</tr>
<tr>
<td>Others</td>
<td>64'140</td>
<td>-</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>901'440</td>
<td>1'291'625</td>
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</table>

**OTHERS**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost paid by third parties</td>
<td>12'876</td>
<td>13'993</td>
</tr>
<tr>
<td>Other operational revenues</td>
<td>2'540</td>
<td>6'005</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td>15'416</td>
<td>19'998</td>
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**Total incoming resources**

<table>
<thead>
<tr>
<th></th>
<th>2005</th>
<th>2004</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>998'421</td>
<td>1'430'594</td>
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*Membership fees only for 2004

### 2. Detail of extraordinary income 2004 - 2005

**EXTRAORDINARY INCOME**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>DFID</td>
<td>-</td>
<td>51'703</td>
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<tr>
<td>Oxfam GB</td>
<td>-</td>
<td>163'404</td>
</tr>
<tr>
<td>Reimbursement rent deposit for project office</td>
<td>-</td>
<td>5'652</td>
</tr>
<tr>
<td><strong>Total extraordinary income</strong></td>
<td>-</td>
<td>220'759</td>
</tr>
</tbody>
</table>
Documents Consulted


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Humanitarian Accountability Partnership

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