

Lund University

Graduate School Thesis Course SIMV07

Department of Political Science

Supervisor: Audrey Vandeleene

Ireland as a Development Ally

A Study of Irish Aid's Relationship With Its Partner NGOs

CASSANDRA MAGNIN

ABSTRACT

This qualitative research identifies Irish Aid's flexibility with its partner NGOs regarding the management of the programme grant they are receiving from the institution. The goal is to understand Ireland's motivation behind its transactions with NGOs. Most of the literature on foreign aid addresses bilateral aid between major donor states and recipient states, often overlooking the relationship between NGOs and institutional donors. Ireland, being a small donor, is rarely studied. By focusing on the relationship between Irish Aid and NGOs, this study aims at contributing to the academic field of development aid. This has been done by interviewing senior NGO staff about the accountability mechanism of the programme grant. Results of the interviews reflected that the flexibility when using the grant is limited. According to realism and neo-liberalism, this would mean that Ireland is funding NGOs to pursue geo-strategic or economic interests, by overseeing the use of the fund. However, this study analyses that the limited flexibility is not characterised by a high level of oversight from Irish Aid but rather a lack of personnel capacity within the institution. This paper concludes that Ireland is mainly partaking in aid transactions with NGOs out of idealism and a sense of duty.

Key words: Foreign Aid, Institutional Donors, Non-Governmental Organisations, Accountability, Flexibility

Words: 19 876

LIST OF ABBREVIATIONS

DFA	Department of Foreign Affairs (Ireland)
DFID	Department for International Development (United Kingdom)
EU	European Union
NGDOs	Non-Governmental Development Organisations
NGOs	Non-Governmental Organisations
ODA	Official Development Assistance
OECD	Organisation for Economic Co-Operation and Development
PG I	Programme Grant I 2012-2016
PG II	Programme Grant II 2017-2021
SDGs	Sustainable Development Goals
UN	United Nations
USAID	United States Agency for International Development
VAW	Violence Against Women

TABLE OF CONTENTS

I. INTRODUCTION	6
II. LITERATURE REVIEW AND THEORETICAL FRAMEWORK	11
1) Previous research on foreign aid	11
2) Theories.....	15
Foreign aid and Realism.....	16
Foreign aid and Neo-Liberalism	18
Foreign aid and Moral Obligation.....	21
The reasoning linking the research question and the three hypotheses	22
III. METHODS	24
Research Design.....	24
Appropriateness of the Research Design	26
Instrumentation	27
Research participants	28
Sampling	30
Procedure.....	31
Pilot Study and Internal Validity.....	32
Data Processing and Analysis	33
Ethical Considerations	34
External Validity	34
IV. ANALYSIS	36
1) Challenges around capacity and capability issues within Irish Aid.....	37
Capacity issues related to lack of personnel	37
A lack of capability regarding development expertise.....	39
2) Opinion of Irish Aid’s work around the programme grant.....	42
3) Divides around NGOs’ relationship with Irish Aid.....	43
4) Programme Grant.....	45
Limited oversight on NGOs’ programming	45
Dependence on government funding	48

5) Reporting Mechanism	51
Accountability and bureaucracy for better development practices	51
Flexibility	55
6) Participants' outlook on the politics of Irish foreign aid	59
V. CONCLUSION & DISCUSSION.....	62
VI. REFERENCES.....	67
VII. APPENDIXES.....	74
Informed Consent Form for Interviews	74
Interview Guide	77
Interview Details.....	79

I. INTRODUCTION

On the 30th of August 2016, following a two-year investigation, the European Commission concluded that Ireland had helped the tech giant Apple to avoid paying taxes of up to 13 billion euros between 2003 and 2014 (European Commission, 2016b). Under EU regulations, granting tax cuts to a single company is illegal, in regard to other companies who do not benefit from the same treatment. Therefore, the Commission ruled that Ireland has to recover the full amount, plus interest (*Ibid.*). The corporate tax rate in Ireland is 12.5%, which is lower than most other EU states (Eurodad, 2017). However, this rate is rarely enforced. Indeed, Apple has paid 1% taxes in 2003 and only 0.005% in 2014 (European Commission, 2016b). The same is valid for another tech giant: Google, which paid 48 million euros taxes on a revenue of 22.6 billion in 2015, this equates to 0.21% (World Economic Forum, 2018). Moreover, Ireland is the world's fourth largest conduit jurisdiction after The Netherlands, the United Kingdom and Switzerland (Eurodad, 2017). This means that due to its tax regulations, Ireland is a platform facilitating the evasion of taxes towards tax havens, where low or no corporate taxes are applied (*Ibid.*). At the last meeting of the World Economic Forum in Davos, the Irish Minister for Finance and Public Expenditure and Reform emphasised the need for Ireland, being "a small economy on the edge of Europe," to ensure its competitiveness in attracting foreign capital (World Economic Forum, 2018). However, Nobel Prize holder for Economy Joseph Stiglitz considers that continuing in this direction will lead to "a race to the bottom" where the global corporate tax will be at zero by 2052 (*Ibid.*; Eurodad, 2017). This poses a major problem in financing work to achieve the Sustainable Development Goals (SDGs).

On the other hand, working towards achieving the SDGs is something that the government of Ireland says it is very committed to (Irish Aid, 2013). In its policy document for International Development "One World One Future", Ireland's vision is "a sustainable and just world, where people are empowered to overcome poverty

and hunger and fully realise their rights and potential” (*Ibid.*). Additionally, the government of Ireland is committed to reaching 0.7% of Gross National Product (GNP) allocated towards foreign aid by 2030 (DFA, 2017). In 2016, the amount of Official Development Assistance (ODA) was 724 million euros, converting to 0.33% of GNP (Irish Aid, 2017). To achieve the 0.7%, Ireland would need to find financing resources roughly twice the amount as it is at the moment within the next 12 years. This seems to be at odds with the country’s own domestic policy on taxes as the country is losing possible funding streams.

Moreover, Ireland is against tax supervision set by the United Nations, where every country would be represented. At the moment, it is being done at the Organisation for Economic Co-Operation and Development (OECD) where the member states are comprised of 35 of the richest countries of the world (World Economic Forum, 2018). Therefore, the other non-member countries do not have a say on what is enforced. This could question Ireland’s vision of a “just world” (Irish Aid, 2013).

Based on these policy incoherencies, the purpose of this research is to determine the motivations behind the foreign aid spending of the Irish government and its commitment to the 0.7% mark, considering that it could be seen as being in contradiction with its domestic tax policy. In order to determine these, the research will contemplate the relationship between Irish Agency for International Development (Irish Aid) and International Non-Governmental Organisations (NGOs) based in Ireland receiving funding from the institution and doing development work in the Global South. In 2016, the total amount of NGO funding added up to 23% of Ireland’s ODA, totalling 165.6 million (Irish Aid, 2017).

The choice of focusing on the relationship between Irish Aid and its partner NGOs is somewhat against the current of most academic articles researching foreign aid, as they focus more on the relationship between donor countries and recipient countries (see Hattori, 2003; Jönsson and al., 2012; Lumsdaine, 1993; Pakenham, 1966; Radelet, 2006; Riddell, 2007; Woods, 2005). It would be

interesting to see if the theories of existing literature apply to the NGO-state relationship. This is a gap that this paper aims at filling.

Institutional funding to NGOs is sometimes seen as a way for the government to use the work of different organisations to achieve their own goals (Moyo, 2010; Wallace, 2009). Sometimes, these goals are similar for both parties, other times, the government has a different agenda (Najam, 2000). When this is the case, institutional funding is criticised as being conditional. This means that NGOs must fulfil certain specific demands if they wish to access more funding. To illustrate how that can happen let us look at the following example: An organisation based in Sub-Saharan Africa working towards ending Violence Against Women (VAW) wishes to apply for an institutional grant. The NGO might want to include men in their fieldwork to change their mentalities around issues of VAW, as they are often the perpetrators. However, the institutional donor might prefer if the NGO only works with women by providing infrastructures such as women's clinics instead of providing counselling and will set it as a conditionality of the grant. This is a real issue that Thomson (2002) addressed. The author states that "there is a fear among women's organizations working on domestic violence that a focus on male perpetrators will lead to crucial funding for their organizations being cut as the focus moves to men" (*Ibid.*, p.172). This leads to another issue: in this particular example, if men's behaviours do not change then VAW will most likely continue, so how can aid allocated towards domestic violence issues be said to be effective? This is a common critic made of development aid being a failure (Moyo, 2010). This is a paradox, given that institutional donors require so much accountability. The concept of accountability is defined as the following: "The requirement for representatives to answer to the represented on the disposal of their powers and duties, act upon criticisms or requirements made of them, and accept (some) responsibility for failure, incompetence, or deceit" (Oxford Reference, 2009). By having to be accountable to both beneficiaries and institutional donors, NGOs are the agents of potentially conflicting principals, having to represent the interests of both (Coston, 1998). However, there is a growing criticism that NGOs turn out to

be more accountable to their donors rather than to direct recipients of development aid (Banks and al., 2015). It will be interesting to see if this turns out to be the case in this case study.

Some argue that indeed, funding comes with conditions (Hattori, 2003; Wallace, 2009), therefore the goal is continuous dominance from the North over the South, which could be linked to the International Relations theory of realism (Jervis, 1999; Schraeder and al., 1998). Others argue that, on the contrary, it is not a question of dominance but cooperation, which could explain conditional requirements linked to funding (Radelet, 2006). Indeed, the institutional donor might prefer to focus on a specific region as it sees opportunities for cooperation, especially on an economic level, which, according to Neo-liberals is primordial in our globalised world (Wallace, 2009).

A completely different point of view would, on the contrary, refute that this aspect of conditionality exists by arguing that the government does it for selfless moral principles (Lumsdaine, 1993). This is known as idealism.

However, these three viewpoints are related to foreign aid transactions between states and not institutional donors and partner NGOs. According to the literature, if we apply these points of view to the later context then the level of flexibility provided by the institutional donor to its partner NGOs, when managing their programme grant, would reflect the motivations of a government to partake in foreign aid.

It will therefore be interesting to answer the following research question:

How flexible is Irish Aid with its partner NGOs in regard to the management of their programme grants?

This research will first look in details at previous studies relevant to this research with a review of the literature. Then from this review, three theories will be approached: realism, neoliberalism and idealism.

Realism will develop the hypothesis that Ireland is partaking in ODA with NGOs for geo-strategic interests. Neoliberalism will expand on the capitalist notion within development and make the hypothesis that Ireland's motivations are linked to economic interests. And finally, the theory of idealism linked to foreign aid will lead to the hypothesis that Ireland is not partaking in ODA following particular interests but is only following moral obligations of helping those in need.

Following the theoretical framework, the paper will proceed with presenting the method used in the research. The main instrument of the methodology is interviews of selected NGO staff based in Ireland, who all have extensive experience dealing with Irish Aid. The aim is to determine how they perceive their relationship with Irish Aid and the level of flexibility that they have when managing the programme grant provided by the institutional donor as formulated in the research question. We will see from the literature review that the level of flexibility is linked to the accountability mechanism, which in turn defines the level of control exercised by the government on its partner NGOs.

Following this, when presenting the results, we will see that there is, somewhat, a general consensus on opinions about the kind of relationship that Irish Aid has with its partner NGOs and what is expected of them.

Finally, the study will then analyse the results and discuss what they entail concerning the motivations of the state behind its foreign aid transactions with partner NGOs.

II. LITERATURE REVIEW AND THEORETICAL FRAMEWORK

1) Previous research on foreign aid

Foreign aid, or Official Development Assistance (ODA), is divided into two types (Gulrajani, 2016, p.7)

- Bilateral aid: The first aspect of bilateral aid is direct transactions between a donor country and a recipient country. The second aspect includes transactions between a donor country and development NGOs.
- Multilateral aid: Transactions between a donor country and International Organisations such as the World Bank and the United Nations. In this case, the donor country has no oversight on the use of the money.

Most studies (Hattori, 2003; Jönsson and al., 2012; Lumsdaine, 1993; Pakenham, 1966; Radelet, 2006; Riddell, 2007; Woods, 2005) treating with the motivations behind foreign aid have focused on the first aspect of bilateral aid, leaving aside the reasons why a donor country would finance development NGOs. It is, nonetheless, important to review these reasons as we can then question them in regard to the relationship that governments have with NGOs, which is central to this study. This is a gap that this research aims at addressing.

Determining the reasons why governments are financing foreign aid is a tricky task which does not seem to bring one definitive answer. The reason for it is that motives influencing donor decisions to allocate foreign aid are often competing (Radelet, 2006; Riddell, 2007). They also appear to be highly contextual, therefore, cannot be generalised to every donor countries (Schraeder and al., 1998).

Reviewing the literature, we can define three different categories under which those motivations can fall. The first one is geo-strategic interests. Countries will only allocate aid if it can help them pursue their own geostrategic interests as

it was the case during “the war on terror” after the terrorist attacks of 9/11 (Wood, 2005). After the attacks, there was a shift in the allocation of foreign aid towards Iraq, Afghanistan and Pakistan from a few different countries comprising of the allies of the United States: The United Kingdom, France and Germany (*Ibid.*). If this seems to be very contextual, and we can question the current relevance of this nowadays, Woods (2005, p.394) argues that “foreign aid has always been susceptible to donors’ geostrategic interests”.

The second motive behind the mode of allocation of foreign aid can be defined as economic interests (Schraeder and al., 1998). The allocating choice would be motivated by the notion of reciprocity and conditionality (Hattori, 2003). When driven by economic interests, the donor country will often conclude favourable economic treaties with the recipient country (Riddell, 2007). However, most often, the discourse held by government officials will justify the need for foreign aid by humanitarianism principles (Packenham, 1966).

Humanitarianism, or idealism, constitutes the third category of motivations. Countries are not bonded to give foreign aid and willingly do so because they want to fulfil their moral vision for international peace and prosperity (Hattori, 2003). It would be the moral duty of wealthy countries to provide basic needs in order to comply with Human Rights standards (*Ibid.*). This is an argument that Riddell (2007) rejects since aid is not always allocated to the least developed countries. For example, for the year 2003-2004, 53% of the ODA budget of Ireland was allocated to the poorest countries (*Ibid.*, p.104). Leaving 47% to middle and high-income countries.

However, as said above, it is almost always question of bilateral aid between countries. Yet, in Ireland, 23% of the 2016 ODA budget was allocated to NGOs (Irish Aid, 2017). We can wonder to what extent these explanations of foreign aid actually apply to motivations behind bilateral aid concerning NGOs since, according to Hattori (2003, p.238) “donor states [would] forgo not only acknowledgement from the recipient states- thus the symbolic power that characterises bilateral aid- but also control over the projects that they fund”. The author also argues that talking of NGOs is not “intuitively applicable to interstate

relations” (Hattori, 2003, p.232). They are seen as belonging to the third sector, completely detached from the state and the capital, which Kamat (2004, p.156) considers to be an illusion given the capitalist economy of our world. This reflects the complexity to define the concept of NGOs (Ahmed and Potter, 2006).

There is, however, a consensus on the role of NGOs, which is to successfully implement development strategies by representing the interests of the communities they are working with and working for (Fisher, 1997). Nonetheless, Coston (1998, p.375) argues that NGOs lose their legitimacy at “doing good” (Fisher, 1997, p.442) considering their increasing dependence on governmental funding hampering NGOs’ autonomy and questioning if they are truly “non-governmental”. Relations between governments and NGOs can prove to be problematic when they have different goals and different means to achieve these goals, which most often result in confrontations (Coston, 1998; Najam, 2000). Still, NGOs are relying on governments’ money to fund their programmes, therefore they have to comply with the donors’ conditions (Banks and al, 2015). This poses a problem of accountability, which is skewed towards the donors instead of the people NGOs are supposed to represent (Fisher, 1997, McGann and Johnstone, 2005; Najam, 1996).

In a previous research, O’Dwyer and Unerman (2007, 2008) have focused on the Irish development scene and the relations between Irish based NGOs and the Irish government represented by Irish Aid. In Ireland, the increasing dependence of NGOs on institutional funding has increased the accountability to funders, where quantitative results are expected on a short-term basis (O’Dwyer and Unerman, 2007). This creates “tensions between funders and NGDOs¹, with NGDOs perceiving governments funders as attempting to shape their behaviour” (O’Dwyer and Unerman, 2007, p.450). If it is recognised that Irish Aid has the power to influence a development programme, it is not mentioned why they would want to do so. This is another gap that this research will try to fill in. This is even more surprising that they would want to do so considering that at the time of the

¹ Non-Governmental Development Organisations

interviews for O'Dwyer and Unerman's article (2007, p.460) there was a general feeling that the Irish Aid staff was ignorant on development issues compared to the expertise the NGOs staff used to go on the field. The interviewees also felt that because of increased reporting and skewed accountability they did not have the opportunity to innovate if they wanted to secure stable funding (*Ibid.*, p.459). This led many NGOs to "[stick] with existing, easily provable development approaches and measurements" since those attempting more innovative approaches were risking their future funding (*Ibid.*, p.464). These arguments, however not specific to the Irish context, were already summarised by Edwards and Hulme in 1995 (p.850):

There are justifiable fears that a combination of official funding, organizational growth, and an overconcentration on service provision will damage the traditional strengths of NGOs (such as flexibility, innovation and beneficiary participation), distort their accountability (by emphasizing links to donors rather than to beneficiaries), and weaken their legitimacy as independent actors in civil society able and willing to speak out in defence of particular groups, causes and values.

Kamat (2004, p.171) argues that "given this trend, it is unlikely that NGOs can be the honest brokers of people's interests". This raises the question of whose interests they are the representatives of? This is of importance for our research as it will allow us to understand why Ireland is investing in bilateral aid, precisely through NGOs since, according to Fisher (1997, p.455):

There is considerable evidence that NGOs frequently fail to live up to the expectations development have of them. Why, then, does the development establishment continue to support them? [...] it may be that the unspoken or unintended consequences of development support for NGOs serve the purposes of governments and development agencies

If this is the case, then we could have explanations of why Ireland invests in NGOs, in line with the three main motivations: geo-strategic interest, economic interests and idealism.

2) Theories

As described in the previous section, most of the literature has focused on bilateral relations between donor and recipient countries while defining the motives of foreign aid. Much less has been done concerning the kind of relationship that donor states have with development NGOs (Ahmed and Potter, 2006, p.9). Three different hypotheses can be drawn up from the literature review to explain why donor states are engaging in foreign aid:

1. to advance their geostrategic interests
2. to advance their economic interests
3. for moral ethic corresponding to humanitarian ideals

We determined three theories corresponding to the above literature review. The first one is assimilated to the international relations theory of realism, the second to the political-economic theory of neo-Liberalism and the third one to idealism. This section will follow this structure. It will not be an easy task to do so as studies treating of international relations usually place the emphasis on nation-states, resulting in NGOs being understudied within this framework (Ahmed and Potter, 2006, p.10). As Ahmed and Potter (2006, p.11) argue: “the crucial problem in studying NGOs within the framework of international relations is that they organize for action in ways that are not readily seen in traditional political-science terms”. However, as we will see below, we live in a world ruled by neo-liberalism, where the state has an ever-narrowing space where it is argued that NGOs have proliferated in the 1990s to pick up the slack and replace the state in service

provision (Conway, 2014). Therefore, it is important to understand their relationship with nation-states, which are still the ones making the law and have the ability to make decisions.

As a reminder, the research question is to determine how flexible Irish Aid is with the development NGOs they are funding when it comes to the use of their grants. In order to understand the answer, it is important to explain how bilateral aid attributed to NGOs fits within these three theories, which are often at odds (Riddell, 2007, p.92). The reasoning behind this research is that the level of flexibility in the accountability mechanism indicates the level of control. The lower the level of flexibility, the higher the level of control, which would suggest that the government of Ireland is most likely engaging with NGOs to advance its interests, and not solely for humanitarian ideals.

Foreign aid and Realism

As described in the literature review, one of the motives for donor states to invest in foreign aid is based on the presumption that they are using it as a mean to advance their geostrategic interests (Woods, 2005). This is a statement related to the theory of realism, found in the field of International Relations.

Realism was predominant in International Relations during the cold war, and is still to this day considered as one of the main theories to explain world politics (Donnelly, 2005, p.29 and p.36). For realists, conflict is the expected mode of state interaction, and they can only rely on themselves as cooperation is most often seen as impossible² (Ahmed and Potter, 2006, p.10). They see our world to be anarchic and ruled by human selfishness (Donnelly, 2005, p.30). They argue that because

² Realism, and IR theories in general, are incredibly complex so opinions diverge about cooperation. Some realists (Jervis, 1999) believe that a form of cooperation is possible but it is constraint by the constant conflicts to guarantee states self-preservation. Due to space limitation, we will not go into too much details and will focus on the main trend within realism, which is enough for the aim of the research.

we do not have an international government, therefore living in anarchy, “the worst aspects of human nature” is allowed to be expressed (Ibid., p.31). This argument goes further by transferring this aspect of egoism of human nature onto world politics since states are a reflection of our nature, taking its roots in conflict and war (Waltz, 1991, p.35 cited in Donnelly, p.31). As a result of this, realism is in complete opposition to idealism, as “moral principles cannot be applied to the actions of states” (Morgenthau, 1948/1954/1973, p.9 cited in Donnelly, 2005, p.31). For realists, the actions of states are answerable to factors of power and interest and not to moral principles or any legal commitments (Morgenthau, 1970, p.382 cited in Donnelly, 2005, p.48). As such, in “foreign policy discussions, ‘realists’ most frequently refer to arguments against pursuing moral objectives in international relations” (Donnelly, 2005, p.48).

According to these realist statements, bilateral aid would only constitute the pursuit of national interests hidden behind moral discourses (Woods, 2005). Moreover, these core premises of realism are placing the emphasis on nation-states, having little regards for international institutions, which realists consider powerless and inapt to act independently in world politics (Crawford, 2000, p.104). If realist scholars do not deny the existence of such institutions, they only acknowledge their ability to have an impact in world politics when they have the support “of the principal states concerned with the matters at hand” (Waltz 1986a, 81 cited in Crawford, 2000, p.104). Woods (2005) argues that using foreign aid via international institutions to pursue national interests is what happened as a result of the terrorist attacks of 9/11 when the USA started “the war on terror”, which showed the importance of security interests when choosing a country to deliver aid to. If “the war on terror” is a very contextual example, which might not be generalizable, it nonetheless seems the perfect imagery for realist thinking in the context of foreign aid. This “hijacking” of foreign aid would simply go against development ideals that seek to help those that need it the most³ (Ibid.).

³ If indeed these three countries were, and still are, classified as low-income countries, the amount of ODA they received was completely disproportionate compared to other countries lower on the list.

Moreover, development entails cooperation, which, as we recall, is not likely according to the theory of realism. If states are only pursuing security and power (Gilpin, 1986, p.305 cited in Donnelly,2005, p.30), we can wonder what this behaviour could entail for the organisations it is funding via bilateral aid. Indeed, as previously mentioned, realist scholars bear little attention to other institutions than the one of state. This is also valid for NGOs, which could be argued are powerless given that they are apolitical.

Hypothesis:

If NGOs receiving Irish ODA are restricted by Irish Aid to implement their funded programmes in countries serving security interests, then Ireland's motivation to finance NGOs could be explained by geo-strategic interests.

Foreign aid and Neo-Liberalism

Neo-liberalism consists of “deregulating capital markets, labour markets and foreign trade, and of privatising state-owned assets and selling off public sector business” (Jönsson et al., 2012, p.49). It is primordially an economic theory which first entered the political scene at the beginning of the 1980s when Ronald Reagan and Margaret Thatcher implemented its particularities as a remedy to the energy crisis of 1979. One of the major statement of this theory is that the role of the government should be limited in facilitating the deregulation of the market, which should penetrate every aspect of the society, for which the government was previously in charge of (World Bank, 1983). The state's actions decrease and reliance on the market to allocate resources increases (Ibid.). As mentioned above, the predicaments of neo-liberalism were adopted and implemented as a strategy to get out of an energy crisis, this is justified by the ultimate goal of free market capitalism being economic growth.

Economic growth is, still to this day, seen by the World Bank (1983, 2015) as a synonym for development. The reasoning behind this is that, at country level,

increasing the Gross Domestic Product (GDP) or at the individual level, earning more money, should produce a rise in living standards (Conway, 2014). Therefore, each country and every individual should take part in the activities of free market capitalism. However, development is not an easy concept to define and there is a plethora of definitions (Sumner and Tribe, 2008, p.9). The UNDP, contrary to the World Bank, sees development as the improvement of the general wellbeing of the population with its Human Development Index. Sachs (2015, p.16) argues that a rise in a country's GDP is not necessarily a good indicator that the well-being of the population is increasing as it omits the negative aspects caused by production such as "the structural violence of unemployment, of the insecurity of job tenure and the menace of the layoff" (Bourdieu cited in Conway, 2014, p.106).

Neo-liberalism has had its share of negative criticism when it comes to its application to development strategies. Conway thinks that "neo-liberalism is essentially about making trade between nations easier for the most powerful" (Conway, 2014, p.106). He also argues that income increased by 13% between 1992 and 2007 for the bottom 90% whereas it increased by 399% for the top 400 families (Ibid. p.109). Those numbers refute the argument that development partly consists of a redistribution of "society's resources from richer to poorer" (Jönsson and al., 2012, p.23). Cammack (2002, p.195) even thinks that because wealthy nation states want to keep their position as exactly that, they would have no interest in actually ending poverty through foreign aid because "to abolish poverty would be to abolish capitalism itself".

Therefore, arguing that foreign aid is just a disguised strategy to "make poverty work" and not actually lift people out of poverty as the "goal is to enable the poor 'to engage effectively in markets'; the result is to deliver the poor into greater dependence upon markets" (Cammack, 2002, p.200).

As a similarity with the theory of realism, the role of NGOs within a neo-liberalist approach is not readily comprehensible since the emphasis is on the market. As Cammack (2002, p.200) argued, foreign aid could actually be a "pro-capital strategy". By financing them, donor states are using development NGOs to advance their "pro-capital strategy" since "the agentic role prescribed to NGOs is not an

innocent one but one that foretells a reworking of democracy in ways that coalesce with global capitalist interests” (Kamat, 2004, p.156). The above word “agentic” is important to emphasize as the NGO is said to be the agent of a principal, which is the government that is financing the development programme of the NGO.

The NGOs would be acting on behalf on their donor and “as northern NGOs increasingly rely on official donor funding and goodwill, and as the conditionalities attached to that aid increase, they are inevitably drawn into supporting and even spreading many aspects of the dominant global agenda” (Wallace, 2004, p.203). Related to these conditionalities is the fact that NGOs become more and more accountable toward their donor.

In a neo-liberal context, rather than accountability, Gledhill (2007, p.340) uses the term audit, which we would expect to come across in a financial institution setting and not within the framework of a government-NGO relationship. Nonetheless, he argues that “audit culture is also deeply embedded in development agencies and NGOs, leading to a system of project evaluation in which what is really being evaluated is the procedural efficiency of action in terms of the agency’s mission rather than its substantive impact on the lives of human beings” and that this “audit culture’s continuous assessment and demands for evidence that goals are being realized has powerful disciplinary effects” (Gledhill, 2007, pp.340-341). It is these “disciplinary effects” that we are trying to comprehend in this thesis when the research question refers to flexibility.

Hypothesis:

If Irish Aid is highly demanding in terms of upward accountability, it could mean that the government of Ireland, by controlling how the fund is used, is engaging with NGOs to pursue capitalist schemes.

Foreign aid and Moral Obligation

Some authors do not think that it is necessary to expand on theories of moral obligation as the moral case for foreign aid should be straightforward and logical, meaning that it should fall within common sense (Riddell, 2007, p.119). If indeed there is nothing complex in explaining what is meant by moral obligations, it is nonetheless important to do so as most state donors use them as an argument to justify the motives to engage in foreign aid (Ibid.). This will help us understand the official reasoning behind Ireland financing partner NGOs.

Lumsdaine (1993, p.29) is one of the leading authors defending the importance of moral obligations in the context of foreign aid. He argues that foreign aid “cannot be explained on the basis of the economic and political interests of the donor countries alone, and any satisfactory explanations must give a central place to the influence of humanitarian and egalitarian convictions upon aid donors”. This statement is in complete opposition with the International Relations theory of realism.

Theories of moral obligations contest the fact that without an international government, human beings or states will do harm. Donnelly (2005, p.49) supports that, on the contrary, they would “frequently-value compliance with ethical and humanitarian norms for reasons that have little or nothing to do with the threat of coercive enforcement”. This would be because “life is also full of principle and heroism, patriotism, costly honesty, compassion for people in need, and devotion to worldwide peace and justice” (Lumsdaine, 1993, p.9). This would reflect what is called a cosmopolitan view of morality and justice (Riddell, 2007, p.133). The cosmopolitan perspective in theories of moral obligation reflects the ideal that “the (moral) basis for providing aid is simply the solidarity or oneness we have with all of humankind, as the notion of human solidarity transcends national boundaries and extends to all people who inhabit our globe” (Ibid.).

Most sceptical authors about foreign aid argue that it is failing, has been for the past few decades, and its continuance cannot be justified on the grounds of doing good (Moyo, 2010). The cosmopolitan perspective of moral obligations also makes the

statement that if indeed, development programmes implemented by NGOs can sometimes fail, it does not question the moral principles engaged by either the NGO nor the funding source (Riddell, 2007, p.131). It is, on the contrary, a sign that development workers should work harder (Ibid.).

Theories of moral obligation in the context of foreign aid put an emphasis on the role of NGOs in implementing programmes aimed at alleviating poverty and reallocating resources. As previously seen in the literature review, there generally does not seem to be any questioning whether or not NGOs' ambitions are grounded within moral obligations and ethical ideals. However, some critics of bilateral aid, especially in the case of NGOs, are focusing on the concept of accountability, which is increasingly oriented toward the institutional donor rather than downward to the people that they are aiming at "helping" and could be tampering with development goals (Banks and al., 2015; Coston, 1998; Najam, 1996). NGOs would have limited scope for innovation and would be doomed to repeat programmes that should be improved, because they can provide the donor with satisfactory quantifiable results. However, improvements cannot be achieved without innovating and trying different methods.

Hypothesis:

If the results show that Irish Aid is highly flexible with its partner NGOs in regard to the use of their grants, meaning a low level of upward accountability towards Irish Aid, then it is most likely that Ireland's bilateral aid to NGOs is motivated by moral obligation.

The reasoning linking the research question and the three hypotheses

- a. Geostrategic interests: If the accountability mechanism between Irish Aid and the NGOs funded by Irish Aid is rigid, and if Irish Aid is strict in terms of where the programmes have to be implemented then we could assume that Irish Aid is not guided by moral principles. The link with geostrategic

motives will be determined during the analysis part of the results. For example, if it turns out that Ireland, through the NGOs it is funding, is disproportionately present in an unstable region of the world and that the NGOs were tied to implement their programmes in this region, then we could look at what this region entails in terms of geo-strategy and we could presume that Ireland invests in ODA because of these interests, at least partly.

- b. Economic interests: This is the same reasoning as described for geo-strategic interests. The link with the economic interests will be determined during the analysis part of the results. For example, if it appears that Ireland, through the NGOs it is funding, is disproportionately present in specific countries and that the NGOs were tied to implement their programmes in this region, then the same mechanism as explained above will be used. Meaning that I will analyse which countries they are and what their trade links with Ireland are. If it turns out that Ireland has more favourable trade agreements with the countries where its funded NGOs operate, rather than the ones where they are not present, then we could presume that Ireland's motives are linked to economic interests, at least partly.
- c. Moral obligations: If the accountability mechanism between Irish Aid and the NGOs funded by Irish Aid is flexible, it would show minimum control from the government in NGOs' development programmes. As showed in the previous sections, numerous authors argue that the increasing NGOs' dependency to government funding and upward accountability are hampering development work. If flexibility exists, then it shows minimum involvement of the Irish government in the work of its funded NGOs, not reflecting any kind of interests but moral motivations.

III. METHODS

The purpose of this study is to understand the motivations of the government of Ireland in partaking in ODA. As described above, three possible motives were determined according to a review of relevant literature. The first motivation is geostrategic interest, the second one is economic interest and the third one is moral obligations. This research is focusing on the relationship between NGOs and Irish Aid. The aim is to determine how flexible these relationships are, in order to understand Ireland's involvement in ODA in spite of policy incoherence, as described in the introduction.

Research Design

This study proceeds with a qualitative research design based on a multiple case study. Doing a qualitative research allows me to be flexible in my research, as I can modify and develop it based on the context, on which qualitative research is heavily focused (Creswell, 2007). Sallee and Flood (2012, p. 139) pinpoint three strengths of qualitative research: “(a) its focus on context, (b) its use of an emergent design, and (c) its use of thick description”. Thick description was defined by Geertz (1973, in Sallee and Flood, 2012, p.140) as referring to “evocative prose that strives to present both meaning and context”.

One of the criticisms of qualitative research is referring to the fact that the method entails a heavy involvement of the researcher when collecting data. Meaning that the researcher will most likely transfer their⁴ own opinion onto the research and not interpret the results as objectively as it would be the case in a quantitative study (Lichtman, 2017). Neopositivists would like the results to be more objective and generalizable (Lichtman, 2017, p125). However, “many modern qualitative researchers argue that since the researcher is the interpreter of the data, the idea is

⁴ I use the plural in order to stay gender neutral.

impossible to achieve” (*Ibid.*, p.120). This could be presented as a challenge but also an ethical issue, which will be addressed later.

By focusing on the relationship between Irish Aid and the NGOs based in Ireland, whose programme are or were funded by the institution, there are only a number of 16 organisations that I can contact. Therefore, the appropriate method for me to adopt in this research is a multiple case study method. Lichtman (2017, p.122) determined four key features of case study designs: its “objective is to increase knowledge and bring about change in what is being studied; [it is an] empirical inquiry, [a] contemporary phenomenon [and focuses on] real life context”

This research answers to all four of these characteristics. One that I would like to expand a bit more on is the first one: “increase knowledge and bring about change in what is being studied” (*Ibid.*). This study is particularly interesting as it aims at linking the academic field in development and all its theories with the professional scenery. It seems that there always is a divide between academics and development practitioners. Sallee and Flood (2012, p.138) argue that “researchers frequently aim to produce theoretical knowledge with little concern for on the ground application”. This research aims at filling this gap by being accessible to policy makers and professionals in the development field, relevant to current issues, while still applying the methodological rigour of an academic study. Too often, policy makers rely on quantitative research, as qualitative studies would take too much time to deliver results on current issues (*Ibid.* pp.138-139). This is another reason why this study is relevant, since doing a qualitative research within a short timeframe, by focusing on a multiple case study will aim at proving to be relevant to policy makers and practitioners as well as contributing new material to the academic field of development aid.

Case study is a popular research design. As previously mentioned, it allows to understand the context in depth but also allows the researcher to be flexible and adapt the research, by changing the research question half way through if necessary

(Sallee and Flood, 2012, p.139). Nonetheless, “there is little in the way of organizational structure to guide the intending case inquirer” (Thomas, 2011, p.511 in Lichtman, 2017, p. 123). The procedure is very intuitive. This is another challenge for the researcher, who has to stay focused, while still allowing a certain level of flexibility and making sure that the researcher’s opinion interferes as little as possible in the interpretation of the results. Because the definition of a case study is so vague, Lichtman (2012, p.33) asks the question if case study is actually a research approach. The author answers by the following:

I have grouped case-study research with other research approaches. Yet I find that details of how to conduct a case study are not spelled out. What makes a piece of research a case study? I think it is when a researcher sets out to investigate a particular person, program, curriculum, or technique. The case can be described in detail, or the researcher can interpret the meaning. Either way is used. So, when you read that a particular piece of research is a case study or uses case-study methodology, you might find a variety of ways of going about gathering data, analyzing data, and writing up the data.

Appropriateness of the Research Design

Case study methodology was chosen against other methodology such as phenomenology and narrative methods, as they do not meet the needs of the study. Phenomenology is defined as “the [philosophical] study of lived experience” (Lichtman, 2017, p.114). As will be explained below, even though I am looking at the experience of NGOs staff in their relationship with Irish Aid, this study cannot be using a phenomenological lens as it lacks the philosophical implication of this method⁵.

⁵ For an introduction to phenomenology you can refer to the chapter “A Detailed Examination of Common Approaches” in Lichtman, 2017, pp.97-134.

The narrative research inquiry is not suited to this study either as it “[relies] on the written or spoken words or visual representations of individuals” (Lichtman, 2017, p.129). One of the main features of the narrative method is that it focuses on story telling by doing discourse analysis (*Ibid.*).

This research is not focused on telling a specific story, but investigates a specific issue, the level of flexibility provided by Irish Aid, by looking at the experience of the cases chosen, the NGOs, without a philosophical implication. Therefore, a multiple case study is the rational research design suited to the purpose of this study.

Instrumentation

For this qualitative study, using a multiple case study methodology, the instrument used to collect data is semi-structured interview. In this research, the goal of the interviews is to learn what the participants’ experiences and thoughts about their relationships with Irish Aid are. The aim is to determine from these interviews how flexible Irish Aid is with the NGOs it is funding.

This research is based on the use of an interview guide (appendix 2) with sets of predefined questions that were asked to all participants and guarantees consistency when gathering the data. Lichtman (2017, p.249) noticed that “Most novice interviewers seem to like to have something to use for guidance”. The word “guidance” is important here as the sets of questions are here to guide and not dictate the interview. Meaning that, according to the context of the interview and its process, the interviewer is free to deviate from the guide to ask questions that are deemed relevant to the research at the time.

For this purpose, most questions asked are open-ended questions, which gives the respondent a certain level of comfort in being able to answer the way they deem more pertinent and the interviewer the opportunity to bounce off the answers onto

other relevant questions. Open-ended questions are more adapted for this research, as they reflect the respondent's own experience (Seidman, 2006).

Using this technique, I was able to build a trusting relationship and maintain a power balance where both the interviewee and the interviewer seemed to feel at ease. The interviews resembled more a friendly conversation where the tone was light with casual laughter. Nonetheless, the process remained focused and the questions were clear and straight forward. The questions were first concentrated on the background of the respondent to create a relationship with them and started on a light subject to put them at ease. The questions then deviated onto the programmes and their specificities to then focus more on Irish Aid funding these programmes before finishing the interview with more general questions.

Seidman (2006) advises that the methodology should follow a three-interview structure per interviewee, ninety minutes per interview. This indeed permits to create a closer link with the interviewee, which in turn could make them feel more comfortable to speak at ease, allowing for more information and an in-depth research (*Ibid*). However, within the timeframe of this thesis, only one interview per participant was performed as there was approximately six weeks to proceed with all the interviews, their transcription, plus their analysis and a discussion of the results.

Research participants

In order to best fit within the research's purpose, the multiple case studies were the NGOs who were recipient or are still recipient of the Irish Programme Grant Scheme. There are two Schemes: Programme Grant 1 which ran from 2012-2016 and Programme Grant 2, which started in 2017 and will end in 2021.

Our Programme Grant is a performance-based partnership arrangement that we have with a number of major NGO partners. The grant has a strong focus on quality programming, understanding how positive change

happens and delivering results for poor households and communities in countries of operation (Irish Aid, 2016).

I chose the list of recipients from Programme Grant 1, as there were more NGOs benefiting from the first grant than the second. It is important to target as many respondents possible for the validity of the research, as there is always the challenge that some will not follow up on the interview request and we want to avoid too little data (Lichtman, 2017, p.124).

The Programme Grant 1, was comprised of “sixteen NGO partners of sufficient organisational size and with a record of sound grant management” (*Ibid.*). They are the following⁶:

ActionAid Ireland
Aid Link
Childfund Ireland
Children in Crossfire
Christian Aid
Concern Worldwide
Frontline Defenders
Goal
Gorta-Self Help Africa
HelpAge International (Age Action Ireland)
Oxfam Ireland
Plan Ireland
SERVE
Sightsavers
Trócaire
World Vision

⁶ The list is available on Irish Aid’s website: <https://www.irishaid.ie/what-we-do/who-we-work-with/civil-society/civil-society-programme-funding/>.

All the NGOs contacted are development NGOs focusing on common thematic: Gender Based Violence, Women's Rights, Children's Rights, HIV/AIDS, Livelihoods, Education and Disabilities. They all implement programmes in developing countries or underdeveloped countries, through either partnership with local organisations or directly themselves by sending their own staff and volunteers on the ground. Out of these 16 NGOs, three NGOs were not contacted as they did not fit the above criteria. For confidentiality purposes, I chose not to mention their names.

If the selected NGOs have common features, they also have differences. Size wise, some have a handful of employees, others have a 100 and more. In terms of budget allocated to them by Irish Aid, some have less than a million per year, while at the other end of the scale, the biggest recipient gets almost 20 million (Irish Aid, 2016). At this stage, we can wonder whether these differences will lead to differences in answers as well.

Sampling

After defining the list of NGOs of interest for my research, I made a list targeting senior staff within these organisations. By having worked for a few months within a development NGO, I know that usually, the person in charge of liaising with Irish Aid concerning the Programme Grant is a senior staff in charge of the programme team. I deemed it important for the research to target someone with several years' experience in dealing with institutional donor as more experience leads to higher validity in the answers. Therefore, the method I used is purposeful sampling (Lichtman, 2017, p.252). The reasoning behind this is that interviewing an employee with just a couple of years of experience for example, will not lead to the same amount of information as someone who has been in the development sector and dealt with institutional donors for the past ten years. Moreover, it was crucial to get participants who had experience in the Programme

Scheme 1, which goes back to 2012. One of the challenges here could be that the relevant employee would not have the time or would not be willing to take part in the research. The other possibility would have been to contact other staff members, within the programme team, without the seniority level.

Procedure

I used the organisations' websites to find contact information about the relevant person. Most often, this information was not available on the website. In this case, I used the platform LinkedIn to find the name of the contact person, then used google to find the relevant email address. One of the challenges here could be not to find the contact information. If this would have been the case, I would have used one of my contacts, who has been working in the development field in Ireland for a number of years and has an extensive network.

After having collected all email addresses, I contacted a total of 17 senior staff within the 13 organisations. The timeframe was another challenge as it sometimes took up to three weeks before I got a reply. I made sure to follow up every three days either by phone or by sending additional emails. In the end, I managed to interview 8 persons which added up to 372 minutes of recording and 112 pages of transcript. After a four-week period of interviews, I did receive more replies, however, I made the decision that I no longer needed more participants as I believed I had attained a point of saturation within the data, since the last few presented redundant answers (Seidman, 2006).

In the first email, I attached an Informed Consent Form (Appendix 1), that both the participant and myself signed ahead of the interview. This form explains the purpose of the research and guarantees the anonymity of the interviewee and confidentiality of their participation. Therefore, no information that could link the research directly to them or their organisation will be disclosed. This also answers

another challenge which concerns the validity of the interviewee's answers if, for example, the respondents choose to answer by official statements, to make sure that Irish Aid is not offended.

The participants have been assigned a random numerical code going from one to eight and all information that was judged to hamper their anonymity was deleted from the transcript. When signing the consent form, the participants also gave their approval to be audio recorded. This allowed the interview to have a good flow, to not be interrupted by note taking. It also facilitated the transcription and ensured that no important information was left out (*Ibid.*).

After having made first contact with the participant, I offered to either meet in person at the place of their choice when possible or via skype. I made sure to be as flexible as possible while still imposing a deadline on their participation as to not have all the interviews during the same week or too late in the research process.

Pilot Study and Internal Validity

Using semi-structured interviews, I made sure of the validity of my research design and interview guide by conducting a pilot study during my first interview. The goal of the pilot study was to make sure that the questions I had developed led to answers relevant to the purpose of the research. If not I would have had the possibility to change and adapt the design and/or the guide. However, using open ended questions in a semi-structured interview allowed me to bounce off some of my first respondent's answers which gave me some freedom, while still following the interview guide. The first interview turned out to be more of a conversation, which was encouraging. I deemed the answers to be relevant to my research. Therefore, I decided not to alter my research design nor my interview guide and to leave me some flexibility when conducting interviews.

Data Processing and Analysis

Following the recommendations of Seidman (2006, p.115), I transcribed the eight interviews in full, to be sure not to be missing out any important information. When transcribing I have deleted specifics of oral speech that would not be common use in writing such as “you know” and “uhm”. For confidentiality purposes and in order to stay gender neutral, I will not be using he or she when referring to the research participant. I will use the plural they.

All the participants have been assigned a random numerical code, ranging from one to eight. When referring to them, they will be called Participant 1 (P1) etc... When quoting them, I will use the page number of their respective transcript: P1, p.1.

I proceeded with the analysis of the semi-structured interviews in four steps. The first one was to read over all the interviews once, to familiarise myself with the content again. The second step was to read over the interviews again while, this time, bracketing all the interesting passages. Seidman (2006, p.118) emphasises that during “this stage of the process [researchers] are exercising judgment about what is significant in the transcript”. I continued by categorising these passages. Since there are no general guidelines on what should be categorised and what should be left out, it is up to the researcher to determine, as objectively as possible, what is of relevance to the research and what is not (*Ibid.*). This means that important content could potentially be ignored, however, this should not be done intentionally. After categorising the relevant passages, I “studied the categories for thematic connections within and among them” (*Ibid.*). The themes have been determined in relation to the research question and are presented in the analysis.

If the analysis of the results shows that in fact Irish Aid is quite flexible and allows NGOs to innovate in their programme design and implementation, then we could conclude that the Irish government is partaking in ODA with NGOs mostly out of moral obligations. Indeed, more flexibility would mean more time for development workers to focus on the beneficiaries instead of proving the programme’s effectiveness to Irish Aid. We would be in a position to reject the hypothesis that

Ireland is acting out of interests, may they be economic or geo-strategic. If the motives are not guided by moral obligations, it would be most likely that Irish Aid is very strict in terms of geo-location and economic focus of the programmes.

Ethical Considerations

The main ethical issue to be aware of in this study concerns the confidentiality and anonymity of the participants (Lichtman, 2017, pp.59-60). The subject of the interviews can be of a sensitive nature and could be detrimental to the organisation where the participant works, and also detrimental to the participant if the interviews were to become public knowledge. This is why, at the first point of contact, the Informed Consent Form (Annexe 2) is sent out. It outlines the measures taken by the researcher to guarantee the confidentiality of the interviewee's participation, before and after the interview took place. It also guarantees their participation to be fully anonymised by deleting any information that could be linked to both the respondent and the organisation they represent. At the start of each interview, I would ask them if they had any questions regarding the research and if everything was clear for them.

Another important ethical issue concerns the accuracy of reporting the results (*Ibid.*, pp.60-61). This also refers to the analysis. If indeed as qualitative researchers we cannot be completely objective as we interpret the data, we must be diligent in not mishandling the data or misuse them under any circumstances. This is something that I am fully aware would be of no value to this research as well as being unethical.

External Validity

As Lichtman explains (2017, p.99), qualitative research does not necessarily worry about validity issues. However, as I briefly addressed internal validity above, I feel it is important to clarify why case study cannot answer the same demands as other studies in terms of external validity. External validity reflects the degree to

which the results of the research can be generalised, reproduced and lead to comparable results when tested on another setting (Ritchie and Lewis, 2003, p.264). As previously explained, generalisation is not the aim of qualitative research, it is certainly not the aim of this study. The goal of this research is to understand a specific phenomenon, the motives behind the participation of Ireland in ODA through the study of its relationship with NGOs funded by the government. As the idea of objectivity might be seen as possible in phenomenology (Lichtman, 2017, p.118), it is clearly refuted and discarded for case studies (*Ibid.* p.247). The researcher's own interpretation of the case study is inherent to the method, making it impossible to replicate the results. However, the study is adaptable to another country for example, and might lead to similar conclusions, but surely the data will be different. It is however not generalizable as we cannot use the conclusions on the Irish context and transfer it to a Swedish, French or British context.

One might ask what is the use of a case study then. According to Flyvjerg (2006, p. 219 in Lichtman, 2017, p.128), "conducting case studies is valuable since a scientific discipline without a large number of thoroughly executed case studies is a discipline without systematic production of exemplars, and a discipline without exemplars is an ineffective one", refuting the argument that case-study might not be as valuable as other methods because it is too context specific and not generalizable. On the contrary, he even argues that "social science may be strengthened by the execution of a greater number of good case studies" (*Ibid.*). I will reiterate once more that as well as contributing to social science, this study is aimed at policy makers, in an attempt to fill the gap between practitioners and academics.

IV. ANALYSIS

The interviewees offered interesting insights on the kind of challenges they encounter with the programme grant. These challenges were regularly discussed during the interviews. We will start by addressing the capacity and capability issues within Irish Aid, which we will see is challenging for the NGOs as it can alter their flexibility of how they can use the grant. Following this, we will see that this does not necessarily impact NGOs appreciation of the work of Irish Aid around the programme grant, but it does lead to differences in relationship between some NGOs and Irish Aid. It will be argued that the type of relationship that NGOs have with Irish Aid is directly linked with the flexibility the organisations have when using the grant. We will then address the programming and financial aspects of the programme grant. Arguing in the one hand that Irish Aid has limited oversight over the programmes, which gives NGOs some flexibility. On the other hand, considering NGOs financial dependence on the institution's funding, we could legitimately wonder if NGOs are really "non-governmental". And if they are acting as an agent serving the interests of the government, which could restrain them in how they can use the funding. We will then address the critics around skewed accountability before addressing the interviewees perception of Irish Aid's flexibility around the programme grant. Finally, participant's opinion on the politics of Irish foreign aid will be discussed as they offer interesting insights relevant to this research.

1) Challenges around capacity and capability issues within Irish Aid

It is a perennial problem in the sector and with Irish Aid. They were subject to a number of freezes in term of staffing and so on over the years. I think there is a problem about numbers of staff but I think there's also a problem in relation to the kind of capacity and capabilities of staff that they do have (P6, p.9)

Capacity issues related to lack of personnel

While interviewing them, all the interviewees had one common observation: Irish Aid has been facing capacity issues since the economic crash of 2008 and is still under staffing constraints. We will see along the analysis that the challenges related to these capacity issues are recurrent themes in the interview data. The implications of these are twofold. The first has to do with Irish Aid's workload and the amount of paperwork that they are dealing with.

I think they have to do something in terms of their own workload. You know it kind of damages their own credibility 'cause sometimes they send us deadlines, and you have to meet that deadline... and they're months late (P1, p.14)

The Participant 1 refers to the accountability mechanism where partner NGOs recipient of the Programme Grant have to do an annual report attesting what the programme has achieved the previous year. Each year Irish Aid would send an email with guidelines concerning these reports and deadlines. As we will see later in the analysis, Irish Aid gives feedbacks on these reports and recommendations that NGOs are supposed to apply. However, because of their capacity issues, they do not have enough staff to deal with the amount of paperwork that they receive,

which creates delays. Therefore, by the time NGOs receive feedbacks, it is too late for them to do anything else but acknowledge them. It would seem that reporting is very much administrative rather than actually working in partnership to improve programming, which would reflect little flexibility.

The Participant 1 had a lot to say concerning this issue and raised the idea that if they⁷ were in charge of Irish Aid the first thing they would do would be to cut the number of partner NGOs, not strictly Programme Grants partners but all the NGOs Irish Aid is funding, as to match the capacity of the donor.

If you look at the IA's annual report for 2015-2016, it is funding over 200 agencies in Ireland. And for any of them you could be funding them 60 million or it could be funding six thousand, but you still have to generate the same amount of (...) reports and accounts and programmes and results framework. And somebody has to read that stuff (P1, p.8).

The second implication of the lack of personnel within Irish Aid has to do with the rotation of the liaison person. Each NGO has a liaison person within Irish Aid, who is their primary contact when dealing with the programme grant. Irish Aid is a government body, which means that the personnel are civil servants and can rotate within departments. This means that the liaison person could be working in the Irish Aid department for a short period of time before being sent off to another department or another country.

I've been with [the organisation] since [year] so [less than ten years]. Over that time, we've had 5 or 6 desk officers within Irish Aid managing us. The longest one is about 2 years, the shortest one is about 2 weeks (...). Every time you'd start to get a new one, you might have 6 months before you could build a relationship (P5, pp.7-8).

⁷ Reminder: I use the plural to refer to the participants for gender parity, not to use the he.

As Participant 7 points out, this is problematic because every time they get a new liaison person they need to take time to introduce their organisation, their programme and the way they work. However, by the time they have to submit their annual report, the contact person within Irish Aid might have changed. This could be challenging, when the report has to be reviewed and assessed about their impact, if the person is not familiar with the programme or what has happened during the year.

At the moment, here we're very lucky that we've had the same portfolio manager now for over a year, which is unusual. And she understands our programme you know she's very open and she gives good feedbacks. But a lot of portfolio managers would have recently not understood development or have not understood programming. That's kind of frustrating and then you don't know who is going to be reviewing your report (...). Six months later when you are handing in your annual report it could be a totally different person who doesn't have a clue about your programme or your progress or anything like that. That remains a frustration with Irish Aid (P7, p.10).

In this quote, Participant 7 raises an interesting point concerning their frustration related to the level expertise of Irish Aid staff around development issues, which is addressed below.

A lack of capability regarding development expertise

During the interview, one of the questions addressed an article from O'Dwyer and Unerman dated back to 2007. The authors were pointing out the lack of expertise of Irish Aid staff (pp. 460-462). It was interesting to know what the intake of the interviewees was, 11 years later, concerning the relevance of the argument. Six of them had the feeling that the situation had not changed much and

they felt that there was a lack of capability among NGO staff, in relation to their knowledge of development issues. This can be a problem since when implementing programmes there could be several challenges linked to context change for example, which could impact the expected results of the programme delivery. As Participant 5 pointed out, someone who does not have a development background might not necessarily understand this and consider the programme as a failure, which could endanger future funding.

That's clearly a worry that you have to report and there might not be that level of understanding about why something didn't work, that contextual understanding or that development background to really grasp why (P5, p.11).

Another aspect of treating with Irish Aid staff who do not necessarily all have the same development background is that it seems to keep the relationship on an administrative level rather than really engaging on technical aspects of development (P8, p.4). The Department of Foreign Affairs, which Irish Aid is part of, has offices in Dublin and Limerick. It would seem that the development experts are based in Limerick but that the NGO of Participant 8 is treated by the offices in Dublin, which are, according to the participant, more focused on the administrative side of the programme grant. This is something that is also addressed by other participants, such as Participant 3 who recognises that it is not incumbent to Irish Aid but to the civil service system in general. They also addressed the fact that partners on the ground also feel this lack of expertise.

Irish Aid had visited our partners and they'd be asking questions and our partners would say to us, "these people have never worked in a development project, they've never lived overseas you know, they sit in an office in Dublin and they know it from a textbook and they know it from a college course or whatever but they don't know how development works in reality on the ground". (P3, pp.8-9).

Participant 2 and Participant 4, on the contrary, felt that the statement from 2007 was not valid anymore. It seems important to mention that both the participants work for the same organisation⁸. It seems important because, within all the NGOs that the interviewees work for, this NGO has among the highest financial resources, which we will see in the third part, could affect the kind of relationship that they have with Irish Aid. The fact that both participants had the same outlook could be interpreted as a sign of good coherence within their organisation when it comes to their relationship with Irish Aid. Participant 4 remembers what the situation was like ten years ago with how it is now and feels that there have been significant changes:

When I now interact with Irish Aid staff it's not like ten years ago. It just simply isn't. A lot of the staff we interact with are long term development professionals, there's a lot of ex NGO staff now working with Irish Aid [...]. And there are also a lot of Irish Aid who work overseas in embassies on their aid programmes and then come back to either Limerick or Dublin (P4, p.9).

The fact that Irish Aid also has offices in developing countries, would mean that they are aware of changes in contexts that could affect the delivery of a specific programme, which was a worry previously expressed by Participant 5. This could entail that Irish Aid would be flexible in accepting the changes in programmes related to these challenges. On the other hand, the real worry for Participant 6 is Ireland's engagement in development work in general:

I think for me the real worry about that is not only the frustration it causes for those of us who have to engage with them on an ongoing basis but I think it also puts a real question mark over the commitment to the 0.7 so it's very

⁸ They are the only participants who are working for the same NGO.

well and good for the Taoiseach or the politicians to stand up and say “no we're absolutely committed to getting that back on track and yes we're going to make a plan” but if they don't have the capacity to manage that effectively then that's a problem. I don't see that solved (P6, p.10).

This raises the thought that it could be an issue when working towards solving development issues motivated by ethics and ideals. It would seem that in order to achieve development goals, as a government investing millions, they would want to make sure that they have very qualified people working to reach a world free of poverty, which is the core vision of Irish Aid. Moreover, these capability and capacity issues would hamper the way NGOs can best do programming and serve the interests of the beneficiaries. Lacking personnel would mean that Irish Aid cannot be highly flexible because it would entail deviating from what was agreed with the NGO in the first place. This would require time to deal with meetings and more paperwork, which Irish Aid cannot afford.

We will now see that these challenges do not really alter the good perception that the Participants have of the work of Irish Aid around the programme grant.

2) Opinion of Irish Aid’s work around the programme grant

After reviewing the statements related to capacity and capability issues of staff within Irish Aid it feels important to me to address the fact that, nonetheless, the interviewees generally have a good opinion of Irish Aid staff and their work around the programme grant. They are aware that the issues of the institution are not necessarily incumbent to the staff itself but more to the way government works with civil servants on a rotation basis. Overall, they understand the challenge that it can also be for Irish Aid staff to come from another department which had nothing to do with foreign aid. Participant 3 says that “it’s a steep learning curve” (p.9) for new comers to Irish Aid with no development background and that “there's

definitely a lot of positives as well” (p.11). This is something that Participant 2 (p.17) also points out, however reflecting on how this could be perceived differently for smaller organisations:

I think they're a supportive donor to work with. I think they're open, I think some smaller agencies obviously struggle. I think Irish Aid needs to probably tailor the amount of information that they expect from smaller agencies (P2, p.17)

Addressing the general appreciation of Irish Aid’s work around the programme grant is relevant because it would show that the NGOs are satisfied enough with it and with the level of freedom they have when using the grant. If this was not the case, the results would most likely show that NGOs would have a negative experience when treating with Irish Aid. Moreover, it is important to address this subject as it was a common theme within all the interviews and according to Seidman (2006), it is also the role of the researcher to reflect what is of importance to their research participant. Despite these appreciations, we will now see that differences exist in the kind of relationship NGOs have with the institutions.

3) Divides around NGOs’ relationship with Irish Aid

The results show that bigger NGOs tend to have a closer relationship on a more regular basis than smaller NGOs. These divides come from NGOs’ own capacity issues. Bigger NGOs, with more financial resources, can have more staff with the ability to engage with Irish Aid. On the contrary, smaller NGOs might not necessarily have the time to be engaging with Irish Aid because of their limited capacity. There is clearly a divide in the data whether it comes from an interviewee who works for a bigger NGO or an interviewee who works for a smaller one. This

divide has actually been recognised by Participant 2 (p.13) who, let us recall, works for one of the bigger NGOs.

I mean [the organisation] at least has a very good relationship with different branches of Irish Aid because as a headquarters here in [the organisation] we're relatively large compared to other NGOs in Ireland. We would have a programmes team that's engaging with the resilience advisor in Irish Aid we also have a policy team that's very engaged with different branches of Irish Aid and DFA more broadly. Whereas some other agencies may only have the capacity to be accessing their portfolio manager within the civil society development education unit that's managing funding within Irish Aid. And I suppose as well, it's not a criticism of Irish Aid for their capacity but that engagement is down to the individual NGOs in Ireland.

The participant also adds that they think that “as a sector [...] we have a very good relationship with them” (P2, p.9). Which appears to be a more contentious opinion. Participant 5, for example, expressed a few times during the interview how the relationship with Irish Aid does not really feel like a partnership, which is what they are trying to emphasise, but very much a donor-recipient relationship based on accountability. Participant 5 (p.12) believes that “in reality, [Irish Aid would] quite happily give it all to the big Irish multinational NGOs to do the work themselves”, which Participant 1 (p.9) agrees with. When asked why, Participant 5 (p.12) reckons that these differentiation in funding are, once again, linked to Irish Aid capacity issues. These statements could question the real motivations of the government of Ireland to partake in bilateral aid transactions with NGOs as Participant 1 (p.10) pointed out: “maybe they feel they have more control over the Irish entities”. This is a point that will be addressed in the finance part of this analysis.

On the other hand, Participant 7 (p.9) argued that Irish Aid should also make more of an effort to reach out to NGOs and get to know more about the way they work and the challenges they may face when implementing the programmes, rather

than to wait for the narrative report. But Irish Aid also enduring their own capacity issues do not always have time to engage. We could argue that they also do not necessarily have to do so, since they are the ones with the check books. Meaning that the relationship could not be an equal relationship of partners as referred to by Participant 5. It is the opinion of Participant 2 (p.10) that it is part of the job of NGOs to reach out to Irish Aid and make sure that they are aware of the work that is being done, but they admit that “things fall down in terms of how [Irish Aid are] treating organisations differently sometimes” (P2, p.10).

However, if it is really a partnership then this gap should be addressed and the effort should be enhanced to remedy to this divide in the kind of relationship that NGOs have with Irish Aid, as was just addressed in the quote above. But that seems only to be possible if the problem with capacity issues within Irish Aid is solved. This would affect the work of the NGOs since their level of opportunity and flexibility, as we will see in the flexibility part, seems to come down to personal relationships, as Participant 2 stated: “it just boils down then to the individual relationships that people have with Irish Aid” (P2, p.11).

4) Programme Grant

Limited oversight on NGOs’ programming

The hypotheses developed for the theories of realism and neo-liberalism suggested that the state would have control on the NGO programmes through the funding. As we will see, according to the data, it appears that the oversight of Irish Aid on NGOs’ programmes is actually limited and well defined when Irish Aid communicates the guidelines to NGOs for the programme grant application.

In order to benefit from the Programme Grant, NGOs have to fulfil specific requirements, that are set out in guidelines, sent to them by Irish Aid. Once the organisations have been successful in their application and the funding has come

through, they can implement their programmes. Some of the questions in the interviews were about how they choose where in the world to implement the programmes and how they go forward in implementing them. For all the organisations, they have a strategic plan, which usually sets objectives over a period of years. Participant 6 (p.2) explains that they looked at that plan and decided on what issue they have the best capacity to act upon, as an organisation.

While choosing where to implement the programme, Participant 1 (p.3) said that “obviously, the focus is on the least developed countries, the poorest countries by UN standards and measures and on the poorest sectors within these countries. But we’re also (...) targeting men, women, boys and girls equally”.

In “One World, One Future”, Irish Aid also has its thematic priorities and key countries that NGOs can try to align with. However, the data show that it is not an absolute necessity. For example, the NGOs for which Participant 8 works for is highly focused on Education. But as they said, “education is not really a high priority in the area for Irish Aid” (P8, p.3). This did not prevent the NGO from being a recipient of PG I and PG II. It seems that Irish Aid is actually quite open in relation to these aspects of programming as long as they can justify a need for aid delivery, as explained by participant 2 (pp. 15-16):

(...) as long as the organisation can justify its targeting criteria and its vulnerability and it hangs together as a global programme, Irish Aid is open to funding it. Irish Aid has never ever said to [the organisation], you're putting too much of the grant into a specific region or a specific country that's not aligned with our core priorities.

This freedom in being able to follow their own strategy as well as this almost tradition of working with partners on the ground rather than implementing themselves shows that Irish Aid allows some flexibility. Meaning that they would be acting out of moral ideals rather than pursuing interests. It would also mean that the aim is empowerment and not a continuous North over South power relationship.

On the other hand, some participants working for smaller NGOs did acknowledge that they had some kind of criticism from Irish Aid concerning the way they were doing programming:

Just to say that, that pressure [to become more focused in our programmes] also came from big donors, especially Irish Aid where they were saying they didn't want an organisation doing a little bit of everything, they kind of wanted you to have a specific vision and to have a niche focus (...) (P3, p.3)

Being so small, one of the criticism from Irish Aid, (...), is that we're not putting technical focus enough for what are we contributing. I'm not a water engineer so how can we support programme in water? And our kind of response is I don't need to be a water engineer because our partners have water engineers (P5, p.2)

Neither of those organisations are recipients of the programme grant anymore. When asked about the reasons for them not being successful in their second application, Participant 5 said that officially, it is because they did not have 50% in every category that Irish Aid was scoring on, referring to the guidelines. They said that, unofficially, they felt that it was because Irish Aid preferred to give the money to the multinational NGOs, as they called them. This is referring to what was said earlier in relation to Irish Aid allocating more money to the biggest NGOs in order to deal with their capacity issues.

Additionally, Participant 8 (pp. 11-12) had an interesting intake on the involvement of Irish Aid and the department of Foreign Affairs in the work of a specific NGO:

It was [organisation] human rights defenders were told that they had to tone themselves down in Israel because they were doing contentious work in Israel with Irish Aid money and (...) that couldn't continue. (...) it's an indication of how important Israel is for trade with Ireland and so they really don't want to be pissing them off. (...) and if DFID has the same relationship

with Israel, you'd have DFID be your muscle on a particular issue so Ireland will never make a dent on anything globally in geopolitics but it can align itself.

It is important to note this event since, even if Participant 8 was only relating what happened to another NGO, it does seem that Irish Aid can intervene in the work of development NGOs when it judges it necessary. However, through all eight interviews this was the only direct reference of how Irish Aid interfered in the work of one of its partner NGO. The analysis actually showed a limited oversight of Irish Aid on NGOs' programming choices. This reflects that NGOs are flexible to use their grant the way they think it can have the most impact according to their priorities. In turn, this would show that the motivations of the government of Ireland behind their foreign Aid transactions with NGOs would not be motivated by geo-strategic interests or economic interests but more by moral ideals.

Dependence on government funding

The issue is, technically we are an NGO, a Non-Governmental Organisation, but if you're getting 70% or 80% of your funding from the government, what are you really you know? That's the challenge (P3, p.4)

With this statement, Participant 3 expresses one of the major critics of Non-Governmental Organisations. Their over-dependence on government funding, which makes them susceptible to represent the interests of the government, to be the agent acting on behalf of the principal, as was explained in the introduction. During the interview, the question was asked about how much the funding of Irish Aid represented in the NGO's overall financial resources. The numbers were not quite 70 or 80% but they were high, between 30 and 55% depending on the organisation. However, one can see that without Irish Aid, the NGOs would not have the same scope of intervention. We could easily imagine that the government, if it has the intent to do so, could interfere in the NGOs' work for their own interests,

if it has any. As Participant 1 (p.7) said: “They have the check books so you give them what they want”. However, according to Participant 3 (p.4) Irish Aid would not want its partner NGOs to be overly dependent on them:

They say in their guidelines that they wouldn't more than 70% I think towards an organisation. In reality when we meet with them they actually want it to be around 50% and preferably under 50%. That's kind of the informal message that we get from them and in recent years we've achieved that.

This could be interpreted as a sign that Irish Aid wants to keep some distance with the work of the NGOs. This could have two implications. The first one so that if NGOs do work that is remotely contentious, the government would not be held responsible. The second implication is that it also means that Irish Aid cannot be acting as controlling NGOs for exactly the reason above.

The funding of Irish Aid is what is called restricted, which as Participant 6 explains, does not mean that the NGO is dictated what to do with the grant. They are, however, bound to use it according to the terms of the programme grant that they have agreed to with Irish Aid. This means that NGOs do not have the same level of flexibility in using restricted money the way they do with unrestricted money:

Well restricted money is (...) where a donor, whether it's a big institution or an individual, gives you a sum of money and says you need to spend this money on the following things. We would do that on the basis of our applications that we would make to them, so it's not that they are totally dictating to us what we can do but they will make money available to us and the parameters around which we can spend that money, are very clearly set out. (P6, p.5).

Another aspect of the reliance on government funding is linked to this divide between smaller and bigger NGOs and their financial capacity. Because of the lack

of personnel within Irish Aid, they are often late on treating paperwork. The grant is distributed on an annual basis, after the annual report has been submitted and reviewed. However, Irish Aid being “months late” as Participant 1 pointed out earlier, it means that the grant is also late. This means that NGOs are expected to pre-finance their year and get reimbursed by Irish Aid. As addressed by Participant 8, small organisations do not have the financial reserve to do that. This affects the delivery of the programme, which is late and will in turn affect its results. This will look bad in the following reviewing, even though it was out of the control of the concerned NGO. Participant 8 gives the example of livelihoods programme in a region subject to rainy seasons. If the programme was due to start during the dry season, but they receive funding only during the wet season, there is not much they can do and they will not be able to deliver results. Concerning this, Participant 8 was also addressing the fact that, according to them, Irish Aid is not taking this issue seriously enough but that, considering the fact that Irish Aid is a relatively small donor compared to the UK, France or Germany, they do not deal with the same kind of number in terms of funding and they could “at least have a recognition that this has happened and some acknowledgment of the implications of it” (P8, p.8).

According to some of the critics of NGOs, they would be overly accountable to governments and would be representing the interests of the institutional donor instead of the beneficiaries mainly because of their over reliance on government funding (Coston, 1998). According to the data, the financing aspect in the Irish development scene does not seem to corroborate these critics. Indeed, their funds are restricted but they are so in agreement with the NGOs before they get the grant. This would go against the hypotheses that behind their foreign Aid transactions with NGOs, Ireland’s motives are to serve their own geo-strategic or economic interests. Where there seems to be an issue is still in relation to Irish Aid’s capacity issue, not being able to deliver the grant on time, therefore not treating NGOs as equal, since all of them are expected to perform. We will see later on in this part whether they are flexible with the results or not.

5) Reporting Mechanism

Accountability and bureaucracy for better development practices

In one sense, you're almost more concerned with meeting the requirements of the donor and that's... look it's one of the problems with the development sector, if you go back to a donor and say this project has failed, you're automatically at a disadvantage because you know they want success. (...) you have to be incentive, to be careful what you say in your reports back to the donors because you could be creating problems for yourself down the line (P3, p.10).

Other criticism of NGOs in development encountered during my readings for the literature review had to do with the fact that they are apparently more accountable to their donors rather than to their beneficiaries, the local people (Fisher, 1997, McGann and Johnstone, 2005; Najam, 1996). For the purpose of this research it was important to address this criticism and know the interviewees' perception of it. As explained earlier in the paper, according to the literature, a high level of upward accountability would mean that NGOs would have a low level of flexibility in the way they can use the grant. First, we will look at how the participants perceive the reporting mechanism in place with Irish Aid.

Every year, NGOs recipient from the PG have to submit an annual report. This is a financial report, a narrative report and a results framework. As explained by Participant 7 the financial report is submitted in January, after which 40% of the funds for the year are released by Irish Aid. The narrative report and results framework have to be submitted by the end of March for the rest of the fund to be transferred over to the NGO. For all the organisations for which the participants work, they have to link with their programme partners to get the information on

what has happened in the field of operations before they can put together a report, in Ireland, to submit to Irish Aid. Participant 2 (p.5) explains that in their organisation, the reporting procedure involves 12 to 15 people. Participant 1 admits that “it is a lot of bureaucracy, it’s a lot of work but there’s a reason for it” (p.7). One of them, as P1 pointed out, is that Irish Aid also has to report to other government bodies overseeing their work, such as the Department of Public Expenditure. They recall that last year Irish Aid set a meeting where “they brought in a representative from oversight bodies that are monitoring what Irish Aid is spending money on (...) and there were eight different bodies with oversight of Irish Aid spending” (P1, p.7).

The second reason, as addressed by Participant 6 (p.5), is that the money that is allocated to the NGOs is tax payers money and it is therefore to be transparent in the way that this money is spent. Participant 4 (p.7) had a similar attitude towards the reporting system:

I know that of course there is reporting but it is also important for our organisation to recognise that it is tax payers’ money. We do need to be accountable for those funds and organisations need to be able to report adequately and accurately on the use of those funds and the difference that they're making in their lives. We don't look at the reporting to Irish Aid as being over bureaucratic or onerous.

Participant 4 (p.8) thinks that of course “there is a balance to be struck (...) between accountability for the funds with not having over bureaucratic processes that take time and energy away from delivering for programme participants and in to bureaucracy just for the sake of reporting”. They believe that such a balance exists within Irish Aid’s reporting system. Which is not necessarily the case with other institutional donors. When asked about the differences between reporting to Irish Aid or reporting to another institutional donor, Participant 1 (p.10) showed the difference between the thickness of an Irish Aid report and a European Union report. The European Union one being much thicker due to a higher level of

bureaucracy. Participant 4 (p.8) had the same comment about the reporting mechanism required by the United States Agency for International Development (USAID) which he does not think “adds much more value” to the work they are doing. Participant 7 (p.6) had the same intake, before adding that “in terms of reporting, Irish Aid are a fantastic donor”.

If Participant 4 thinks that the reporting mechanism offers a good balance of bureaucracy, their colleague, Participant 2 (p.17) acknowledges that it is not “necessarily structured in the most equitable way” since an organisation receiving a few hundred thousand euros a year has the same requirements of an organisation receiving more than ten million euros a year. This is something that Participant 5 also addressed referring to when they were recipient from PG I, they were the only one to be dealing with the reports, as opposed to 12 to 15 people for the organisation of Participant 2 and 4.

When asked their opinion about the criticism of skewed accountability towards the institutional donor, opinions agreed with it. Participant 6 (p.9) says that “there is definitely a gap in relation to the downward”. Participant 8 argues that being accountable to the donor would be easier to being accountable to the beneficiaries since, has previously seen, there could be a lot of changes, outside of the control of the NGO, such as contextual changes, that could affect the delivery of the programme. If this is explainable to the donor, the beneficiaries might be unsatisfied:

If we don't do our compliance to the standard that the donor requires (...) we may not continue in the same project and there definitely would be no future projects so and there's a legal commitment because all this is contractual so we have to follow with that. I think on the other side, in terms of actual delivery there could be lots of unintended consequences, there could be ruptures and shocks on the ground as well that can affect what the quality of what the beneficiaries are getting so it can be really, really challenging to manage that. If you're going to choose who you're going to

be accountable to, in some ways, the donor can actually be easier to be accountable to so we'll tend to skew it that way as well for that reason (P8, p.5).

Participant 3 was a bit more nuanced concerning the skewed accountability towards institutional donor. In the case of Irish Aid, the Participant said that for a few years, the institution is asking more questions around “what mechanisms and what role did the beneficiaries have to feed into the monitoring system and the evaluation system” (P3, p.10). On the other hand, if Participant 7 (p.12) agrees that there is a lot of upward accountability, they do not “think [that] it affects the communities as much as [we] might think”. The majority of participants recognise the fact that this accountability, put in practice by the reporting mechanism, makes for better development practices. Participant 1 (p.10), who was already working in the Irish development sector in the 1980s had one interesting example in mind:

I would say it's far better now than it was back in the day. I was in [country] during [event] when [organisation] flew out 25 tonnes of high energy biscuits for the refugees (...). High energy biscuits are for people in famine situations. The people [in country] were not in famine situation, they were wealthy people. The stuff that was flown out was useless. It was bulldozed into a big pit and covered over. 25 grounds worth of stuff flown out from Ireland. But of course, everyone thought [organisation] are wonderful. You wouldn't get away with that anymore, nor should you. It has to be appropriate work.

Back then, development programmes were implemented by Irish expatriates who did not know anything of the context of the country they were working in, and did not have the necessary technical skills to implement these programmes (P1, p.3). This had negative impacts on the reporting mechanism: “There were no frameworks, no benchmarks to check these things against. Now, it has moved much

more mathematical and scientific and maybe it's lost some of its humanity but to me you got to be able to show results" (P1, p.10).

For Participant 6 (p.6), this mathematical aspect of the accountability system, as mentioned above, is beneficial to do impactful advocacy:

it's very, it's an extremely rigorous approach but there are huge benefits in it in terms of us being able to stand over and describe our results and having hard evidence of what we've actually achieved. It can be a bit technical and dry (...). [But] from a quantitative point of view it gives us really good evidence that we can use for reporting but also then that we can use for our campaigning and advocacy work (...). If we were to go and knock on the door of the government of [country] for example and say you're not meeting your commitment on the delivery of health services in district x, we need to be able to prove that.

This part is important to show the divide that there could be between an academic intake on accountability which is seen as a development failure and a practical outlook of the same, seen as a normal process, which, in the opinion of the interviewees allowed for development to be more professional and serious. Moreover, having to be accountable to Irish Aid by reporting annually on what the programme's outcomes are and how the money was used is not to say that the NGOs do not have any flexibility when using the grant to deliver these outcomes. The following part will take a look at how this flexibility is perceived.

Flexibility

During the interviews, I asked what challenges could the Participants face when having to report to Irish Aid. Most of them referred to changes in context on the field and the fact that NGOs were sometimes not able to deliver the outcomes

to which they had previously agreed upon with Irish Aid. Participant 1 (pp.4-5) recalled one specific event:

When the Ebola outbreak happened in West Africa, that really impinged on some of the programmes because people just weren't travelling (...) so that slowed up a lot of the progress. People weren't going to school, people weren't attending clinics but as long as you tell Irish Aid "that's happening, that's going to have an impact" and tell them when it is happening and not six months later [they are fine with it].

In the context of this study, what is important to stress out in the quote above is the acceptance aspect from Irish Aid, as long as the NGOs keep them informed. Communication then would be an important factor in how flexible Irish Aid is with its partners. This was a recurrent aspect within the answers to this question. As written in the previous part, the accountability mechanism does not necessarily indicate the degree of freedom that NGOs have in having to be accountable. Meaning that having to be accountable does not mean that NGOs are not allowed to deviate to what has been stated in the contract of the programme grant:

Sometimes people find the results framework very inflexible, you have to stick to the rules. My experience of talking with people in Irish Aid is that, if you go to them and you're reasonably going to say look, "there's a results framework, it's changed, it's actually because of" and you give a good reason, and "here is what we want to change it to". They're open to that, they're receptive to that (P1, p.6).

This is an aspect corroborated by Participant 2 (p.7), who explains that their organisation had to change strategies and approaches a few times in the past and that Irish Aid was supportive of that. These changes would then be explained in the narrative report. According to the Participant, these changes were made possible because Irish Aid would "be very flexible in terms of shifting funding (...) to

increases resilience or to respond to emerging or cyclical humanitarian situations” (P2, p.7). It seems that Irish Aid’s budgeting would be “actually very flexible” (*Ibid*). But this flexibility is only partial. The participant (*Ibid.*) went on to explain that:

Unless it comes to that 20% threshold of that country budget where the Irish Aid investment is across the outcomes, it doesn't necessarily require approval from Irish Aid (...). That being said it's much easier for larger agencies to do that I think under the PG II, who are receiving significant amounts of money. (...) I think within the sector it may be more challenging to conduct adaptive programming when the budgets are smaller.

This quote could suggest that smaller NGOs would not have the same opinion on how free they are to modify their programmes. However, according to the interview data, the opinions were rather homogeneous. Participant 2 (p.7), whose NGO is no longer a programme grant recipient, recalls that “if you went to them and were upfront about problems, if something was really significantly off track or if there was a crisis within the project, they were quite good and flexible in trying to give space and time to work through problems”.

This seems to be especially true considering the differences between Irish Aid and the European Union:

if it's an EU funded project, you must list out absolutely everything that you will do at the beginning of the programme and there's not real deviation from that. (...) it's very bureaucratic in terms of collecting every single receipt for every single expense (...). Whereas (...) we don't need to submit absolutely everything to Irish Aid. They're happy for us to manage that through our own financial system. There's more trust there I think with the INGOs that they work with (P7, p.7).

Participant 7 also explained that for the PG II they chose to implement an adaptive strategy to programming. Meaning that they “adapt the programme as needs be, as we go along rather than waiting for a big evaluation at the end to tell us what we did wrong” (p.2). This is done in partnership with Irish Aid, with whom they had a meeting to explain their new model, prior to submitting the annual report this year. It implies that the outcomes stay vague and are not precisely set, to allow for more flexibility in implementing the programme. However, according to Participant 8 (p.10), changing a programme can also be considered to do more harm than good, which could be another reason for why it has not been a strategy for Irish Aid:

When you do try to do that, you just end up killing the momentum in a project and very often nothing else gets done. You have to balance whether it's better to carry on doing what you're doing even though some people are not happy versus stopping the whole thing and reviewing and maybe never restarting and then everybody is not happy.

As said previously, the level of accountability does not necessarily reflect the level of flexibility that NGOs have in using the grant. The critics of development found in the literature were arguing the contrary, that the higher the upward accountability, the lower flexibility NGOs have when using the grant, constraint to be the agents at the service of their principal's interests, the institutional donor. But according to the results, it seems that this flexibility “arise” from the type of relationship that NGOs have with Irish Aid. As previously seen, there seems to be differences in the type of relationship that NGOs have with Irish Aid according to their sizes.

The interview data suggests that the way Participants refer to flexibility is around results framework, meaning the outcomes of the programme. If for any reason the outcomes of the programmes were not those set in the target at the start of the programme, and that this reason was validated by Irish Aid then there would not be any consequence on the funding. However, the flexibility to change programming

is not really there. It is only something that Irish Aid is trying at the moment with the new adaptive programming that some NGOs are putting in place.

Since the interview data are in reverse to what has been said in the literature review it would seem relevant to take a look at the opinion that the Participants have of the political role of Irish foreign aid, if any.

6) Participants' outlook on the politics of Irish foreign aid

On the one level, we can have a foreign policy that is very outward facing, that is very ethical and on another level, we could have a tax policy that runs contrary to that (P4, p.13)

At the end of each interviews I finished by asking the participant, on a very general note, how important do they think the role of the State is in solving development issues. Some of the answers had interesting intake on the role of Ireland and its motivations to partake in foreign aid. In the above statement Participant 4 refers to an ethical foreign policy. According to Participant 2, "Ireland is less so affected by geo politics (...) in terms of its allocation of funding and Irish Aid is very clear that they're looking to target the poorest and the most vulnerable. They're very strong on their vulnerability criteria" (pp.15-16). This would be due to their past missionary tradition, where for "a hundred years, missionaries left Ireland and built education and health systems, particularly right across the world" (P4, p.14). That is the legacy on which Irish Aid was built upon (*Ibid.*)

Participant 4 went on to say that Ireland is also a donor committed to untied aid, which means that the government does not offer aid with the condition that it is used "to procure goods or services from the provider of the aid" (OECD, nd). The participant gives the example of Japan, known for its tied aid, one of whose aid conditions is that, if a car has to be bought as part of the programme, it has to be a Japanese car (P4, p.7). This would be a valid argument to use against the hypothesis that Ireland invests in foreign aid for its economic interests. Participant 4 admits

that if untied aid is a good commitment showing moral values behind Ireland's foreign aid, there are some challenges:

While our aid programme and our foreign policy can say one thing, some of the policies that we pursue domestically can be contrary to what we want to achieve in our foreign aid policy and that is a challenge I would say that every state has, including Ireland (P4, p.11).

Another aspect of this policy incoherence has to do with the government of Ireland's commitment to reaching the 0.7% of GNP allocated to ODA. To which some of the respondents were dubitative because it would require a lot more staff to deal with the amount of money and they don't see Irish Aid's capacity issues being solved anytime soon. On this subject, Participant 6 (p.12) says:

I think you can be totally cynical about it and say well you know not putting the capacity in place is one way of insuring that we never have to reach the target, right? Cause if we can't spend it then what's the point in having it? But I think it's a bit disingenuous of successive governments to say, "yes we are totally committed to this" and then refuse to put that capacity in place. And I think Irish Aid walks a very fine line with that because they have to play the political game you know? I mean the bottom line is that it's the department of finance and the finance minister who would make the final call on how much money they get and the degree to which that can be spent or the amount of that that can be spent on that capacity. (...) for me there's a lot of work that needs to happen at the political level in terms of saying "Taoiseach it's not enough to get up in front of the UN and say we're going to reach 0.7 by 2030, (...) the plan needs to be about the targets to get us there but it also needs to be about gradually building the capacity to deliver it and monitor it and make sure that it's effective".

It seems that the first step in staying credible concerning the commitment to reach the 0,7% mark would be to start dealing with these capacity issues, which have been recurrent along the analysis part of this study. If these capacity issues are not dealt with, the outcome could be that the extra funding goes to the UN or the EU. This is a worry for Participant 8 (p.9) as Irish Aid would not be transparent about how the money allocated to the European Union is used. The participant said that “either they don't know or it goes to mostly security and they don't want to go public about that”.

According to the interview data, it appears that the missionary heritage and moral values have guided the politics of Irish Aid. However, Participant 8 seems to think that “dealing with post-missionary relationships (...) [Ireland is] not always upfront about the political dimensions of these relationships with developing countries” (p.9). For the participant, it is clear that the Department for International Development in the United Kingdom (DFID) are dealing with post-colonialist relationships, therefore are very present in Eastern Africa (*Ibid*). It is not so clear what these relationships really entails for Ireland, but, according to Participant 8, the country is starting to be more upfront about it:

I think Brexit is a factor on this as well because it appears that that Irish Aid would have aligned its interest a lot with DFID in the past but once DFID pulls out of Europe they're now looking at who they should be aligning with and they're looking at France so that's one reason why they've got an increased interest in West Africa, which was much less up until now, because France is the dominant one in West Africa and Britain is the dominant one in East Africa (pp.10-11)

Participant 8 continues by questioning whether the interest of Ireland in Ethiopia “really to do with the legacy of the 80's famine in Ethiopia and the big Irish interest

on that” related to Ireland’s Great Famine⁹ or has it to do “with Ethiopia seen as the geo-political security base for a very unstable [Eastern] Africa?” (*Ibid*).

Most often, geo-politics are directly linked to development and humanitarian issues. From Participant 1’s point of view (p.13), this is the case with what is happening in Syria at the moment and the refugee crisis.

V. CONCLUSION & DISCUSSION

This research focuses on the relationship between Irish Aid and its partner NGOs under the Programme Grant Scheme. The aim was to look at how flexible Irish Aid is with its partner NGOs in regard to the management of their programme grant.

Most of the literature on foreign aid focuses on the bilateral relationship between donor states and recipient states. There are a lot less studies relating to the bilateral relationship between donor states and NGOs. It is interesting to contribute to the academic field of development by filling in this gap. I chose to focus on the development sector in Ireland because the policy incoherence was intriguing. As it is generally acknowledged that they have a good foreign aid policy characterised by untied aid, it is often at odds with its domestic policies, especially its tax policy. Of course, this is not to say that those policy incoherencies only exist in Ireland, however it was the most interesting case to choose for a few reasons. Firstly, Ireland was one of the European Union countries to be hit the hardest by the economic crisis of 2008. Nonetheless, they are still committed to helping the poorest of this world. The second reason is that the country faces other crises at home such as the housing and homelessness crisis. If most of the biggest multinationals of this world have their European headquarters in Ireland, the country does not impose its corporate tax, therefore missing on huge revenue that could be used towards dealing with the challenges at home, but also increase their ODA, as the government says

⁹ The Great Famine lasted for a few years in the late 1840’s and it is said that one million people died.

it is committed to. The last reason is because I am familiar with the Irish development sector, and subjectively I was intrigued by these incoherencies. I had noticed the gap between academic studies and the practice, and it was also the aim of this study to fill in this gap, while contributing to scholarly research on development aid.

Considering these policy incoherencies, the purpose of this research is to understand the motives of the government of Ireland to partake in bilateral aid transactions with NGOs. According to some of the literature review based on bilateral foreign aid, the donor state would use aid as a way to pursue its own interests, either geo-strategic or economic. The literature on the accountability mechanism between NGOs and institutional funders had similar arguments. The reasoning is that the way NGOs use their grant reflects the interests of the donor state. The specific objective was to determine how free NGOs are to use their programme grant the way they think is most suited to the beneficiaries' needs.

In order to determine this, the study is grounded in three theories. The first one is the international relations theory of realism, which focuses on states and argues that they are only acting for self-preservation and self-interests (Ahmed and Potter, 2006; Donnelly, 2005). Therefore, realism refutes the idea that states can partake in development aid for moral ideals.

The second theory is neo-liberalism, which set the basis for free market capitalism and the search for greater profit. According to this theory, economic growth is seen as a synonym for development. Therefore, states would be engaging in development aid to maximise their profit through favourable trade agreements with the regions where aid is implemented (Cammack, 2002; Kamat, 2004).

The third theory is idealism and is in contrast with the two previous theories. Idealism believes that the actions of the state arise from the actions of individuals, who can be compassionate. Therefore, states can participate in the aid effort solely based on moral grounds, a sense of duty to help those less fortunate (Lumsdaine, 1993).

The level of flexibility that NGOs have from Irish Aid when using the grant would reflect the reasons behind the government of Ireland partaking in bilateral aid transactions with NGOs. In order to determine this flexibility and how it is perceived by Irish Aid's partner NGOs, the methodology chosen for this study is a qualitative one, based on a multiple case study: the partner NGOs. The research used semi-structured interviews with open-ended questions. The content that was deemed relevant to the research question was classified in categories. Then within the categories I identified recurrent themes, which are the headlines of the analysis part.

The interviewees were all senior staff with their own NGOs. For all but one of them, they have been working in the Irish development sector for several years and therefore have dealt extensively with Irish Aid. The NGOs, whose interviewees are working for, were all recipient of the Programme Grant I and most of them, but two, are still recipient under the PG II. In terms of staff and financial capacity, small, medium and large size NGOs were represented. This gave an interesting insight to the research as the interview data show that there was generally a difference in perception around the kind of relationship that they have with Irish Aid. Bigger NGOs tend to feel freer in their relationship with Irish Aid, feel comfortable taking initiatives and connecting with the donor while smaller NGOs, constrained by their own capacity issues, do not have the time or the resources to engage with Irish Aid on a more regular basis. This can prove to be problematic when NGOs have to report to Irish Aid and that they encountered challenges in delivering the outcomes on which they agreed with the donor prior to starting the programme. This was where the flexibility aspect of the grant was recurrent within the answers. Interviewees from smaller NGOs generally had the feeling that they could not change a programme aspect or an outcome level, whether participants from bigger NGOs did not see that as a challenge.

This being said, this difference in flexibility does not say much about the intention of the government behind their relationship with NGOs as it can be explained by Irish Aid's internal capacity issues. The major finding of this research is linked to the lack of personnel within Irish Aid. There is indeed a difference in the way they

treat NGOs, which is not equitable, but rather than being linked to specific interests, it is due to the fact that they do not have the time and the resources to deal with NGOs. Therefore, explaining why bigger NGOs, having more resources, find it easier to be in contact and communicate around the challenges and possible changes in their programme or outcomes. Therefore, it would seem that Ireland is most likely engaging in bilateral aid transactions out of moral ideals rather than to pursue geo-strategic or economic interests.

The interview data suggests that the way Participants refer to flexibility is around results framework, meaning the outcomes of the programme. If for any reason the outcomes of the programmes were not meeting those set in the target at the start of the programme, and that this reason was validated by Irish Aid, then there would not be any consequence on the funding. However, the flexibility to change programming is not really there. It is only something that Irish Aid is trying at the moment with the new adaptive programming that some NGOs are putting in place. But considering the interview data, it does not mean that the government of Ireland is investing in foreign aid through the civil society in order to pursue economic or geo-strategic interests. Plus, the fact that this is changing is a good indicator of moral ideals.

This research showed that transposing theories to a practical case such as the relationship between states and NGOs is not necessarily straight forward. It also demonstrated that there can be differences between the criticism of academic articles and what is actually experienced practically. This is a reason why case studies as a method is important and can contribute to the academic field.

In an attempt to link this academic study to the practical side of development, we can draw one recommendation directed at the government of Ireland:

The government of Ireland should look at ways to increase the funding of Irish Aid in order for them to hire more development specialists, so that NGOs can enjoy greater flexibility in using their programme grant.

As for future research, it seems pertinent to take the advice of Participant 8, which is to look at the implications of Ireland giving money to the European Union and the lack of transparency about how this money is used. It would continue in the same line of this study and would contribute to a more thorough appreciation of the engagement of the government of Ireland in foreign aid, despite the policy incoherencies. This future research would also show that foreign aid is a complex concept and that it cannot be explained in whole by specific theories, but by the combination of a few.

VI. REFERENCES

- Ahmed, S. and Potter, D. (2006). NGOs and International Relations Theory. In: S. Ahmed and D. Potter. *NGOs in International Politics*. London: Kumarian Press, pp.5-19.
- Banks, N., Hulme, D. and Edwards, M. (2015). NGOs, States, and Donors Revisited: Still Too Close for Comfort? *World Development*, 66, pp.707-718.
- Cammack, P. (2009). Making poverty work. *Socialist register*, 38(38), pp.193-210.
- Creswell, J.W. (2007). *Qualitative inquiry and research design: Choosing among five traditions*. London: Sage.
- Conway, D. (2014). Neoliberalism: Globalization's neoconservative enforcer of austerity. In: V. Desai and R. Potter. *The Companion to Development Studies*, 3rd ed. London: Routledge, pp.106-110.
- Coston, J. (1998). A Model and Typology of Government-NGO Relationships. *Nonprofit and Voluntary Sector Quarterly*, 27(3), pp.358-382.
- Crawford, R. (2000). *Idealism and realism in international relations*. London: Routledge.
- DFA (2017). *Minister Coveney announces new diplomatic missions, reinforced Brexit and increased ODA*. [online] Available at: <https://www.dfa.ie/news-and-media/press-releases/press-release-archive/2017/october/minister-coveney-budget-2018/> [Accessed 7 May 2018].
- Donnelly, J. (2005). *Realism*. In Burchill and al., *Theories of International Relations*, 3rd ed. New York: Palgrave MacMillan.

- Edwards, M. and Hulme, D. (1995). NGO performance and accountability in the post-cold war world. *Journal of International Development*, 7(6), pp.849-856.
- Eurodad (2017). *Tax Games: The Race to the Bottom*. [online] Available at: <http://eurodad.org/files/pdf/1546849-tax-games-the-race-to-the-bottom.pdf> [Accessed 20 Jan. 2018].
- European Commission (2016a). *Special Eurobarometer 455: EU Citizens' views on development, cooperation and aid*. [online] Brussels: Directorate-General for Communication ». Available at: https://data.europa.eu/euodp/data/dataset/S2109_86_3_455_ENG [Accessed 1 Feb. 2018].
- European Commission (2016b). *State aid: Ireland gave illegal tax benefits to Apple worth up to €13 billion*. [online] Available at: http://europa.eu/rapid/press-release_IP-16-2923_en.htm [Accessed 1 Feb. 2018].
- Fisher, W. (1997). DOING GOOD? The Politics and Antipolitics of NGO Practices. *Annual Review of Anthropology*, 26(1), pp.439-464.
- Gledhill, J (2007). Neoliberalism. In D. Nugent and J. Vincent, ed., *A Companion to the Anthropology of Politics*. Oxford: Blackwell Publishing, pp.332-348.
- Gulrajani, N. (2016). Bilateral Versus Multilateral Aid Channels: Strategic Choices for Donor. *Overseas Development Institute* [online] Available at <https://www.odi.org/sites/odi.org.uk/files/resource-documents/10393.pdf> [Accessed 7 May 2018].
- Hattori, T. (2003). The moral politics of foreign aid. *Review of International Studies*, 29(02), pp.229-247.
- Irish Aid (n.d.). *Where the Money Goes - Irish Aid - Department of Foreign Affairs and Trade*. [online] Available at: <https://www.irishaid.ie/what-we-do/how-our-aid-works/where-the-money-goes/> [Accessed 8 Feb. 2018].

- Irish Aid (2013). *One World, One Future*. Available at: <https://www.irishaid.ie/news-publications/publications/publicationsarchive/2013/may/one-world-one-future-irelands-policy/> [Accessed 7 May 2018].
- Irish Aid (2016). *Civil Society Programme Funding*. Available at: <https://www.irishaid.ie/what-we-do/who-we-work-with/civil-society/civil-society-programme-funding/>. [Accessed 7 Mar. 2018].
- Irish Aid (2017). *Irish Aid Annual Report 2016*. Available at: <https://www.irishaid.ie/media/irishaidpublications/Irish-Aid-Annual-Report-2016.pdf> [Accessed 1 Mar. 2018].
- Jervis, R., 1999. Realism, Neoliberalism, and Cooperation: Understanding the Debate. *International Security*, 24(1), pp.42-63.
- Jönsson, K., Jerneck, A. and Arvidson, M. (2012). *Politics and Development in a Globalised World: An Introduction*. Lund: Studentlitteratur.
- Kamat, S. (2004). The privatization of public interest: theorizing NGO discourse in a neoliberal era. *Review of International Political Economy*, 11(1), pp.155-176.
- Kremer, M., Lieshout, P. and Went, R. (2009). *Doing good or doing better*. Amsterdam: Amsterdam University Press.
- Lichtman, M. (2017). *Qualitative Research for the Social Sciences*. Online edition. Sage Publications.
- Lumsdaine, D. H. (1993). *Moral vision in international politics: the foreign aid regime, 1949-1989*. Princeton University Press.
- McGann, J., & Johnstone, M. (2005). The power shift and the NGO credibility crisis. *The Brown Journal of World Affairs*, 11(2), 159-172.

- Moyo, D. (2010). *Dead aid: Why Aid Is Not Working and How There Is a Better Way for Africa*. London: Penguin Books.
- Najam, A. (1996). NGO Accountability: A Conceptual Framework. *Development Policy Review*, 14(4), pp.339-354.
- Najam, A. (2000). The Four C's of Government Third Sector-Government Relations. *Nonprofit Management and Leadership*, 10(4), pp.375-396.
- Niou, E. and Ordeshook, P. (1991). Realism versus Neoliberalism: A Formulation. *American Journal of Political Science*, 35(2), p.481.
- O'Dwyer, B. and Unerman, J. (2007). From functional to social accountability: Transforming the accountability relationship between funders and non-governmental development organisations. *Accounting, Auditing & Accountability Journal*, 20(3), pp.446-471.
- O'Dwyer, B. and Unerman, J. (2008). The paradox of greater NGO accountability: A case study of Amnesty Ireland. *Accounting, Organizations and Society*, 33(7-8), pp.801-824.
- OECD (n.d). *Untied Aid*. [online]. Available at: <http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/untied-aid.htm> [Accessed 7 May 2018].
- OECD (2014). *OECD Development Co-operation Peer Reviews: Ireland 2014*. [online] Paris: OECD Publishing. Available at: http://www.oecd-ilibrary.org/development/oecd-development-co-operation-peer-reviews-ireland-2014_9789264225114-en [Accessed 1 Feb. 2018].
- OECD (2017). *Development Co-operation Report 2017*. [online] Paris: OECD Publishing, pp.216-219. Available at: <http://www.oecd.org/dac/development-co-operation-report-20747721.htm> [Accessed 1 Feb. 2018].

- Oxfam Ireland (2017). *MANTRAS AND MYTHS: A true picture of the corporate tax system in Ireland*. [online] Oxfam Ireland. Available at: <http://eurodad.org/files/pdf/58d39dcc78104.pdf> [Accessed 26 Jan. 2018].
- Oxford Reference (2009). *Accountability*. [online] Available at: <http://www.oxfordreference.com/view/10.1093/acref/9780199207800.001.0001/acref-9780199207800-e-3?rskey=1N2Bu4&result=3> [Accessed 7 May 2018].
- Packeham, R. (1966). Foreign aid and the National Interest. *Midwest Journal of Political Science*, 10(2), pp.214-221.
- Peterson, D. (2010). Agency Perspectives on NGO Governance. *Journal of Management Research*, 2(2).
- Radelet, S. (2006). *A Primer on foreign aid*. [online] Center for Global Development. Available at: <https://www.cgdev.org/publication/primer-foreign-aid-working-paper-92> [Accessed 2 Feb. 2018].
- Riddell, R. (2007). *Does foreign aid really work?* Oxford: Oxford University Press.
- Ritchie, J and Lewis J. (2003). *Qualitative Research Practice: A guide for social science students and researchers*. London: SAGE Publications.
- Rogan, F. (2018). *Gig economy is the mass exploitation of millennials*. [online] The Irish Times. Available at: <https://www.irishtimes.com/opinion/gig-economy-is-the-mass-exploitation-of-millennials-1.3379569> [Accessed 8 Feb. 2018].
- Sachs, J. (2015). *The Age of Sustainable Development*. Columbia University Press.
- Sallee, M and Flood, J. (2012). Using Qualitative Research to Bridge Research, Policy, and Practice. *Theory Into Practice*, 51, pp.137-144.

- Schraeder, P., Hook, S. and Taylor, B. (1998). Clarifying the foreign aid Puzzle: A Comparison of American, Japanese, French, and Swedish Aid Flows. *World Politics*, 50(02), pp.294-323.
- Seidman, I. (2006). *Interviewing as qualitative research*. New York: Teachers College Press, Columbia University.
- Sumner, A. and Tribe, M. (2008). *International Development Studies*. London: Sage.
- Thomson, M. (2002). *Boys will be Boys: Addressing the Social Construct of Gender*. In: Cleaver, F. *Masculinities Matter!* London: Zed Books.
- Wallace, T., 2009. NGO dilemmas: Trojan horses for global neoliberalism? *Socialist Register*, 40(40).
- Woods, N. (2005). The shifting politics of foreign aid. *International Affairs*, 81(2), pp.393-409.
- World Bank (1983). World Development Report 1983. Available at: <http://documents.worldbank.org/curated/en/997591468322730301/pdf/111190REPLACEMENT0WDR01983.pdf> [Accessed 7 Sep. 2016].
- World Bank (2015). *Ending Poverty and Hunger by 2030*. Available at: <http://documents.worldbank.org/curated/en/700061468334490682/pdf/95768-REVISED-WP-PUBLIC-Box391467B-Ending-Poverty-and-Hunger-by-2030-FINAL.pdf> [accessed 7 Sep. 2016].
- World Economic Forum (2018). *Beyond the Paradise papers: Can global tax avoidance be stopped?* [video] Available at: <https://www.youtube.com/watch?v=qEtUs81PdLQ> [Accessed 8 Feb. 2018].

Zardkoohi, A., Harrison, J. and Josefy, M. (2015). Conflict and Confluence: The Multidimensionality of Opportunism in Principal–Agent Relationships. *Journal of Business Ethics*, 146(2), pp.405-417.

VII. APPENDIXES

APPENDIX 1

Informed Consent Form for Interviews

Please consider this information carefully before deciding whether to participate in this research.

Researcher: Cassandra Magnin

Research Participant:

Purpose of the research: To understand the relationship between Irish Aid and Irish based development NGOs whose programmes are funded or have been funded by Irish Aid.

What you will do in this research: If you decide to volunteer, you will be asked to participate in one interview. You will be asked several questions. Some of them will be about your experience with development programmes (from their design to their implementation), others will be about your experience with reporting to Irish Aid concerning their funded programmes. With your permission, I will audio record the interviews in order to facilitate the research analysis. You will not be asked to state your name on the recording.

Time required: The interview will take approximately 60 minutes.

Risks: No risks are anticipated.

Benefits: This is a chance for you to tell your story about your experience with the accountability system in place concerning Irish Aid's funded programmes. You will not receive any payment for your participation.

Confidentiality: Your responses to interview questions will be kept confidential. At no time will your actual identity be revealed. You will be assigned a random numerical code. I am the only one aware of the link between the respondent and the numerical code.

The data you give me will be used for my Master's Thesis in Development Studies at Lund University and may be used as the basis for articles or presentations in the future. Any summary of interview content, or direct quotations from the interview made available in any publications or presentations will be anonymized so that you cannot be identified, and care will be taken to ensure that other information that could identify you is not used. The recording and transcript will be erased when the final paper has been graded.

Participation and withdrawal: Your participation in this study is completely voluntary, and you may refuse to participate or withdraw from the study. You may withdraw by informing the experimenter that you no longer wish to participate (no questions will be asked). You may skip any question during the interview, but continue to participate in the rest of the study.

If you have questions or concerns about this research, please contact:

The researcher:

Cassandra Magnin

14 Sweetman House, Stapolin Avenue, The Coast, Dublin 13, Ireland

+353 (0)85 226 8932

magninca@gmail.com

You may also contact the faculty member supervising this work:

Audrey Vandeleene, Post-Doctoral Research Fellow at the Department of Political Science

Lund University, Department of Political Science

audrey.vandeleene@svet.lu.se

Agreement:

The nature and purpose of this research have been sufficiently explained and I agree to participate in this study. I understand that I am free to withdraw at any time without incurring any penalty.

Research Participant:

Signature: _____ Date:

Name (print): _____

Researcher:

Signature: _____ Date:

Name (print): _____

APPENDIX 2

Interview Guide

1. First start by asking about the interviewee's professional experience in development:
 - 1.1. Talk to me about your professional experience in development*
 - 1.2. What motivated you in pursuing a career in the development sector*
 - 1.3. Related to the previous question: What did you hope to achieve?*
 - 1.4. What does your current function entails?*

2. Go more in details about the different steps of development programming:
 - 2.1. Tell me more about development programming: for example, how do you decide what issue the programme is going to focus on, where, how to implement it etc...*
 - 2.2. Now please talk to me about financing these programmes: How are these programmes financed?*

3. Talk about Irish Aid:
 - 3.1. What is the proportion of Irish Aid's grant in your overall financing resources?*
 - 3.2. What are the steps that you need to complete in order to receive a programme grant from Irish Aid?*

4. Talk about accountability:
 - 4.1. What are the conditions to fulfil in order to keep receiving the grant?*
 - 4.2. How do you report to Irish Aid about how the grant is used?*
 - 4.3. What are the challenges that you can encounter when you report to Irish Aid?*
 - 4.4. What is your opinion about these procedures?*
 - 4.5. What would like to see changing concerning the reporting mechanism?*

4.6. During my research, I read several academic articles where the authors argue that heavy reporting procedures takes away time from important aspects of development programming and redirects the focus of development work towards the institutional donor rather than the beneficiaries: *What is your opinion about this statement?*

4.7. *I also came across an article written in 2007 where the authors focused on the development scene in Ireland. In this article, the authors interviewed NGO staff, who were expressing their frustration with Irish Aid staff regarding their lack of expertise.*

Eleven years later, what is your opinion regarding Irish Aid lacking development expertise?

APPENDIX 3

Interview Details

Interview Number	Participant Number	Date	Place	Length (minutes)
#1	5	27/03/2018	NGO Offices	50:01
#2	7	03/04/2018	NGO Offices	44:12
#3	1	04/04/2018	Cafe	51:44
#4	3	05/04/2018	Skype	41:58
#5	8	11/04/2018	Skype	39:14
#6	4	12/04/2018	Skype	50:21
#7	2	20/04/2018	Skype	49:56
#8	6	26/04/2018	Skype	45:34

To guarantee the interviewees' confidentiality as per the consent form, the choice has been made not to disclose information on NGOs the participants are working for. Some of them are very specialised in their scope of action, often being the only organisation in Ireland targeting specific development issues.