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Irish Times Coverage of Irish Relief and Development Nongovernmental Organisations, Legitimacy and Accountability, 1994-2009: Analysis and Implications for the Role of Nongovernmental Organisations

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Submitted in part fulfilment of the Degree of Doctor of Social Science (DSocSc)

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Declaration

I hereby confirm that the thesis submitted is my own work and has not been submitted for another degree, either at University College Cork or elsewhere.

Signed: _____ Date: _____

Marguerite Hughes

Abstract

The overall aim of this study was to investigate the extent to which and ways in which Irish relief and development nongovernmental organisations (NGOs) were linked with the concepts of legitimacy and accountability in *Irish Times* newspaper coverage between 1994 and 2009. This research was based on a quantitative content analysis of 215 *Irish Times* articles and the results were analysed using statistical methods. Key findings of the research included that NGO accountability received significantly more coverage than NGO legitimacy, "principal-agent" approaches to NGO accountability received significantly more coverage than "stakeholder" approaches to NGO accountability, and questioning of NGOs based on either their accountability or legitimacy was very limited. It is suggested that these findings may indicate both a failure by Irish NGOs to promote "development literacy" and global solidarity among the Irish public, and a limited degree of "development literacy" and global solidarity among the Irish public.

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List of Abbreviations

ABC	Audit Bureau of Circulations
ANOVA	Analysis of Variance
DAC	Development Assistance Committee (OECD)
DFID	Department for International Development (UK)
EEC	European Economic Community
EU	European Union
GNP	Gross National Product
HAP	Humanitarian Accountability Partnership
HDI	Human Development Index
IAPI	Institute of Advertising Practitioners in Ireland
IMF	International Monetary Fund
INGO	International Nongovernmental Organisation
MAPS	Multi-annual Programme Scheme
MDGs	Millennium Development Goals
MSF	Medicins Sans Frontieres
NGO	Nongovernmental organisation
NPM	New public management
ODA	Overseas Development Assistance
OECD	Organisation for Economic Co-operation and Development
PCD	Policy Coherence for Development
PRSP	Poverty Reduction Strategy Paper
SAI	Sociological Association of Ireland
SRA	Social Research Association
UCC	University College Cork
UN	United Nations
VMM	Volunteer Missionary Movement
VSI	Voluntary Service International

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Chapter 1

Introduction

1.1 Introduction

The 1994 Rwandan genocide, which resulted in the deaths of between 500,000 and 800,000 Rwandese, the internal displacement of at least 850,000 and the movement of over 1.5 million into neighbouring countries (Buchanan-Smith, 2003, p. 10) is widely recognised as a crucial moment in the recent history of relief and development nongovernmental organisations (NGOs). The humanitarian response that followed the genocide was both extensive and high profile: over 200 NGOs and an estimated 500 media personnel worked in the affected areas during 1994 alone (Relief and Rehabilitation Network, 1996). Despite the scale of the response, however, 80,000 people are believed to have died in the aftermath of the crisis, largely from preventable diseases, in mainly NGO-run refugee camps (Relief and Rehabilitation Network, 1996). More damningly, NGOs were accused of having prolonged the conflict by providing aid to perpetrators of the genocide (Polman, 2010). Perhaps unsurprisingly given this accusation, the scale of human suffering and the intense media focus on Rwanda, an unprecedented level of scrutiny of NGOs, and in particular international NGOs, both within and outside the sector ensued.

Analyses of NGO performance in the aftermath of the Rwandan genocide differed greatly in terms of their scale and conclusions. Some commentators suggested that NGOs had performed as well as they could have in a particularly difficult situation (Khan, 2001). Others argued that the real failings in Rwanda were political, diplomatic and military rather than humanitarian (Storey, 1997). Others still argued that the problems identified with NGO work had also been features of previous humanitarian responses (Deloffre, 2010). A comprehensive "official" evaluation of NGO performance was undertaken by a committee that included representatives from bilateral donor agencies, the European Union, multilateral and United Nations units, and NGOs (Relief and Rehabilitation Network, 1996). This *Joint Evaluation of Emergency Assistance to Rwanda* concluded that "whilst many NGOs performed impressively, providing a high quality of care and services, a number performed in an unprofessional and irresponsible manner that resulted not only in duplication and wasted resources but may also have contributed to an unnecessary loss of life" (Relief and Rehabilitation Network, 1996, p. 23).

Whereas there have always been individual NGO practitioners and outside observers who analysed NGO performance (e.g. Korten, 1990, Edwards and Hulme, 1992), in the years prior to the Rwandan genocide NGOs were routinely portrayed as a "magic bullet" for the problems of development that could be fired off in any direction and would still find their target (Vivian, 1994, Edwards and Hulme, 1996b). The Rwandan experience marked a watershed for NGOs as it appeared to finally dispel the notion of NGOs as an automatic and uniform force for good. In the years that followed, commentators discussed a range of concepts oriented towards improving NGO performance and restoring their public image. These included transparency (Fox, 2007), responsibility (Fry, 1995), legitimacy (Lister, 2003) and accountability (Najam, 1996). Of these it was accountability, which had been specifically identified as a point of NGO weakness in the *Joint Evaluation of Emergency Assistance to Rwanda*, which gained most traction inside and outside the sector. Whereas before 1994 NGOs had been portrayed as a magic bullet for the problems of development, in the years that followed accountability was portrayed as a magic bullet for the problems of NGOs. Indeed, some commentators proposed that accountability be considered the "central goal of development" (Litovsky and Gillivray, 2007, p. 4). This emphasis on accountability, sometimes accompanied by references to other concepts such as legitimacy, was in keeping with the zeitgeist, which was marked by a global accountability culture that remains influential today. For example, whereas the starting year of the time period under consideration in this study (1994) is marked by the Rwandan genocide and the subsequent emphasis on NGO accountability, the concluding year of the study (2009) witnessed the introduction in Ireland of charity legislation, which aims to "ensure the accountability of charitable organisations" (Government of Ireland, 2009, p. 16).

The self-reflection that occurred in the NGO sector in the aftermath of the Rwandan genocide manifested itself not only in questions surrounding NGO accountability, but also in deeper reflections on appropriate NGO roles. Although the charge had long been made that relief and development NGOs attended primarily to the symptoms of global inequality to the neglect of its underlying causes, this view appeared to gain momentum towards the end of the 1990s. In 2002, for example, Fowler (p. 22) memorably described most NGOs as acting as "ladles in the global soup kitchen" and went on to argue that NGOs should focus their energies on achieving structural reform in how states, markets, civil society and governing

institutions function. Seemingly heading the charge on a mission to re-orient NGO activities during this period was Michael Edwards, a long-time NGO practitioner and analyst, whose work has considerably influenced this thesis. Edwards (1998, p. 3) cautioned NGOs to avoid "slipping out of 'service innovation' designed to lever change on a broader level into 'service substitution' or large-scale service delivery where the stress is on replacement of public functions and the consequent erosion of the duty of states to provide and care for all their citizens". In a dichotomy that came to be widely-cited, Edwards (1998) characterised these two potential NGO orientations as "development as delivery" and "development as leverage" and strongly recommended that the latter be pursued. One practical measure prominently advocated by Edwards (Edwards et al., 1999, p. 125, Edwards, 2004) as a means for NGOs to operationalise "development as leverage" was "building constituencies for international cooperation". By this he intended that NGOs should focus on activating a citizenry in the developed world that could work for changes in larger structures such as markets, politics and the media with a view to advancing international co-operation and global equality.

This thesis is concerned with relief and development NGOs with headquarters in the Republic of Ireland during the period 1994-2009. Changes of particular relevance to Irish NGOs that occurred during this period include the rapid rise and subsequent fall in the budget of the official Irish aid programme, Irish Aid. In 1994, the total Overseas Development Assistance (ODA) provided by Irish Aid was €95 million; by 2008 this had increased to €920 million, and in 2009 a series of recessionary cuts dramatically reduced Irish ODA to €718 million (O'Neill, 2010). Along with increases in Irish Aid funding during this period came rapid increases in the numbers of Irish-based relief and development NGOs. Indicative of these increases was the growth in membership of Dóchas, the umbrella body for Irish relief and development NGOs, from 17 in 1993 to 44 in 2009 (Dóchas, 2004, Dochas, 2009a). The growth in both Irish Aid and numbers of Irish-based NGOs was symptomatic of wider changes in Ireland's economic fortunes during the period of this study. To simply state that Ireland went from growth to boom to bust or from being one of Europe's poorest countries to one of its richest during this period fails to convey the extremes in economic fortunes experienced by the country. At the time of writing, stress tests conducted on Irish banks, which suffered major losses resulting from the global financial crisis and a property bubble, suggested that the

final figure needed for an Irish bank bailout would be €70 billion (Press Association, 2011). Juxtaposing this figure against the €920 million given by Ireland in ODA at its highest point in 2008, or the US$120 billion in total ODA given in 2009 by the top 23 donors who form the OECD's Development Assistance Committee (DAC) (Development Co-operation Directorate, 2010), helps emphasise the extent of the Irish economic crash. So too does the reflection that while Irish public discussions of the International Monetary Fund (IMF) in 1994 were generally initiated by campaigners intent on highlighting apparently negative effects of IMF policies in the developing world (e.g. Good, 1994), in 2010 Ireland itself became a recipient of IMF funding.

1.2 Background Argument

Influenced by the arguments of Edwards and others who have called for a radical reorientation of NGO roles, arguments that I review in Chapter 2, I argue that Irish NGOs should primarily focus their attention on the promotion of development literacy and global solidarity among the Irish population. By the promotion of development literacy I mean the promotion of an awareness of development thinking and practice, and in particular the contested nature of development, to enable people to understand and critically assess proposals made in the name of development or likely to impact on development. By global solidarity I intend a "global consciousness that constructs the grievances of physically, socially and culturally distant people as deeply intertwined" (Oleson, 2004). Considering the promotion of development literacy and global solidarity together I intend that Irish NGOs should primarily concern themselves with educating the Irish public about development issues, which given the implicitly value-laden nature of development literacy would inevitably encourage people to reach particular conclusions; and, by means of an emphasis on the explicitly value-laden concept of global solidarity, motivating them to either directly challenge global structural inequalities or support the efforts of others in this regard. I argue that not only is such a reorientation of roles advisable for Irish NGOs given a myriad of international factors, but that Ireland in its current state of economic collapse represents an ideal time and place for such a transformation.

As already described, critiques of NGO performance in the aftermath of the Rwandan genocide seem dominated by the strikingly malleable concept of accountability. While a substantial literature originating within the NGO sector suggests that conceptualizations of accountability that apply in other sectors are inappropriate for NGOs, the standard conclusion from this literature has been to propose alternative, NGO-specific conceptualizations of accountability rather than to reject the validity or usefulness of the concept outright (Brown, 2001, Ebrahim, 2003, Wenar, 2006). In particular, a prominent distinction has emerged within NGO accountability literature between *principal-agent* and *stakeholder* approaches to accountability. Broadly speaking, principal-agent approaches in this context centre on the idea that NGOs have formal obligations to account to power-holders such as donors, and stakeholder approaches suggest that NGOs should account to all those likely to be affected by their actions whether or not they are formally obliged to do so. Research to date has suggested that accountability as practised by NGOs generally corresponds with principal-agent approaches and has had a negative influence on the capacity of NGOs to fulfil their missions (Wallace et al., 2006, Mawdsley et al., 2005, Taylor and Soal, 2003).

In this thesis I argue, firstly, that an emphasis on accountability by NGOs may be incompatible with the NGO role I have advocated based on the promotion of development literacy and global solidarity; and, secondly, that an emphasis on NGO accountability by others may indicate an absence of development literacy and global solidarity. As I will describe in more detail in Chapter 3, these arguments are based on my convictions, firstly, that a questioning of NGO accountability generally amounts to a superficial critique in contrast to the deeper critical engagement that development literacy demands; and, secondly, that a focus on accountability rarely coincides with the prioritisation of those in whose name development initiatives are pursued, which I suggest is essential for global solidarity. In this context, therefore, a questioning of NGO accountability amounts to asking the wrong question.

Having suggested that an emphasis on accountability may be antithetical to the role I recommend, I argue that the concept of legitimacy, which has received considerably less attention in NGO literature than accountability, has the potential to advance this role. In contrast to NGO accountability I suggest that a focus on NGO legitimacy can promote an interrogation of underlying assumptions regarding work

undertaken in the name of development and may as a result enhance development literacy and global solidarity.

The final prong of the argument underpinning this study asserts that newspaper coverage in which NGOs are linked with the concepts of legitimacy and accountability may indicate both the extent to which NGOs are already promoting development literacy and global solidarity (i.e. fulfilling the role I recommend) and the extent to which the public already exhibit development literacy and global solidarity. As outlined in Chapter 4, the mass communication theories of agenda setting and priming, which assert that the media is highly influential in influencing both the public agenda and how certain issues are perceived, are employed to justify the reliance on media coverage in the study.

The background argument to this study can, therefore, be broken into three parts as summarised below.

1. Irish relief and development NGOs should reorient their activities towards the promotion of development literacy and global solidarity among the Irish public and now is a particularly opportune time for this reorientation. This argument is described in more detail in Chapter 2.
2. The ways in which NGOs refer to the concepts of legitimacy and accountability may indicate the extent to which NGOs are promoting development literacy and global solidarity and the ways in which the public refer to legitimacy and accountability in relation to NGOs may indicate the extent to which the public already exhibit development literacy and global solidarity. This argument is described in more detail in Chapter 3.
3. *Irish Times* newspaper coverage may serve as a reflection of NGO and public views in relation to legitimacy and accountability and hence may serve as an indicator both of the extent to which NGOs are already promoting development literacy and global solidarity and the extent to which the Irish public already exhibits development literacy and global solidarity. This argument is described in more detail in Chapter 4.

1.3 Empirical Research

In light of the argument just described, the overall aim of this study is to empirically investigate the extent to which and ways in which Irish relief and

development NGOs are linked with the concepts of legitimacy, accountability and administration costs, which I identify as a particular accountability mechanism, in *Irish Times* coverage between 1994 and 2009. Guided by this overall aim, a quantitative content analysis of 215 *Irish Times* articles published between 1994 and 2009 in which NGOs are linked with the concepts of legitimacy, accountability and administration costs, forms the empirical investigation at the core of this study. Specifically, four research questions guide my empirical research.

1. Is the quantity of coverage of NGO accountability greater than the quantity of coverage of NGO legitimacy?
2. Is the quantity of coverage of principal-agent approaches to NGO accountability greater than the quantity of coverage of stakeholder approaches to NGO accountability?
3. Is the quantity of coverage in which low NGO administration costs are presented as desirable greater than the quantity of coverage in which the use of low NGO administration costs as an indicator of NGO quality is questioned or disputed?
4. How critical is Irish newspaper coverage of relief and development NGOs?

1.4 Synopsis of Main Conclusions

This study found that NGO accountability received far more *Irish Times* coverage during the period 1994-2009 than NGO legitimacy and that principal-agent approaches to NGO accountability received far more *Irish Times* coverage than stakeholder approaches to NGO accountability. It also showed that during this period there were significantly more *Irish Times* articles in which low administration costs were presented as desirable than articles in which the validity of low administration costs as an indicator of NGO quality were questioned or disputed. Measured in terms of *Irish Times* coverage of questioning of NGO legitimacy and accountability, this study also showed a very uncritical approach to NGOs across the period of the study. If one accepts the background arguments of this study as to the relevance of legitimacy and accountability for development literacy and global solidarity and the appropriateness of using *Irish Times* coverage as a possible reflection of NGO and public views, then one can conclude that these findings may indicate both a failure by Irish NGOs to promote development literacy and global

solidarity among the Irish public, and a limited degree of development literacy and global solidarity among the Irish public.

1.5 Terminology

As with most academic endeavours this thesis is replete with terminology that meets W. B. Gallie's (1956) definition of "essentially contested concepts", the meanings of which are explicitly disputed. While the language of development, upon which much of this thesis relies, merits, and has already been, the subject of detailed scrutiny in its own right (e.g. Cornwall, 2007), this section confines itself to mentioning certain concepts that will be defined in detail later in this thesis and briefly defining some additional terms.

As I discuss in Chapter 2, the term *development* is, of course, itself contested. While my perspective on development is broadly aligned with a Human Development Approach (Klugman, 2010), in most instances my use of the term development refers simply to its use by others who may take this or other approaches. In addition, while the argument has been convincingly made that in a globalised world with geographically spread patterns of inequality and poverty, a sharp division between rich and poor countries or developed and developing countries is no longer possible (Edwards, 1999a), there are instances when it remains useful to distinguish between different parts of the world on the basis of their perceived levels of development, however that is defined. Hence the language of this thesis continues to cautiously invoke this division with the dichotomies between *Developed* and *Developing* World and *North* and *South* being used interchangeably.

The terms *legitimacy*, *accountability* and *nongovernmental organization (NGO)* are central to this thesis and are interrogated in Chapters 2 and 3. The focus of attention in this study is international relief and development NGOs that have originated in, and retain physical bases in, developed countries. While, traditionally, the activities undertaken in support of relief or humanitarian operations were seen as very different to those undertaken in the name of development, it has more recently been argued that across the board NGOs now seek to achieve long term impacts from their work making most of them developmental (Dichter, 1999). Because of this,

and because of a widespread tendency for NGOs to describe their activities in terms of both relief and development, both are considered together in this thesis.

In common with much NGO accountability literature, the term *stakeholders* is widely used in this thesis. While this term has assumed managerialist connotations in recent years, for the purpose of this study stakeholders refers simply to those with perceived interests or stakes in something. The term *critical* is also frequently referred to in this thesis, including in the fourth research question which asks how critical is newspaper coverage of Irish relief and development NGOs. In this thesis the term critical is used to convey serious and careful evaluation or critique.

Finally, an important dichotomy invoked throughout this study is between NGOs and "the public" – e.g. newspaper coverage is analysed in terms of what NGOs are reported to say (i.e. mediated communications from NGOs) and what "the public" (also referred to as "others" or "other actors") are reported to say (i.e. mediated communications from others). While I acknowledge from the outset that there is neither a single public with a uniform perspective nor that NGOs are uniform in their views I suggest that this division is helpful in distinguishing between reported NGO perspectives and the reported perspectives of others who NGOs might reasonably hope to influence. These "others" are all categorised together under the broad heading of "the public".

1.6 Rationale and Motivation for Research

My interest in NGO roles, legitimacy and accountability stems largely from my professional experience, particularly my work with GOAL, one of the NGOs under consideration in this study. Between 1999 and 2009 I was employed in GOAL's Irish head office as a logistician. During this period I was in ongoing contact with colleagues throughout the developing world and also spent time both as an independent traveller and on work assignments in various developing countries. While employed by GOAL I was responsible for conducting high value international procurement and developing and codifying logistics systems for GOAL overseas programmes. Specifically, I developed policies relating to procurement, supply and distribution, warehousing, vehicle management, and communications and focused in particular on ensuring that these policies and GOAL logistics practices in general

were compliant with the requirements of its donors. Much of my work with GOAL was explicitly oriented towards ensuring accountability for funds, which ultimately led me to question the usefulness of accountability as practiced by GOAL, its donors and the many other NGOs with which I had regular contact. For example, I frequently wondered whether requiring "beneficiaries" to formally confirm acceptance even of very low value items might both undermine relationships between NGOs and beneficiaries and reduce the number of beneficiaries willing to participate in individual programmes thereby undermining their potential for success. Similarly, my international procurement experience made me very sceptical as to the value of reporting on administration costs, which I concluded could potentially conceal a host of inefficient practices – for example, an organisation that allowed an inexperienced volunteer to conduct its procurement could report 0% procurement administration costs and appear very efficient even if the person in question bought completely inadequate humanitarian supplies in inappropriate locations and at a cost far in excess of what which an experienced staff member could have obtained.

Just as my logistics work led me to reflect on the issue of accountability, my exposure to GOAL (and other NGO) fundraising and development education initiatives led me to reflect on NGO roles and how day-to-day NGO activities might undermine their professed long term goals. While my professional experience stimulated my interest in these subjects, this thesis ultimately owes its direction to the reading and reflection that followed my early thoughts. As already noted, I have been particularly influenced by the work of Michael Edwards in this regard.

While I acknowledge the overall scale and contribution of my research to be modest, I suggest that there is an onus on all researchers, however modest their work, to outline why it was worth conducting and why it is worth reading. In general, I suggest that research on NGO roles is worthwhile because of the magnitude of global inequality in opposition to which NGOs profess to work and because of the immense funding and support invested in NGOs worldwide. I suggest that newspaper coverage of NGO legitimacy and accountability is a worthy subject for research because of my belief, which as I will discuss in Chapter 4 appears to be shared by many Irish NGOs, that what NGOs say or are reported as saying may influence public opinion. More specifically, I believe that analysis of this coverage is important as it may give an insight into the extent to which NGOs through their use of the concepts legitimacy and accountability are promoting

development literacy and global solidarity and the extent to which the public exhibit development literacy and global solidarity. This research is innovative in that it focuses not on the practice of NGO legitimacy or accountability, but on how the concepts are reportedly talked about both by NGOs and in relation to NGOs and possible implications of this. This research is also innovative in that it focuses on Ireland, which has a well-established and relatively well-funded NGO sector, but a relatively limited research base in relation to relief and development NGO activities.

Having highlighted the potential merits of my work, I feel it also appropriate to acknowledge its limitations. Firstly, the overall conclusions of this study pivot on a background argument, which I acknowledge from the outset may not be deemed convincing by all readers. Secondly, there are a series of limitations inherent to quantitative content analysis, the method applied in this research, which I discuss in more detail in Chapter 5. Thirdly, as I discuss in more detail in Chapter 4, there are limitations that stem from my application of content analysis, most obviously in my exclusive reliance on coverage from the *Irish Times.*

1.7 Structure of Thesis

The structure of this thesis follows a traditional pattern. Chapter 1 (this chapter) provides an introduction. Following overviews of development theory and practice, civil society trends, and theorizing on NGO roles, Chapter 2 develops the argument that Irish NGOs should primarily focus their attention on promoting development literacy and global solidarity among the Irish public. After presenting overviews of theorizing on NGO legitimacy and accountability, Chapter 3 develops an ancillary argument as to why the ways in which NGOs are linked with legitimacy and accountability may serve to indicate both the extent to which NGOs are promoting development literacy and global solidarity and the extent to which the Irish public already exhibit development literacy and global solidarity. Chapter 4, which discusses the media effects theories of agenda-setting and priming, provides the theoretical justification for the use of newspaper coverage as a possible reflection of NGO and public views. Chapter 5 describes the philosophical perspective underpinning the research and the methods employed. Chapter 6 describes the findings of the content analysis. Chapter 7 brings together the literature review and results in a discussion of the study's overall findings.

Chapter 2

Irish Relief and Development NGOs: Why Now is the Time to Adopt New Roles

2.1 Introduction

This chapter has a dual function. Firstly, it aims to contextualise the discussion of relief and development NGOs by providing an overview of evolving development theory and practice and the changing roles of civil society organisations. Secondly, it develops an argument that Irish relief and development NGOs should primarily focus on the promotion of development literacy and global solidarity among the Irish public. While recognising that NGO activity in Ireland is both influenced by and to a lesser degree itself influences international trends, for the sake of clarity this chapter deals separately with the international and Irish contexts. As such, sections 2.2, 2.3 and 2.4 provide overviews of development theory and practice internationally, changing civil society trends internationally, and theorizing on appropriate NGO roles. Attention is then turned to the Irish context specifically where in sections 2.5 and 2.6 similar headings are used to explore the particularities of the Irish case. Finally, the concluding discussion argues that not alone should Irish relief and development NGOs adopt new roles, but now is a particularly opportune time for them to do so.

2.2 International Development and Aid: An Overview

2.2.1 Changing Approaches to Development

The modern history of development can be understood as a prolonged engagement with the theory that economic growth equals development. While this perspective has dominated traditional development discourse and practice, other approaches have been suggested by proponents of so-called "alternative development". In order to provide a basic overview of the terrain of development this section will identify some of the main shifts in both traditional and alternative development thinking and comment briefly on the ideas of post-development.

The first major proclamation of the dream of development is routinely identified as Harry Truman's inaugural address as president of the United States in 1949. In this he urged bold measures by Western countries to help less developed countries and argued that "greater production is the key to prosperity and peace" (cited in Kiely, 1999, p. 32). Truman's articulation of development was underpinned by modernization theory, which envisaged a linear path to development through

stable economic growth. While this perspective has been harshly criticised for reasons including its paternalistic assumption that developing countries would uniformly aspire to develop along the lines of Western societies, it soon achieved mainstream status and development came to be measured through economic growth as indicated by GNP per capita.

Following neo-Marxist critiques of development theory in the 1960s and 1970s (e.g. Gunder Frank, 1966), alternative development, associated initially with Robert Chambers (1997) and participatory development, emerged in the 1970s and 1980s. The parameters of alternative development are unclear. As discussed by Pieterse (1998), alternative development can be defined in terms of specific features such as development from below with below implying both NGOs and communities, or it can be viewed in broader terms as a roving critique of mainstream development, shifting along with the latter. While alternative development is diffuse, its varying strands appear to hold in common a view that economic indices alone are insufficient measures of development. Specific problems identified with a reliance on such indices include their failure to consider inequality within countries, non-market transactions and the social costs of transactions (Storey, 2009). Arguably the most prominent champion of the notion that development must extend beyond economic considerations is Nobel Prize winner Amartya Sen (1999) whose work defined development in terms of the expansion of human freedom. Alternative development can be criticised for overstating the homogeneity of mainstream development and for being co-opted into mainstream development thinking.

By the 1970s, although economic growth was still central in mainstream development thinking, international recession and rising food prices led to poverty emerging as an important additional focus. By the 1980s, rising developing country indebtedness and continuing poverty contributed to a widespread disquiet about the apparent failures of development and the suggestion that development theory had reached an impasse (Schuurman, 1994). The view emerged in mainstream policy circles that many of the problems of development could be attributed to excessive developing country government involvement in economic markets. This perspective prompted the emergence of neoliberal thinking in development (known as the Washington Consensus), which argued that governments should liberalize their economies in favour of the laissez faire economic paradigm. Economic stabilization

and structural adjustment emerged as key specific policy prescriptions during the decade and were supported by controversial IMF and World Bank interventions.

Despite the apparently high price paid by poor people in developing countries during the 1980s for the blanket imposition of neoliberal economic policies, including health sector reforms (Peabody, 1996), by the end of the 1980s development as originally conceived of seemed further away than ever for many developing countries. Although in some cases growth had occurred, this had frequently been accompanied by increasing poverty. Yet again mainstream Western development thinkers suggested reasons for the apparent failures of development. This time good governance and the need for developing country democracy were seized upon as essential conditions for development and soon began to appear in official development discourse and policies (Aubut, 2004, World Bank, 1994).

From the 1990s onwards the influence of alternative approaches to development within mainstream thinking became increasingly obvious with a shift in emphasis away from growth and towards pro-poor policies. A focus on greater country ownership and a renewed belief in the importance of the state also began to emerge. These manifested themselves in initiatives including Poverty Reduction Strategy Papers (PRSPs) and the Aid Effectiveness Agenda. Additional issues that had previously been the preserve of alternative development but penetrated official discourse and practice during this period included a focus on the link between poverty and developing country indebtedness, a focus on participation and empowerment, a concern with building local organizations and promoting civil society, a concern with gender issues, a concern with sustainability, and a rights agenda. The emergence in 1990 of the UN Human Development Index (HDI), which ranked countries based on data including life expectancies, education and per capita GNI, represented one particularly strong indication of the widespread acceptance that measurements of development must encompass social indicators.

While the picture painted so far suggests that the boundaries between alternative and mainstream development have become increasingly blurred, post-development thinking, which emerged during the 1990s, remains resolutely independent of both. Broadly speaking, post-development claims that all ideas of development imply the exercise of power by the West over others and that development, understood as interventions designed to engineer specific changes, should be rejected outright. In arguing that universal Western middle class lifestyles

(which post-development theorists see as the goal of development) are neither sustainable or desirable, one of post-development's key advocates, Wolfgang Sachs (1992, p.3), famously wrote that "it is not the failure of development which has to be feared, but its success".

Whereas alternative development is concerned with different ways of doing development, post-development is concerned with alternatives to development. Critics argue, however, that post-development has, in fact, failed to provide alternatives and that it offers "critique but no construction" (Pieterse, 2000, p. 188). Other common criticisms of post-development include the charges that it conflates all theories of development with the outmoded theory of modernisation (Kiely, 1999), fails to acknowledged that many people want Western-style development (Storey, 2000), and romanticises local traditions and social movements ignoring the reality that they may also be embedded in global power relations (Escobar, 2000).

The ongoing commitment to the idea of development indicated by a huge international development infrastructure suggests that the influence of post-development thinking has thus far been limited. While economic growth remains central in much development thinking, it is generally now seen as only one of many necessary elements. The current mainstream approach to development is dominated by the Millennium Development Goals (MDGs). Although not without their critics (Rigg, 2008), these eight goals, which were formulated in 2000 and have since been agreed to by all 192 United Nations members states, arguably represent the greatest consensus in development thinking ever achieved.

2.2.2 Aid

It has been argued that "in a world of moral uncertainty one idea is sacred, one idea cannot be compromised: the rich should help the poor, and the form of this help should be aid" (Moyo, 2009, p. xviii). Aid, which is variously defined in terms of humanitarian aid, aid for long-term development initiatives, bilateral aid, multilateral aid, aid from individuals, and concessional loans, has been at the centre of the project of development right from the 1940s when the US unveiled the Marshall Plan committing it to transfer roughly US$14 billion to European countries ravaged by World War II. Of particular interest in this study is voluntary aid, which

refers to aid given by individuals and organisations often through NGOs; and ODA[1], which refers to official aid given by governments.

Since the 1950s over US$2 trillion in development-related aid has been transferred from rich countries to poorer ones (Moyo, 2009). Aid has been used at different periods to support particular development priorities – e.g. as a response to poverty in the 1970s, as a tool for stabilization and structural adjustment in the 1980s and as a buttress of democracy and governance in the 1990s. The prioritization of different agents of development at different times has also been noteworthy with NGOs receiving vastly increased sums during the 1980s, which were later reduced in favour of increased aid to governments. The shifts in thinking regarding the agents of development can be linked to issues including the apparent professionalization of development (e.g. Kothari, 2005) and the changing conceptions of state and civil society, which I discuss later in this chapter. Although aid levels as a proportion of developed country spending have been far higher in recent decades than they were in the 1950s, aid levels have not increased in a stable linear fashion. During the Cold War aid was often given strategically with the aim of buying political influence and increased in response to perceived donor needs to buttress support. From 1992 to 1997 when the pattern of ideological-based distributions of aid that had built up during the Cold War began to break down, aid from the 22 donor countries that then made up the DAC, declined sharply (Fan and Yuehua, 2008). Arguably one set of strategic motivations for aid were replaced by another, however, as since the September 11 2001 attacks on New York aid levels have substantially increased again. While claims that aid had a limited impact on growth and poverty reduction became prominent during the 1990s, more recent reports have contradicted these claims (e.g. the UN Millennium Project Report prepared by Jeffrey Sachs and the Report of the Africa Commission chaired by Tony Blair provide evidence for aid effectiveness). One of the most comprehensive and widely-cited analyses of aid (Riddell, 2007) found evidence of impact in areas including skills development, improved services, improved infrastructure, and improved education and health levels.

[1] The exact parameters of ODA are defined by the OECD's Development Assistance Committee (DAC), which is a forum for 23 major donor countries and the European Commission. DAC. 2008. *Is it ODA?* [Online]. OECD. Available: http://www.oecd.org/dataoecd/21/21/34086975.pdf [Accessed 18 March 2011].

In 1969 the UN recommended that developed countries donate 0.7% of their national income to development assistance. Although only a handful of countries have ever achieved this target, it has gained huge prominence and been the focus of specific NGO campaigns. However the measure has also received criticism on the grounds that it was calculated using assumptions that are no longer true and justified by a model that is no longer considered credible (Clemens and Moss, 2005). In addition, analysts have cast serious doubt on the wisdom of basing aid levels on supply rather than demand indicators. Put simply, there appears to be little justification for basing one country's aid allocation on the economic performance of a different country in another part of the world.

Although mainstream support for aid appears high (as indicated by recent campaigns such as Make Poverty History and Live 8), and, as already noted, some recent analyses point to positive impacts of aid, other high level analysts with varied perspectives and professional backgrounds continue to level criticisms at aid (Moyo, 2009, Glennie, 2008, Collier, 2007, Easterly, 2006). Their prescriptions range from the common view that aid can be harmful but should be reformed and continued (Easterly, 2006) to the more radical view that aid should be phased out (Moyo, 2009). Moyo (2009), for example, has argued that aid fosters corruption which in turn hinders growth, it reduces developing country government accountability to citizens by orienting them towards foreign donors, it ferments conflict, and it causes economic problems including reductions in domestic savings and investment, diminishing exports and inflation.

If one takes on board the arguments of the aid critics, an obvious question presents itself: why does aid in its current form remain so popular if it has indeed proved so damaging? A likely reason for the popularity of aid among recipient countries is the frequent absence of alternative means of revenue collection, although it is noteworthy that recent years have seen some developing countries, including Brazil and Argentina, pledging to voluntarily refuse aid. Suggestions offered by Glennie (2008) as to aid's popularity among donors include the proposition that aid is easy and that initiatives that would have a much higher impact on poverty would also have a much higher cost to donors (e.g. trade liberalization). In addition, aid can be strategically useful: it can buy friends and be a good investment for donor countries who may tie it to the purchase of supplies or services from their own countries or preferential treatment for particular companies.

Of particular note both in the context of strategic motivations for aid and the changing face of aid in general is the arrival of China as a major international aid player (Brautigam, 2009). The conventional wisdom is that China gives aid without any strings attached primarily in return for access to resources. However, in-depth analyses of Chinese aid suggest that the picture is more complex and that in its relationship with aid recipients China, in common with many other donors, simultaneously reveals itself as a development partner, economic competitor and colonizer (Alden, 2007).

The relationship between NGOs and aid is complex. NGOs could oppose multilateral and bilateral aid while still arguing for the continuation of NGO-delivered aid. Alternatively, NGOs could highlight difficulties with how aid has worked in the past and seek to promote reform of the aid agenda. The NGO-led Make Poverty History campaign of 2005 was initially concerned with three issues: aid, debt and trade. The aid component of this agenda was based not only on increasing aid, but also on better aid. However, by the time Live 8 took place, increasing aid overwhelming dominated not only the aid element of the agenda, but also overshadowed the original calls relating to debt relief and trade justice (Glennie, 2008). NGOs, in general, have been persistent in their calls for increased aid (in which they have a vested interest) and there is virtually no evidence of NGO willingness to question the aid paradigm as a whole.

In summary, while radical critiques of aid have gained prominence, most current analyses suggest that aid has had positive impacts while also acknowledging that this impact is influenced by other factors and that aid systems are in need of reform.

2.2.3. Structural Impediments to Development

> *You don't have to be a latter-day disciple of Marx to realise that policy changes are more important than aid to help end poverty. But those who have wanted to see a more root-and-branch reform of international trade and financial architecture, appealing to justice not charity, have tended to be a minority, drowned out by celebrities celebrating big-heartedness and removing politics from the equation (Glennie, 2011, p. 1)*

One Irish development education consortium has attempted to pithily convey the impact of structural impediments to development using the formula 5:50:500 (DevelopmentEducation.ie, 2010). Based on statistical data this argues that whereas at least $5 billion in voluntary aid and $50 billion in ODA are transferred from rich countries to poor ones annually, at least $500 billion worth of resources are transferred from poor countries to rich ones. According to the 5:50:500 argument this transfer occurs because of debt repayments, barriers to trade, subsidies, capital flight, "brain drain" from developing countries, and international policy on intellectual property rights. This section will briefly discuss trade and developing country indebtedness, which can be considered structural impediments to development and have already been the subject of detailed attention. It will also briefly discuss climate change and its impact on development.

Whereas trade has long been touted as a pathway to development, the actual impact of trade policies on development is both complex and contested (Glennie, 2008, O'Hearn, 2009). It appears, however, that depending on certain internal and external conditions trade can promote development. It also seems clear that the current global trading rules are skewed in favour of rich countries by means of mechanisms including trade barriers and subsidies. The existence of overt trade barriers such as import tariffs, and hidden costs to trade such as overly-stringent health and safety regulations, has resulted in a situation where trade has been forced open in the things that rich countries are good at (e.g. manufacturing, technology and services) and remains closed in the things that poorer countries are competitive at (e.g. agriculture and textiles) (DevelopmentEducation.ie, 2010). The use of subsidies results in a similar imbalance. Whereas the Washington Consensus required developing countries to eliminate subsidies in return for IMF loans, affluent states continued to protect their own economies by means of subsidies. It is frequently pointed out, for example, that the Common Agricultural Policy has resulted in European cows receiving larger daily subsidies than the average sub-Saharan African person has to live on (Hasset and Shapiro, 2003).

Developing country indebtedness has been the focus of ongoing campaigning. In calling for a cancellation of what have been termed "illegitimate" debts, it has been argued that these debts are counterproductive as they often exceed the value of aid received, they have already been paid, and they were irresponsibly extended (Ní Chasaide, 2009). While a variety of debt cancellation initiatives have

occurred since the 1990s onwards, debt cancellation has frequently been accompanied by controversial conditions. New examples of apparently irresponsible lending to developing countries have also been documented (Ní Chasaide, 2009).

Scientific evidence now overwhelmingly supports the conclusion that human activity leading to the emission of greenhouse gases is responsible for climate change (IPCC, 2007), which the 2010 UN Human Development Report (Klugman, 2010) identified as the single factor most likely to derail advances in human development. There appears to be a scientific consensus that climate change not only represents a threat to basic elements of life, including water, food production, health, and the environment, but that the negative effects of climate change will be experienced (and have been experienced to date) most acutely in developing countries (Stern, 2006). This is, obviously, despite the fact that most emissions have resulted from the unsustainable consumption patterns of developed countries (Starke and Mastny, 2010, Democracy Now, 2009). Due to the threat that climate change is posing to development and developing countries and the very high costs associated with mitigation and adaptation a coalition of interests has emerged arguing for the payment of what is termed "climate debt" by developed countries to developing countries to enable them to deal with the implications of climate change.

Structural impediments to development are often considered in the context of 'Policy Coherence for Development' (PCD). PCD refers to "synergies between policies other than development cooperation that have a strong impact on developing countries, for the benefit of overseas development" (European Commission, 2010, p. 1). While PCD forms part of official discourse - e.g. the EU has been considering PCD in relation to 12 policy areas since 2005 - there appear to be many areas in which domestic policies continue to undermine development initiatives. In the Irish context, for example, a comprehensive scoping report on PCD commissioned by the Advisory Board for Irish Aid (Barry et al., 2009a) identified Irish domestic policies that were damaging to developing country interests in the areas of agriculture, trade, fisheries, migration and the environment.

2.3 International Civil Society and NGOs: An Overview

While civil society has a centuries-long history, recent decades have witnessed a clear upsurge in civil society activity and interest in this most elusive of

concepts. Indeed in 1994, the starting point for this study, one commentator (Salamon) famously declared that the upsurge in organized voluntary activity evident globally amounted to an "associational revolution". Defining civil society is problematic in part because of the myriad of institutions and movements that it is said to comprise, including: nonprofit organisations, nongovernmental organisations, voluntary organisations, community organisations, the third sector, the independent sector, social movements, religious movements, social networks and charities. Although frequently understood as a space outside of the confines of the state and the market, the degree to which different civil society organisations interact with or rely on the state and market also differ substantially. Unsurprisingly given the diversity of usages of the term civil society, there is also a significant diversity in the roles performed by so-called civil society organisations. Together with colleagues and based on findings from 17 countries, Salamon (2000) hypothesized that five roles were particularly likely and appropriate: service-provision, innovation, advocacy, expressive and leadership development, and community building and democratization.

NGOs form a prominent part of civil society as reflected by the awarding of the Nobel Peace Prize to a coalition of NGOs in 1997 and an individual NGO just two years later. Although accurate data on the number of NGOs is difficult to obtain, a 2000 (Economist) estimate suggested that there were more than 30,000 active international NGOs, and a 2005 study (Union of International Associations in Werker and Ahmed, 2008) put the number at over 20,000. While, like civil society itself, the definition of NGOs is problematic (e.g. Martens, 2002), NGOs are frequently characterised as the subset of civil society that engages in international development activities (Werker and Ahmed, 2008). The more specific definition offered by Vakil (1997, p. 2060) of NGOs as "self-governing, private, not-for-profit organizations that are geared to improving the quality of life of disadvantaged people" is adopted here because it well describes the relief and development NGOs that are the subject of this research.

Based on a review of classification schemes Vakil (1997) identified and described six possible NGO orientations, which overlap substantially with the roles identified by Salamon, Helms et al. (2000). Firstly, a welfare orientation refers to the provision of basic services based on a charity model. Secondly, a development orientation refers to efforts to improve the capacity of a community to provide for its

own basic needs. Thirdly, an advocacy orientation refers to efforts to influence policy or decision-making. Fourthly, development education refers to educating citizens in the developed world about development issues. Fifthly, a network orientation refers to efforts by NGOs to channel information and assistance to other NGOs and individuals. Finally, and without need for additional explanation, comes a research orientation. While Vakil's overview reveals possible options for relief and development NGOs, and implicitly makes a case for the usefulness of NGOs in a variety of roles, it says little about the degree to which they actually practice different roles or the factors that lead them to adopt these roles. To understand this requires one to revisit the changing terrain of international development thinking and resultant patterns of aid distribution. Note that from this point forward unless otherwise stated all references to NGOs should be understood to refer to relief and development NGOs.

As already described, current approaches to development thinking are peppered with ideas that were originally conceived of as alternative development. While NGOs were originally at the vanguard of alternative development, it has been suggested that they moved towards a broad accommodation with mainstream neoliberal approaches to development during the 1980s (Bristow, 2008). A primary reason for this was the availability of funding. During the 1980s the growth of official development aid to NGOs outstripped almost fivefold the growth in ODA itself (Fowler, 1992). A major reason for this upsurge in NGOs' financial fortunes was the emergence from the 1980s onwards of "new public management" (NPM). NPM is associated with the notion that governments should dedicate their energies to "steering not rowing" (Osborne and Gaebler, 1992) and is broadly understood as a cluster of ideas and ensuing regulatory practices that apply private sector and business approaches in the public sector (Denhardt and Denhardt, 2000). Commentators have, however, pointed out that there has been a considerable variation in the ways in which NPM has been adopted (Hood, 1995) and that different models of NPM exist (Ferlie et al., 1996). Managerialism, which may be linked with NPM, has been described as entailing "advocacy of formal rational management, corporate strategic plans with specified objectives as well as internal and external accountability systems oriented towards the measurement of efficiency and effectiveness" (Parker and Lewis, 1995, p. 212) . While managerialism predates the emergence of NPM, it has come to be so strongly associated with it that

separating out the exact components of each of these contested concepts is problematic. For the purposes of this thesis, therefore, the term managerialism will be used as an umbrella term for the series of ideological and regulatory changes oriented towards the reform of public administration that occurred from the 1980s onwards. Of particular relevance to NGOs in this context was the view that private sector management was inherently more efficient than public administration as this led to a range of government activities being transferred to private and 'third' sector actors, such as NGOs. The rapid expansion of the NGO sector is regularly associated with this "downsizing of the state" (Roberts et al., 2005, p. 26).

A second reason for the greater popularity of NGOs as channels for official aid during this period related to the emerging emphasis on democracy as a necessary precursor to economic growth. Liberal democratic theory envisages a strong civil society as strengthening the state's capacity for good governance by ensuring legitimacy, accountability and transparency (Mercer, 2002). NGOs, according to much development thinking, were supposed to act as "a counterweight to state power by opening up channels of communication and participation, providing training grounds for activists promoting pluralism and by protecting human rights" (Hulme and Edwards, 1997, p. 6). In a definition that brings together both the supposed efficiency and democratising character of NGOs, Dichter (1999, p. 43) has summed up their perceived comparative advantages during this period as follows:

they [NGOs] are innovative, nimble, and flexible; adjust quickly to change and to local differences; and operate close to those they wish to benefit (because they are able to listen and interested in listening). Their services (when they provide them) are lower in cost and more cost-effective, their staffs and leaders are highly motivated and altruistic, and their independence of commercial and governmental interests puts them in position to pressure for change on those interests

While the implications of managerialism for the emergence of specific types of NGOs accountability will be discussed in Chapter 3, for now it is sufficient to say that the dual imperatives of contracting out of service provision associated with managerialism, and democratisation theorizing were largely responsible for the exponential growth in available funding for NGOs that emerged during this period and for the vastly increased engagement of NGOs in large scale government-funded activities.

2.4 Evolving Relief and Development NGO Roles: An Overview

2.4.1 The Identity Crisis of the 1990s

As discussed in Chapter 1, the critique of relief and development NGO activity in the aftermath of the Rwandan genocide was one important factor that led to a period of self-reflection within the sector and, ultimately, helped prompt an apparent NGO identity crisis (Edwards and Fowler, 2002, Van Rooy, 2000).

A reduction in foreign aid prompted by the ending of the Cold War was another important catalyst for NGO angst. While high levels of funding through NGOs persisted, the real value of aid from the North fell significantly during this period leading to fears about the sustainability of official funding for NGOs and speculations about how NGOs would fare in "beyond aid scenarios" (Fowler, 2002, Aldaba et al., 2000).

In addition to concerns about possible reductions in foreign aid, concerns about the appropriateness of high levels of official funding of NGOs stimulated much debate in the 1990s. Some critics suggested that increases in official funding had resulted in the "professionalization" of NGOs and undermined their ability to foster participation and democratisation (Jad, 2007, Markowitz and Tice, 2002). Other concerns included whether NGOs dependant on official funding could develop effective independent advocacy roles (Commins, 1999), whether official funding diminished the space for independent NGO thought (Mowles, 2007), whether the conditions attached to official aid (e.g. managerialist requirements) would impede the wider goals of NGOs (Edwards and Hulme, 1996c), and whether NGOs would face reputational damage through association with official aid given its poor results in many cases (Fowler, 2002). Fears about NGO dependence on official aid can be seen as a specific manifestation of a greater worry: that instead of providing alternatives to dominant ideas of development as had been the calling card of NGOs in the past, NGOs had by the 1990s been co-opted into the mainstream orthodoxy.

Increases in numbers and capacity of Southern NGOs during the 1990s presented an additional challenge for Northern NGOs. Although the expressed aim of working oneself out of business may have been central to early NGO discourse, and the NGO mantra of participation could be said to have as a logical conclusion the devolution of activities to Southern counterparts, many Northern NGOs appeared ambivalent about the emergence in the 1990s of strong Southern NGOs who could

compete with Northern NGOs for official funding. The increasing capacity of Southern NGOs inevitably led to questioning about whether Northern NGOs should continue in operational roles at all. Lewis and Sobhan (1999), for example, found that direct funding of Southern NGOs produced more relevant assistance and suggested that Northern NGOs may have a moral obligation to refocus their efforts on building stronger links between their own publics and development issues.

As will be discussed in Chapter 3, the increased funding of NGOs from the 1980s onwards was accompanied by greater NGO visibility, which in turn coincided with a significant increase in questioning of NGO legitimacy and accountability. The supposed comparative advantages of NGOs also came under close scrutiny with a host of studies suggesting that the privileged position afforded to NGOs during the 1980s was, by and large, unjustified. For example, research could find little evidence to back up assumptions about NGO closeness to the poor, cost-effectiveness, high levels of innovation and flexibility, scale of impact and success at capacity-building (Edwards, 1999a, Smillie, 1997).

In addition to the challenges faced by NGOs in relation to development activities, there were specific contextual changes during the 1990s that impacted particularly on NGO humanitarian work. The end of the Cold War acted as a catalyst for rising numbers of intrastate conflicts and increasing numbers of internally displaced people (ODI, 1998). The emergence of so-called "complex political emergencies", and the increased international unwillingness to commit to armed humanitarian interventions after failures in Somalia in 1992, saw NGOs placed in often untenable positions whereby they felt obliged to take on roles far beyond those envisaged in their original mission statements. Inevitably this led to intense questioning as to what precisely the role of NGOs in humanitarian action should be.

The specific catalysts for NGO self-reflection that have been discussed here were accompanied by a backdrop of a rapidly changing global context and, in particular, the contested phenomenon of globalisation. Globalisation, it has been claimed, has led to the disintegration of the traditional North-South divide (Edwards, 1999a) and an increasing awareness that there are "Souths within the North", just as there may be "Norths within the South" (Gaventa 1991 cited in Gaventa, 1999, p. 22). This breaking down of the traditional geographical divide invited questioning

about what roles NGOs, whose work often appeared to have relied on such a divide, should adopt in order to best advance their causes.

2.4.2 Emerging Perspectives on Relief and Development NGO Roles

Long before the Rwandan genocide Korten (1987) described how NGO strategies frequently evolve through a series of three generations that begin with relief and development activities and move towards seeking changes in specific policies and institutions. Korten (1990) identified a fourth generation of NGO strategies based on mobilizing a people's development movement that he advocated for NGOs. The questions he asked when outlining his vision well summarise the discussion on NGO roles that continued for the remainder of the decade:

Will they continue to act primarily as humanitarian assistance agencies, or will they become agents of transformation – even at the risk of alienating funders? Will they function primarily as professional staff bureaucracies engaged in the funding and implementation of projects, or will they build their capacities to strengthen global citizenship among their domestic constituencies and to serve as a support system for a voluntary people's development movement? (p. 202)

Most NGO analysts also appear to be NGO supporters. Although isolated voices during this period suggested that Northern NGOs had, by and large, outlived their usefulness and should close up shop (Van Rooy, 2000), the vast majority of commentators continued to assert that NGOs had valuable contributions to make. A focus for some of the most prominent discussions was a series of conferences that took place in Manchester and Birmingham in 1992, 1994 and 1999. These conferences brought together influential NGO thinkers and the slew of publications that ensued from each conference arguably set the agenda for the sector. The conference themes also provide a useful means of tracking the key ideas of the period. In 1992, for example, the conference focus was on how to scale up NGO impact on development by moving from improving local situations on a small scale to influencing the wider systems that create and reinforce poverty (Edwards and Hulme, 1992). In 1994 the emphasis switched to questions about NGO performance, accountability and relationships with funding sources (Edwards and Hulme, 1996c). By 1999 explicit questions about NGO roles had come to the forewith the conclusion that NGOs must move from "development as delivery" to "development as

leverage", meaning that they must focus on structural causes of poverty rather than its symptoms (Edwards et al., 1999).

By the end of the 1990s NGO commentators were generally in agreement that there was a pressing need for NGOs to engage with forces that could make a long-term difference or, as described by Korten (1990, p. 202), to becoming "agents of transformation" . While some commentators appeared to suggest that NGOs could add value in certain activities without linking them to this wider goal - e.g. humanitarian activity (Van Rooy, 2000) and capacity-building and institutional development of Southern NGOs (Edwards et al., 1999) - in general, the activities of Northern NGOs in the developing world were seen as useful only in so far as they contributed to or facilitated this broader goal.

Although there was widespread agreement on the perceived need for NGOs to focus on becoming change agents in this sense, there was less agreement about exactly what activities NGOs should undertake in pursuit of this objective. Some authors suggested that NGO should act as watchdogs and hold others accountable for their performance in relation to issues including social and environmental goals (Van Rooy, 2000, Fowler, 2002). Edwards and Sen (2000) suggested that NGOs should act as value-driven agents of personal change. Fowler (2002) suggested that NGOs should embrace roles as civil innovators through which they could find, test and demonstrate different ways in which states and markets can fulfil their obligations. Although its meaning is contested, partnership, often understood as an agreed relationship in which participants have equal standing but different roles and responsibilities (Pickard, 2007), was also frequently invoked as a means for Northern and Southern partners to combine their comparative advantages (e.g. Northern NGOs' closeness to the donor public with its advocacy and policy-influencing potential and Southern NGOs' local knowledge and presence) to produce an outcome greater than the sum of its parts (Brehm, 2001).

2.4.3 Current Relief and Development NGO Roles

The most recent "Manchester conference" took place in 2005. In one of the ensuing publications Edwards (2008) discussed what changes had occurred since the previous conferences and, in particular, whether NGOs had moved from "development as delivery" to "development as leverage". His conclusion was that although there had been some NGO successes, including keeping the spotlight on the

need for reforms in international institutions and cementing an intellectual commitment to participation and human rights as basic principles of development, there had been no quantum leap in NGO impact. Specifically, Edwards argued that most NGOs had failed to establish strong connections with social movements that could lead to sustained change; paid insufficient attention to downward accountability; prioritised organisational imperatives of growth and market share above the developmental imperatives of individual, organizational and social transformation; and failed to build constituencies for change in global consumption and production patterns. Edwards attributed this limited progress in large part to the perseverance of the traditional aid paradigm. Whereas earlier Manchester conferences had predicted the gradual decline of aid, in fact aid levels had increased providing, in Edwards' (2008, p. 45) words, "a continued 'security blanket' for current practice".

If Edwards is correct, it would appear that all the talk and reflection of the 1990s resulted in little substantive change in NGO roles or orientation during the decade immediately following it. However, this does not mean that the concerns identified regarding NGO roles were not relevant then and do not remain relevant now. In fact, history may show that the increases in aid during the 2000s were short-lived. Certainly the global financial crisis and resultant recession that began in 2008 led to reductions in GNI and aid commitments in some donor countries (O'Neill, 2010). In addition, strong Southern NGOs remain, questions about NGO legitimacy and accountability have not been resolved, scepticism about comparative advantages of NGOs remain, and the central question of how to transform NGOs from service providers to agents of global transformation continues to be asked.

2.5 Development Thinking and Practice in Ireland: An Overview

A review of the current international development sector in Ireland suggests diversity and vibrancy. The number of aid agencies, options for development education, and research activities dedicated to development issues have all greatly increased in recent decades in tandem with increases in the size of the official Irish aid programme, Irish Aid. As will be described, high levels of Irish public support for development assistance are also routinely reported and international research has tended to view Irish development initiatives favourably. But there is more to this

story than these facts alone suggest. Over a ten months period from 2008 to 2009 Ireland's aid budget was subject to cuts of 22% or €254 million, far greater than the cuts imposed on other areas of Irish government spending during the same period. More worrying from the perspective of aid advocates, these cuts met with little resistance outside of development circles suggesting that the apparently strong public support for development assistance may be shallower than previously thought. In light of the rapid rise and even more rapid reduction in the levels of aid provided by Ireland, this section provides a brief overview of international development in an Irish context. This begins with Irish Aid itself and then discusses what is known about public attitudes to development assistance.

Irish Aid, which was formerly called both Ireland Aid and Development Cooperation Ireland, was formed in 1974 one year after Ireland's accession to the European Economic Community (EEC). As described by the then foreign minister, the programme "was necessary to give Ireland moral credibility internationally" (Borg et al., 2010, p. 49). Starting from small beginnings with an initial commitment of US$6 million, Irish Aid funding grew slowly but steadily towards the UN target of 0.7% of GNI until 1988 when total budgeted ODA was suddenly reduced by 26% (Fitzpatrick and Storey, 1988). Despite this interruption to the upward trajectory, the 1990s again witnessed significant growth in Irish ODA. Between 1992 and 1998, for example, Irish ODA trebled, while performance in relation to a growing GNP almost doubled, rising from 0.16 per cent to 0.30 per cent (Development Co-operation Directorate, 1999). The pinnacle of Irish rhetorical commitment was reached in 2000 at the Millennium Development Summit when the then Taoiseach, Bertie Ahern, committed Ireland to achieving the UN target of 0.7% of GNI by 2007. Although the "Celtic Tiger" years witnessed rapid growth in the overall sums of ODA allocated by Ireland (rising to €920 million in 2008), this target was deferred in 2006 to 2012 and in 2009 to 2015.

Table 2.1 Irish ODA, selected years 1974-2009 (€ million & %).

	1974	1984	1994	2004	2008	2009
Total ODA	1.9	42.2	95.5	488.9	920.8	718.1
Bilateral aid	0.3	16.9	50.2	329.7	650.2	496.8
Multilateral aid	1.6	25.3	45.3	159.2	270.6	221.3
Bilateral as % of ODA	15.8	40.0	50.7	67.4	70.6	69.2
ODA as % of GNI	0.05	0.22	0.24	0.40	0.59	0.54

Reproduced from O'Neill (2010, p. 261)

As outlined in Table 2.1, Irish Aid funding is divided between bilateral aid, which includes aid given directly to programme countries and that delivered through NGOs; and multilateral aid, which constitutes aid delivered through institutions such as the EU, the UN and the World Bank and IMF. The key principles underpinning Irish aid are outlined in the 2006 *White Paper on Irish Aid* (Government of Ireland). Reflecting international trends, this lists partnership, public ownership and transparency, effectiveness and quality assurance, coherence, and long-term sustainability. It also confirms Ireland's commitment to using the MDGs as a roadmap for development.

Recent international comparisons and reviews of Irish support for development have been generally positive. Since 1993 the Centre for Global Development in Washington has produced an annual index called the *Commitment to Development Index*. This index currently rates 22 donor countries on how they help promote development in developing countries. Ireland's score rose from 15 out of 21 countries in 2003 to a high point of five out of 22 countries in 2008 (despite the cuts in 2009 the 2009 and 2010 scores remained high at six out of 22 countries). Ireland's aid programme achieved particularly high scores as part of this exercise due to its absence of tied aid, large amounts of private charitable giving and a large share of its aid being issued to relatively poor countries with democratic governments (Centre for Global Education, 2010).

The OECD's DAC reviews conducted in 1999, 2003 and 2009 (Development Co-operation Directorate, 1999, Development Co-operation Directorate, 2003, Development Co-operation Directorate, 2009) also act as independent and broadly positive assessments of Irish Aid. The 2009 review, for example, commends Irish Aid for being a generous and flexible donor and for having fully untied aid. Also relevant from the perspective of this research is that the three reviews commented

that the total proportion of Ireland's ODA allocated via NGOs was high relative to other DAC members.

Whilst the strength of Irish Aid may be interpreted as a sign of Irish political commitment to development assistance, its status does not necessarily imply a concomitant level of public commitment. Research on Irish public opinions regarding international development is patchy. A review of surveys and analyses of Irish public opinions between 1985 and 1999 found consistently high levels of public support for development cooperation (approximately 90% of respondents were in favour in each study) (McDonnell, 2003). In common with other DAC countries, however, the Irish public also demonstrated greater awareness of humanitarian crises than longer-term development issues (McDonnell, 2003).

A comprehensive study of Irish public opinions towards development cooperation in Ireland was conducted on behalf of Irish Aid in 2002 (Weafer). It was based on face-to-face interviews with a nationally representative sample of approximately 1,000 adults and contained 30 questions relating to development issues. It too found high levels of public support for development cooperation with 90% of respondents in favour of helping developing countries. However it also found that most people did not have a clear image of what ODA comprised and had greater awareness of humanitarian emergencies than longer term development issues. It also found that the majority of respondents believed that development aid from Ireland was given via Third World charities compared to only 32% who stated that it was given via the Irish Government/Irish Aid.

Whilst no national attitudes survey on development assistance has been conducted since 2002 there are other recent relevant sources of information. These include a 2005 Eurobarometer study on attitudes to development aid (Directorate-General Development, 2005), which, among other findings, reported that that only 14% of the 1,000 Irish people surveyed had heard of the MDGs. While this is marginally higher than the EU average of 12%, it seems nonetheless very low given that the MDGs underpin the official Irish aid programme. In an analysis of this survey's results Connolly et al. (2008) noted that although they show an ongoing emphasis on aid as the primary means by which Ireland should help developing countries, they also show some increased awareness of structural issues of trade access, debt cancellation and conflict resolution. When the same authors conducted a replication of the 2002 survey among 900 university students in a range of

academic departments across all the universities in the Republic of Ireland during 2006 and 2007, it too found "little evidence of any sophisticated understanding of development issues" (Connolly et al., 2008 p. 226).

As already noted, the Minister who originally established the official Irish aid programme declared it necessary to give Ireland "moral credibility". In other words, the programme was explicitly described in terms of its benefits or what it gave to Ireland. While Irish Aid has been commended for not pursuing specific strategic interests through its aid allocations, it can be argued that Ireland's aid programme and approach to development is still primarily identified as being more about "us" than "them". An explicit articulation of this view appeared in a 2009 *Irish Times* article by the prominent Irish journalist, Fintan O'Toole. In this, O'Toole (p. 1), while criticising cuts to the Irish Aid budget, wrote that Ireland needed to maintain its aid programme for reasons of national pride. While acknowledging that aid was not primarily about national pride, he wrote that "there's a reason why, in the dark days of the 1980s, we were the world's largest per capita donors to aid agencies. We needed to know that there was more to us than failure and despair" and went on to say that embarking on aid cuts "does more damage to our international reputation". Finally, it has also been suggested that the Irish aid narrative remains firmly embedded in notions of charity and welfare rather than justice or duty (80:20 et al., 2010).

In summary, it is clear that the official Irish development assistance programme, Irish Aid, has undergone rapid expansion during the period of this study and that it has fared well in international assessments. However, most research has suggested a very limited and unsophisticated understanding of development issues by most Irish people despite some increased awareness of structural causes of poverty. It appears also that the Irish aid story remains to some degree at least focused on Ireland rather than developing countries, and that NGOs and charities are generally seen by the Irish public as the primary face of development assistance. Finally, and as stated at the outset, the very limited resistance by the general public to the slashing of the Irish Aid budget between 2008 and 2009 casts doubt on the depth of Irish public commitment to development assistance.

2.6 Civil Society in Ireland: An Overview

As is the case internationally, attempting to gain an accurate picture of civil society activity in Ireland presents serious challenges as not alone is defining civil society problematic, but research in Ireland has also been struggling to keep pace with the rise of the sector. Nonetheless, this section will attempt to provide an overview of civil society in Ireland by briefly considering its extent, relationship with the state including the evolving regulatory framework, and funding.

Although the expansion of formal civil society activity during the twentieth century was slower in Ireland than in other countries (Harvey, 2009), by the 1990s when government funding to the sector began to rise significantly, there was already a substantial range of civil society activities in place. The first comprehensive survey of the nonprofit sector in Ireland was conducted in 2006 (Donoghue et al., 2006) and provided evidence of the significant breath of activities undertaken by nonprofit organisations and the extent of their economic contribution, estimated to amount to 3.84% of GNP.

Since 1987 the process of social partnership, which effectively gave a formal role to civil society organisations in negotiating state development plans, has significantly shaped relations between the government and civil society in Ireland. An extensive literature exists on the impact of the social partnership process from the perspective of civil society organisations. Ó Broin (2009) has summarised four key critiques of the process as follows: it was dominated by powerful interests and effectively sidelined the legislature; it advanced neoliberalism and undermined the ability of the community and voluntary sector to shape the agenda; it undermined the autonomy of organisations; and it devalued politics and promoted managerialism. The social partnership process broke down during December 2009 over failure to reach agreement regarding a €1 billion reduction in the public sector wage bill.

As in the international context, from the 1980s onwards in Ireland managerialism manifested itself in the greater availability of service contracts for civil society organisations and the imposition of particular reporting and accountability requirements on those who accepted these contracts. Although civil society organisations in Ireland, like elsewhere, have performed a wide variety of roles (Donnelly-Cox et al., 2001, Donoghue et al., 2006), commentators have suggested that from the 1980s onwards the state deliberately sought to move civil

society organisations away from advocating for social change and towards the provision of services (Geoghegan and Powell, 2009, Murray and Rogers, 2009). Harvey (2009), for example, has described how a clause was inserted into the standard service level agreement used by the state when contracting service provision activities to voluntary organisations stipulating that none of the funding could be used for campaigning purposes. Perhaps unsurprisingly given the dynamics of managerialism and social partnership, the 2006 nonprofit mapping study (Donoghue et al.) found that two thirds of responding organisations were in receipt of state funding and that in total 60% of income came from the state compared to 10.5% from the public. Concerns about the capacity of nonprofit organisations to advocate effectively given their increasing state funding and a belief that advocacy was under deliberate threat led to the establishment of the *Advocacy Initiative* in 2008. Headed up by a steering group made up of representatives from a diverse range of civil society organisations its survey of 170 nonprofit organisations (The Advocacy Initiative, 2010) found that nearly half of these organisations either had a funding cut or were threatened with a funding cut as a result of their advocacy activities.

While state funding clearly increased in nominal terms and influenced the direction of civil society from the 1980s onwards, due to a broadening of funding sources the proportion of total income that non-profit organisations received from the state declined from 74.6% in 1995 to 59.8% in 2007 (Donoghue, 2008 cited in Donnelly-Cox and Cannon, 2010, p. 336). The other major funding sources were individuals, foundations and corporations. Dealing with individual giving first, a 2009 review concluded that a large number of Irish people donated to charity and that the amount they donated had increased between the 1990s and 2000s although not in proportion to increases in income (Prizeman and O'Regan, 2009). A 2009 assessment of philanthropic giving in Ireland (McKinsey & Company, 2009) reached a similar conclusion and noted that while 89% of Irish adults gave to charity, most donations were small and given spontaneously rather than in a planned way. Comparing central statistics office figures the authors of this report concluded that while private donations in Ireland came to €460 million in 2005 compared with €189 million in 1995 this represented a decrease in the proportion of disposable income given to charity from 0.94% in 1995 to 0.79% in 2005 and placed Ireland well below the US and many European countries.

Considering foundation and corporate giving the same 2010 report found that along with the €460 million given in private donations in 2005, foundation giving was worth an estimated €85 million and corporate giving an estimated €25 million, both of which represented low figures compared to other countries (McKinsey & Company, 2009). In sum, while there is a long tradition of giving in Ireland, this has been predominantly made up of spontaneous donations by individuals. However there has been a recent surge of interest in the potential of philanthropy (incorporating individual, foundation and corporate giving) as evidenced by the establishment of Philanthropy Ireland in 2004 and a Government Forum on Philanthropy in 2006.

While much attention was paid to concerns about the possible co-option and emasculation of civil society organisations as a result of dependence on state funding during the 1990s and most of the 2000s, in more recent years rapidly declining state and private sector funding has presented another set of challenges (Donnelly-Cox and Cannon, 2010).

When fully implemented the 2009 Charities Act (Government of Ireland) will introduce for the first time in Ireland an integrated system of registration, reporting and regulation to be implemented by a new body, the independent Charities Regulatory Authority. The Charities Act resulted from a commitment to reform charity law made as part of the programme for government in 2002 and followed independent reviews that had taken place in 1990 and 1996 (Donoghue et al., 2008). The provisions of the Charities Act have been commended internationally and within Ireland for facilitating significant improvements in transparency within the sector (European Centre for Not-for-profit Law, 2009, McKinsey & Company, 2009). Interestingly from the perspective of civil society organisation roles, the Charities Act allows for charities to promote a political cause, but only if it relates directly to their charitable purpose.

2.7 Irish Relief and Development NGOs: An Overview

Having briefly considered Irish civil society as a whole attention will now be turned to relief and development NGOs. While the regulatory framework remains the same for these NGOs as for domestic nonprofit organisations, some differences exist regarding their relationship with the state and how they are funded. These

issues will be discussed in this section after an overview of the emergence and extent of Irish relief and development NGOs.

Ireland's strong overseas missionary tradition incorporating development work as well as pastoral activities provides the backdrop for both the establishment of Irish Aid and Irish NGOs. Although Ireland's largest NGO, Concern Worldwide, was established in 1968, the majority of Irish NGOs began to emerge from the 1970s onwards (e.g. the next largest Irish NGOs, Trócaire and GOAL, were formed in 1973 and 1977 respectively). While GOAL has traditionally been more strongly associated with emergency relief than Trócaire or Concern (O'Dwyer, 2006), all three engage in both humanitarian and development work and focus explicitly on alleviating poverty. As outlined in Table 2.2, the incomes of Concern, Trócaire and GOAL dwarf those of other Irish NGOs.

Table 2.2 2009 Income of selected Irish NGOs in € (this includes valuations of donations in kind)

Name of NGO	**Total income**	**Irish Aid Funding**	**Notes and sources**
Concern	120,507,000	26,807,000	2009 Annual Report (Concern Worldwide, 2010)
GOAL	65,849,881	16,097,330	2009 Financial Statement (GOAL, 2010)
Trócaire	47,793,623	5,527,452	2010 Financial Statement (Trócaire, 2010). Figures relate to 1 March 2009 to 28 February 2010. The Irish Aid funding figure is unrepresentatively low because Trócaire received most of its 2009 Irish Aid funding in February 2009 and its 2010 funding in March 2010 – both were therefore included in other year's financial accounts.
Oxfam	15,411,153	2,350,000	2009/2010 Annual Report (Oxfam Ireland, 2010). Figures relate to the 11 months from 1 May 2009 to 31 March 2010.
Christian Aid	8,176,000	2,826,000	2010 Financial Statement (Christian Aid Ireland, 2010). Figures relate to 1 April 2009 to 31 March 2010.
Self Help Africa	7,558,180	2,805,000	2010 Financial Statement (Self Help Africa, 2010)
Plan Ireland	5,899,369	929,406	2010 Annual Report (Plan Ireland, 2010). Figures relate to 1 July 2009 to 30 June 2010.

The relief and development NGO sector in Ireland is represented by an umbrella body called Dóchas. According to its website, Dóchas (2009b) "provides a forum for consultation and co-operation between its members and helps them to speak with a single voice on development issues". At the time of its establishment in 1993 Dóchas had 17 members (Dóchas, 2004). This had risen to 44 in 2009 (Dochas, 2009a). The increase in membership corresponds with the general increase in Irish-based NGO numbers during this period, which resulted in large part from the establishment in Ireland of branches of international organisations (e.g. Christian Aid, World Vision, Tearfund, Plan, ChildFund, Action Aid and Sightsavers).

Whereas the influence of social partnership on the Irish nonprofit sector in general has received extensive critical attention, there has been relatively little attention paid to the close engagement of relief and development NGOs with the Irish government. The most prominent official articulation of this engagement appears in Irish Aid's *Civil Society Policy* (2008a, p. 4), which proclaims its aspiration to serve as a "guide that enables Irish Aid to work in partnership with civil society organisations, North and South, towards poverty reduction and the achievement of the Millennium Development Goals". Two prior examples of this "partnership" approach are the initiation of a strategic relationship between Dóchas and Irish Aid in 2002, and the initiation of a long-term funding initiative (the Multi-Annual Programme Scheme/MAPS) between Irish Aid and selected Irish NGOs in 2003. According to Dóchas (2004, p. 25), the purpose of its strategic agreement with the Irish government was "to enable Dóchas to become a more actively engaged and better resourced partner of Irish Aid, in order to reinforce our common overarching goal of reducing poverty throughout the developing world". Concern over resources was a clear motivation for Dóchas from the outset therefore. An independent evaluation of the partnership between 2006 and 2008 (McEvoy, 2009, p. 4) reported that "although there is a natural tension between financial dependence on government and maintaining one's integrity to advocate and critique, Dóchas is perceived to have rather skilfully struck a balance between the two".

MAPS was initiated between Irish Aid and Concern, Trócaire, GOAL, Christian Aid and Self Help Africa in 2003. MAPS I ran from 2003-2005 and disbursed €117 million among the five agencies. MAPS II runs from 2007-2011. The total projected allocation for MAPS II was €380 million although the actual allocation will fall short of this due to budget cuts (Gaynor, 2010). The purpose of

MAPS was to provide flexible and programmatic funding to the NGOs involved based on the strategic objectives of those NGOs. Although not defined, partnership, both between Irish Aid and the participating NGOs and between those NGOs and their Southern counterparts, was identified as a key element of the programme. An independent evaluation of MAPS I (Development Cooperation Ireland, 2006, p. 7) found that the spirit of partnership had advanced during MAPS I and that "no instance arose in which a MAPS NGO felt pressure from Development Co-operation Ireland [currently Irish Aid] to act outside its own visions and strategies". As part of the midterm review of MAPS II (Gaynor, 2010) all MAPS NGOs indicated that MAPS II had enabled them to engage in more strategic partnerships with Southern NGOs and they reported that they had stronger relationships with Irish Aid than NGOs not in the scheme.

Reviews of both MAPS and the strategic partnership between Irish Aid and Dóchas suggest a desire for genuine partnership and openness on the part of Irish Aid. Indeed Irish Aid seems to have been very cognisant of the risks of NGO independence being compromised by such arrangements and to have deliberately sought to minimise these risks. Nonetheless there have been some hints that the relationship between the Irish government and NGOs has not always fulfilled its promise of partnership. For example, despite the apparent openness of Irish Aid to innovation from the MAPS NGOs, the MAPS I review (Development Cooperation Ireland, 2006) reported that the NGOs were conservative in terms of the uses to which they put the MAPS funding and that this was partly due to their desire not to jeopardise it. The midterm review of MAPS II (Gaynor, 2010) also indicated concerns that Irish Aid was seeking to foist an agenda onto NGOs in terms of increasing cooperation between agencies and joint learning. On balance, however, there appears to be little evidence that Irish Aid funding has unduly influenced the operations of those it has funded. Dóchas has remained a strong advocate for increased aid throughout the period. GOAL, one of the MAPS partners, has remained a trenchant critic of the Irish government, for, among other things, its funding of undemocratic regimes (e.g. O'Shea, 2008).

Due in part to overlaps between different NGO roles it is difficult to precisely classify the roles played by Irish NGOs. A comprehensive 2006 Dóchas member survey (Donnat, 2007) identified strengthening social sectors (e.g. education and health), alleviating poverty and building sustainable livelihoods as key programme

foci for its members. While capacity building of Southern NGOs and development education activities were shown to have increased since the previous Dóchas survey in 2001, direct implementation of programme activities remained very important. The MAPS II interim evaluation (Gaynor, 2010) noted that two of the five NGOs (GOAL and Self Help Africa) were still significantly focused on direct implementation activities. In other words, not only do these (and many other) Irish NGOs support local NGOs in the implementation of programmes, but they actually conduct programmes directly themselves. Of course it should be pointed out that important differences exist between Irish NGOs, which manifest themselves in, among other things, different roles being adopted or prioritised. For example, whereas GOAL (2011) continues to advocate for increased direct implementation due to concerns about developing country corruption, Trocaire (2011) has called for NGOs to engage more with their own societies. AFRI also represents an excellent example of a small NGO that has radically transformed in a way similar to that I recommend. Whereas from its foundation in 1975 until 1982 AFRI was involved in the funding of projects in the developing world, it then chose to radically reorient its activities in favour of linking issues in Ireland with issues in the developing world and focusing on structural obstacles to development (AFRI, 2004). This transformation was exemplified by the name change of AFRI in 1982 from AFRI – Aid from the Republic of Ireland to AFRI – Action from Ireland. Of the 77 NGOs being considered in this study (the identification of which will be described in detail in Chapter 5), it is noteworthy that 58 operate in developing countries in addition to having a base in Ireland. This suggests that it is not the norm for Irish NGOs to engage exclusively in advocacy, development education or other activities that can be conducted without a physical presence in the developing world. Even when these activities are conducted by Irish NGOs they often represent only a tiny proportion of those NGOs' work. For example, the home page of Concern Worldwide prominently features a pie chart indicating that 88% of its budget is spent on relief and development compared to just 2% on development education and advocacy. A recent Dóchas discussion paper (2008, p. 5) also reported a belief among the Irish NGO community that "the public wants NGOs to engage in practical activities".

While MAPS is notable for making available large and predictable volumes of aid to a very small number of agencies, a variety of other Irish Aid schemes were open to other NGOs during the period of this study. By 2009 Ireland was delivering

approximately one third of its development assistance funding through NGOs, one of the highest proportions of any international donor (Irish Aid, 2009). It is noteworthy that MAPS II included a requirement that MAPS NGOs raise a minimum of 30% of their total income through voluntary funds (i.e. charitable donations) raised in Ireland. Table 2.3 gives details of the actual percentages raised through voluntary funds in Ireland reported by the MAPS partners for 2007 to 2009. Interestingly the 2006 nonprofit mapping study found that international development organisations received 7.7% of total state funding compared with 25.1% of total private funding (Donoghue et al., 2006). This suggests that the international development NGO sector is far less reliant on the state than domestic nonprofit organisations. In addition to state funding and voluntary income it is noteworthy that many Irish relief and development NGOs have been very successful at attracting funding from international donors. For example, in 2009 GOAL's grant income of over €37 million consisted of just over €16 million from the Irish government with the remainder coming from other institutional donors such as the US government and the UK government (GOAL, 2009b).

Table 2.3 Percentage of total income raised as voluntary funds in Ireland by MAPS Partners.

NGO	2007	2008	2009
Christian Aid*	47%	38%	45% (estimate)
Concern	not given	not given	50%
GOAL	35%	32%	21% (estimate)
Self Help Africa	49%	50%	40% (estimate)
Trócaire	57%	53%	not given

Table reproduced from the MAPS II Interim Evaluation (Gaynor, 2010)
**Figures based on Christian Aid's funding year which runs from April to March.*

Finally of note in the context of this study is the high level of trust invested in Irish NGOs by the Irish public. The comprehensive 2002 study of Irish opinions to development cooperation (Weafer) found that 76% of Irish people found third world charities to be either a fairly reliable or very reliable source of information on developing countries. A 2008 replication of the 2002 study (Connolly et al., 2008) found that 80% of Irish students found information given by NGOs on developing countries to be either reliable or very reliable. Finally, the annual Edelman Trust Barometer studies have shown consistently high levels of trust in NGOs in Ireland.

The most recent study (2011), for example, reported that 61% of Irish respondents expressed trust in NGOs compared to 56% who trusted business, 52% who trusted government and 49% who trusted the media.

2.8 Future Roles for Irish Relief and Development NGOs: A Discussion and an Argument

2.8.1 Introduction

As I have described, most commentators agree that removing or lessening structural impediments to development, such as those posed by trade rules, developing country indebtedness and climate change, offers far greater long term potential for development than increases in aid alone. In this section I endorse this view and suggest that the task of tackling structural impediments to development requires support from large segments of developed county populations and that Irish relief and development NGOs should primarily focus their attention on building this support.

Specifically, I argue that Irish NGOs should seek to educate the Irish population about development and global inequality and motivate them to either directly challenge the structural causes of poverty or to support the initiatives of others in this regard. In other words, I argue that the focus of Irish NGOs should shift from developing country activities towards activities in Ireland. In a role that I refer to as the promotion of development literacy and global solidarity I argue that Irish NGOs should endeavour to, firstly, convince the public to support (at least some) development initiatives that take their lead from developing country agendas even when these do not chime with Irish individuals' short-term personal interests; and, secondly, ensure that Irish people are sufficiently educated and motivated about development issues to enable them to critically regard all initiatives framed as developmental or likely to impact on development.

An NGO role oriented towards the education and motivation of domestic populations has already been articulated internationally. In addition, some Irish NGOs not alone already practice elements of this role, but have also expressed an interest in further emphasising them. Trócaire, for example, published a report (2011) that recommended that NGOs engage in more and better advocacy, engage

more with power and politics, engage more with their own societies and build a global culture of solidarity. However, the bulk of most Irish NGOs' work continues to be conducted in the developing world itself. In this section I will begin by describing the role that I recommend in more detail and then outline a rationale both for the rejection of programme activities as the primary activity of Irish NGOs and the adoption of the role I recommend. Finally, I will argue that not only is a reorientation of Irish NGO activities in this way possible, but that that there are particular features of the current Irish environment that make it an ideal location and an ideal time for such a transformation.

2.8.2 NGOs and the Promotion of Development Literacy and Global Solidarity: A Description of the Role Recommended

The role I recommend for Irish relief and development NGOs overlaps with various roles articulated by international observers. For example, Edwards (Edwards et al., 1999, p. 125) has consistently advocated a role he refers to as 'constituency-building', which he defines as "creating an agenda for concern using diffuse channels over the long term". Edwards' recommended role is similar to that advocated by Korten (1990, p. 202) who asked if NGOs would "build their capacities to strengthen global citizenship among their domestic constituencies and to serve as a support system for a voluntary people's development movement", and also similar to the notion of consciousness-raising, which is concerned with helping people become politically conscious and which Yankovich (1991 cited in Smillie, 1995, p. 144) argued enabled society to come to at least partial grips with environmental issues within thirty years and AIDS within five.

The role I recommend also shares many features with development education and related ideas of global education, global citizenship and global learning. Development education has a long history and is generally seen as having evolved from the provision of basic information about the South and development assistance towards an emphasis on critical analysis, reflection and action (Smillie, 1997). Despite this it has been argued that for many governments development education continues to be seen as a means of obtaining public legitimation for aid programmes and that for many NGOs development education continues to be used as a means of fundraising and securing support for specific campaigns (Bourn, 2008). Echoing ideas of Freire (1970), Bourn (2008, p. 18) has called for a reconceptualisation of

development education as "a pedagogy of making connections between the individual and personal, from the local to the global, and which its very nature, is transformative". This conceptualisation is similar to the suggestion of McCloskey (2009) that development education should act as an agent of social change and similar to the role I propose, but quite different to many activities undertaken in the name of development education.

NGO advocacy also overlaps to some extent with the role I suggest. Advocacy can be seen as a means through which organisations and individuals seek influence. Advocacy work can take various forms including interpersonal (and often private) efforts to influence policy makers, the construction of large alliances and the mobilisation of the public (Lewis and Kanji, 2009). Although the mobilisation of the public is similar to the promotion of development literacy and global solidarity in some ways, it differs in that it tends to seek public support on a single issue for a particular purpose rather than educating the public on global issues and motivating them to seek out opportunities to advance development through structural changes. That said, advocacy can serve to prompt individuals or constituencies to challenge institutions or ideas and as such can serve as an element of the approach I recommend. Similarly, NGO monitoring of institutions whose actions impact on development prospects can stimulate a critical approach among the public and hence can form part of this role.

Terms like media literacy, scientific literacy, health literacy and technological literacy have all entered common usage with the concept of literacy increasingly being used to indicate a deep or critical knowledge of a particular subject. Scientific literacy, for example, has been defined as "the ability of the individual to read about, comprehend, and express an opinion on scientific matters" (Miller, 1983, p. 30). Broadly speaking, I suggest that development literacy exists when the general public have sufficient knowledge of development thinking and practice, and in particular the contested nature of development, to enable them to understand and critically assess proposals made in the name of development or likely to impact on development. In my view, therefore, development literacy precludes superficial engagement with development issues and actors. I acknowledge that, given the contested nature of development, development literacy too will necessarily be contested and that the normative intent implied by individual articulations of development literacy may differ. The "syllabus" that NGOs would apply in

encouraging development literacy would inevitably involve a configuration of ideas and examples likely to steer people towards particular conclusions. While development literacy as espoused by NGOs may encourage people to reach particular conclusions, it does not preclude the possibility that people will reach different conclusions. I suggest, therefore, that whereas development literacy is an essential prerequisite for mass challenges to structural impediments to development, alone it is not sufficient. Whereas I see development literacy as implicitly normative in character, global solidarity is explicitly normative. Global solidarity has been described as a "recognition of the common needs of a differentiated humanity, in and against a world of variable freedom and wealth" (Waterman, 1993, p. 261). In a view that well sums up my understanding of the concept, Oleson (2004, p. 258) suggests that global solidarity "blurs the distinction between providers and beneficiaries [and] is an expression of a more extensive global consciousness that constructs the grievances of physically, socially and culturally distant people as deeply intertwined". While recognising that grievances are intertwined, however, I suggest that global solidarity also demands a recognition that different people may be affected to a greater or lesser degree by particular actions or forces and a commitment to prioritizing the needs and wishes of those affected to the greatest degree in relation to individual initiatives. While I suggest that development literacy and global solidarity are distinct concepts as the former is both broader and merely nudges people towards particular conclusions in contrast to the latter which demands a particular conclusion, they also have the potential to be mutually reinforcing as global solidarity demands that people seek to understand the dynamics of inequality and to become developmentally literate, and development literacy may well lead to increased global solidarity.

For the purposes of this study, therefore, the promotion of development literacy and global solidarity is understood to refer to activities undertaken by Irish NGOs educate the Irish public and to motivate them to either personally challenge structural impediments to development or support relevant initiatives of others. In particular I argue that NGOs should seek to convince the public of the need to prioritise the wishes of poor people in development initiatives and should educate and motivate them to critically assess any initiatives proposed in the name of development or likely to affect development.

2.8.3 A Rationale for the Adoption by Irish NGOs of Roles Based on the Promotion of Development Literacy and Global Solidarity

The main pragmatic reasons for Irish NGOs to move away from programme activities in the developing world, which are very costly, and adopt the role I suggest relate to funding. As became abundantly clear from 2008 onwards in Ireland, NGO funding sources are prone to sharp contractions depending on political and economic circumstances. Even when the overall availability of NGO funding remains consistent this does not mean that the NGOs that have received funding in the past will also receive it in the future. As described in the international context, trends appear to suggest both increased funding for Southern NGOs (Lewis and Sobhan, 1999) and non-traditional development actors such as private service contractors and consultancy firms (Hailey, 2000). Irish Aid's own *Civil Society Policy* (2008a) prioritises Southern civil society strengthening, which may indicate likely future increases in Irish Aid funding being routed directly to Southern NGOs. While generating adequate funding would remain a challenge if NGOs adopted as a primary focus the promotion of development literacy and global solidarity, the funding required would be far less than that required for NGOs with a presence in the developing world.

Alongside the difficulty of attracting sufficient income to conduct programme activity is the danger that official funding will have unattractive conditions attached. Even when donors do not explicitly impose particular requirements (such as a ban on particular types of advocacy), fear of displeasing donors on whom organisations are financially dependent may discourage certain types of NGO activity.

While funding fluctuations and conditions represent serious pragmatic reasons to alter NGO roles, as self-proclaimed values-based actors, normative reasons are also important. A key first normative reason is that the assumed comparative advantages of NGOs that led to their identification as suitable service providers have generally not been proven. Hence I suggest that as self-declared values-based organisations committed to the reduction of inequality and alleviation of poverty NGOs should not assume roles that can be conducted to a higher standard by other actors. At the very least I would argue that there are relatively few instances in which Northern NGOs, given their almost universally declared

commitment to partnership and capacity-building, should compete against Southern NGOs for funding for activities that those Southern NGOs can themselves conduct. While it is not clear that NGOs are particularly good at either direct service provision or indirect programme activities through partnerships, there is also some evidence that their involvement in these roles has had adverse consequences. For example, the charge has long existed that large-scale service provision by NGOs undermines the role of the state (Mercer, 2002) and it has also been argued that NGO service provision may actually prop up existing injustice – e.g. through whitewashing governments that have caused humanitarian emergencies (de Santisteban, 2005). Even when NGOs are efficient and effective at programme activities I argue that this rarely leads to significant progress in relation to NGOs long-term goals because global inequality is so inextricably linked to structural factors. In order to progress their core objectives, therefore, NGOs need to look beyond programme activities as they impose a high opportunity cost in preventing NGOs from concentrating on potentially more transformative activities.

I recommend a focus on the promotion of development literacy and global solidarity because changes to structural impediments to development require mass support from the populations of developed countries. This is because although greater global equality might be in everyone's interests long-term, in the short-term such changes would almost certainly lead to less money in the pockets of Irish people – e.g. changes in trade rules might lead to reductions in subsidies to Irish farmers and tackling climate change and sustainability issues might lead to a requirement that climate debts be paid by Ireland. While it may be possible for Irish NGOs to combine both service provision and other activities in the developing world with a role promoting development literacy and global solidarity with the latter being prioritised, I suggest that this would be very difficult because the pressures of obtaining adequate funding for programme activities along with possible conditions attached to funding would increase the likelihood of the potentially more transformative role being relegated to an inferior position.

2.8.4 Why Ireland Now is Conducive to the Adoption of Roles Based on the Promotion of Development Literacy and Global Solidarity

I argue that four factors make this a particularly opportune time for Irish NGOs to reconfigure their activities towards the promotion of development literacy

and global solidarity among the Irish public. These relate to Irish Aid, the high levels of public support for and trust in Irish NGOs, the diversified funding base of Irish NGOs, and the current Irish financial crisis.

NGO literature abounds with prescriptions of caution in relation to dealings with donors. Ironically, a review of Irish Aid's interactions with Irish NGOs would suggest that far from undermining NGO independence or potential, Irish Aid has in fact encouraged those it has funded to fulfil the distinctive roles envisaged in their mission statements. While much NGO funding available from Irish Aid has been for programme activities, Irish Aid has also offered substantial funding for activities including development education in Ireland and has been open to submissions from NGOs as to the most appropriate use of funding.

As already discussed, studies have consistently identified high levels of public trust of NGOs in Ireland. In addition, NGOs have high levels of public support as indicated by their broad individual donor bases. Together these imply that messages disseminated by NGOs would be listened to and could influence public opinion. Related in part to their high levels of trust and broad support base is their generally diversified funding base, including Irish and international government donors, corporate donors, foundations and individual donors. This affords Irish NGOs an opportunity to explore non-traditional activities that might not be available to NGOs depending on a smaller number of funders with particular objectives.

Finally, I suggest that the current Irish economic crisis offers a unique opportunity for Irish NGOs to advance understanding of development issues among Irish people. For example, whereas discussions regarding the impact of IMF rescue packages were fundamentally divorced from the reality of most Irish people's lives at the beginning of the timeframe considered in this study, by 2010 Irish people had themselves experienced a similar fate to many developing countries. Issues such as indebtedness and structural causes of poverty are all now far easier to explain to an Irish audience given their relatedness to the current Irish experience. Whereas this review has focused on poor people in developing countries exclusively, now appears an ideal time to make links between poverty and inequality throughout the world. The Irish financial crisis appears also to have trigged an Irish existential crisis, perhaps best exemplified by the 2011 electoral decimation of Fianna Fāil, the largest political party throughout the Irish state's history. With Irish society appearing to have untethered itself from past orthodoxies and to have lost faith in areas ranging

from banking to regulation to property speculation, Irish people may now be more open than ever to adopting fundamentally new ways of thinking about the world. In addition, the decreased capacity of Irish people to financially support development initiatives may lead to a shift of emphasis from the size of contributions to potentially more meaningful measures such as their impact, and may make Irish people more willing to make non-financial contributions.

2.8.5 Likely Challenges for Irish NGOs Seeking to Adopt Roles Based on the Promotion of Development Literacy and Global Solidarity

While I have suggested that now is a particularly opportune time for Irish NGOs to adopt roles based on the promotion of development literacy and global solidarity, such a transformation would not be easy. In this section I briefly consider four likely challenges that NGOs would face in making such a move. These relate to organisational growth imperatives, funding, prior NGO activities and recessionary introspection.

The role I am recommending for Irish NGOs is one that would likely lead to contractions in their size and budgets. It would potentially also lead to the gap between the three largest Irish NGOs (Concern, GOAL and Trócaire) and the many others being reduced. In discussing constituency-building, which is akin to the role I am recommending, Edwards (1999a) described how such a role would be in opposition to organizational growth imperatives as emphasis would be on building support for a particular cause rather than support for a particular organisation. Given that NGOs in Ireland and elsewhere appear to have carefully cultivated and promoted their own brands and emphasised growth, this could prove challenging.

To date, Irish NGO activities have overwhelmingly emphasised activities in developing countries. As will be discussed in Chapter 3, by emphasising NGO administration costs Irish NGOs have long pushed the message that NGO funding is only being used effectively if it is spent directly in the developing world. Citing Edwards (1999, p. 125) again, “NGOs have been telling the wrong story for 40 years” and suddenly changing that story might undermine the trust that NGOs have built up among Irish people. Suggesting, as I do, that NGOs have been emphasizing the wrong activities clearly leads to a questioning of why this is the case. One possible answer that would serve to undermine the ability of Irish NGOs to promote development literacy and global solidarity is that some NGOs might not be very

developmentally literate or genuinely committed to global solidarity themselves. I suggest that although a minority of Irish NGOs might fall into this category, if a significant element of the NGO sector start to emphasise development literacy and global solidarity this would result in increased questioning of NGOs and, ultimately, lead to the exposure of those that did not meet high standards in this regard.

Another challenge relates to funding. While the role recommended here would be far less costly than traditional NGO activities in the developing world, raising the funding required for this type of role would be difficult. In part this is because NGO have themselves emphasised to the public that money should be spent in the developing world and hence raising this money from the public might be initially unfeasible. Secondly, major donors tend to have considerably less funding available for this type of work than for programme activities.

Finally, while I have argued that the changed reality of Ireland in 2011 represents a window of opportunity for NGOs to convince the public to abandon outdated perspectives on development, this period may be short-lived as old attitudes may be re-adopted or new ways of thinking may quickly replace those that have been rejected. If people form new attitudes they may differ very significantly from the notion of global solidarity and could lead to people adopting a more inward stance and seeking to protect their own short-term interests to an even greater degree than previously.

While these challenges are real I argue both that none of them is a sufficient reason for NGOs not to attempt to reorient their activities towards potentially more transformative activities and that none of them makes the task impossible. For example, as discussed earlier in this chapter, AFRI has succeeded not only in reorienting itself in the broad direction that I recommend, but in sustaining itself in that position since 1982. Apparent NGO dependence on donor trends may also be overstated and, as has been argued elsewhere (e.g. Ebrahim, 2005b), the relationship between NGOs and donors is characterised more by interdependence than dependence and NGOs may have more influence over donors than is sometimes suggested. The relationship between Irish Aid and NGOs, in particular through the MAPS funding mechanism, provides a pertinent example of a donor that explicitly invited the NGOs it funded to use its funding to further their own strategic objectives. The high levels of trust invested in Irish NGOs, which I have already referred to in this chapter, may also make it easier for them to convince people of the

need for a changed focus, even if this is different to the message that those NGOs have previously conveyed. Finally, as I will discuss in Chapter 3, the concept of legitimacy may also assist Irish NGOs in advancing the role I propose.

2.9 Conclusion

In this chapter I have argued that Irish NGOs should adopt roles based on the promotion of development literacy and global solidarity. By this I intend that Irish NGOs should seek to educate the Irish population about development and global inequality and motivate them to either directly challenge the structural causes of poverty or to support the initiatives of others in this regard. While I acknowledge that the adoption of such roles by Irish NGO roles would pose challenges for them, I suggest that there are sufficient pragmatic and ethical reasons in favour of such a reorientation to justify it. I also suggest that Ireland in its current state of economic collapse provides an ideal location and time for the reorientation I have described to occur. This chapter serves not alone to contextualise the discussion of Irish relief and development NGOs who are the focus of my empirical research, therefore, but also to develop the first prong of the argument that provides the rationale for this empirical research: that Irish relief and development NGOs should primarily focus on the promotion of development literacy and global solidarity among the Irish public.

Chapter 3

Why Legitimacy and Accountability are Relevant for NGO Roles

3.1 Introduction

In Chapter 2 I argued that Irish NGOs should focus primarily on promoting development literacy and global solidarity. In particular I suggested, firstly, that Irish NGOs should seek to convince the Irish public to embrace at least some development initiatives that take their lead from developing country agendas; and secondly, that Irish NGOs should aim to sufficiently educate and motivate the Irish public regarding development issues to lead them to critically regard all initiatives framed as developmental or likely to impact on development. In this chapter I argue that the ways in which NGOs are linked with legitimacy and accountability may indicate the extent to which NGOs are already promoting development literacy and global solidarity and the extent to which members of the public already exhibit development literacy and global solidarity. I begin this chapter by discussing reasons for the emergence of interest in NGO legitimacy and accountability before moving on to a detailed discussion of theorizing on legitimacy and accountability. I then consider how the heightened interest in NGO legitimacy and accountability has been translated into practical initiatives and how NGO legitimacy and accountability have been considered and acted upon in Ireland. Finally, I outline in detail the argument of this chapter.

3.2 Origins of Interest in NGO Legitimacy and Accountability

In chapter 1 I suggested that the performance of NGOs in the aftermath of the 1994 Rwandan genocide led to a widespread questioning of NGOs and, in particular, their accountability. While Rwanda was clearly pivotal, a range of other internal and external stimuli were also partly responsible for this heightened NGO scrutiny. In addition, while most attention centred on NGO accountability, their legitimacy also came to the fore.

Specific external reasons that have been cited for the emergence of an increased focus on both NGO legitimacy and accountability include public scandals in the sector and media criticism (Jordan, 2005, Gibelman and Gelman, 2004, Gibelman and Gelman, 2001). Not only is the Rwandan genocide especially noteworthy in this regard, but so too is Greenpeace's erroneous analysis of the implications of the proposed Brent Spar oilrig disposal in the North Sea (Simmons, 1998, Charnovitz, 2005). The expansion of NGO advocacy both within and outside

structures of global governance (Beaudoin, 2004, Gereffi et al., 2001, Gordenker and Weiss, 1995) has also been linked with rising interest in NGO legitimacy (Anderson, 2000, Naidoo, 2004). The rising visibility of NGOs (Cavill and Sohail, 2007) and their increased funding and power (Lee, 2004) are also frequently identified as having led to an increase in interest in both NGO legitimacy and accountability. A consistent thread within NGO legitimacy and accountability literature has pointed to the politically conservative nature of much of the external scrutiny of NGOs and explicitly linked the questioning of NGO legitimacy and accountability with the role NGOs have played in promoting progressive agendas and questioning the legitimacy and accountability of others (e.g. Jordan, 2005). "NGO Watch", a project of the American Enterprise Institute, has been singled out for particular criticism (Gray et al., 2006, Naidoo, 2004, Bendell, 2006), although Edwards (2006) has also pointed to the Rushford Report in Washington DC and the NGO Monitor in Jerusalem as politically-motivated NGO critics.

It is claimed that since the September 2001 attacks in the USA the level of scrutiny of international NGOs has increased further, due to fears of terrorists using NGOs as a front for illegal operations (Kilby, 2004, McGann and Johnstone, 2005).

3.3 Theorizing Legitimacy

Scholars of political science, philosophy, international relations and organizational theory are among those to have grappled with the concept of legitimacy. Just as users of the concept have varied so too have the objects of their scrutiny: on a macro level the legitimacy of entire organisational structures (e.g. systems of governance) have attracted attention, and on a micro level the focus has been on individual organisations.

At the heart of the definitional debate surrounding the concept of legitimacy lies a distinction dating back to Max Weber (1947) between theories of legitimacy that define what proper constraints on power should be and others that centre on the perceptions of those subject to that power. Weber situated himself in the latter camp and argued that rule was legitimate when subjects believed it to be so. This approach has gained traction across disciplines and ties in with the popular current notion of legitimacy as socially-constructed. Although discussions of legitimacy routinely begin by acknowledging the parallel positions described by Weber, it is rare to find a

current definition of legitimacy that does not award a central role to perceptions. For example, Suchman's (1995, p. 574) definition of organizational legitimacy as "a generalized perception or assumption that the actions of an entity are desirable, proper or appropriate within some socially constructed system of norms, values, beliefs, and definitions" is typical of current approaches.

Much current writing on legitimacy is organised around two key foci. At the macro level the legitimacy of the international system and its constituent actors, including NGOs, dominate legitimacy discussions (e.g. Hardt and Negri, 2000, Clark, 2003, Franck, 1988). In the context of organizations, strategies for managing or enhancing legitimacy occupy a similarly prominent position (e.g. Tilling and Tilt, 2010, O'Donovan, 2002, Deegan, 2007). Such strategies are often discussed in the context of avoiding or dealing with "legitimation crises". Originally described by Habermas (1976) in the context of governments, a legitimation crisis was said to occur when a government retained the legal authority to govern but had lost the support of the electorate. The same concept is now routinely applied to corporate and other entities.

Definitions of NGO legitimacy tend to either focus exclusively on perception or on perception in addition to other, apparently objective, indicators. In a definition that focuses exclusively on perception, Slim (2002, p. 5), for example, has defined NGO legitimacy as "the particular status with which an organisation is imbued and perceived at any given time that enables it to operate with the general consent of peoples, governments, companies and non-state groups around the world". Drawing on earlier work, Ossewaarde et al. (2008, p. 44) have argued that "not only is INGO legitimacy dependant on perceived conformity to their normative claims, but it is also expected that INGOs comply with international law (regulatory legitimacy), are cognitively capable of acting on behalf of the stated mission (cognitive legitimacy), and are able to show the effectuation of their mission to their stakeholders (output legitimacy)". This definition combines an emphasis on apparently objective indicators of legitimacy with an emphasis on perceptions. Finally, a widely-cited NGO definition by Edwards (2000, p. 20) described legitimacy as "the right to be and do something in society – a sense that an organization is lawful, admissible and justified in its chosen course of action".

Edwards' reference to an NGO's right to "do something in society" draws attention to the wide variety of NGO roles, each of which may require a separate

basis for legitimacy. For example, although in a given context recipients of a particular NGO's services may consider that NGO to be a legitimate service provider, this does not necessarily mean that those recipients would consider the same NGO to be a legitimate advocate for their interests. Similarly, even if service recipients consider a particular NGO to be legitimate in undertaking certain activities, it does not automatically follow that that NGO's donor will also consider it to be legitimate in undertaking those activities. As will be discussed in more detail in the context of NGO accountability, the variety of potential NGO stakeholders makes it necessary for any NGO concerned with its legitimacy to be clear about which stakeholders it most wants to be perceived as legitimate by. This argument ties in with Lister's (2003) critique that much development literature fails to appropriately interrogate the concept of legitimacy as it asks whether organisations are legitimate without answering the key questions "legitimate for what?" and "legitimate to whom?". This questioning of what sources of legitimacy should be prioritised by NGOs harks back to the concept of alternative development, which emphasised the need for development to be bottom up.

Although a blinkered focus on legitimacy as exclusively dependant on perception might suggest that anything could potentially lead to an NGO being considered legitimate, it is more common for analysts to identify particular characteristics or practices that are associated with NGO legitimacy. Depending on one's approach to legitimacy these can either be understood as objective sources of legitimacy or as characteristics likely to lead to NGOs being perceived as legitimate.

The most frequently cited source of NGO legitimacy in various contexts, including advocacy and lobbying, is meaningful representation of an important constituency (Van Rooy, 2004). Although a small number of NGOs are representative membership organisations, this is rare and NGO advocacy is routinely criticised on the grounds that NGOs are not representative (Hudson, 2002, Kelly, 2009). Representation as a key (or sole) criterion for legitimacy has in turn been widely criticised in NGO literature (Charnovitz, 2005, Edwards, 1999b). For example, it has been argued that whereas parliamentary democracy is about representation, civil society is about participation with NGOs representing ideas rather than people (Marschall, 2002). Responses to criticism regarding NGOs' lack of representativeness have also highlighted the increasingly problematic nature of systems of representation in other domains. For example, the contentious idea of

"politics of presence" suggests that fair representation implies proportionate representation on the basis of social characteristics rather than an exclusive reliance on shared ideas (Phillips, 1995).

Suggested sources of NGO legitimacy other than representation include laws (Brown and Jagadananda, 2007, Edwards, 1999b), moral position or values (Hudson, 2002, Van Rooy, 2004), technical experience and expertise (Naidoo, 2004), performance (Atack, 1999) and mechanisms of accountability (Pearce, 1997, Edwards, 1999b). The identification of sources of legitimacy leads to the argument that just as in the case of corporate entities, NGOs may institute strategies designed at managing their legitimacy through actively influencing how they are likely to be perceived. Given that legitimacy is sufficiently diffused among a wide range of stakeholders to make direct enhancement difficult, Brown (2008, p. 11) has recommended that this process be conceived of in terms of the construction of "legitimacy arguments". From this perspective each NGO must, therefore, not only clearly identify for itself what it believes makes it legitimate, but also articulate this to its stakeholders with a view to influencing those stakeholders' perceptions.

3.4 Theorizing Accountability

The concept of accountability, like that of legitimacy, transcends disciplinary boundaries and has amassed both an extensive range of definitions and a diverse range of targets. This section will begin by contrasting principal-agent and stakeholder approaches to accountability, which have dominated accountability theorizing across sectors, and then focus specifically on NGO accountability.

Principal-agent theory, which underpins much early thinking on accountability (Mulgan, 2003), is premised on a relationship wherein certain organisations or individuals (principals) engage others (agents) to carry out agreed agendas on their behalf. Accountability, according to this perspective, serves as a means for principals to check that their agendas have been carried out, and it requires that agents must answer to their principals. At the heart of principal-agent approaches, therefore, is the notion of a clear authority to whom an agent is formally obliged to account. A classic case of principal-agent accountability occurs in relation to democratically-elected governments, who gain a mandate from their electorate to carry out agreed agendas and must answer to that electorate at each new

election. An equivalent corporate example is the right of a company's owners or shareholders to hold that company to account.

Stakeholder perspectives have been traced to work by Edward Freeman (1984 cited in Weisband and Ebrahim, 2007) that considered strategic management among private sector firms and defined stakeholders to include not only shareholders but also other individuals and groups that were likely to be affected by a firm's activities. In the context of accountability, stakeholder approaches refer to a belief that all those likely to be affected by an action should have the right to hold those responsible for that action to account. Stakeholder approaches to accountability have received particular attention in relation to the social accountability of privately owned corporations and are linked to a burgeoning literature on corporate social responsibility and ethics (Weisband and Ebrahim, 2007).

Although one commentator (Kovach, 2006) has suggested that accountability should be viewed as a dynamic process in which stakeholders are involved at all stages of an organisation's decision-making, this view is unusual with proponents of both principal-agent and stakeholder accountability generally limiting accountability to a means of retrospectively passing judgment on activities undertaken (Goetz and Jenkins, 2002).

A common starting point for discussions of NGO accountability is a definition by Edwards and Hulme (1996a, p. 8) that described accountability as "the means by which individuals and organisations report to a recognised authority (or authorities) and are held responsible for their actions". The separate references in this definition to "report[ing]" and being "held responsible" suggested that accountability was made up of two components, which may not both be present in a single accountability relationship – e.g. reporting to an authority is one component and being held responsible for actions taken is another. Commentators have generally referred to these components as answerability and enforceability (Goetz and Jenkins, 2002, Cavill and Sohail, 2007). Reverting to the language of principal-agent accountability, answerability refers to an obligation on the part of an agent to answer to a principal; and enforceability refers to the rights and ability of a principal to impose sanctions if he is unhappy with an agent's performance.

An acknowledgment that accountability is made up of at least two components forces the recognition that although NGOs may be accountable in some ways in some accountability relationships, they may not be accountable in all ways

in all accountability relationships. The reference by Edwards and Hulme to a "recognised authority (or authorities)" raises the question of to whom accountability is owed. As already noted, principal-agent theory presents accountability as something owed to those with formal power over an organisation or individual. While a small minority of authors who have written about NGOs continue to argue for a restriction of the understanding of accountability to a right on behalf of one actor to call another to account and to be practically able to hold that actor to account (Mulgan, 2003), there is substantial agreement within NGO literature that principal-agent approaches are less suitable for the sector than stakeholder approaches. As early as 1995, for example, Fry (p. 181) recommended that NGOs take a broad view of accountability when he spoke of aligning the "felt responsibility" of an organisation or individual with that for which they were formally accountable. Just one year later Najam (1996), in a clear stakeholder perspective, identified three categories of accountability concerns that he claimed applied to NGOs: accountability to patrons, accountability to clients and accountability to themselves. Slim's 2002 (p. 9) definition of NGO accountability as "the process by which an NGO holds itself openly responsible for what it believes, what it does, and what it does not do in a way that shows it involving all concerned parties and actively responding to what it learns" is typical of the currently dominant stakeholder view.

The articulation of stakeholder approaches in NGO literature has frequently been accompanied by suggestions as to the stakeholders to whom NGOs should be accountable and it has become common to distinguish between upward, downward, inward and horizontal accountability (Cavill and Sohail, 2007, Lloyd, 2005). Upward accountability has been described as accountability to trustees, donors and host governments, and downward accountability has been described as accountability to partners, beneficiaries, staff and supporters (Edwards and Hulme, 1996b). Upwards accountability in this context refers to accountability to those with formal power over an organisation whereas downward accountability refers to accountability to those over whom an organisation itself has power. Inward accountability refers to accountability to an organisation's own mission or conscience and corresponds with Fry's (1995) notion of "felt responsibility". Horizontal accountability refers to accountability to peers in the sector (Lloyd, 2005) The most broad directional label is 360˚ accountability, which is intended to imply accountability in all directions.

Not only have proponents of stakeholder approaches suggested the stakeholders to whom they believe NGOs should be accountable, but in some cases they have also suggested how stakeholders should be prioritised. Bendell (2006, p. 7) has described "democratic accountability", which can be seen as a stakeholder approach, as requiring "decision making by the powerful to [be] accountable to those who are less powerful and are affected by those decisions". Similarly, some advocates of stakeholder approaches have argued that the moral right for an individual to participate in decisions over particular actions become stronger as the potential impacts on the life of that individual from the decision become greater (Unerman and O'Dwyer, 2006). Understood in this way, stakeholder approaches provide a clear theoretical means of prioritising the accountability demands of different stakeholders if a clash of interests occurs. This is important in the context of NGOs one of whose roles has been described as mediating between the (differing) interests of donors and clients (Martens, 2005).

In addition to considering *to whom* NGOs should be accountable, analysts have also considered *for what* NGOs are accountable. An important distinction first made by Avina (1993) and later built on by Edwards and Hulme (1996a) is between functional accountability and strategic accountability. Functional accountability broadly refers to accounting for resources, resource use and immediate impact; and strategic accountability broadly refers to accounting for impacts that an NGO's actions have on the actions of other organizations and the wider environment. It has been argued that new understandings of accountability, including stakeholder approaches, go beyond the conventional focus on whether procedures have been followed diligently to consider whether desirable outcomes have resulted (Goetz and Jenkins, 2002).

A final point that merits mention is the emerging concept of mutual accountability, which is strongly associated with the Paris Declaration on Aid Effectiveness. This described mutual accountability as existing when donors and recipients "jointly assess through existing and increasingly objective country level mechanisms mutual progress in implementing agreed commitments on aid effectiveness" (OECD, 2005, p. 8). A UK Department for International Development (DFID) report (cited in De Renzio, 2006, p. 4) subsequently redefined mutual accountability as existing when "two or more parties have shared development goals, in which each has legitimate claims the other is responsible for

fulfilling and where each may be required to explain how they have discharged their responsibilities, and be sanctioned if they failed to deliver". Although the concept of mutual accountability has gained a steady foothold in NGO literature (e.g. Brown, 2007), the empirical research described in this study remains focused on principal-agent and stakeholder approaches. This is for two main reasons. Firstly, mutual accountability theorizing remains in its infancy and the ambiguity surrounding it would make operationalising it in the context of a content analysis problematic. Secondly, the focus of this study is on how accountability is linked with NGOs in newspaper coverage from 1994-2009. For much of this period the concept of mutual accountability was virtually unheard of.

The move away from principal-agent approaches to NGO accountability appears to be underpinned by a belief that the sector is fundamentally different to other sectors in ways that make traditional approaches to accountability inappropriate. In addition to the challenge of NGOs having multiple stakeholders and no widely agreed means of prioritizing their interests, the difficulty of measuring success in the development sector has also received considerable attention. The argument commonly applied is that principal-agent approaches rely on performance measurement systems that are inappropriate in a context where process is often more important than product (Mawdsley et al., 2005, Morgan, 2004). While this may be true, it is also the case that there has been an ongoing re-conceptualisation of accountability in other sectors and it may be the case that traditional approaches to accountability are becoming obsolete across sectors rather than in the NGO sector alone. For example, although still underdeveloped and dismissed by some critics as attempts to control and manipulate consumer perceptions (see, for example, literature on 'greenwashing' such as Clegg, 2009), it is argued that many businesses are now pursuing a "triple bottom line" that takes into account environmental and social goals as well as profit (Newell and Bellour, 2002). The rapid rise of interest in issues including corporate social responsibility, social auditing and sustainability accounting within the corporate sector can also be seen to demonstrate that accountability is undergoing conceptual shifts outside of the NGO world too (Unerman et al., 2007, Garvey and Newell, 2005, Macleod and Lewis, 2004, Sinclair, 1995), although whether these changes in discourse are reflected in changed practices remains unclear.

3.5 Administration Costs

The administration costs of NGOs are being singled out for analysis in this study as a particular accountability mechanism. Rhetoric on NGO administration costs suggests that cheapest is best – so an NGO with administration costs of 7% is invariably better than an NGO with administration costs of 11%. While there is no agreed definition of NGO administration costs, the measure is usually associated with fundraising and some or all of an NGO's head office costs. Despite the lack of clarity on what precisely administration costs entail, reporting by NGOs on how much is spent on administration costs is common. Long criticised within the NGO sector, it has been argued that the question of what percentage of one's donation goes to "the cause" functions as a kind of "coercive, authoritative, life-sucking state that reigns over the whole nonprofit endeavour" (Pallotta, 2008, p. 129).

While I largely agree with Pallotta's critique, I should make clear from the outset that regardless how appealing an NGO's overall objectives or how committed its staff may be, I believe that no NGO should be excused for inefficiency or incurring higher costs than necessary in conducting its operations. Furthermore I acknowledge that there are numerous ways in which NGOs can incur unnecessarily high costs including through recruitment and staff remuneration practices, inefficient procurement practices, inadequate planning, and failure to capitalise on funding and efficiency opportunities. I believe that consideration of any of these or related specific issues in relation to NGOs is not only justifiable but could potentially be very helpful in highlighting or discouraging bad practices. However, as I will argue below, judging NGOs based on their "administration costs" is unhelpful, because not alone can the measure not be relied upon to accurately convey how cost-effective or efficient NGOs' administrative or other functions are, but, more damagingly in my opinion, the measure also orients analysis of NGOs away from the impact of their work.

Before discussing problems with the notion of administration costs it is worth identifying likely reasons for its popularity. For a start, the measure provides an easy way of differentiating between NGOs in a crowded sector. Difficulties of measuring the impact of NGO humanitarian and development work are widely acknowledged and remain unresolved within the sector (Taylor and Soal, 2003, Spar and Dail, 2002). In this context a focus on administration costs allows donors to appear to

evaluate NGOs without having to engage beyond a simple percentage figure and allows NGOs a relatively easy basis on which to compete with each other. The notion of keeping administration costs - and by implication head office salaries - low also helps NGOs to distinguish their staff from apparently well-paid corporate staff and to further promote the notion of NGOs as ethical and value-driven operators who are worthy of public support.

The first problem with the administration cost measure is that it cannot be relied upon to convey how efficient or cost-effective an NGO's administrative function is. There are many reasons for this. Firstly, administration costs figures are generally produced by NGOs on the basis of their administration (however they choose to define administration) as a whole. Therefore grossly inefficient elements of administration can be concealed within an overall figure. For example, very large senior management salaries could be concealed within an overall administration cost figure if an NGO pays its junior staff very modestly or uses volunteers or seconded staff members to whom salaries are not paid to carry out other functions. Secondly, a wide range of creative accounting techniques have been reported to be in use by NGOs seeking to produce low administration costs (Smillie, 1997) with variations of up to 30% having been reported on the basis of different accounting practices alone (Sargeant and Jay, 2004). For example, the administration costs for a fundraising event can appear to be eliminated if a sufficient number of attendees "sponsor" the costs of the event by giving the money they would expect to pay for their attendance directly to suppliers of goods and services. In such cases an NGO can report 0% administration costs for their event without the figure giving any indication as to whether the NGO has secured the necessary supplies or services for the event at competitive prices. Thirdly, NGO administration cost figures ignore the reality that it is harder and more expensive to raise money at some times than others and for some causes than others (Pallotta, 2008, Smillie, 1995). For example, if in a given year a large humanitarian emergency occurs and receives significant news coverage NGOs that have identified themselves as operational in the area or are assumed to be operational in the area can expect to receive significant increases in public donations without any additional advertising expenses being incurred on their part. This will result in reduced administration costs for that NGO that year compared to in years when no such large-scale coverage reminds people of their work. This is despite the fact that the NGOs involved may be no more efficient in their administration during

the year in which this coverage has occurred. Fourthly, NGO administration costs are generally only meaningful in comparative perspectives. For example, if an NGO reported that it spent 8% on its administration costs it would be difficult to assess whether this represented efficient or inefficient administration unless there was another NGO that had conducted exactly the same work in exactly the same way with exact the same resources, circumstances and results and reported administration costs based on the same definition. However, no two NGOs do exactly the same work and the absence of agreed parameters as to what should be included or excluded from administration costs make comparisons virtually impossible to interpret.

Not only do reports of NGO administration costs not convey how efficient or cost-effective an NGO's administrative function is, but they also completely fail to indicate whether areas other than an NGO's administration are efficient or cost-effective. Put another way, if an NGO reports administration costs of 5% and an individual donates €100, the administration cost figure is only concerned with reporting on how €5 of that donation is spent and completely disregards the far more substantial €95 of that donation. There is, however, a very problematic assumption implicit in the reporting of administration costs that these costs will correlate with quality in other areas of an NGO's work. There is not necessarily any link between being cheap and being effective, however, and this assumed correlation is, in the words of one commentator, "like saying that the Lada is the best car in the world (or the most efficient) because it is the cheapest" (Smillie, 1997, p. 567).

Clearly there are many criteria or combinations of criteria that can be employed when attempting assessments of NGO performance and the subject has generated a significant literature. I believe an emphasis on NGO administration costs to be particularly problematic because it directs attention away from substantive issues such as the appropriateness and quality of NGO work from the perspective of those in whose name it is conducted, and, ultimately, the long-term impact of that work. Even if there were a way of defining and policing the reporting of the measure so that it did accurately reflect how much it cost NGOs to administer their activities, therefore, I believe that by focusing exclusively on cost and ignoring impact that this measure should at best only form a small part of overall assessments of NGOs.

Finally, it has been argued that having to maintain low administration costs can undermine the overall quality of NGO work by leading to the neglect of organizational learning (Edwards, 1997) and failure to invest in necessary organizational infrastructure (Pallotta, 2008).

There is a longstanding consensus among NGO analysts that administration costs have little relevance to programme success (Wenar, 2006, Smillie, 1995). Perhaps as a result of this consensus there has been relatively little empirical study into the use of the measure by NGOs. There is, however, international evidence that perception of costs matter to charitable givers in general, who typically give more to organisations that allocate a greater proportion of their expenditure to programmes as against fundraising and administration (Sargeant et al., 2009, Callan, 1994). A focus on administration costs also retains considerable rhetorical power internationally. Two key US charity watchdogs, the Better Business Bureau Wise Giving Alliance and the American Institute of Philanthropy, both publish (among other recommendations) maximum recommended percentage figures that they believe charities should spend on administration (Better Business Bureau Wise Giving Alliance, 2009, American Institute of Philanthropy, 2009) thereby lending tacit approval to the measure. Studies have also demonstrated a positive relationship between meeting the Better Business Bureau Wise Giving Alliance standards and increased contributions from donors (Chen, 2009, Sloan, 2009).

Finally, and of particular relevance to this study, the use of administration costs as an indicator of relief and development NGO quality clearly benefits NGOs that are predominantly engaged in developing country activities. Organisations that pursue roles similar to those I recommend will inevitably have high administration costs as their costs will be predominantly – or even exclusively – incurred in the developed world.

3.6 NGO Legitimacy and Accountability: From Theory To Practice

As already described, the level of overall questioning of NGO legitimacy and accountability is said to have increased in recent decades. In particular, an abundance of articles questioning the accountability of NGOs has appeared (Weidenbaum, 2007, Johns, 2000, Christensen, 2004, O'Beirne, 2004, Bond, 2000)

many of which compare the accountability of NGOs with that of governments, corporations or international institutions (Newell and Bellour, 2002, Mulgan, 2003).

Although legitimacy is sometimes mentioned alongside accountability in critiques of NGOs (Johns, 2000), and may be implicitly included under the concept of accountability without specifically being mentioned, there is a much smaller body of literature that explicitly considers NGO legitimacy. Of the analyses that do exist, most focus on narrow definitions of legitimacy (e.g. based on formal representation) and compare specific NGO activities (e.g. involvement in global governance) with similar activities conducted by other actors and conclude that NGOs are less legitimate than other actors (Wolf, 1999).

Just as questioning of NGO legitimacy is limited, so too are recommendations for NGOs seeking to enhance their legitimacy. An exception is provided by Brown and Jagadananda (2007, p. 8) who suggest four approaches they describe as moving "from pure alignment with existing expectations to actively changing the expectations that underpin legitimacy judgments".

Whereas there can be said to be a paucity of proposals for enhancing NGO legitimacy, the same cannot be said for accountability. In Chapter 2 I noted that the growth in numbers of NGOs from the 1980s onwards was partly due to the contracting out of services associated with managerialism, which in turn was associated with the imposition of specific accountability requirements on contracted service providers. These accountability requirements centred on stringent measurement and evaluation mechanisms such as performance indicators, detailed financial reporting and auditing that aimed to improve efficiency (Ferlie et al., 1996). Criticisms of managerialist approaches to accountability both within and outside the NGO sector abound. It has been suggested, for example, that their emphasis on measurement undermines professional practice by orienting professionals towards predefined targets and away from client needs (O'Neill, 2000); that it encourages an emphasis on superficial outputs, which are easy to measure, and away from real impacts (Mawdsley et al., 2005, Taylor and Soal, 2003); and that it undermines the potential for learning as recipients feel compelled to emphasize successes and conceal failures in order to secure future funding (Taylor and Soal, 2003, Ebrahim, 2005a).

While managerialist accountability requirements were largely externally-driven, a range of internally derived accountability mechanisms have also emerged.

These include codes of conduct and charters (People in Aid, 2003, Liaison Committee of Development NGOs to the European Union, 1997, Civicus, 2005, InterAction, 2007) and performance standards (HAP, 2007, Sphere, 2004, AccountAbility, 2003). Perhaps surprisingly, it has been claimed that internally derived NGO accountability mechanisms have also been largely preoccupied with strengthening upward accountability to donors and governments to the neglect of increasing downward accountability to beneficiaries (Lloyd, 2005). While stakeholder approaches to accountability have gained rhetorical dominance it appears that in practice upward accountability requirements that primarily emphasize financial probity still take precedence (Wenar, 2006) and either prevent or undermine attempts to prioritise downward accountability (Wallace and Chapman, 2004, Christensen and Ebrahim, 2006, Dixon, 2006). As described by Cavill and Sohail (2007, p. 245), NGO accountability in practice has amounted to a "technical fix that leaves unequal local relations almost completely unchallenged". Despite this, very few voices have emerged questioning whether accountability is an appropriate framework for discussing development relationships – an article by Dillon (2003) is an exception in this regard.

3.7 Legitimacy and Accountability: Bringing the Concepts Together

3.7.1 Introduction

While it is common for accountability to be described as key to NGO legitimacy (Edwards and Hulme, 1996c), the exact nature of the relationship between NGO legitimacy and NGO accountability is rarely dissected. This section will begin by contrasting two possible approaches and will then summarize key issues of particular relevance in relation to NGO legitimacy and accountability.

3.7.2 Approaches to the Relationship between Legitimacy and Accountability

Following a literature review Lister (2003, p. 177) concluded that that "many authors highlight the crucial aspect of accountability in providing legitimacy for NGOs". A later review (Ossewaarde et al., 2008, p. 43) claimed that "many scholars argue that increased transparency and tightened accountability mechanisms are

necessary to maintain or enhance INGO legitimacy". The implication in both cases is that accountability may act as a source of legitimacy.

An alternative approach sees accountability as a means of demonstrating legitimacy (Taylor and Warburton, 2003) or arguing for legitimacy (Slim, 2002). According to this perspective accountability serves as a means for NGOs to respond to stakeholders in relation to the elements of its performance or existence on which those stakeholders' perceptions of legitimacy are built. For example, if an NGO is perceived by clients to be a legitimate advocate for their interests based on its closeness to them then the onus is on that NGO to convince those clients by means of its accountability processes that it does indeed remain close to them.

3.7.3 Legitimacy, Accountability and NGOs: A Summary of Key Issues

Firstly, it seems clear that NGO accountability has received far more attention internationally in both theory and practice than NGO legitimacy. While the legitimacy of NGOs has attracted attention, consideration of it has generally been confined to certain aspects of NGO activities, in particular advocacy or activism (Pearce, 1997, Van Rooy, 2004). In addition, accountability is often presented as a source of legitimacy (Edwards, 2000) leading the practical focus towards accountability and away from legitimacy.

Secondly, there appears to be a broad consensus among theorists and practitioners alike that principal-agent approaches to accountability are inappropriate for NGOs and that stakeholder perspectives are more compatible with NGO missions. However, despite this rhetorical commitment to stakeholder approaches, the practice of accountability seems dominated by traditional principal-agent approaches.

Thirdly, there appears to be a broad consensus among theorists that NGO administration costs do not accurately reflect the quality or impact of NGO work. Despite this, however, the measure appears to retain considerable popular appeal.

3.8 Legitimacy, Accountability and Irish NGOs

As in the international context, the attention paid to NGO legitimacy in Ireland appears overshadowed by that paid to NGO accountability; stakeholder approaches to NGO accountability appear to have gained a rhetorical but not practical advantage over principal-agent approaches; and an emphasis on

administration costs appears to retain popular appeal. These trends will be discussed here.

In the course of the last decade both Comhlámh (the Irish Association for Development Workers) and Dóchas (the Irish Association of Non-governmental Development Organisations) have endeavoured to raise the issue of accountability among their members. Comhlámh commissioned a lengthy research report (Cronin and O'Reagan, 2002) specifically on NGO accountability that mentioned legitimacy only as one of ten elements that could both lead to and result from an enhanced level of accountability. Similarly, Dóchas commissioned an NGO accountability review (Leen, 2006) that only briefly considered legitimacy in the context of accountability. Dóchas also undertook various other NGO accountability initiatives including the production of a 2008 accountability discussion paper and the coordination of a corresponding series of seminars. It also co-produced and promoted a number of codes of conduct aimed at improving aspects of NGO accountability, most notably a code of corporate governance for NGOs (CGAI, 2008).

While the specific foci of the Comhlámh and Dóchas publications differed, it is noteworthy that they both emphasized a need for NGOs to account to clients in addition to traditional principals. Individual NGOs also declared and demonstrated their commitment to stakeholder approaches during this period. Concern, for example, applied for and received accreditation from the Humanitarian Accountability Partnership (HAP), which is an international regulatory body that certifies that members meet high standards of accountability to intended beneficiaries in the context of humanitarian work (HAP, n.d.). In conjunction with Mango, a UK NGO, Concern also sought to develop systematic ways of managing downward accountability in the context of longer-term development work through its "Listen First" project (Jacobs and Wilford, 2010).

While Concern appears to have been at the vanguard of experimentation with stakeholder approaches to accountability among indigenous Irish NGOs, several UK-based NGOs with branches in Ireland have also taken concrete steps in a similar direction. Both Tearfund and Christian Aid are full members of HAP. Christian Aid Ireland's approach to accountability, which is prominently displayed on its website (Christian Aid, 2010), is explicitly defined in terms of accountability to its key stakeholders which include its partners, staff, the people it exists to serve, and its

supporters. Oxfam too has a substantial record of innovation in relation to accountability (see, for example, Roche, 2009).

While no empirical evidence has hitherto been collected in Ireland on the use of NGO administration costs, there is some reason to believe that the measure remains widely applied. For example, GOAL (2009a) has repeatedly endorsed the measure, and while Dóchas itself has rejected the validity of the measure (Leen, 2006), it has also recognised that its use continues (Dóchas, 2008).

Given the dramatic expansion of Irish Aid during the period of this study its approach to NGO legitimacy and accountability is important. In relation to accountability, recent Irish Aid funding schemes have been described as seeking to achieve a balance between learning and accountability (Leen, 2006). MAPS, in particular, has been described as taking a broad approach to accountability that encourages flexibility and innovation (Development Cooperation Ireland, 2006). Interestingly, a study of Irish NGO responses to Irish Aid attempts to encourage a broader approach to accountability concluded that many Irish NGOs resisted the new paradigm and remained fixated on functional accountability (O'Dwyer, 2006). The attention paid by Irish Aid to NGO legitimacy seems considerably less than that paid to accountability. While a requirement that MAPS agencies raise at least 30% of their overall income in Ireland was specifically identified as one means of ensuring their legitimacy (Gaynor, 2010), overall, legitimacy has received little attention.

In considering relevant empirical research, various studies by O'Dwyer and Unerman, deserve attention. O'Dwyer (2005), for example, conducted a case study of the evolution of social accounting processes in the Agency for Personal Service Overseas (APSO), which found that despite a purported commitment to broad or holistic accountability, stakeholder voices had been effectively controlled by powerful organisational interests. O'Dwyer and Unerman (2008) also considered accountability mechanisms and practices within a single Irish advocacy NGO (Amnesty Ireland) and concluded that upward accountability was crowding out downward accountability. Neither of these empirical studies considered NGO legitimacy.

A second set of relevant publications has stemmed from the LEARN project, which focuses on organisational learning in international aid organisations and was undertaken by the Centre for Global Health in Trinity College Dublin in conjunction with Irish Aid and Concern. One of the ensuing publications focused in depth on

Irish NGO accountability and argued that reflexive organisational learning could lead to enhanced accountability (Barry et al., 2009b). NGO legitimacy was not a focus of the LEARN project.

In summary it is clear that the trends detected internationally have been mirrored in Ireland with a paucity of attention paid to NGO legitimacy relative to NGO accountability, a considerable rhetorical commitment to stakeholder approaches to accountability within the NGO sector, and an ongoing emphasis on more traditional approaches to accountability in NGO practice.

3.9 Discussion

3.9.1 Introduction

In this section I begin by outlining and discussing the approaches to legitimacy and accountability that I believe to be most appropriate for Irish NGOs. I then develop the argument that the ways in which NGOs are linked with these concepts may indicate the extent to which NGOs are already promoting development literacy and global solidarity and the extent to which members of the public already exhibit development literacy and global solidarity. Whereas empirical studies to date have tended to focus on the practice of NGO legitimacy and accountability, my focus is on how NGOs have used these concepts and how they have been used in relation to NGOs. My argument is structured in terms of four key research questions each of which leads to one or more hypothesis, which in turn guide the empirical investigations of this study. These research questions and hypotheses are outlined in full at the end of Chapter 4.

3.9.2 NGO Legitimacy and Accountability: A Personal Perspective

Borrowing from Edwards (2000), I suggest that NGO legitimacy should be viewed as a perception by stakeholders that an organisation has a right to be and do something in society; and, influenced by multiple commentators, I suggest that accountability should be viewed as the process by which NGOs answer to those stakeholders. In common with prevailing NGO sentiment I advocate stakeholder approaches to accountability that imply that NGOs are accountable to less powerful entities on whom they have an effect, for that effect, in a way that the affected party can change the behaviour of the NGO affecting them (Bendell, 2006). In common

with the view of Brown (2008), I argue that even though legitimacy should be understood as socially-constructed, NGOs should also be considered capable of influencing what measures their stakeholders use to assess their legitimacy and ultimately how they are perceived.

While acknowledging that both the concepts of legitimacy and accountability can assist NGOs in advancing their missions, I suggest that NGOs should prioritise legitimacy over accountability. One reason for this is that most definitions of legitimacy are oriented towards the fundamental basis of NGO existence and activities – i.e. what gives them the right to do or say anything. I believe that the unvarnished question as to what makes an organisation legitimate promotes an interrogation of underlying assumptions about the appropriateness of an NGO's mission and how its activities serve to advance that mission. Thus it offers a basis for NGOs to deeply question their existence and practices (and to learn as a result), and it offers the potential for others to meaningfully engage with NGOs and their activities. Although I accept that the concept of legitimacy can be used superficially, I suggest that it lends itself particularly well to serious critique.

In contrast, I suggest that as accountability generally only serves as a means of evaluation after an activity has been undertaken, it appears to assume a degree of NGO legitimacy or at least some rights on the part of NGOs to conduct certain activities. Conceptions of accountability generally focus on what an organisation has done rather than the more fundamental question about what an organisation should have done or had the right to do. Hence I suggest that in general the concept of accountability deflects attention from fundamental questions about NGOs towards more superficial issues regarding how they communicate and respond to concerns. While proposing that accountability be relegated to a lesser role than legitimacy, I acknowledge that it can still fulfil a useful purpose as a means of demonstrating legitimacy if legitimacy is itself considered independently. If, however, accountability takes precedence over legitimacy, I suggest that rather than demonstrating legitimacy it may serve to obscure illegitimacy by highlighting individual acts of accountability that in reality deflect attention away from long-term impact and those most affected by activities. While it may be possible for accountability (particularly if interpreted in stakeholder or mutual accountability terms) to fuel a deep critique of NGOs, therefore, I suggest that it more often serves as a means of articulating a relatively superficial questioning and consequently

obscuring legitimacy. I suggest that the use of administration costs as an indicator of NGO quality is a particularly apt example as it obscures the truth about NGO costs and deflects attention from profound questions about NGO impact.

I acknowledge that given the contested nature of the concepts and their varied conceptualisations it is possible that accountability could in certain instances fuel a more serious critique of NGOs than legitimacy. For example, I believe that stakeholder approaches to NGO accountability afford the potential for a more serious critique of NGOs than principal-agent approaches as principal-agent approaches generally focus on how organisations answer to donors, which I suggest is a far more contained and easily answered question than how organisations answer to stakeholders in general. Similarly, the concept of legitimacy could be confined to legitimacy in relation to a particular aspect of an organisation's activities – e.g. the legitimacy of a single decision made by that organisation – and hence could provide a relatively superficial critique of the organisation as a whole. However I believe that my argument that a questioning of NGO accountability generally promotes a more superficial critique than a questioning of NGO legitimacy is justifiable both because of characteristics inherent to most conceptualisations of the concepts and because of the ways in which the concepts have generally been applied.

Dealing firstly with the former, I suggest that the concept of legitimacy has inbuilt advantages over the concept of accountability in terms of facilitating a critique of NGOs in that in contrast to virtually all conceptualisations of accountability, it is not confined to evaluations of activities after those activities have been conducted. While legitimacy can serve as a vehicle for considering activities that have already been conducted, it works equally well as a means of providing a broader critique, such as one based on an organisation's existence as a whole in advance of or divorced from particular operations or activities by that organisation. Additionally, legitimacy appears to offer a more direct means of critique as it focuses directly on the rights or basis for an organisation's existence or activities rather than, as in the case of accountability, on how an organisation *answers for* its existence or activities. In relation to the application of these concepts, while research to date in relation to NGO legitimacy has been limited and not provided a clear indication as to how the concept has generally been applied, research on NGO accountability has clearly suggested that principal-agent approaches, which in my view generally facilitate a relatively superficial critique, tend to dominate in practice.

Not only do I suggest that consideration of NGO legitimacy is valuable in its own right and should be prioritised above accountability, but I also suggest that legitimacy should guide NGOs in their approach to accountability or, as described by Jepson (2005, p. 215), NGOs should take a "legitimacy-based approach to accountability". By this I mean that NGOs should, with reference to their mission statements, begin by reflecting on who their stakeholders are and in what order these stakeholders' wishes should be prioritised. Once an NGO has succeeded in identifying and prioritising its stakeholders and constructed an argument as to what in its view makes it legitimate, then the process of building an appropriate accountability system should (at least in theory) be uncomplicated. For example, if an NGO concludes that its key stakeholder is a client and its perception as legitimate by that client depends on its ability to deliver services efficiently, then it logically follows that the NGO should prioritise accounting to that client above other stakeholders and that it should primarily account for its delivery of services.

Of course, the process of identifying and prioritising stakeholders is likely to cause practical problems. If an NGO believes its key stakeholders to be clients whose wishes are not allied with those of the donors on which the NGO is reliant for funding, and who may demand accountability in ways that reduce the legitimacy of the NGO in the eyes of those clients, then the NGO is faced with a dilemma as to whether or not to sacrifice legitimacy in order to sustain funding. While such dilemmas are never going to be easy for NGOs, at least having thought about them in advance will enable NGOs to make informed decisions. While the practical costs of prioritising certain stakeholders in order to maintain an NGO's legitimacy may be very high, I also believe that if NGOs are serious about their claims as value-based actors that they must accept that legitimacy is an absolute requirement and hence that it should be sought and protected regardless.

Power has been considered in relation to accountability in terms of both power to define accountability and power to create and enforce the mechanisms of accountability (Newell and Bellour, 2002). Clearly all of the talk of downward accountability and stakeholder approaches does not change the reality that NGOs are very powerful compared to clients and very weak compared to donors and governments (Bonbright and Batliwala, 2007). While the emerging mutual accountability agenda offers some hope that donors and clients might eventually reach a consensus about performance goals and standards thereby reducing the

problem of asymmetrical power relationships, this seems unlikely to deal with all differences. In recognition of the existing power dynamics, I suggest that NGOs should seek to influence how all stakeholders perceive their legitimacy by convincing all stakeholders of the need to accept prioritisation of those stakeholders that are most affected by their actions. In particular, and given the common view that only power can balance power (Wenar, 2006), NGOs should seek to convince donors of the need to judge them based on the assessments or wishes of clients. While this type of "surrogate accountability" (Rubenstein, 2007) may sound somewhat naive in the face of a long history of strategically-driven aid, I suggest that given the problems with the implementation of mainstream approaches to development as described in Chapter 2, NGOs need to be prepared to embrace and promote radical agendas such as this one.

In conclusion, I believe there has been an over-emphasis on accountability in the NGO sector that has imposed a high opportunity cost in diverting NGOs from the potentially more transformative concept of legitimacy. While many commentators have attempted to mould the concept of accountability (for example through the notions of stakeholder and mutual accountability approaches) bringing it closer to legitimacy, I believe that it would be better if the concept was instead rejected as a key NGO organising principle. While the prevailing accountability culture makes it difficult to openly relegate accountability to a lesser position than legitimacy, I suggest that this approach could assist NGOs in fulfilling their missions.

3.9.3 Why Legitimacy and Accountability are Relevant for Considerations of Irish NGO Roles: An Argument

In Chapter 2 I suggested that development literacy exists when the general public have sufficient knowledge of development thinking and practice to enable them to understand and critically assess proposals made in the name of development or likely to impact on development. I suggested also that development literacy precludes superficial engagement with development issues or actors. In this chapter I have argued that consideration of an NGO's legitimacy generally amounts to a fundamental questioning of what gives it the right to do or say anything in contrast to the more superficial critique facilitated by the concept of accountability. Hence a greater emphasis on NGO accountability than NGO legitimacy by members of the public may suggest a lack of development literacy on the part of the public and a

greater emphasis on NGO accountability than NGO legitimacy by NGOs may suggest a failure on the part of NGOs to promote development literacy. In view of these arguments the first research question in this thesis considers whether newspaper coverage of NGO accountability is greater than that of NGO legitimacy – Chapter 4 provides a rationale for the use of newspaper coverage as a proxy or indicator for both the views of NGOs and the public. This investigation is broken down to establish the extent to which NGOs themselves reportedly discuss the legitimacy and accountability of NGOs and the extent to which the public reportedly discuss the legitimacy and accountability of NGOs. The data emanating from this research question are used as indicators both of the extent to which NGOs appear to be promoting development literacy by themselves fundamentally questioning issues concerning development and the extent to which the public already exhibit development literacy by asking fundamental questions about NGOs.

In Chapter 2 I suggested that global solidarity demands a recognition that people may be affected to a greater or lesser degree by particular actions and that the needs of those affected to the greatest degree should take precedence in relation to individual initiatives or decisions. In this chapter I have suggested that stakeholder approaches to NGO accountability are more appropriate than principal-agent approaches as the latter have generally equated to the wishes of donors being prioritised above those of clients even though clients are generally affected to a greater degree than donors by NGO activities. Given this I suggest that a greater emphasis on principal-agent approaches than stakeholder approaches to NGO accountability by members of the public may represent an absence of global solidarity by the public and a greater emphasis on principal-agent than stakeholder approaches to NGO accountability by NGOs may represent a failure to promote global solidarity. In view of these arguments the second research question in this thesis asks whether the quantity of newspaper coverage of principal-agent approaches to NGO accountability is greater than the quantity of coverage of stakeholder approaches to NGO accountability. This investigation is broken down to consider the extent to which NGOs themselves reportedly discuss NGO accountability in principal-agent or stakeholder terms and the extent to which the public reportedly discuss NGO accountability in principal-agent or stakeholder terms. The data emanating from this question are used as indicators both of the

extent to which NGOs themselves appear to promote global solidarity and the extent to which the public already exhibit global solidarity.

I suggest that an emphasis on NGO administration costs is anathema both to development literacy and global solidarity as it deflects attention away from substantive issues associated with NGO impact and generally entails a prioritisation of donors above clients as it is explicitly and exclusively concerned with how much money is spent on administering donated money rather than, for example, on the satisfaction of clients with the services that they receive. The notion of NGO administration costs fails to allow accurate comparisons of how efficient or cost-effective NGOs are at administering their activities and provides no indication of how efficient, cost-effective or appropriate its operational activities are. An emphasis on NGO administration costs appears to imply that any use of NGO money is acceptable as long as this money is not spent on administrative activities. Consequently I suggest that an emphasis on NGO administration costs by the public could indicate an absence of development literacy and global solidarity by the public and an emphasis on NGO administration costs by NGOs could indicate a failure by NGOs to promote development literacy and global solidarity. In view of these arguments the third research question in this thesis asks whether the quantity of newspaper coverage in which low NGO administration costs are presented as desirable is greater than the quantity of coverage in which than the use of administration costs as an indicator of NGO quality is questioned or disputed. This investigation is broken down to consider the extent to which NGOs themselves reportedly refer to NGO administration costs and the extent to which members of the public reportedly refer to NGO administration costs. The data emanating from this question are used as indicators of the extent to which NGOs appear to be promoting development literacy and global solidarity and the extent to which the public already exhibit development literacy and global solidarity.

As described in Chapter 2, international literature on NGO legitimacy and accountability suggests that NGOs have come under greater scrutiny in recent years and that questioning of NGOs has often been politically motivated. The final research question of this study seeks to explicitly examine how critical newspaper coverage is of NGOs in Ireland using as indicators coverage of questioning of NGO legitimacy and accountability. Specifically, I investigate whether increased coverage of the questioning of the legitimacy and accountability of others by NGOs has been

associated with increased coverage of the questioning of the legitimacy and accountability of those NGOs by others, and whether reported questioning of the legitimacy and accountability of NGOs is more commonly directly at NGOs in general rather than specific NGOs. In addition, I investigate whether there has been an increase in coverage of questioning of legitimacy and accountability of others by NGOs and of NGOs by others. The data emanating from this research question will serve to indicate whether NGOs appear to be increasingly critical themselves (and hence exhibiting development literacy). In addition, the data will indicate the extent to which the public appear to be already taking a critical approach to development (and hence exhibiting development literacy) through increased questioning of NGOs. Given the international suggestion of politically-motivated criticism of NGOs this research will also investigate whether there is evidence of such a trend in Ireland.

3.10 Conclusion

In this chapter I have argued that the ways in which NGOs are linked with legitimacy and accountability may indicate the extent to which NGOs are already promoting development literacy and global solidarity and the extent to which members of the public already exhibit development literacy and global solidarity. This view is primarily based on my argument that consideration of an NGO's legitimacy generally amounts to a fundamental questioning of what gives it the right to do or say anything in contrast to the more superficial critique facilitated by the concept of accountability. Hence development literacy and global solidarity may require a greater emphasis on NGO legitimacy than NGO accountability and on stakeholder approaches to NGO accountability than principal-agent approaches to NGO accountability. Finally, I have argued that an emphasis on NGO administration costs may be anathema both to development literacy and global solidarity. This chapter serves, therefore, to develop the second prong of the argument that guides my empirical research: that the ways in which NGOs refer to the concepts of legitimacy and accountability may indicate the extent to which NGOs are promoting development literacy and global solidarity, and the ways in which the public refer to legitimacy and accountability in relation to NGOs may indicate the extent to which the public already exhibit development literacy and global solidarity.

Chapter 4

Why Newspaper Coverage of NGOs, Legitimacy and Accountability is Relevant for NGO Roles

4.1 Introduction

In 2006 Dóchas (Dóchas, 2006) published a *Code of Conduct on Images and Messages*, which has since been adopted by 63 Irish NGOs. This code is designed to assist NGOs in designing and implementing their public communication strategies and is underpinned by a belief that "the images and messages used to portray people, places and situations in the developing world can have an enormous impact on people's perceptions and attitudes" (Dóchas Development Education Group, 2008). I share the view that what NGOs say or are portrayed as saying should be viewed as potentially influential and in this chapter will argue that the ways in which NGOs are linked with the concepts of legitimacy and accountability in *Irish Times* coverage may indicate both the extent to which NGOs appear to be promoting development literacy and global solidarity and the extent to which the Irish public appear to exhibit development literacy and global solidarity. I base this argument in part on theory derived from the field of mass communication research, more specifically the theories of agenda setting and priming.

In order to situate the theories of agenda setting and priming within the broader context of mass communication research, this chapter begins with a brief history of the emergence and evolution of the field. A detailed discussion of the theories of agenda setting, priming and framing is then provided followed by a discussion of how and why the theories of agenda setting and priming are being used to support this research. Finally, the study's research questions and hypotheses are outlined. References throughout this chapter to media should be understood to refer to the mainstream mass media.

4.2 Overview of Mass Communication Research

Any discussion of mass communication research must make clear that the single preeminent theoretical trend within the discipline has been the absence of theoretical analysis from the vast majority of empirical studies (Bryant and Cummins, 2007). Evidence for this assertion is provided by numerous content analyses of research from journals that publish mass communication research (Riffe and Freitag, 1997, Kamahawi and Weaver, 2003, Bryant and Miron, 2004). The relatively uncommon use of theory does not, however, reflect an absence of relevant theory. A second introductory point of relevance is that although much recent mass

communication research privileges a tripartite model based on description of the production, content and reception of media, for most of the last century the focus of mass communication research has been on media reception or effects (Bryant and Miron, 2004). For that reason much of the historical overview that follows is focused on media effects.

The evolution of the field of mass communication theory will be described here based on the four eras identified by Baran and Davis (2011). These eras each serve as an umbrella for a collection of theories and perspectives and are labelled mass society, limited-effects, challenges to limited-effects, and meaning-making. Mass society perspectives emerged in the latter half of the nineteenth century when industrialization was leading to increased urbanization and the disintegration of the old social order. The argument behind mass society theory is that the media subvert and disrupt the existing social order, but can also serve as a powerful force for either the restoration of the old order or its substitution with a new one. The apparent success of propaganda in generating support for totalitarian leaders across Europe in advance of World Wars I and II lent credence to this thinking. A prominent manifestation of this perspective was "hypodermic needle" or "magic bullet" theory, which envisaged the effects of mass media on audiences as powerful, direct and uniform. The strength of mass society theory began to wane from the 1950s onwards due in part to the work of the psychologist, Paul Lazarsfeld.

From the 1930s onwards Lazarsfeld used empirical methods to investigate the mass society hypothesis. By the mid-1950s he and colleagues (Katz and Lazarsfeld, 1955) had concluded that the media were not all-powerful in the way that mass society thinking had suggested, as people's attitudes were shaped by multiple competing factors and they could resist media influence. Although Lazarsfeld did not use the term, this perspective later came to know as limited-effects theory as it claimed that whereas the media were responsible for limited effects, they did not necessarily exert a powerful influence on individuals. A substantial number of empirical studies appeared to corroborate the limited-effects hypothesis leading a colleague of Lazarsfeld's to suggest that there was simply nothing left to study in relation to mass media (Berelson, 1959).

Challenges to limited-effects theory began to appear from the late 1960s onwards. In contrast to limited effects perspectives, emergent theories tended to focus on changes in culture and shared norms and understandings rather than specific

effects on individuals. Scheufele and Tewksbury (2007) have identified three particular developments during the 1970s as responsible for a resurgence of belief in powerful media effects. Firstly, George Gerbner (1969) described his theory of cultivation, which stated that people were immersed in the cultural environment created by the media and could not escape its "cultivating" influence. Secondly, Noelle-Neumann (1973) introduced the concept of a "spiral of silence", which suggested that media could effectively silence public discourse on topics by implying them to be settled in favour of one view or another. Thirdly, agenda-setting research, which will be discussed in detail later in this chapter, emerged following a ground-breaking initial study (McCombs and Shaw, 1972).

Baran and Davis (2011) defined the final era of media theory in terms of active audiences or meaning-making. The theories encompassed by this title acknowledge that media can have strong effects, but focus on assessing how people use media and largely dismiss the notion of audiences as passive subjects of media influence. These theories range from perspectives that focus on individual-level effects to those that consider the effects on societies as a whole. They also range from theories that afford a central role to audience activity to those that consider audience activity as one of several factors that influence the degree of media effects. For example, reception theory is an audience-centred theory that suggests that audiences may either accept a dominant meaning in a media message, come up with an alternative meaning that differs from the dominant reading in certain ways, or deliberately interpret media messages in opposition to the dominant reading.

It is difficult to divorce the theories that arose as part of the four eras already described from the broader question of epistemology. In 2004, a content analysis of articles from three key journals that published mass communication research between 1956 and 2000 was conducted (Bryant and Miron). This showed that two epistemological positions or schools of thought were cited to a much greater degree than any others. These were the Vienna Circle and the Frankfurt School. Both will be discussed briefly here along with approaches associated with British Cultural Studies. Although British Cultural Studies was cited substantially less than either of the other schools of thought it deserves mention as the data showed it to be in the ascendancy in the latter years of the study. I will provide a more detailed overview of epistemological perspectives in Chapter 5.

The Vienna Circle is associated with positivism. Broadly speaking positivists argue for the application of scientific principles in the pursuit of knowledge. Hence principles such as objectivity, replicability, validity, reliability and generalizability tend to be emphasized by researchers working in the positivist tradition. While early versions of positivism stridently proclaimed the capacity of research based on scientific principles to fully explain the social world, this was subsequently replaced by a more modest version that remains influential today. Current positivist thinking (often termed postpositivist) continues to emphasize empirical investigations guided by the scientific method, but acknowledges that human behaviour is not as constant as elements in the natural world and that social reality can never be fully explained. Within mass communication studies Paul Lazarsfeld, the pioneer of the limited effects hypothesis, was particularly strongly associated with positivism.

The Frankfurt School is associated with critical theory, which broadly aims to uncover underlying power relations within cultural phenomena and ultimately to effect change. Critical theory is inherently political and posits that "knowledge is advanced only when it serves to free people and communities from the influence of those more powerful than themselves" (Baran and Davis, 2011, p. 17). Critical theorists often start from the viewpoint that specific institutions, such as the media, impose or reinforce a mass culture that either help reproduce (or undermine) social systems of exploitation and domination and are responsible for particular social ills as a result.

As its name suggests, British Cultural Studies, along with cultural approaches in general, is predominantly concerned with culture and how meaning is produced and disseminated within specific cultural settings. For example, Stuart Hall (1973), a prominent figure associated with British Cultural Studies, has described communication in terms of four relatively autonomous elements: production, circulation, use and reproduction, and argued that researchers should concern themselves with studying the context in which content is produced (encoding) and the consumption of that content (decoding). Much work within this tradition has concentrated on oppositional readings of texts and the agency of individuals in resisting hegemonic discourses.

The theoretical foundations of this study are provided by the theories of agenda setting and priming. Attempting to locate these theories in one of the four

eras described above, or to definitively tie them to a single epistemological position, is problematic, as agenda setting has evolved very considerably since its first articulation in the early 1970s and both theories have been applied by researchers in very different ways. Whereas in the view of some commentators early agenda-setting studies appeared to adopt a limited effects media model (Willnat, 1997), agenda setting is also said to have been attractive to researchers frustrated by the limited effects perspectives of the time (Scheufele and Tewksbury, 2007). Current articulations of agenda setting generally include a focus on individual differences and hence have moved the theory more towards notions of an active audience that is influenced to a greater or lesser degree by the media depending on various factors. Baran and Davis (2011) have suggested that both agenda setting and priming should be considered "moderate-effects theories" as they conceptualize media as capable of inducing important effects under certain conditions. They are therefore very far removed from the theories of mass society that envisaged a wholly passive audience that absorbed messages in a direct and uniform way. In addition, they are at odds with limited effects perspectives that denied that media could produce or lead to powerful effects. Although agenda setting and priming could conceivably be applied from a variety of epistemological perspectives, the focus of the theories on providing an empirically testable hypothesis (broadly that the issues or attributes of issues that receive most media coverage come to considered important by the public) and incorporating systematic observations most obviously link them to modern versions of positivism.

4.3 Agenda Setting, Priming and Framing

4.3.1 Agenda Setting

In 1963 Bernard Cohen (p. 13) noted that the media "may not be successful much of the time in telling people what to think, but it is stunningly successful in telling its readers what to think about". Although the term agenda setting was not coined until several years later, this statement has been widely cited as an important antecedent to the theory. While Cohen's assertion well describes 'basic' or "first-level" agenda-setting theory, "second-level" or "attribute" agenda-setting theory, which emerged later, suggests that in some circumstances the media may not only tell people what to think about, but also influence what they think.

The formal emergence of agenda-setting theory is routinely traced to the 1968 US presidential campaign when Maxwell McCombs and Don Shaw (1972) launched a research study in Chapel Hill, North Carolina. Their aim was to investigate the hypothesis that the mass media set the public agenda of issues for a political campaign by influencing the salience of issues among voters. The term McCombs and Shaw coined for this hypothesized mass media influence was agenda setting. Testing this hypothesis required the comparison of two data sets: a description of the public agenda, which they ascertained through a random sample of undecided voters; and a content analysis of news sources used by these voters. The study found the degree of importance accorded to issues by voters closely paralleled their prominence in media coverage. Thus, agenda-setting research was born. Despite the hundreds of empirical studies based on agenda-setting research and the vast attention awarded to the theory since the Chapel Hill Study, McCombs has remained a dominant force behind agenda-setting theorizing up to this day (e.g. McCombs and Reynolds, 2009, McCombs and Shaw, 1993, McCombs, 2005, McCombs, 2004). Consequently, much of the discussion that follows will rely on work with which he has been involved.

The main idea underpinning basic agenda-setting theory is that by means of the media agenda, which refers to what is covered by media and the relative quantity and prominence of that coverage, the media have a significant influence on audiences. In contrast to the ambitious claims of magic bullet or hypodermic needle theory that media can directly influence the views of its audience, the more modest claims of agenda-setting theory relate simply to the degree of importance or *salience* that audiences will attribute to individual issues. According to basic agenda-setting theory, although people with similar media exposure may feel differently about individual issues, most people will agree on which issues are most important and their selection will largely correspond with the issues that have received most media coverage. Not only does agenda-setting theory claim a correspondence between the salience of particular issues in media coverage and the salience of those issues on the public agenda, but it also claims a causal effect whereby the media coverage significantly influences the degree of salience of issues on the public agenda. In other words, according to agenda-setting theory, the media set the public agenda. While the field of mass communication research has evolved and developed considerably since the Chapel Hill Study, basic agenda-setting research continues

and has found new territory in the realm of internet and electronic mass media (e.g. Roberts et al., 2002).

"Second-level" or "attribute" agenda setting was first described in the 1990s (Ghanem, 1997). It differs from its older sibling in that it suggests that agenda-setting effects not alone focus public attention on particular objects, but also influence the public's understanding and perspectives in relation to those objects. The rationale underpinning second-level agenda setting is that each object on the media or public agenda has numerous attributes or characteristics. When the media cover different objects they give more, less or no attention to particular attributes thus influencing how the public think about those issues. For example, whereas basic agenda setting might lead the public to believe that in an election campaign the three political candidates that received most coverage were the most salient, attribute agenda setting posits that the attributes of these candidates that were emphasized in media coverage would lead the public to believe that those attributes were most salient. In other words, public attention is drawn to certain attributes and away from others thus influencing the ways in which issues are perceived. The key difference between basic and attribute agenda setting is that whereas the former is concerned with the salience of objects, attribute agenda setting is concerned with the attributes or characteristics of objects. As described by Takeshita (2005, p. 275), "the original agenda-setting hypothesis asserts that the media are influential in deciding what issues become major themes of public opinion, while the newly developed concept of the second level of agenda setting assumes that the media also have an influence on how people make sense of a given theme".

Early agenda-setting research paid scant attention to either the cognitive mechanisms responsible for agenda-setting effects or the reasons for individual differences. Latterly, however, agenda-setting scholars have proposed that the cognitive effects are largely explained by the concept of accessibility, which suggests that judgments and attitude formation are directly correlated with the ease with which instances or associations are brought to mind (Tversky and Kahneman 1973 in Scheufele and Tewksbury, 2007). In other words, some pieces of information are seen as being more accessible in a person's mind than others, and the degree to which particular pieces of information are accessible is seen as depending on how much and how recently a person has been exposed to them (Kim et al., 2002).

Individual differences have long been a focus of mass communication interest (Oliver and Krakowiak, 2009) and agenda-setting researchers have long acknowledged that there are significant individual differences in how people respond to the media agenda (McCombs, 2005). In early agenda-setting work issues were categorised as either obtrusive, which referred to issues that individuals encountered personally; or unobtrusive, which referred to issues that individuals encountered only in the news. Broadly, it was suggested that the media had strong effects for unobtrusive issues and no effects for obtrusive issues (Weaver et al., 1981). Drawing on work by Weaver (1977 cited in McCombs and Reynolds, 2009, p. 8), McCombs (2005) argued that individual differences could more accurately be explained by the concept of orientation. Orientation is based on the idea of individuals' curiosity about the world. Need for orientation is defined by the concepts of relevance and uncertainty. Where the relevance of a topic to an individual is perceived to be low, their need for orientation is also low. The level of uncertainty of individuals about a topic refers to their perceived need for more information about that topic. If their perceived level of uncertainty is low, so too is their need for orientation. Orientation is important in the context of agenda-setting research, because the greater an individual's need for orientation in the realm of public affairs, the more likely they are to attend to the agenda of the mass media. McCombs (2004) has identified a wide range of studies that all provide evidence for the validity of the concept of orientation in agenda-setting research. Matthes (2006) is also currently associated with refinements to the concept of orientation in the context of agenda-setting research.

As already noted, agenda-setting theory asserts that the salience of objects or their attributes in media coverage will influence the salience of the same objects or attributes on the public agenda. Salience is most commonly defined in terms of attention and prominence. Attention generally refers to the number of news stories concerned with a particular object or attributes of an object and can be operationalised by simple counts of articles; and prominence refers to the relative importance of the coverage and can be operationally defined by features including page placement and length of article (McCombs, 2005).

So far this discussion has referred to corroborating evidence for basic and attribute agenda-setting effects without discussing individual studies or meta-analyses. While the Chapel Hill Study was notable for its innovation and for

demonstrating that the issues that received most media coverage also featured most prominently in the public agenda, it failed to demonstrate a causal link between the media agenda and the public agenda and allowed for the possibility that the media were responding to the public agenda rather than influencing it. A series of laboratory-based experiments conducted during the 1980s by Iyengar and Kinder (1987), however, found that people's perceptions of what the most important issues were matched the issues that had been emphasized on a selection of news programmes that they had watched. In other words, these experiments (and many others that followed) demonstrated causality. The sheer number of individual agenda-setting studies conducted since the 1970s has facilitated recent meta-analyses. In a 2006 meta-analysis of 90 basic agenda setting studies Wanta and Ghanem (2006, p. 46) identified significant agenda-setting effects for studies involving a variety of methodologies demonstrating "how wide ranging the agenda-setting influence of the news media is". McCombs (2004, p. 19) too has provided an overview of the accumulated evidence from studies into the effects of agenda setting and concluded not only that the news media "can exercise an agenda-setting influence on the public", but also that journalists and media content "do significantly influence their audience's picture of the world".

4.3.2 Priming

While Weaver's concept of "orientation" provided a theoretical explanation for the agenda-setting process that took into account individual differences, it did not deal with how a person's prior knowledge or beliefs might influence the effects of agenda setting. Priming emerged to fill this gap and was named after the process whereby liquid is added to a pump to enable it to work on its own. According to Willnat (1997, p. 53), priming is "built on the assumption that the frequency, prominence, or feature of a stimulus activates previously learnt cognitive structures and influences interpretations of an ambiguous stimulus". Although priming has been traced to a 1975 study by Weaver, McCombs and Spellman (1975 cited in Weaver, 2007) that speculated that the media may suggest which issues to use in evaluating political actors, the first use of the term priming in the context of media research was by Iyengar and Kinder (1987) who conducted controlled field experiments that linked television agenda-setting effects to evaluations of the U.S. president. In laying out the terrain for the new field of media priming research

Iyengar and Kinder (p. 63) argued that "by calling attention to some matters while ignoring others, television news influences the standards by which governments, policies and candidates for public office are judged". Although priming research has been predominantly applied in studies analysing the effects of news coverage on audience perceptions of political figures, it has also been applied in other contexts – e.g. racial stereotyping (Dalisay and Tan, 2009).

As in the case of agenda setting, priming theorists have suggested explanations for the cognitive processes underlying priming. According to Iyengar and Kinder (1987 p. 114), "priming presumes that when evaluating complex political phenomenon, people do not take into account all that they know – they cannot, even if they are motivated to do so. Instead, they consider what comes to mind, those bits and pieces of political memory that are accessible" Priming, therefore, appears similar to agenda-setting in that both are memory-based models of information processing that assume that people form attitudes based on the issues that are most accessible in their minds.

The exact relationship between agenda setting and priming is disputed (see, for example, Willnat, 1997, Scheufele and Tewksbury, 2007). The most common view is to see priming as a consequence or extension of agenda setting as once an issue has been primed or made salient it will play a larger role in evaluations of leaders and issues (Edy and Meirick, 2007, Valenzuela, 2009). Agenda setting has, however, also been described as a variant of priming (Price & Tewksbury 1995 in Willnat, 1997) and as unrelated to priming (Kosicki, 1993).

A meta-analysis of the empirical media priming literature was conducted in 2007 (Roskos-Ewoldsen et al.). It revealed that media priming has received very little attention compared to agenda setting with only 48 published articles representing 63 studies having been identified by the authors. In addition, the authors found very little focus on the mechanisms and processes underlying media priming. Questions such as whether the same processes were responsible for reported priming effects in vastly different domains (e.g. media violence and political news) had not been adequately researched in the views of the authors. In addition, the authors concluded that more research was needed to answer questions including whether media primes fade with time and whether more intense media primes result in stronger priming effects. The conclusion of the meta-analysis was that although the combined data strongly suggested that the media could act as a

prime and that this was occurring, future research was needed to ascertain the precise characteristics of media priming and focus on the development of theoretical explanations of the phenomenon.

4.3.3 Critiques of Agenda Setting and Priming

Agenda-setting theory has been the subject of various criticisms. As priming is most commonly seen as a consequence or extension setting, these can be said to also apply to priming.

As already alluded to, early critiques of agenda setting charged its theorists with failing to provide explanations for how agenda-setting effects occurred (Willnat, 1997). Although the promotion of accessibility as an explanation for the process has satisfied some critics, Takeshita (2005) argues that questions remain over the validity of this explanation. In particular, he questions the assumption of equivalence held by some commentators in relation to salience and accessibility and suggests that agenda-setting effects may occur through more than one process. This view that more research is required into the precise mechanisms responsible for agenda setting and the consequent causes of individual differences is shared by many proponents of agenda setting (e.g. McCombs, 2005), but does not cast doubt on the demonstrated effect of agenda setting on the public agenda as a whole. As such, while this point could greatly undermine the usefulness of this theory in studies concerned with individual effects, I suggest that it does not in the case of this study, which is concerned with potential effects on audiences as a whole.

A second critique of agenda setting concerns its inherent assumption of a homogenous media agenda at least at a national level. This assumption was born out in the original Chapel Hill study, which found substantial agreement across the nine media outlets that were the dominant sources of news identified by research participants (McCombs and Shaw, 1972) and has remained a central assumption of the theory ever since. While one could hypothesize that media agendas may always have been more fragmented than agenda setting supposed, some commentators suggest that the rise of new media have facilitated a greater fragmentation of media and hence public agendas (Chaffee and Metzger, 2001). Others, however, claim that despite the potential offered by new media in this regard, media has in recent years become increasingly homogeneous (Louw, 2001, Witschge et al., 2010, Davies, 2009). I believe that possible fragmentation of media and public agendas is a

legitimate concern and will discuss it in the context of the *Irish Times* specifically later in this chapter. However, I also believe that these theories are relevant for this study regardless of how many media outlets emerge as they serve to demonstrate that NGOs should care about they are linked with certain terms in media content given that there is at least a potential for an agenda-setting or priming function.

A third criticism of agenda setting centres on the source of the media agenda. Although there appears to be broad (but not total) agreement that a causal link between the media agenda and the public agenda has been established (Louw, 2001, Grossberg et al., 2006), agenda-setting theory can be criticised for failing to provide a convincing answer as to what sets the media agenda. Although other media are frequently cited in response to this question (Davies, 2009), there is an increasing recognition that more work needs to be done on identifying the sources of the media agenda itself (McCombs, 2005).

Finally, agenda setting has been criticised for its reliance on quantitative methods (Kwansah-Aidoo, 2001). While I accept that this may deem it unsuitable for certain types of research, I suggest that it does not undermine its usefulness in this or many other studies. In sum, therefore, while I acknowledge that valid and serious criticisms of agenda setting and priming exist and make extravagant claims as to the effects of media content unjustifiable, I suggest that the empirical evidence for these theories allow for modest claims as to likely effects, such as those advanced in this study, to be made.

4.3.4 Framing

Framing theory has enjoyed a rapid rise in popularity in mass communication research in recent years (Bryant and Miron, 2004, Weaver, 2007). This is despite its conceptual ambiguity or "scattered conceptualization" (Entman, 1993, p. 51), which has attracted considerable criticism (Weaver, 2007, Kim et al., 2002, Scheufele, 1999).

Framing theory can be traced to writings by Erving Goffman (1974) who saw frames as a means by which individuals make sense of the world around them. In general terms, frames can be said to suggest how issues should be thought about, thereby encouraging audiences to understand them in particular ways and, subsequently, to respond to them in particular ways. One commonly-cited definition of framing was provided by Entman (1993 p. 52) who stated that "to frame is to

select some aspects of a perceived reality and make them more salient in a communicating text, in such a way as to promote a particular problem definition, casual interpretation, moral evaluation, and/or treatment recommendation for the item described". Reese (2001 in Reese, 2007, p. 150) has criticised this definition for being overly restrictive in emphasizing manifest content captured in salience and proposed a broader definition of frames as "organizing principles that are socially shared and persistent over time, that work symbolically to meaningfully structure the social world".

Much discussion of media framing theory, including a 2007 special issue of the *Journal of Communication*, has focused on its relationship with the theories of agenda setting and priming. In a view consistent with the 1993 definition of framing by Entman already cited, McCombs (2004) has claimed that framing amounts to attribute agenda setting. Perhaps unsurprisingly, several of the contributors to the 2007 special issue have disagreed with this view (Scheufele and Tewksbury, 2007, Weaver, 2007, Reese, 2007). In a detailed review of commonalities and differences between agenda setting and framing, Scheufele and Tewksbury (2007) organise their commentary under the headings of news production, news processing and locus of effect. In the context of news production they point out that how forces and groups in society try to shape public discourse about an issue by establishing predominant labels is of far greater interest from a framing perspective than from an agenda setting one. In the context of news processing they suggest that audiences may need to pay more attention to news messages for a framing effect to occur than in the case of an agenda-setting effect. Finally, in the context of the locus of cognitive effect they argue that the difference comes down to the theoretical premises on which the two theories are based, which they are argue are accessibility in the case of agenda setting and applicability in the case of framing. As already described, accessibility refers to the ease with which particular ideas or associations are brought to mind. Applicability refers to the outcome of a message that suggests a connection between two concepts such that, after exposure to the message, audiences accept that they are connected (Price and Tewksbury 1997 cited in Scheufele and Tewksbury, 2007). The implication is that how individuals will react to particular media content will depend on their pre-existing schema of interpretation.

On balance, there appears to be a stronger constituency that support the notion of framing as a separate model than those that suggest it is a part of agenda

setting. However, it clearly comes down to how framing is defined with some definitions matching the core ideas of attribute agenda setting and others deviating widely from it. Considerations of the empirical evidence for framing effects are hampered both by its varied definitions and its relatively recent emergence. There has also been considerable criticism of existing framing research. Kinder (2007), for example, has pointed to the extreme reliance of framing research on experimental settings and called for greatly increased research in natural settings. The cumulative result of these limitations, which may simply be attributable to the emergent nature of media framing theory, is a marked hesitancy, even on the part of declared enthusiasts of media framing, to make significant empirical claims about media framing.

As noted already, framing theory will not be applied or relied upon in this study for a variety of reasons. Firstly, there is limited empirical evidence pertaining to framing theory currently available and this lack is particularly pronounced in relation to the effects of frames on audiences. Secondly, there is considerable theoretical ambiguity surrounding the concept making its application more problematic than is the case in relation to the theories of agenda setting and priming. Thirdly, it can be argued that framing sits more comfortably with research that is conducted from an explicitly cultural perspective and that either combines quantitative research methods with more interpretative qualitative methods or applies interpretative qualitative methods exclusively. Finally, the definitions of framing that appear most relevant to this study already overlap with definitions of attribute agenda setting.

4.4 Discussion

4.4.1 Introduction

The theories of agenda setting and priming together suggest that media coverage (such as coverage of NGOs and legitimacy and accountability) can influence both the salience of issues on the public agenda and the ways in which particular issues are perceived. Put simply, these theories suggest that media coverage can have a significant impact. Not only is this the case, but the fact that the Dóchas Code of Conduct on Images and Messages has been signed by 63 Irish NGOs (Dóchas Development Education Group, 2008) suggests that a large number

of Irish NGOs themselves believe that the ways in which they communicate or are represented as communicating has a significant influence. In Chapter 3 I argued that the ways in which NGOs refer to the concepts of legitimacy and accountability may indicate the extent to which NGOs are promoting development literacy and global solidarity and that the ways in which the public refer to legitimacy and accountability in relation to NGOs may indicate the extent to which the public already exhibit development literacy and global solidarity. While I cannot reasonably assert that newspaper coverage (or, more particularly, *Irish Times* coverage) necessarily provides an accurate reflection of NGO or public views, in this chapter my task is to more modestly argue that *Irish Times* coverage of how NGOs refer to legitimacy and accountability *may* reflect how NGOs actually refer to these concepts and that newspaper coverage of public references to legitimacy and accountability *may* reflect how the public actually refer to these concepts.

In this section I will begin by providing a justification for my exclusive reliance on *Irish Times* coverage and then discuss why I believe that *Irish Times* coverage may indicate NGO and public attitudes. I then discuss how the theories of agenda setting and priming suggest that media coverage linking NGOs with legitimacy and accountability would influence the public agenda and how issues are perceived by the public. I conclude this section by discussing more generally why I deem these theories useful for this research.

4.4.2 Justification for Reliance on *Irish Times* Coverage

This study is based on coverage from the daily broadsheet newspaper *The Irish Times*, which, it has been argued (Titley, 2010, p. 35), serves as an "enormously influential mediator of public debate" in Ireland. Unlike the majority of Ireland's newspapers, which are commercially-run , the *Irish Times* is managed by a trust, which claims its central objective to be "to publish an independent newspaper primarily concerned with serious issues for the benefit of the community throughout the whole of Ireland free from any form of personal or of party political, commercial, religious or other sectional control" (The Irish Times, 2011, p. 1). The ideological position of the paper, if one exists, is contested. One commentator (Browne, 2006) has chronicled opinions of Irish journalists on the issue and reported that these include the (common) view that the paper has clearly shifted to the right in recent

years, the view that the paper has never been a paper of the left or right, and the view that it remains soft left of centre.

Regardless of possible shifts in its ideological position, the *Irish Times* has been long been described both as "Ireland's unofficial national newspaper of reference" (Mac Einri, 2001, p. 1) and "a newspaper of record" (Mulcahy, 1995, p. 454), terms which are common in international media research (e.g. Martin and Hansen, 1996, Erickson and Mitchell, 1996). The *Irish Times* editor between 1986 and 2002, Conor Brady (2005, p. 63), described the paper as "the newspaper to which readers will look almost instinctively when important news develops, when significant issues arise in public life or when it is necessary to know what contending ideas are at play". While this may appear as hubris coming from an *Irish Times* insider, evidence for a similar external perception is found in the significant precedence for exclusive reliance on the *Irish Times* in Irish media research on the grounds of the newspaper's perceived status (e.g. Clarke and O'Neill, 2001, Conway, 2006, Mulcahy, 1995).

While the *Irish Times* has consistently held one of the two top broadsheet newspaper positions in both circulation and readership statistics throughout the 16 years of the study period– see the circulation statistics produced by the Audit Bureau of Circulations (ABC, 2004, ABC, 2005b, ABC, 2005a, ABC, 2006b, ABC, 2006a, ABC, 2007b, ABC, 2007a, ABC, 2008b, ABC, 2008a, ABC, 2009) and Appendix A which gives details of its readership compared to that of other Irish newspapers - it was never the most commonly read newspaper in Ireland during this period. As outlined in Appendix A, whereas the daily readership of Ireland's most popular newspaper, the *Irish Independent*, ranged from 14.7% to 21% of those aged over 15 between 1997 and 2009, the readership of the *Irish Times* ranged from 9.3% to 11.2% during the same period. Furthermore, the *Irish Independent* is part of Ireland's largest media consortium, International News and Media, which one could argue might make it both more representative of Irish newspaper coverage and more reflective of Irish public opinion.

I have chosen to focus exclusively on *Irish Times* content for three reasons: its consistent and relatively high readership; its apparent status as a mediator of public debate, which implies that its impact may be greater than its readership figures alone suggest; and the easy online availability of its content – at the time of conducting this study content from the two Irish newspapers that routinely had

higher readership figures than the *Irish Times*, the *Irish Independent* and the *Irish Daily Star*, was not fully accessible online.

While I believe my reliance on the *Irish Times* to be justifiable, I acknowledge there is a limitation inherent in relying on a single newspaper for this study and that there is potentially a particular limitation associated with relying on the *Irish Times* due to its apparently unique status within the context of Irish print media. This limitation has implications for the strength of claims that this study can make in relation to how the coverage analysed may reflect both NGO and public opinions.

4.4.3 Newspaper Coverage as a Reflection of NGO and Public Attitudes

As already noted, my task in this chapter is to argue that *Irish Times* coverage of how NGOs refer to legitimacy and accountability may reflect how NGOs actually refer to these concepts and *Irish Times* coverage of how the public refer to these concepts may reflect how the public actually refer to these concepts.

Dealing with the former first, while it is possible that *Irish Times* coverage purporting to present Irish NGOs' views on legitimacy and accountability might be wholly or partially unrepresentative of their actual views on these issues, I suggest that this is unlikely for two reasons. Firstly, given Irish NGOs' self-professed view that what they say or are reported to say is influential, and the theoretical support for this view as provided by the theories of agenda setting and priming, one could reasonably assume that if Irish NGOs were routinely being incorrectly or inappropriately represented in relation to particular concepts that these NGOs would make public their objections. Given the perception that the *Irish Times* is a particularly influential media source in Ireland I suggest that NGOs would be particularly keen to correct any inaccurate presentations relating to them that appeared in it. Even if the *Irish Times* were unwilling to respond to such objections one would expect NGOs to be able to find other public channels for such objections (e.g. their own websites or niche media). However, I found no trace of any such objections in the literature review I conducted as part of this research. Furthermore, and as outlined in Chapter 7, I found some corroborating evidence for the findings of this study, which further support the notion that the *Irish Times* coverage of NGO approaches to legitimacy and accountability may reflect NGO views on the concepts.

Although I have found no external commentary to suggest that *Irish Times* coverage of NGOs and legitimacy and accountability might be significantly different to coverage provided in other Irish newspapers thereby reducing the likelihood that it could exert an influence in the way that agenda setting and priming suggest, I accept that this is possible and that the results reported in the final chapter of this study could have been more confidently expressed had additional media sources been included.

It is also possible that *Irish Times* coverage purporting to present public views on NGO legitimacy and accountability might be wholly or partially unrepresentative either of public views in general of even of that slice of the public comprising *Irish Times* readers or contributors. Indeed it could be suggested that the apparently elevated status of the *Irish Times* within the Irish media makes it a particularly unlikely indicator of public attitudes. I acknowledge that this is a genuine concern and accept that reliance on the *Irish Times* exclusively necessarily leads to tentative conclusions in this regard. However, as described in Chapter 7, there is some corroborating evidence for the findings of this study in relation to public attitudes, which adds weight to these conclusions.

4.4.4 Agenda Setting, Priming and Likely Implications of Coverage of NGOs and Legitimacy and Accountability

Having suggested that media coverage may reflect NGO and public opinion, I now outline what evidence there is to suggest that Irish print media is an important source of information about development issues for the Irish public and how the theories of agenda setting and priming suggest that media coverage of NGOs and legitimacy and accountability would be likely to influence how issues are perceived by the public. I suggest that the fact that the impact of media coverage is potentially significant justifies the reliance on newspaper coverage when considering the extent to which NGOs appear to be promoting development literacy and global solidarity among the public. I structure this discussion in relation to the four research questions underpinning this study.

Firstly, Irish newspapers appear to be an important source of information for the Irish public about the developing world, and possibly development NGOs as a

result, and are generally considered a reliable source of information. For example, in 2002 a nationally representative sample of 1,000 people aged over 15 were surveyed in relation to their views on development cooperation in Ireland (Weafer, 2002). This found that 65% of respondents used newspapers (second only to television news) to get information about developing countries and 81% of respondents considered the media a very reliable or fairly reliable source of information on developing countries. A replication of this survey conducted among 900 university students during 2006 and 2007 (Connolly et al., 2008) found that 68% of respondents used newspapers (again second only to television) as a source of information on developing countries and 62% of those considered the media a very reliable or reliable source of information on developing countries.

The first research question guiding this research asks whether the quantity of coverage of NGO accountability is greater than the quantity of coverage of NGO legitimacy. Attribute agenda-setting theory suggests that if certain attributes of organisations (e.g. accountability) are salient on the media agenda they will also become salient on the public agenda and, conversely, that if certain attributes of organisations (e.g. legitimacy) are not salient on the media agenda that they are less likely to become salient on the public agenda. Priming extends this reasoning to suggest that the more salient ideas or attributes are, the more likely they are to be used in evaluating organisations. This is pertinent to my argument that the promotion of development literacy requires NGOs to encourage the Irish public to take a critical approach to all undertakings in the name of development, and that questioning of NGO legitimacy amounts to a more critical engagement with NGOs than questioning of accountability.

The second research question guiding this research asks whether the quantity of coverage of principal-agent approaches to NGO accountability is greater than the quantity of coverage of stakeholder approaches to accountability. As already noted, attribute agenda-theory suggests that if certain attributes of organisations (e.g. principal-agent accountability) are salient on the media agenda they will also become salient on the public agenda and, conversely, that if certain attributes of organisations (e.g. stakeholder accountability) are not salient on the media agenda they are less likely to become salient on the public agenda. Priming extends this reasoning to suggest that the more salient ideas or attributes are, the more likely they are to be used in evaluating organisations. This is pertinent to my argument that the

promotion of global solidarity requires NGOs to encourage the Irish public to prioritise the interests of those in whose name development initiatives are being undertaken above their own, and that stakeholder accountability allows for such a prioritisation in contrast to principal-agent accountability.

The third research question guiding this research asks whether the quantity of coverage in which low NGO administration costs are presented as desirable is greater than the quantity of coverage in which the use of low administration costs as an indicator of NGO quality is questioned or disputed. As already noted, attribute agenda-setting theory suggests that if certain attributes of organisations (e.g. administration costs) are salient on the media agenda they will also become salient on the public agenda. Priming extends this reasoning to suggest that the more salient ideas or attributes are, the more likely they are to be used in evaluating organisations. This is pertinent to my argument that the promotion of development literacy and global solidarity requires NGOs to encourage the Irish public to take a critical approach to all undertakings in the name of development and to prioritise the interests of those in whose name development initiatives are being undertaken, and that use of administration costs as an indicator of NGO quality amounts to a lack of critical engagement and a failure to prioritise those in whose name development initiatives are being undertaken.

The final research question guiding this research asks how critical is newspaper coverage of Irish relief and development NGOs. Basic agenda setting suggests that the issues that are salient on the media agenda also become salient on the public agenda. Hence the extent of questioning of NGO accountability or legitimacy on the media agenda is relevant for the likely salience of these issues on the public agenda. This is pertinent to my argument that development literacy requires a critical approach to all undertakings in the name of development.

4.4.5 Rationale for Application of Theories of Agenda Setting and Priming in this Study

Having identified ways in which these theories are relevant to the research questions underpinning the study, some general discussion as to their appropriateness is also merited. Firstly, I have selected these theories as there is precedence for their application in a wide range of studies. Although basic agenda setting and priming were traditionally associated with political communication

research, more recently the theories have been applied in diverse contexts unrelated to political campaigns or individuals – e.g. SARS (Kalpana and Pavlik, 2003), organ donation (Quick et al., 2007), and media entertainment content (Holbert et al., 2003).

Secondly, these theories deal with media effects at a societal (rather than individual) level, which is the focus of this study. Thirdly, individual differences notwithstanding, there is undisputed empirical evidence for the agenda-setting effect and substantial reason to believe in the priming effect.

Fourthly, I am personally attracted to these theories because of their relatively modest claims. Both theories avoid the extremes of mass communication theory with its suggestion of an omnipotent media that can directly transmit messages intact from sender to receiver on the one hand, and some cultural approaches to media that attribute absolute power to audiences to resist media influence on the other. Instead they acknowledge individual differences and offer what appears a more nuanced and credible hypothesis. Finally, I believe that these theories provide a suitable framework for this research because of their compatibility with my philosophical position, which I will describe in more detail in the next chapter.

4.5 Research Questions and Hypotheses

Research Question 1: Is the quantity of coverage of NGO accountability greater than the quantity of coverage of NGO legitimacy?

Hypothesis 1.1: (a) The total quantity of articles containing references to the accountability of NGOs will be greater than the total quantity of articles containing references to the legitimacy of NGOs; and (b) the quantity of articles containing references to the accountability of NGOs will be greater than the quantity of articles containing references to the legitimacy of NGOs in each time period being analysed in the study.

Hypothesis 1.2: The quantities of articles in which (a) NGOs refer to their own accountability or that of other NGOs, (b) NGOs refer to their own legitimacy or that of other NGOs, (c) others refer to the accountability of NGOs, and (d) others refer to the legitimacy of NGOs will have increased over the period of the study.

Research Question 2: Is the quantity of coverage of principal-agent approaches to NGO accountability greater than the quantity of coverage of stakeholder approaches to NGO accountability?

Hypothesis 2.1: (a) The total quantity of articles containing references to NGO accountability that imply a principal-agent approach will be greater than the total quantity of articles containing references to NGO accountability that imply a stakeholder approach; and (b) the quantity of articles containing references to NGO accountability that imply a principal-agent approach will be greater than the quantity of articles containing references to NGO accountability that imply a stakeholder approach in each time period being analysed in the study.

Hypothesis 2.2: The quantities of articles in which (a) references by NGOs to NGO accountability imply a stakeholder approach, (b) references by NGOs to NGO accountability imply a principal-agent approach, (c) references by others to NGO accountability imply a stakeholder approach, and (d) references by others to NGO accountability imply a principal-agent approach will have increased over the period of the study.

Research Question 3: Is the quantity of coverage in which low NGO administration costs are presented as desirable greater than the quantity of coverage in which the use of low NGO administration costs as an indicator of NGO quality is questioned or disputed?

Hypothesis 3.1: (a) The total quantity of articles in which low NGO administration costs are presented as desirable without any discussion as to the validity of the use of NGO administration costs as an indicator of NGO quality will be greater than the total quantity of articles in which the validity of low administration costs as an indicator of NGO quality is questioned or disputed; and (b) the quantity of articles in which low NGO administration costs are presented as desirable without any discussion as to the validity of the use of NGO administration costs as an indicator of NGO quality will be greater than the quantity of articles in which the validity of low administration costs as an indicator of NGO quality is questioned or disputed in each time period being analysed in the study.

Research Question 4: How critical is Irish newspaper coverage of relief and development NGOs?

Hypothesis 4.1: The quantities of articles containing references to (a) NGOs questioning or disputing the accountability of others, (b) NGOs questioning or disputing the legitimacy of others, (c) others questioning or disputing the accountability of NGOs, and (d) others questioning or disputing the legitimacy of NGOs will have increased over the period of the study.

Hypothesis 4.2: (a) The frequency with which specific named NGOs have questioned or disputed the accountability of others will have co-varied with the frequency with which others have questioned or disputed those NGOs' own accountability; and (b) the frequency with which specific named NGOs have questioned or disputed the legitimacy of others will have co-varied with the frequency with which others have questioned or disputed those NGOs' own legitimacy.

Hypothesis 4.3: (a) The total quantity of articles in which others question or dispute the accountability of NGOs in general will be greater than the total quantity of articles in which others question or dispute the accountability of specific named NGOs; (b) the quantity of articles in which others question or dispute the accountability of NGOs in general will be greater than the quantity of articles in which others question or dispute the accountability of specific named NGOs in each time period in the study; (c) the total quantity of articles in which others question or dispute the legitimacy of NGOs in general will be greater than the total quantity of articles in which others question or dispute the legitimacy of specific named NGOs; and (d) the quantity of articles in which others question or dispute the legitimacy of NGOs in general will be greater than the quantity of articles in which others question the legitimacy of specific named NGOs in each time period in the study.

4.6 Conclusion

In this chapter I have argued that *Irish Times* newspaper coverage may serve as a reflection of NGO and public views in relation to legitimacy and accountability. I have based the first element of this argument in part on the media theories of agenda setting and priming, which suggest that media coverage can have a significant influence on public opinion. Given this and the self-professed view of Irish NGOs described in this chapter that what NGOs say or are reported as saying is

potentially influential, I have suggested that Irish NGOs could have been expected to counter any views attributed to them that were inaccurate in such an apparently influential Irish media source as the *Irish Times*. While I cannot definitively claim that *Irish Times* coverage attributed to the public reflects public views in relation to legitimacy and accountability my more tentative claim that this coverage may reflect public views is, I suggest, strengthened by the fact that there is some corroborating evidence for some of the findings of this study in relation to public views. This chapter serves, therefore, to develop the third prong of the argument that guides my empirical research: that *Irish Times* newspaper coverage may serve as a reflection of NGO and public views in relation to legitimacy and accountability.

Chapter 5

Philosophy and Methods

5.1 Introduction

In Chapters 2, 3 and 4 I developed the background argument that underpins this research. In this chapter, I begin by identifying my philosophical perspective and approach to research ethics. I then provide a brief overview of content analysis in general and quantitative content analysis in particular. I follow this with a detailed description of how I applied quantitative content analysis in this study before concluding with some reflections on the limitations associated with it.

5.2 Philosophical Perspectives

5.2.1 Introduction and Terminology

Much published social science research avoids mention of ontology, epistemology or methodology. It is easy to imagine why, as even a brief perusal of a sample of relevant texts reveals these subjects to be mired in contention. Debates on the philosophy of social science are ongoing, frequently heated and have generated a voluminous literature. The vastness of the terrain and nuanced nature of individual positions make a comprehensive overview impossible given the confines of this research. Hence while I will identify in passing some of the main twentieth-century philosophy of social science perspectives, I acknowledge from the outset that my labelling of these perspectives, my selection of them as particularly important, and my descriptions of them may not be accepted by all readers. In this section I also briefly identify the philosophical position underpinning this research while again acknowledging that there are tensions implicit in adopting the position that I do.

Before beginning, brief explanations of ontology, epistemology and methodology are required. Ontology is concerned with theories of the nature of reality, and ontological claims have been described as "claims and assumptions that are made about the nature of social reality, claims about what exists, what it looks like, what units make it up and how these units interact with each other" (Blaikie, 2000, p. 8). Epistemology is concerned with theories of knowledge or "how we know what we claim to know" (Jenkins, 2002, p. 91). Methodology has been defined as "theory of the way in which knowledge is acquired" (Delanty, 2003, p. 4) and is logically linked to research methods. While the research methods for this study will be discussed in detail from Section 5.4 onwards, this section deals with

ontology, epistemology and methodology. Given the practical confines of this document, these will not, for the most part, be individually considered, but rather will be treated as components of particular philosophies of social science. Following Guba's (1990) lead, the four key philosophies or "paradigms" that he has identified will be briefly discussed here. These are positivism and three later perspectives that Guba (p. 17) has identified as having "emerged to challenge (replace? parallel?) it": postpositivism, critical theory and constructivism. As an introductory comment it seems worth noting that while there is said to currently be a "powerful anti-positivist orthodoxy in sociology" (Jenkins, 2002, p. 89), there also appears to be a growing backlash against both pseudoscience and explicitly anti-positivist perspectives (e.g. Gross and Levitt, 1998, Goldacre, 2008).

5.2.2 Major twentieth-century paradigms

Positivism, it has been claimed, "serves as much to fuel a polemic as it does to identify a distinct epistemological theory or movement" (Fischer, 1998, p. 140). While criticisms of positivism abound (e.g. Nekrasas, 2005), studies have shown that versions of positivism remain dominant in research methods textbooks (Baronov, 2004) and very influential in published social research (Gartrell, 1996). So, what is positivism? Like every significant perspective there are many variations. Early positivism can be regarded as a fundamentalist version of empiricism (Phillips and Burbules, 2000). John Locke, who is most associated with empiricism, believed that our ideas originate from experience and have to be warranted by experience. These ideas were accepted by Auguste Comte who gave positivism its name and who argued that the method of science was the best method of arriving at knowledge. After these early beginnings, the Vienna Circle, or Logical Positivists, emerged in the 1920s and 1930s. They combined empiricism with a version of rationalism, the idea that our knowledge includes a component that is not derived from direct observation. This enabled them to advocate the study of things that were not observable as long as concepts could be connected to observations by a set of rigid rules. The ontological position underpinning positivism is realism, which asserts that there is a real world driven by natural causes, which, according to positivists, science can reveal. Science itself was believed by Logical Positivists to be objective and value-free. Two central critiques that contributed to the demise of traditional positivism were produced by Karl Popper and Thomas Kuhn. Firstly, Popper's work

rejected the idea of classical empiricism in favour of empirical falsification, which argued that theories can never be proved true by multiple observations but can be proved false by a single disconfirming instance. Secondly, Kuhn's work on paradigm shifts suggested that the emergence of scientific knowledge was dependant on cultural factors as well as neutral sense experience. This undermined the Logical Positivists' emphasis on empiricism.

Postpositivism, which can also be referred to as neo-positivism or a moderate version of positivism, can be understood as a revised form of positivism that responds to the criticisms levelled at Logical Positivism. Like positivism, it is based on an ontological realism that envisages a reality that exists independently of its observer and it emphasises empirical observation guided by the scientific method. Postpositivism differs from positivism in asserting that human knowledge can never be absolute as all observation is fallible and all theories are subject to revision based on new evidence. In contrast to the positivist emphasis on the acquisition of "truth" or "facts", postpositivism is concerned with "seeking appropriate and adequate warrants for conclusions" (Phillips and Burbules, 2000, p. 86). Postpositivists also emphasize the notion of a "critical community of interpreters" (Fischer, 1998, p. 145) and suggest that research advances are made when researchers independently arrive at similar conclusions about given social phenomenon (Schutt, 1999, Baran and Davis, 2011). Like positivism, postpositivism tends to emphasize statistical research.

Critical Theory, according to Guba (1990) at least, encompasses a series of perspectives, including neo-Marxism and feminism, that see inquiry as a means of raising the consciousness of particular groups with a view to transforming the world and that reject the claims of value-freedom made by positivists and (largely) postpositivists. These explicitly ideologically-directed perspectives entail a critical realist ontology and a subjectivist epistemology that envisages research as intimately related to the researcher's values. These perspectives are frequently grouped under an umbrella of interpretivism, which has been defined as concerned with "culturally derived and historically situated interpretations of the social life-world" (Crotty, 1998, p. 67).

Finally, constructivism differs most radically from positivism as it asserts that all knowledge is human construction. Whereas positivists see knowledge as "out there" ready for discovery, constructivists see knowledge as resulting from the

process by which it is constructed by humans. This implies that any inquiry can result in multiple incompatible interpretations and asserts that there can be no absolute truth, but, rather, multiple realities. Constructivism can be said to be based, therefore, on a relativist ontology and a subjectivist epistemology.

5.2.3 Philosophical Perspective Underpinning this research

If forced to choose a label, I would identify this research as postpositivist. In order to provide a clearer picture of what that means for this research, I will outline my approach to objectivity, values in research, truth, and whether social research should be scientific. The use of these concepts as an explanatory framework borrows from work by Phillips and Burbules (2000).

As already described, objectivity is seen as a cornerstone of traditional positivist research and refers to a perceived need for the removal of personal bias. Whereas early positivists believed that research could be truly objective, objectivity is embraced in this research as an ideal worth striving for and is understood as what is socially agreed upon. As described by Neuendorf (2002), the emphasis here is not on what is true, but on what is agreed to be true, which can also be referred to as intersubjectivity. The commitment to objectivity in this research does not imply a denial that researchers approach research from different points of view. Clearly, every researcher has a perspective and may see phenomena differently from other researchers But, in common with the view of Phillips and Burbules (2000), I suggest that relativity of perspective does not necessarily lead to subjectivity and this research design incorporates specific features aimed at maximising its objectivity.

One significant critique of the notion of objectivity in research is based on the claim that value neutrality is unattainable in research. For example, it is commonly pointed out that values enter the research process in terms of the choice of research topics. In addition, some perspectives assert that particular value systems have become so deeply embedded as to be unconsciously held by researchers (e.g. Marxist scholars would point to the values of Western capitalism and feminist scholars to male interests as value systems that meet this description). Dealing firstly with values in subject choice, I accept that my values played a part in the selection of this research topic but do not believe that this prevented me from conducting the research (once the topic had been selected) objectively. Similarly, I reject the notion that this research may have been unduly influenced by deeply

embedded values such as Western capitalist thinking on the grounds that it has not been demonstrated that such values either hold the dominance that is sometimes assumed or that their existence serve to misdirect or bias research in the way posited.

This research makes a relatively strong claim to truth, understood not in absolute terms, but in terms of presenting strong evidence for claims. As described by Phillips and Burbules (2000), John Dewey suggested substituting the term "warranted assertibility" for "truth" in the context of research. The term "warrant" is taken from the legal sphere and implies having sufficient evidence to convince an authority that a particular course of action is justified – e.g. to search a premises. This idea of "warranted assertibility" well describes the approach to truth in this study as it conveys my belief that the conclusions being presented in this thesis are sufficiently well grounded to justify actions being taken in response to them. Of course, this immediately leads on to the question as to what makes evidence convincing and how such warrants can be obtained. The answer I propose is adherence to scientific principles.

In addition to objectivity, which I have already discussed, my approach to research embraces a range of scientific principles. For example, I applied an *a priori design* in this study by deriving testable *hypotheses* from existing literature and using them as the basis for my research. I have sought to ensure the *replicability* of this study by comprehensively reporting on how I conducted it. As I will describe later in this chapter I conducted detailed *reliability* tests. I also believe that the extensive literature review that preceded this study maximises its potential to exhibit *face validity* and that the study exhibits a degree of *empirical validity* as there is some independent evidence to support the inferences I draw from this content analysis.

5.3 Ethical Considerations

This research was conducted under the auspices of University College Cork (UCC) and complies with the UCC Code of Good Conduct in Research (UCC, 2007). Due to the nature of the research, and in particular the absence of human research participants, obtaining formal approval from a UCC research ethics committee or any other ethics body was not necessary. I acknowledge possible conflicts of interest as I worked for one of the NGOs being considered (GOAL) from 1999 to 2009, held a voluntary part-time position with another (Oxfam) in 1999, and

was a member of three of the other NGOs at various stages during the study period (Comhlámh, Amnesty and the Galway One World Centre). In order to minimise any possible problems associated with these associations, and to enable readers to independently assess the merits of the research or to replicate the study, I have aimed for maximum possible transparency in the description of this research process. Although, as described, the formal ethics requirements of the study were minimal, I accept that there are ethical dimensions to all research and have complied with the Ethical Guidelines of the Sociological Association of Ireland (SAI, 2008) and Social Research Association (SRA, 2003) in conducting this research.

5.4 Introduction to Content Analysis and Justification for the Use of Quantitative Content Analysis

5.4.1 Introduction to Content Analysis

The current popularity of content analysis is reflected in its routine inclusion in research methods and data analysis textbooks, (e.g. Robson, 2002, Hardy and Bryman, 2004), its in-depth dissection in content analysis manuals (e.g. Krippendorff, 2004, Neuendorf, 2002, Roberts, 1997), and its regular appearance in academic journals ranging across diverse disciplines (e.g. Singer, 1982, Black, 1993, Morris and Adley, 2001, Smith, 2006).

As highlighted by a detailed overview of the development of content analysis (Neuendorf, 2002), content analysis is a very broad field that can be conducted from a variety of perspectives (including the social sciences, psychology, artificial intelligence and linguistics) and, depending on one's definition of the method, on a wide variety of types of materials (including written texts, films, visual art, facial expressions and music).

As in other forms of research, the dichotomy between quantitative and qualitative research has exerted a strong influence in content analysis theorizing. As this dichotomy will be discussed in more detail in subsequent sections, for now it is sufficient to state that this research identifies itself as quantitative content analysis and that, unless otherwise stated, all references to content analysis from this point forward should be understood to refer to quantitative content analysis. As such, the main theorists whose work will be repeatedly referred to in this chapter, and whose academic backgrounds are overwhelmingly situated in the field of communication,

all deal substantially with quantitative content analysis. This list is made up of prominent early authors such as Harold Lasswell, Bernard Berelson and Ole Holsti, and also includes more recent commentators such as Klaus Krippendorff, Kimberley A. Neuendorf and Daniel Riffe, Stephen Lacy and Federick Fico (e.g. Krippendorff, 2004, Riffe et al., 2005, Neuendorf, 2002, Berelson, 1952, Lasswell et al., 1952, Holsti, 1969).

Before considering quantitative content analysis specifically, it is necessary to explain in brief five technical terms that pepper the remainder of this chapter. *Coding* in the context of content analysis refers to the process by which units (e.g. newspaper articles) are assigned (by individuals or computer programmes) to particular categories to indicate that they contain certain features or imply certain meanings. A *variable* in the context of content analysis refers to "a definable and measurable concept that varies; that is, it holds different values for different individual cases or units" (Neuendorf, 2002, p. 95). For example, a variable in this study was "type of article". *Categories* in content analysis refer to ways in which a variable may be coded. For example, in the context of "type of newspaper article", the categories included "page 1 article" and "letter to the editor". C*ategory values* refer to the actual codes allocated to indicate to which category a unit has been assigned. For example, in the context of the variable discussed above, page 1 articles were coded "1", letters to the editor were coded "2" and so forth. Finally, a *coding protocol* refers to a detailed instruction manual that guides coders.

5.4.2 Introduction to Quantitative Content Analysis

5.4.2.1 Definitions of Quantitative Content Analysis

Following a review of earlier definitions Neuendorf (2002, p. 10) defined content analysis as "a summarizing, quantitative analysis of messages that relies on the scientific method (including attention to objectivity, intersubjectivity, a priori design, reliability, validity, generalizability, replicability, and hypothesis testing) and is not limited as to the types of variables that may be measured or the context in which the messages are created or presented".

5.4.2.2 Reliability and Validity in Quantitative Content Analysis

Reliability and validity are key concerns in quantitative content analysis and hence merit discussion here. Reliability, firstly, is generally understood as agreement among coders about the categorization of data.

When testing reliability levels researchers begin by choosing a reliability coefficient. Although 39 such coefficients have been identified (Popping 1998 cited in Lombard et al., 2002), only a small number are widely known. In particular, percent agreement (often described as Holsti's method in the context of content analysis), Scott's pi and Cohen's kappa warrant discussion, because meta-analyses have shown them to be consistently among the most commonly identified measures (Hughes and Garrett, 1990, Perreault and Leigh, 1989, Riffe and Freitag, 1997).

Percent agreement in the context of content analysis reliability refers simply to the number of categories that coders code in the same way divided by the number of units they code. Holsti's (1969) method is identical to percent agreement in cases when two coders code the same units. Assessments of the merits of percent agreement measures vary considerably. Banerjee et al. (1999, p. 5) declare the measure to be "clearly inadequate". Similarly, Krippendorff (2004, p. 245) describes it as an "uninterpretable agreement measure". Neuendorf (2002), on the other hand, while acknowledging some drawbacks to percent agreement, does not reject outright its use. Riffe et al. (2005) and Lombard et al. (2002) go further and recommend that agreement figures should be reported.

The main objection to percent agreement is its failure to take chance into account and the attendant possibility that it may overinflate reliability. For example, if there were two coding possibilities and two coders they would have a 50% chance of choosing the same code even if they selected codes without ever looking at the material they were coding. Consequently, theorists generally agree that coefficients that take chance into account should be used either on their own or in addition to percent agreement (Neuendorf, 2002, Krippendorff, 2009, Riffe et al., 2005, Lombard et al., 2002).

Scott's pi (1955) is one such coefficient. Scott's pi computes the agreement expected by chance by calculating how often individual category values are used in a given study and then calculating chance agreement based on that usage. Values are expressed in a normal range from .00 (agreement at chance level) to 1.00 (perfect agreement). Scott's pi, along with Cohen's kappa, has been criticised as being

overly conservative as it gives credit only to agreement beyond chance. In other words, it contains a built in assumption that a certain proportion of coding decisions are due to chance even though this may not be the case. Scott's pi is calculated using the formula

$$\text{Pi} = \frac{\text{Percent agreement observed} - \text{percentage agreement expected}}{\text{1-percent agreement expected}}$$

Cohen's kappa (1960) is calculated using the same formula as Scott's pi and the measures differ only in terms of how expected agreement is calculated. Whereas Scott's pi disregards which of two coders has allocated a particular code, Cohen's kappa checks for systematic biases by accounting for differences in how individual coders allocate their values across the coding categories. Much has been written about which approach is preferable. Whereas Krippendorff (1978), for example, rejects outright the validity of Cohen's kappa based on its method of calculating expected agreement, Fleiss (1978) has identified its approach to expected agreement as a strength compared to that contained in Scott's pi. Most commentators have, however, not taken a stance on the matter (e.g. Riffe et al., 2005, Neuendorf, 2002, Lombard et al., 2002).

Once an agreement measure has been decided upon, content analysts must decide how much content to test for reliability. Again there is no definite consensus on this. Neuendorf (2002), following a review of commentary on the issue, has recommended that at least 10% of the full sample or a minimum of 50 units be tested.

The very notion of reliability testing raises the question as to what an acceptable level of reliability is. Recommendations differ widely. Landis and Koch (1977) have suggested that a kappa score between 0.00 and 0.20 indicates poor agreement, a score between 0.21 and 0.40 indicates fair agreement, a score between 0.41 and 0.60 indicates moderate agreement, a score between 0.61 and 0.80 indicates substantial agreement and a score between 0.81 and 1.00 indicates almost perfect agreement. Banerjee et al. (1999) have suggested that a kappa score of .75 upwards indicates excellent agreement and .40 to .75 indicates fair to good agreement. Krippendoff (2004) has recommended an alpha, which is equivalent to a kappa in research involving nominal data, of .80 or higher, although he allows for more tentative conclusions to be drawn about variables with reliabilities between .67 and .80.

The fact that there is any difference in opinion regarding the meaning of reliability results draws attention to the fact that reliability is itself a construct. While critics might suggest that this undermines the scientific claims of content analyses, I suggest that differing interpretations of reliability scores are consistent with the moderate approach inherent in a postpositivist outlook.

Validity refers to the extent to which a instrument measures what it claims to measure. Validity (and in particular empirical validity) is widely acknowledged to be problematic in content analysis (Krippendorff, 2004, Potter and Levine-Donnerstein, 1999, Janis, 1965). Krippendorff (2004) has usefully distinguished between three types of validity that are relevant to content analysis: face, social and empirical. We appeal to face validity when we accept research findings because they appear intuitively to "make sense". Research has social validity when the findings are sought out and meaningful to a particular constituency. Empirical validity is "the degree to which available evidence and established theory supports various stages of a research process, the degree to which specific inferences withstand the challenges of additional data, of the findings of other research efforts, of evidence encountered in the domain of the researcher's research questions, or of criticisms based on observations, experiments, or measurements as opposed to logic or process" (Krippendorff, 2004, p. 315). Each content analyst should be able to identify what, in their view, makes their analysis valid.

5.4.2.3 Key Debates in Quantitative Content Analysis

While quantitative content analysts largely agree on what entails quantitative content analysis, important points of contention do exist between them. Two of these, which will be discussed here, relate to the purpose of content analysis and the distinction between latent and manifest content.

Three potential purposes of content analysis are to describe communication, to draw inferences about the context of the production of communication, and to draw inferences about the context of the consumption of communication. Whereas early textual content analysis tended to focus solely on describing trends in communication content and some commentators continue to identify a role for purely descriptive content analysis (Riffe et al., 2005), this application is now routinely criticised for being disconnected from social life (Shapiro and Markoff, 1997). While it is common for modern content analyses to be explicitly concerned

with making inferences, therefore, whether this is an essential or optional element of quantitative content analysis is contested.

Another area of contention between content analysts concerns whether analysis may or must go beyond the manifest to include consideration of latent content. Shapiro and Markoff (1997) point out that positions adopted on this question range from the view that only manifest content may be analysed to the alternative extreme that implies that only latent content is of genuine interest. The meanings of manifest and latent content warrant interrogation. Holsti (1969, p. 12) defined manifest content simply as "the surface meaning of a text" in contrast to latent content, which he defined as "the deeper layers of meaning embedded in the document". The notion of manifest content implies that content is inherent to texts although, as Krippendorff (2004) notes, alternative definitions suggest that content can be the property of the source of a text or only emerge in the process of a researcher analysing a text relative to a particular context. A key question concerns how manifest content (if it exists) can be identified and distinguished from latent content (if it exists). In most texts that deal with this issue the norm is to suggest that manifest content should be equated with the existence of widespread agreement on what a text means (e.g. Riffe et al., 2005). Although this definition of manifest content is common, it is not universal. George (1959), for example, argued that experts may well achieve high reliability in coding latent meanings.

Given the contention surrounding the concepts of manifest and latent content, it is not clear to what extent the labelling of particular elements of content as manifest or latent aids clarity, and a number of researchers have criticized the application of the dichotomy on the basis that no clear cut distinction exists (Shapiro and Markoff, 1997). Neuendorf (2002), for example, has suggested that a continuum approach be applied with content being considered in a range from highly manifest to highly latent.

5.4.3 Justification for the Use of Quantitative Content Analysis

While there are several authors who have argued for a merging of quantitative and qualitative content analysis (Wilson, 1993, Waitzkin, 1990, Mayring, 2000), quantitative content analysis as applied in this study is quite different to qualitative content analysis as it is commonly understood. In seeking to distinguish between qualitative and quantitative forms of content analysis it is

necessary firstly to point out that there are a very large number of approaches that may be included under the rubric of qualitative content analysis. While a thorough discussion of these is far beyond the scope of this study, a few broad points can be made about qualitative content analysis that serve to distinguish most forms of it from most forms of quantitative content analysis.

Firstly, category development in qualitative content analysis is generally based on readings of the texts to be analysed. This contrasts with the approach of quantitative content analysis in which category formulation proceeds from theory and prior research. Secondly, whereas in quantitative content analysis the coding protocol is seen to guide the coding, in qualitative content analysis the investigator is central. Consequently, coding is seen as a task suited only to those who have a deep understanding of the research subject, unlike the blind coding typical of quantitative content analysis. A third difference concerns the notion of objectivity, which underpins quantitative content analysis, but is rejected as unattainable by most qualitative content analysts. A fourth difference concerns reliability. Whereas quantitative content analysts embrace the classical concept of reliability, many qualitative analysts argue that the concepts of validity and reliability are of limited use in qualitative research (Kracauer, 1952, Wodak and Meyer, 2009, Waitzkin, 1990).

I deemed quantitative content analysis a suitable method for this research firstly, because it is unobtrusive and nonreactive. Secondly, and unlike qualitative variations, it allows for the analysis of large volumes of material and hence is suitable for analysing trends in media coverage over a relatively long period. While I accept that qualitative analysis would have allowed for a more in-depth consideration of some of this content, the nature of qualitative research makes it less suited than quantitative content analysis to longitudinal research. I believe that a longitudinal quantitative overview of *Irish Times* newspaper coverage of accountability, legitimacy and administration costs was best suited to provide answers to the research questions advanced in this study. Thirdly, quantitative content analysis is well suited for use in contexts where the available literature is sufficient to generate clear research questions or hypotheses as was the case in this study. Finally, I chose to pursue quantitative rather than qualitative content analysis because its assumptions most closely correspond with my philosophical position. This position, while acknowledging the agency of individual readers and ensuing

variations in interpretation, nonetheless entails a commitment to strive for objectivity in research. This commitment translates in practical terms into the integration of reliability testing in research, a willingness to reject any elements of research that fail to meet standards deemed acceptable (e.g. removing individual questions from a content analysis protocol if high agreement rates between coders cannot be achieved) and an emphasis on ensuring that studies are replicable.

5.5 Design and Execution of this Study

5.5.1 Introduction

In this study I use content analysis both to describe *Irish Times* content relating to NGOs and legitimacy and accountability and to draw inferences about this content. Neuendorf's (2002, p. 10) definition of content analysis as "a summarizing, quantitative analysis of messages that relies on the scientific method (including attention to objectivity, intersubjectivity, a priori design, reliability, validity, generalizability, replicability, and hypothesis testing) and is not limited as to the types of variables that may be measured or the context in which the messages are created or presented" well describes my approach to content analysis. While I accept that content may be understood by people in different ways, given my aim of making inferences about *Irish Times* content, my focus is on content that is likely to be understood in the same way by most people as verified by reliability checks between coders.

Figure 5.1 Chronological overview of this research*

1. Theory and Rationale. The theory and rationale for this study are described in Chapters 1 – 4 and culminate in the research questions and hypotheses outlined in Chapter 4.

↓

2. Identification of Content. As described in Section 5.5.2 and in Appendices D and F, I indentified 215 *Irish Times* newspaper articles published between 1994 and 2009 for analysis in this study. Given the relatively small number of articles involved I determined it feasible to analyse all of these without the need for further sampling.

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3. Preparation for Coding. As described in Section 5.5.3, I prepared a detailed coding protocol and coding sheet based on my literature review that described each variable and the rules to govern the coding process.

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4. Identification and Training of Second Coder. In a strategy compatible with the recommendations of Krippendorff (2004) and as described in Section 5.5.4, I acted as a first coder myself and hired a second coder through a local university. I conducted two training sessions with this second coder and pilot tests of reliability before coding began.

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5. Coding and Reliability Testing. As described in Section 5.5.5, the second coder and I independently coded the same 108 articles (50% of all articles) for the purposes of reliability testing. Having determined that reliability levels were acceptable for all 23 variables included in the study, I used the results from this coding as part of the final data set randomly selecting coding choices from my coding or that of the second coder in instances when we had disagreed. I then coded an additional 54 articles and the second coder coded an additional 53 articles to make up the total of 215 articles.

↓

6. Tabulation and Reporting. As described in Section 5.5.6 I used a range of statistical methods to analyse the results obtained. These results are outlined in Chapter 6.

**Note that the headings in this flowchart borrow from Neuendorf's (2002, p. 50)"flowchart for the typical process of content analysis research".*

5.5.2 Identification of Content

To source relevant *Irish Times* articles for this study I began by identifying 19 keyword search terms (e.g. accountability), 77 specific NGO names (e.g. Trócaire) and 15 generic subject search terms (e.g. charity). These are outlined in

Annex 1 to Appendix B, Appendix C and Annex 3 to Appendix B respectively. The exact procedure I followed to identify these search terms is described in Appendix D. I then used the database Nexis UK, an image of which appears in Appendix E, to source the articles. The original Nexis UK search produced 969 articles, which I then "filtered" to produce a final universe of 215 articles. Figure 5.2 describes the inclusion and exclusion criteria for these articles in summary form and in order to facilitate the replicability of this study Appendix F describes the article searching and filtration procedures in greater detail.

The names of all 215 articles included in this content analysis are listed in Appendix G. For the purposes of clarity, and unless stated otherwise, all references to "specific named NGOs" from this point forward should be understood to refer to the specific named NGOs listed in Appendix C. All references to "NGOs in general" should be understood to refer to NGOs as described using any of the generic subject search terms that are outlined in Annex 3 to Appendix B.

Figure 5.2 Inclusion and exclusion criteria for newspaper articles

Articles were included in the initial article set if they met ALL of the following criteria:

- Were published in the Irish Times between 1st January 1994 and 31 December 2009;
- Contain a specific reference to one or more of 77 NGOs listed in Appendix C AND/OR one or more of 23 generic subject search terms listed in Annex 3 to Appendix B;
- Contain a reference to one or more of the following keyword search terms "accountability", "legitimacy", "administration costs" AND/OR any of the derivatives of these keyword search terms specified in Annex 1 to Appendix B.

↓

This produced an initial total of 969 articles. I then reviewed each article individually and removed any that:

- Did not refer using one or more of the terms "legitimacy", "accountability" or "administration costs" (or any of the derivatives of these terms as outlined in Annex 1 to Appendix B) to the legitimacy, accountability or administration costs of EITHER one or more of the 77 NGOs listed in Appendix C OR NGOs in general as indicated by BOTH the use of one or more of the generic subject search terms listed in Annex 3 to Appendix B AND the absence of a qualifying description that precluded relief and development NGOs, OR did not include additional commentary by NGOs in relation to accountability or legitimacy.

↓

This produced a final total of 215 articles.

Having chosen *Irish Times* articles as my unit of analysis I decided to consider not only the number of articles in relation to each variable, but also the prominence of those articles. Choosing indicators of prominence is not straightforward as there is no agreed single measure or combination of measures among content analysts who consider newspaper content. Although a small number of studies apply a long list of indicators of prominence (e.g. Westwood and Westwood, 1999), in general, content analysts tend to limit their consideration of prominence to a small number of indicators. These include: appearance of an article on a front page (Singer, 1982, Barabas and Jerit, 2009), appearance of a photograph alongside an article (Durrant et al., 2003), and article section (e.g. editorial) and length (Barnes et al., 2008).

An additional problem that arises in considering prominence in relation to recent *Irish Times* (and much other newspaper) content, is that it has had an online presence since 1994 and there is reason to believe that online readership of the newspaper is sufficiently high to justify its consideration when selecting measures of prominence. For example, a daily average of 149,212 users accessed one of the *Irish Times* sites during November 2009 (ABC, 2010). Studying the content of newspapers that have online and hardcopy editions is problematic from the perspective of selecting measures of prominence, because the same measures may not be suitable for both editions. For example, whether coverage is above or below the traditional newspaper fold becomes considerably less relevant when content is being viewed online. Similarly, the likelihood that online users will skip directly to particular sections (e.g. the letters page or the Editorial), rather than going through each page of content in turn and having their attention drawn to longer articles or those with photographs, arguably makes the length of article or accompanying photographs less important in online than hardcopy editions.

Taking into account both the availability of information from Nexis UK (e.g. photographs were not available) and the implications of dual online and hardcopy versions of the *Irish Times*, I considered articles to be prominent if they met one or more of the following criteria: appeared on the front page, were editorials, or were longer to a statistically significant degree than the other articles with which they were being compared.

5.5.3 Preparation for Coding

A coding protocol relies on the selection of categories that are exhaustive, mutually exclusive and unambiguously defined. In other words, for every variable there must be one (but no more than one) appropriate code for each article being coded and the coders should be clearly instructed about how to recognise the phenomenon under consideration.

I constructed a first draft of the study's protocol over a two-month period based on a thorough literature review. After a three-month gap I reviewed the protocol in conjunction with relevant newspaper content including both some of the actual content that had been selected for consideration in the study and some other relevant content that fell outside the timeframe of the study. During this review I identified some category lists that were not exhaustive and others that were not mutually exclusive. I rectified these problems by adding additional codes in some instances and subdividing categories in others. I also revised a small number of variable definitions as part of this review.

I then created an Excel coding sheet, which was colour coded to clearly distinguish between primary codes, which had to be answered for each question, and secondary codes, which were only required in some cases. This also contained built-in drop down lists for the primary codes to ensure that only allowable codes were selected by the coders. Appendix H shows an image of the Excel coding sheet for the first five variables.

5.5.4 Identification and Training of Second Coder

I hired a humanities research postgraduate student unknown to me and without prior experience or particular knowledge relating to NGO legitimacy or accountability to work as a coder and provided two training sessions each lasting less than two hours for her. At the first session I explained the coding protocol and we jointly coded ten articles that were not contained in the actual universe of articles. Following the first session she and I blindly coded twenty-five additional non-universe articles. When I tested these for reliability they indicated satisfactory agreement levels for twenty-one of the twenty-three variables. At the second training session I outlined revised variable definitions for the two variables that had not achieved satisfactory reliability results and we jointly coded an additional six articles. Following the second training session she and I blindly coded twenty-five

articles from among the actual articles for the study. These yielded satisfactory reliability results and so I decided that coding should proceed without further revisions.

5.5.5 Coding and Reliability Testing

I chose to assess reliability using both percent agreement and Cohen's kappa. I chose Cohen's kappa as a measure that takes chance into account both because of the extent of precedence of its use and because its method of calculation of expected agreement taking individual coder distributions into account is more personally convincing to me than that of Scott's pi. I chose percent agreement as an accompanying measure because it compensates, to some degree at least, for some of the limitations of Cohen's kappa, which I will discuss later in this section.

The second coder and I initially coded one third of the articles (72) for the purposes of reliability testing. I randomly selected these articles using the website www.random.org. However, while testing the reliability of the 72 jointly-coded articles it became apparent that very few instances of certain category values had been present in the reliability sample. In order to enhance my reliability data I then increased the reliability sample from one third (72 articles) to one half (108 articles).

I then conducted reliability testing on the 108 articles. The results of these tests are outlined for each variable individually in the table below. The final three columns of the table indicate the significance of the agreement figure achieved according to the commentators identified (Krippendorff, 2004, Landis and Koch, 1977, Banerjee et al., 1999). I have chosen Krippendorff's assessments as examples of relatively conservative guidelines and Landis and Koch and Banerjee et al.'s assessments as examples of more liberal guidelines.

Three of the variables in this study (year of article, month of article and number of words in article) were not formulated as multiple choice questions and hence were not amenable to testing using Cohen's kappa. In each case percent agreement was 100%. Of the remaining 20 variables, 18 achieved either Cohen's kappa reliability scores >0.80 or percent agreement scores >90%. I decided to allow for a high percent agreement rate as an alternative to a high kappa score as the data set yielded a significant incidence of units for which there was very limited variation in terms of the variables being studied. For example, in the case of variable 20, the kappa scores was 0 despite 99.07% reliability being achieved between coders. In

this instance the coder and I coded the articles to indicate that in 107 of the 108 articles being studied the content did not include a reference to an NGO claiming to be legitimate. Hence we both coded 107 of the 108 articles with the value 1. The reason the kappa was so low in this instance is that variation is a requirement for reliability to be demonstrated. Without variation coders could simply have agreed to code everything in the same way or could have habitually coded articles in the same way due to boredom or inertia. Of course it is also possible that the coders simply agreed on what the appropriate values were in 107 of the 108 cases. I suggest that to exclude variables that achieved low kappa scores as a result of insufficient variation would be inappropriate for two reasons. Firstly, there was a high number of variables in the study in which both greater variation and higher kappa figures were produced by the coding. This casts doubt on the assumption of careless or duplicitous coding, which presumably would not have been isolated to a small number of variables. Secondly, if, in the case discussed, one more article had been coded 1 by both coders, this would have yielded a kappa of 1 to indicate perfect agreement. Although in such a case variation would have been even less and there would have been more reason to suspect unthinking allocation of the same value, no theorist would suggest that such a result indicated anything other than perfect reliability. In such cases the "benefit of the doubt" is applied and coding is assumed to have resulted from genuine agreement. I suggest that it is internally inconsistent to apply such a logic in cases of 100% agreement but not in cases of 99% agreement. High percent agreement is being used, therefore, as an alternative to high kappa scores in incidents in which insufficient variation arose. To allow readers to independently confirm that insufficient variation was the problem leading to the low kappa scores, Appendix I presents the kappa calculation tables for the variables in question.

Finally, it is worth mentioning that although not identified as warranted due to insufficient variation, there is precedent for the use of percent agreement as an alternative to high kappa scores in a study by Lombard et al., (2002) which considered variables with an alpha of 0.7 or higher or a percent agreement rate of 90% of higher.

As outlined in the table below, two variables (10 and 11) did not achieve the threshold applied of Kappa >0.80 or percent agreement >90. Although the kappa score for variable 10 would not generally be considered acceptable by Krippendorff,

it has been included in the results for the study as it would be considered acceptable by others including Landis and Koch and Banerjee et al. Variable 11 would be considered acceptable to all three commentators, although Krippendorff would only consider it acceptable for tentative conclusions.

Table 5.1 Kappa reliability results and selected interpretations thereof

No.	Title of Variable	%	Cohen's kappa	Krippendorff	Landis & Koch	Banerjee et al.
				Selected Interpretations		
1	Year of article	100%	n/a	n/a	n/a	n/a
2	Month of article	100%	n/a	n/a	n/a	n/a
3	Number of words in article	100%	n/a	n/a	n/a	n/a
4	Type of article	100%	1	can be relied on	almost perfect	excellent
5	References to NGO accountability	97.22%	0.927	can be relied on	almost perfect	excellent
6	NGOs questioning or disputing the accountability of NGOs or other actors	93.53%	0.880	can be relied on	almost perfect	excellent
7	Other actors questioning or disputing the accountability of NGOs	95.37%	0.856	can be relied on	almost perfect	excellent
8	Claims of accountability by NGOs	97.22%	0	not usually acceptable	slight	poor
9	Claims of NGO accountability by other actors	100%	1	can be relied on	almost perfect	excellent
10	Definitions of accountability applied by NGOs and other actors	70.37%	0.620	not usually acceptable	substantial	fair to good
11	Accountability to whom	77.78%	0.690	suitable for tentative conclusion	substantial	Fair to good
12	Other NGO references to accountability	95.37%	0.912	can be relied on	almost perfect	excellent
13	Other references by other actors to NGOs and accountability	96.30%	0.885	can be relied on	almost perfect	excellent
14	References to NGO administration costs	99.07%	0.896	can be relied on	almost perfect	excellent
15	References made by NGOs to NGO administration costs	99.07%	0.852	can be relied on	almost perfect	excellent
16	References made by other actors to NGO administration costs	98.15%	0.329	not usually acceptable	fair	poor
17	References to NGO legitimacy	97.22%	0.820	can be relied on	almost perfect	excellent
18	NGOs questioning or disputing the legitimacy of NGOs or other actors	90.74%	0.523	not usually acceptable	moderate	fair to good
19	Other actors questioning or disputing the legitimacy of NGOs	97.22%	0.652	not usually acceptable	substantial	fair to good
20	Claims of legitimacy by NGOs	99.07%	0	not usually acceptable	slight	poor
21	Claims of NGO legitimacy by other actors	97.22%	0.613	not usually acceptable	substantial	Fair to good
22	Other NGO references to legitimacy	90.74%	0.768	suitable for tentative conclusion	substantial	excellent
23	Other references by other actors to NGOs and legitimacy	98.15	0.865	can be relied on	almost perfect	excellent

5.5.6 Tabulation and Reporting

I used binomial tests and Pearson's chi-square tests (often referred to simply as chi-square tests) to analyse the hypotheses that involved frequency data. Binomial tests determine the exact statistical significance of deviations from theoretically expected distributions in cases when there are only two categories. Chi-square tests are commonly used as an equivalent to binomial tests when there are more than two categories. Put more succinctly, binomial and chi-square tests allow researchers to determine whether frequencies of occurrences across categories deviate from randomness to a statistically significant extent (e.g., in the case of two categories, whether the observed frequencies differ significantly from a 50:50 or chance level).

Like all statistical procedures, binomial tests and chi-square tests rely on certain assumptions. In the case of binomial tests, the main assumption is that the variable is dichotomous with two values that are mutually exclusive and exhaustive in all cases (i.e., that there are two categories of frequency data that, if random, would be evenly balanced). Binomial tests also rely on an assumption of independence of observations. This means that the same observations must appear in only one category and, in this study, meant that in some cases overlapping articles needed to be removed from the analysis. As in the case of all tests of significance, binomial tests also assume that random sampling has occurred. Chi-square tests share with binomial tests the assumptions of random sampling and independence of observations. In addition, adequate cell sizes are assumed. A common application of this principle, which was applied in this analysis, is that at least 80% of expected cell frequencies must be greater than five and all expected frequencies must be equal to or greater than one. Both binomial test and chi-square test calculators are widely available online and in statistics packages. For the purposes of this study I used an Excel binomial test calculator and conducted chi-square calculations using an online calculator (Preacher, 2001).

Both binomial and chi-square tests produce significance values expressed as *p*. The smaller the *p* value, the more statistically significant the finding is. Statisticians commonly accept a probability or *p* value of less than .05 as indicative of significance (GraphPad) and this value is routinely identified as an appropriate minimum significance level in statistics textbooks (e.g. Mendenhall et al., 2009) . Put simply, this means that an observation has a probability of less than 5% of

occurring by chance. Clearly, the more tests one conducts the more likely it becomes that one or more of the findings will be due to chance. This is particularly the case if the *p* values obtained are close to the cut-off threshold of .05. The Bonferroni correction, and modifications thereof, have been proposed as means of "correcting" for the increased likelihood of chance playing a role when multiple tests are conducted (e.g. Simes, 1986). The application of this adjustment requires that the chosen significance level (e.g., .05) be divided by the number of tests performed to produce a lower significance threshold. Although commonly applied, the Bonferroni correction has been the subject of detailed criticism (e.g. Perneger, 1998). The most obvious problem with the procedure is that it implies that comparisons should be interpreted differently depending on how many other tests have been conducted. For example, a single test might or might not be considered significant depending on whether it was conducted alone or in a study involving multiple tests. This does not seem logical and, if Bonferroni corrections were universally implied, would make the comparison of results extremely difficult. In this study I applied the traditional threshold for significance of $p = .05$ and did not apply Bonferroni corrections because of the shortcomings mentioned above.

As already described, I considered three measures of article prominence in this study: appearance of an article on page 1, designation of an article as an editorial, and length of article. As outlined in Table 6.1 in Chapter 6, there was a very small number of relevant instances of the first two of these criteria (six articles in total). Hence I chose to disregard both appearance of an article on the front page and designation of an article as an editorial in the final analysis, but I considered length of article in relation to each hypothesis for which a significant finding was obtained. The article length data concerned continuous entities (i.e. interval measurement) rather than frequencies within categories (i.e. nominal measurement). As such, the data were not directly amenable to analysis using binomial or chi-square tests. Initially, I considered the use of analysis of variance (ANOVA). However on exploratory testing it became apparent that key assumptions of ANOVA, including sample size and a normal distribution of data, were not met. Consequently, I chose two non-parametric alternatives: the Wilcoxon-Mann-Whitney test and the Kruskal-Wallis One-Way Analysis of Variance by Ranks. These can be considered to fulfil a similar purpose to ANOVA, but they use the ranks of data rather than their values. Importantly, they also do not assume a normal distribution. Both the Wilcoxon-

Mann-Whitney test and the Kruskal-Wallis One-Way Analysis of Variance by Ranks serve to establish whether the values or cases in different groups differ significantly from each other. Sample values almost invariably differ somewhat and these tests assess whether the differences signify genuine population differences or whether they merely represent the type of variations that are to be expected among random samples from the same population (Siegel and Castellan, 1988). The main difference between the two tests is that whereas the Wilcoxon-Mann-Whitney test is suitable for two groups only, the Kruskal-Wallis test can be used with three or more groups. For the purposes of this study all Wilcoxon-Mann-Whitney calculations were conducted by hand using the appropriate formula and all Kruskal-Wallis calculations were conducted using an online calculator (McDonald, 2009).

As already noted, this study covers a 16-year period from 1994 to 2009. To enable longitudinal trends to be described I divided the data into three time periods from 1994 to 1999, 2000 to 2004 and 2005 to 2009. I based analyses that considered changes across time on these divisions and compared them against the total number of *Irish Times* articles published during each of those time periods. I used Nexis UK to calculate these totals, which were as follows: from 1994 to 1999, 364,049 *Irish Times* articles were published; from 2000 to 2004, 297,816 *Irish Times* articles were published; and from 2005 to 2009, 267,247 *Irish Times* articles were published.

5.6 Criticisms and Limitations of Quantitative Content Analysis

5.6.1 Introduction

Quantitative content analysis, like other methods, has attracted criticism. In this section I will deal separately with criticisms of the method that have already received considerable attention and other challenges posed by the method that have received less attention but I nonetheless believe to be important.

5.6.2 Popular Criticisms

Critics of quantitative content analysis commonly dismiss the method as simplistic on the grounds that it is concerned with “mere word counts” (Hsieh, 2005, p. 1283) or “rash quantification”(Mayring, 2000, p. 2) . Wilson (1993, p. 1), for example, declares that “a count of the word ‘good’ in a text, for example, may be misleading; how many of these instances are negated and thus express the opposite

of the concept 'good'?" While Wilson's suggestion that such word counts miss the context of content is correct, this does not undermine the potential of the method, which is commonly concerned with the occurrence of themes, phrases and other content characteristics that are not susceptible to this problem associated with word frequency counts alone. In this content analysis, for example, while one variable (Q. 5) is concerned simply with quantifying the number of instances in which the term "accountable" or a derivative thereof is used in relation to NGOs, seven other variables (Q. 6 – 12) are solely concerned with identifying the context in which this term is used.

While I suggest that quantitative content analysis based on themes or phrases can allow for the consideration of both the context and tone of individual units of content, clearly there are forms of analysis to which the method is unsuited. For example, Waitzkin (1990) argues that quantitative content analysis does not deal with the complexity of discourse. Certainly I accept that more qualitative forms of analysis would be more appropriate if the aim of an individual study were to consider in depth a small quantity of content.

Quantitative content analysis can also be criticised on the grounds that the choice of search terms may lead to the omission of content that appears to be concerned with the subject matter under consideration but uses terms other than those identified by the researcher to convey this subject. For example, one could speculate that the terms *transparency* or *responsibility* may have been used in lieu of accountability to discuss NGO accountability in *Irish Times* content. I accept that this could be viewed as a limitation of the method, but believe that the nuances associated with different terms would make it difficult both to identify all the potentially overlapping terms associated with accountability, legitimacy and administration costs and to accurately measure when these terms were in fact being used as alternatives to accountability, legitimacy and administration costs. In this study at least, therefore, I suggest that any benefits inherent in this approach would be outweighed by the reduction in objectivity that it would entail. In addition, I suggest that the longitudinal nature of this study lessens the potential problems associated with the omission of content using alternative terms as the focus in much of this analysis is on what changes have occurred during a particular period and, obviously, I have used the same terms to identify content for all of this period.

Finally, quantitative content analysis has also been criticised based on poor applications of the method, which detractors would be correct to note appear in abundance. Kolbe and Burnett (1991), for example, found significant weaknesses in the application and reporting of procedures relating to objectivity and reliability in a meta-analysis of 128 content analyses dealing with consumer behaviour. In a separate review of multiple meta-analyses of content analyses, Riffe et al. (1997) found a significant percentage of studies to be atheoretical. Although these problems are real, they do not undermine the potential of the method or the many quantitative content analyses in which these problems were avoided. It should, of course, also be pointed out that poor applications of other methods also abound (see, for example, the discussion of discourse analysis in Antaki et al., 2003).

5.6.3 Additional Challenges posed by the method

5.6.3.1 Introduction

Three additional categories of criticism, which have received far less popular attention than those already mentioned, but in my view are substantive, are acknowledged here. These relate to the construction of categories, coder training, and issues of reliability.

5.6.3.2 Category Development

Despite the assertion that categories are potent entities and that "each category valorizes some point of view and silences another" (Bowker and Star, 2000, p. 5), it has been claimed that "classical content analysis has few answers to the question from where the categories come, how the system of categories is developed" (Mayring, 2000, p. 3). Certainly it would appear true that theorists of quantitative content analysis have paid relatively little attention to this issue and this trend is repeated in individual published content analyses, with one meta-analysis reporting insufficient information on categorical reliability to enable them to evaluate the issue (Kolbe and Burnett, 1991).

Category development may proceed in different ways including from a literature review, a single piece of previous research or a group of researchers devising specific new measures. I suggest that, as a minimum, all content analyses should state the process that led to the adoption of particular categories and their definition in particular ways. While it is common for published content analyses to

state that the coding protocol will be made available to any interested parties, constraints on space make it impossible for coding protocols to be attached to most published content analyses. I suggest that all published content analyses should include, as a minimum, the full variable definitions, and that, where possible, a website address where the protocol is available for download should be included.

5.6.3.3 Coder Training

Coder training is seen as an integral part of protocol development with discussion among coders on disagreements typically leading to the refinement of categories and alteration of instructions until acceptable levels of reliability can be achieved. Coder training is, however, also problematic, as when coders participate in this way it becomes difficult to determine whether they have merely become more careful or have instead developed a new, group-specific unwritten consensus concerning what is expected of them (Krippendorff, 2004). Although empirical studies on coder training are virtually non-existent, one small study (Hak and Bernts, 1996) found that coder training worked not only through the communication of the protocol to coders, but also through socialization of coders into practical rules. This is a problem, because it suggests that instead of the protocol governing coding (as is the received wisdom), in fact coding is partially determined by informal rules, which will not be known to future coders who may participate in replications of individual content analyses. Krippendorf's (2004) recommendations to mitigate against this problem involve incorporating everything that transpired during coder training into the protocol and testing the finalized instructions with a fresh set of coders. Although both of these steps are possible, they may prove difficult as the more information that a protocol contains the more difficult it is for coders to remember it, and a new set of coders would also require at least some training to ensure their familiarity with the instructions.

I acknowledge that coder training is problematic and, as a minimum, I recommend that details of the number, duration and content of training sessions should be documented. Although the absence of significant research on coder training outcomes makes more specific recommendations problematic, I suggest that while a small number of training sessions involving the joint coding of test articles may be unavoidable, if several training sessions involving lengthy discussions on

individual categories are required before acceptable reliability levels are obtained, then new coders should be used to avoid the problem of socialization.

5.6.3.4 Reliability

Reliability poses various challenges in the context of content analysis. While the absence of consensus on a coefficient or an appropriate level of agreement have been widely discussed in previous literature and have been mentioned already in this chapter, two other methodological challenges that became obvious in the course of this study will be discussed here.

Firstly, Section 5.5.5 discusses in detail the problem of insufficient variation. This arose as a particular challenge in this study and was dealt with by the substitution of high percent agreement figures for kappa scores in the case of the affected variables. Secondly, the sample sizes required for reliability testing presented a challenge in this study. While it is generally recommended that random sampling be used for the selection of units for reliability testing, and the sample sizes recommended by theorists are generally relatively small, small samples may be insufficient to allow for the testing of all distinctions. Using a larger sample for testing can be a problem, particularly in the context of the pilot reliability test, when either there may be an insufficient number of articles that are relevant but not part of the actual sample/universe, or if actual units are being used, the sample size required to test all critical distinctions may amount to a significant proportion of the actual universe. This is potentially problematic because if reliability levels are not sufficiently high and category definitions end up being revised following the pilot test, this could result in an insufficient number of actual unseen articles left to use for subsequent reliability testing. Although this was not required in this study, a potential means of alleviating this problem would be to thoroughly test the protocol with one set of coders first before transferring to a second team for a second round of testing. Presumably if high agreement levels were achieved with the first set of coders then very few additional changes would be required to the protocol following testing with the second team. Hence this would maximise the chance that there would be an adequate number of units to allow for unseen reliability testing and subsequent individual coding.

5.7 Conclusion

In this chapter I have described the philosophical approach underpinning this study. I have also outlined the form of quantitative analysis I used and described in detail how I applied quantitative content analysis from the point of the identification of content to the analysis of the data. While acknowledging that there are limitations associated both with quantitative content analysis in general and my application of quantitative content analysis in particular, I have suggested that this method provided a suitable means of investigating the research questions and testing the hypotheses which guide this research and are outlined in Chapter 4.

As described in Chapters 1-4, my research questions and hypotheses were themselves guided by a three-pronged background argument: that Irish relief and development NGOs should reorient their activities towards the promotion of development literacy and global solidarity; that the ways in which NGOs refer to the concepts of legitimacy and accountability may indicate the extent to which NGOs are promoting development literacy and global solidarity and the ways in which the public refer to legitimacy and accountability in relation to NGOs may indicate the extent to which the public already exhibit development literacy and global solidarity; and that *Irish Times* newspaper coverage may serve as a reflection of NGO and public views in relation to legitimacy and accountability and hence may serve as an indicator both of the extent to which NGOs are already promoting development literacy and global solidarity and the extent to which the Irish public already exhibits development literacy and global solidarity.

Chapter 6

Results

6.1 Introduction and Overview of Content Analysed

As described in earlier chapters this thesis comprises two distinct parts: a background argument and empirical research. The background argument suggests, firstly, that Irish relief and development NGOs should reorient their activities towards the promotion of development literacy and global solidarity among the Irish public; secondly, that the ways in which NGOs refer to the concepts of legitimacy and accountability may indicate the extent to which NGOs are promoting development literacy and global solidarity and that the ways in which the public refer to legitimacy and accountability in relation to NGOs may indicate the extent to which the public already exhibit development literacy and global solidarity; and, thirdly, that *Irish Times* newspaper coverage that links NGOs with legitimacy and accountability may reflect NGO and public views regarding legitimacy and accountability. Stemming from this background argument the empirical research in this thesis involved a content analysis of *Irish Times* newspaper coverage of NGOs, legitimacy and accountability. This content analysis was guided by four research questions each of which has one or more associated main hypotheses. Both the original research questions and main hypotheses were developed in advance of the data collection. Arising from the analysis four supplementary hypotheses were also developed to facilitate a more in-depth exploration of particular issues. In this chapter I begin by presenting in table format a summary of the characteristics of the *Irish Times* content analysed. I then describe in detail the analysis and findings pertaining to each of the four research questions, and the associated main and supplementary hypotheses, in advance of a more general discussion of these findings in Chapter 7. References to significance in relation to findings, which appear throughout this chapter, should be understood to refer to statistical significance.

Table 6.1 Characteristics of *Irish Times* articles analysed

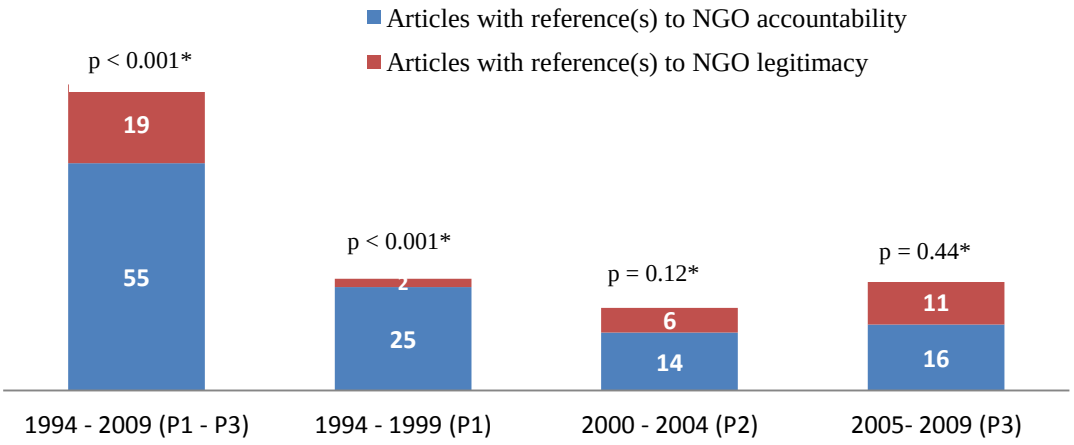
Number of articles that met inclusion criteria and were analysed in this study	215	For more details on inclusion criteria see Chapter 5 and Appendices D and F
Number of those articles that appeared on the front page	4	
Number of those articles that were editorials	2	
Number of the 77 Irish relief and development NGOs that I searched for that were specifically identified in that coverage	23	See Appendix C for a list of the 77 NGOs I searched for and Annex 2 to Appendix B for a list of the 23 NGOs that feature in the articles analysed.
Number of the 18 keyword search terms that appeared in that coverage	12	See Annex 1 to Appendix B for a list of the 18 keyword search terms searched for. All of these except "accountably", "unaccountably", "illegitimacy", "legitimation", "legitimisation" and "legitimises" appeared in the articles analysed.

6.2 Analysis and Findings

6.2.1 Analysis and Findings Pertaining to Research Question 1

6.2.1.1 Main Hypothesis 1.1: (a) The total quantity of articles containing references to the accountability of NGOs will be greater than the total quantity of articles containing references to the legitimacy of NGOs; and (b) the quantity of articles containing references to the accountability of NGOs will be greater than the quantity of articles containing references to the legitimacy of NGOs in each time period being analysed in the study.

Figure 6.1 Number of *Irish Times* articles (1994 - 2009) containing reference(s) to NGO accountability or NGO legitimacy



* = binomial tests

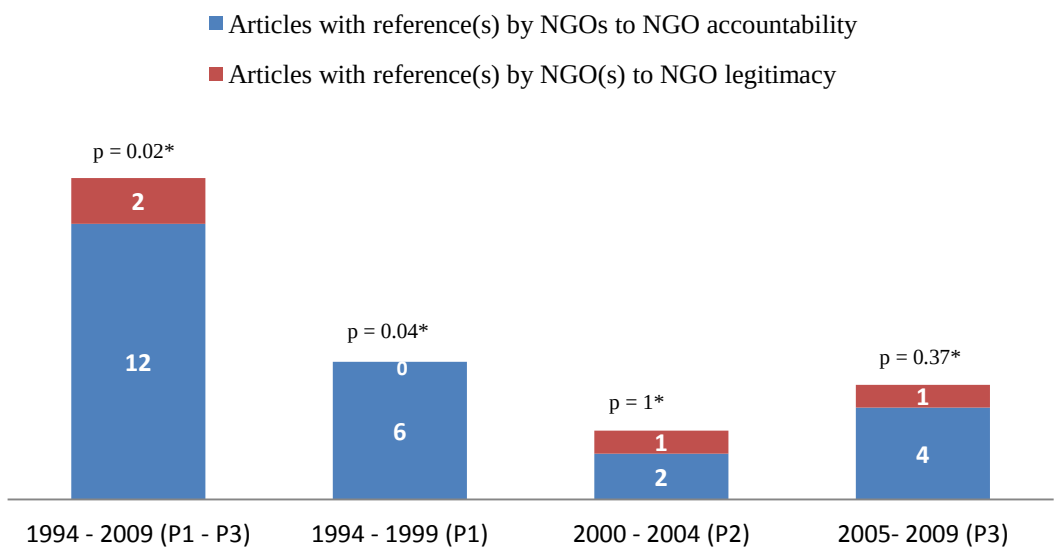
Reference(s) to NGO accountability = one or more references by one or more NGOs AND/OR one or more references by one or more others to NGO accountability
Reference(s) to NGO legitimacy = one or more references by one or more NGOs AND/OR one or more references by one or more others to NGO legitimacy
Note that the figures above exclude one 2007 article that contained references to both NGO accountability and NGO legitimacy.

Between 1994 and 2009 there were significantly more articles containing references to NGO accountability (n=55) than NGO legitimacy (n=19) [p<0.001]. In each separate time period (P1, P2 and P3) there were more articles that contained references to NGO accountability than NGO legitimacy, but the difference only reached statistical significance for P1.

The lengths of the articles containing references to NGO accountability were not statistically different to the lengths of the articles containing references to NGO legitimacy either for the time period 1994-2009 (p = 0.37, Wilcoxon-Mann-Whitney test) or the time period 1994-1999 (p = 0 .44, Wilcoxon-Mann-Whitney test).

6.2.1.2 Supplementary Hypothesis 1.1.1: (a) The total quantity of articles containing references by NGOs to their own accountability or that of other NGOs will be greater than the total quantity of articles containing references by NGOs to their own legitimacy or that of other NGOs; and (b) the quantity of articles containing references by NGOs to their accountability or that of other NGOs will be greater than the quantity of articles containing references by NGOs to their own legitimacy or that of other NGOs for each time period being analysed in the study.

Figure 6.2 Number of *Irish Times* articles (1994 - 2009) containing reference(s) by NGO(s) to NGO accountability or NGO legitimacy



* = binomial tests

Reference(s) by NGO(s) = one or more references by one or more NGOs.

Note that there were no articles that contained references by NGO(s) to both NGO accountability and NGO legitimacy and hence no articles were excluded from this analysis. However, three of the articles included here that contained reference(s) by NGO(s) to NGO accountability also contained references by others to NGO legitimacy. Two of these were published in 1997 and one in 1999.

Between 1994 and 2009 there were significantly more articles containing references by NGOs to NGO accountability (n=12) than references by NGOs to

NGO legitimacy (n=2) [$p<0.001$]. In each separate time period (P1, P2 and P3) there were more articles that contained references by NGOs to NGO accountability than articles that contained references by NGOs to NGO legitimacy, but the difference only reached statistical significance for P1.

The lengths of the articles containing references by NGOs to NGO accountability were not significantly different to the lengths of the articles containing references by NGOs to NGO legitimacy for the period 1994-2009 (p = 0.48, Wilcoxon-Mann-Whitney test). It was not possible to compare article lengths for P1 as there were no articles containing references by NGOs to NGO legitimacy.

Example of reported NGO reference to NGO accountability

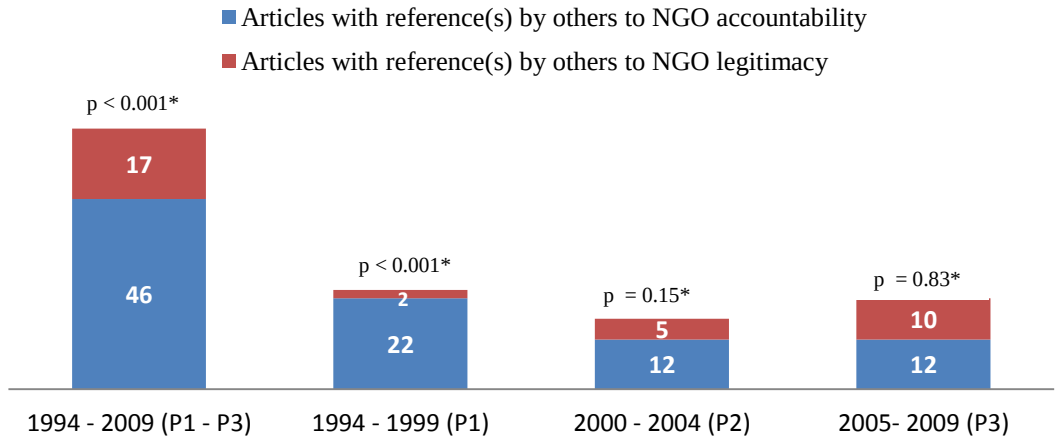
In a 1997 article (O'Shea, p. 15), the CEO of GOAL argued that Irish Aid should channel a greater proportion of its funding through Irish NGOs and missionaries and asked "why are accountable Irish missionaries and aid agencies not significant recipients of Irish taxpayer's money?"

Example of reported NGO reference to NGO legitimacy

In a 2000 article (Howell, p. 14), the chairman of Dóchas responded to a previously published critique of aid agencies and noted that Dóchas "has been campaigning for improved statutory regulation of the charity sector in Ireland, in the interests of the public and of legitimate charities".

6.2.1.3 Supplementary Hypothesis 1.1.2: (a) The total quantity of articles containing references by others to the accountability of NGOs will be greater than the total quantity of articles containing references by others to the legitimacy of NGOs; and (b) the quantity of articles containing references by others to the accountability of NGOs will be greater than the quantity of articles containing references by others to the legitimacy of NGOs for each time period being analysed in the study.

Figure 6.3 Number of *Irish Times* articles (1994 - 2009) containing reference(s) by others to NGO accountability or NGO legitimacy



* = binomial tests

Reference(s) by others = one or more references by one or more others.
Note that the above figures exclude one 2007 article that contained references by others to both NGO accountability and NGO legitimacy. In addition, three of the articles referred to above that contained references by others to NGO accountability also contained references by NGOs to NGO accountability. Two of these were published in 1997 and one was published in 1999.

Between 1994 and 2009 there were significantly more articles containing references by others to NGO accountability (n=46) than articles containing references by others to NGO legitimacy (n=17) [p <0.001]. In each separate time period (P1, P2 and P3), there were more articles that contained references by others to NGO accountability than NGO legitimacy, but the difference only reached statistical significance for P1.

The lengths of the articles containing references by others to NGO accountability were not significally different to the lengths of the articles containing references by others to NGO legitimacy for the period 1994-2009 (p = 0.32, Wilcoxon-Mann-Whitney test) or for the period 1994-1999 (p = 0.16, Wilcoxon-Mann-Whitney test).

Example of reported reference by others to NGO accountability

In a 1999 article (O'Morain, p. 2), the *Irish Times* Social Affairs Correspondent wrote in relation to Ireland that "the country has a large, well-off, powerful and unaccountable charity sector".

Example of reported reference by others to NGO legitimacy

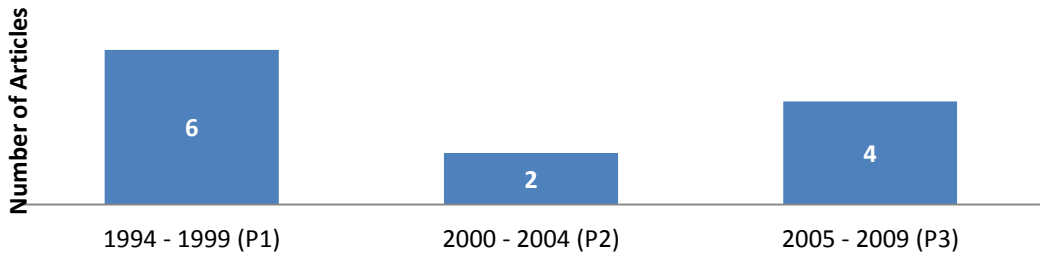
In a 2004 article (Anon., p. 15), the reporter stated that it was time "for the government to vigorously implement its commitment to join the charity sector in a thorough scrutiny of how groups collect and distribute money and of their legitimacy."

6.2.1.4 Main Hypothesis 1.2: The quantities of articles in which (a) NGOs refer to their own accountability or that of other NGOs, (b) NGOs refer to their own legitimacy or that of other NGOs, (c) others refer to the accountability of NGOs, and (d) others refer to the legitimacy of NGOs will have increased over the period of the study.

I attempted to analyse of each of the above hypotheses using chi-square tests taking into account the quantity of relevant articles as defined by the question and the total quantity of *Irish Times* articles for each time period (i.e. 364,049 articles were published from 1994-1999, 297,816 articles were published from 2000-2004 and 267,247 articles were published from 2005-2009). As outlined in figures 6.4-6.7 below analysis was not possible in relation to (a), (b) or (d) as key assumptions of chi-square were not met. Analysis was possible in the case of (c) and no statistically significant deviation in the extent to which others referred to the accountability of NGOs was found. The graphs that follow do not depict the overall quantity of *Irish Times* articles published for each time period as these numbers are so large relative to the number of articles analysed as to make visual comparisons difficult. However the chi square tests conducted took the number of articles published per time period into account.

In sum, therefore, the total quantity of articles reporting references by others to NGOs accountability did not increase to a statistically significant degree between 1994 and 2009 and it was not possible to analyse the other hypotheses.

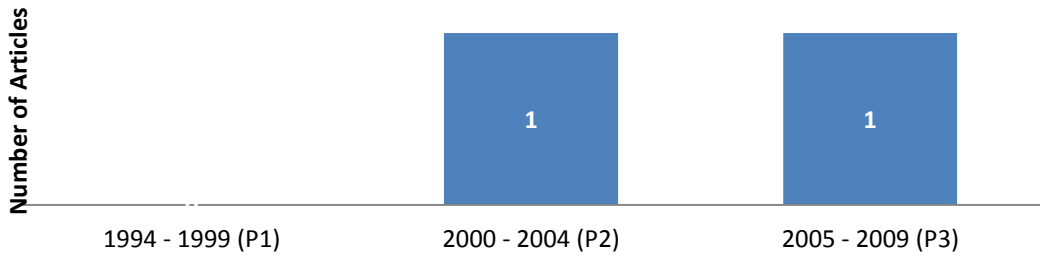
Figure 6.4 Number of *Irish Times* articles (1994 - 2009) containing reference(s) by NGO(s) to NGO accountability



Articles containing reference(s) by NGO(s) to NGO accountability = articles containing one or more references by one or more NGOs to NGO accountability whether or not the same articles also contained one or more references by one or more other actors to NGO accountability or one or more references by one or more NGOs to NGO legitimacy.

Using a chi square test it was not possible to analyse whether the changes over time were statistically significant as the assumption of chi square that not more than 20% of expected frequencies are less than 5 was not met.

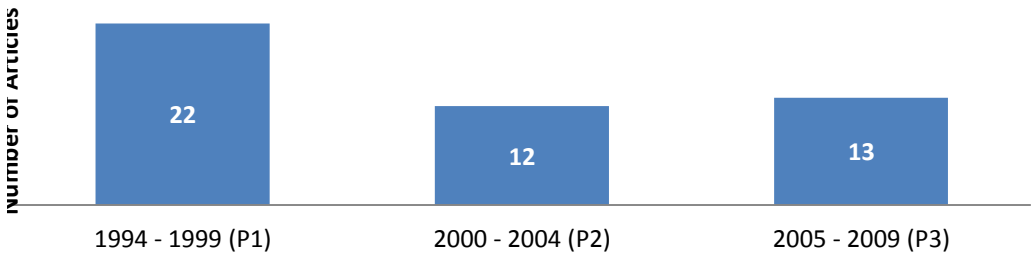
Figure 6.5 Number of *Irish Times* articles (1994 - 2009) containing reference(s) by NGO(s) to NGO legitimacy



Articles containing reference(s) by NGO(s) to NGO legitimacy = articles containing one or more references by one or more NGOs to NGO legitimacy whether or not the same articles also contain one or more references by one or more other actors to NGO legitimacy or one or more references by one or more other NGOs to NGO accountability.

Using chi square tests it was not possible to analyse whether the changes over time were statistically significant as the assumption of chi square that no frequencies be less than 1 was not met.

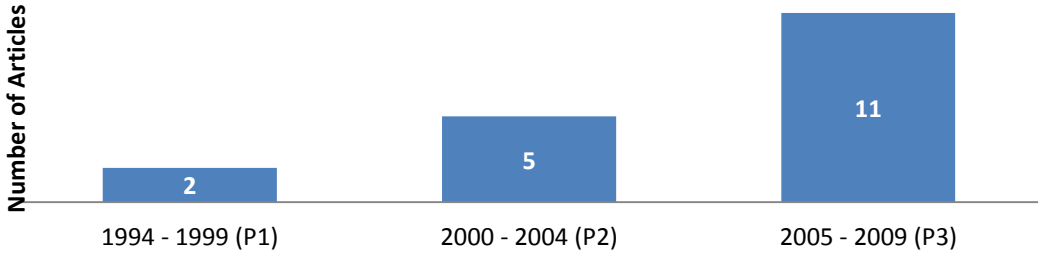
Figure 6.6 Number of *Irish Times* articles (1994 - 2009) containing reference(s) by others to NGO accountability



Articles containing reference(s) by others to NGO accountability = articles containing one or more references by one or more others to NGO accountability whether or not the same articles also contain one or more references by one or more NGOs to NGO accountability or one or more references by one or more others to NGO legitimacy.

Using a chi square test no statistically significant deviation over time was found ($p = 0.51$).

Figure 6.7 Number of *Irish Times* articles (1994 - 2009) containing reference(s) by others to NGO legitimacy



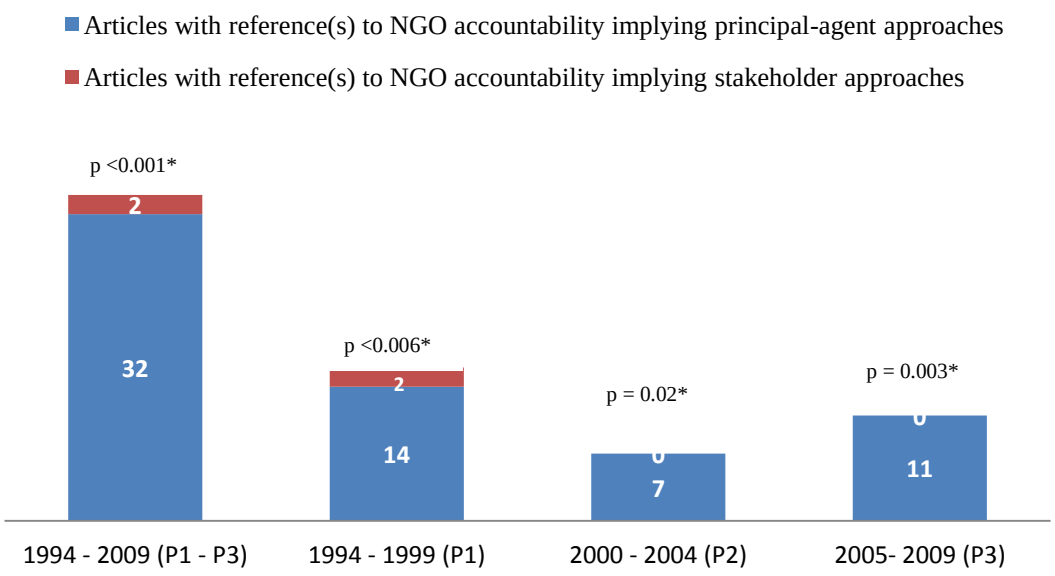
Articles containing reference(s) by others to NGO legitimacy = articles containing one or more references by one or more others to NGO legitimacy whether or not the same articles also contain one or more references by one or more NGOs to NGO legitimacy or one or more references by one or more others to NGO accountability.

Using a chi square test it was not possible to analyse whether the changes over time were statistically significant as the assumption of chi square that not more than 20% of expected frequencies are less than 5 was not met.

6.2.2 Analysis and Findings Pertaining to Research Question 2

6.2.2.1 Main Hypothesis 2.1: (a) The total quantity of articles containing references to NGO accountability that imply a principal-agent approach will be greater than the total quantity of articles containing references to NGO accountability that imply a stakeholder approach; and (b) the quantity of articles containing references to NGO accountability that imply a principal-agent approach will be greater than the quantity of articles containing references to NGO accountability that imply a stakeholder approach in each time period being analysed in the study.

Figure 6.8 Number of *Irish Times* articles (1994 - 2009) containing reference(s) to NGO accountability that imply principal-agent or stakeholder approaches



* = binomial tests

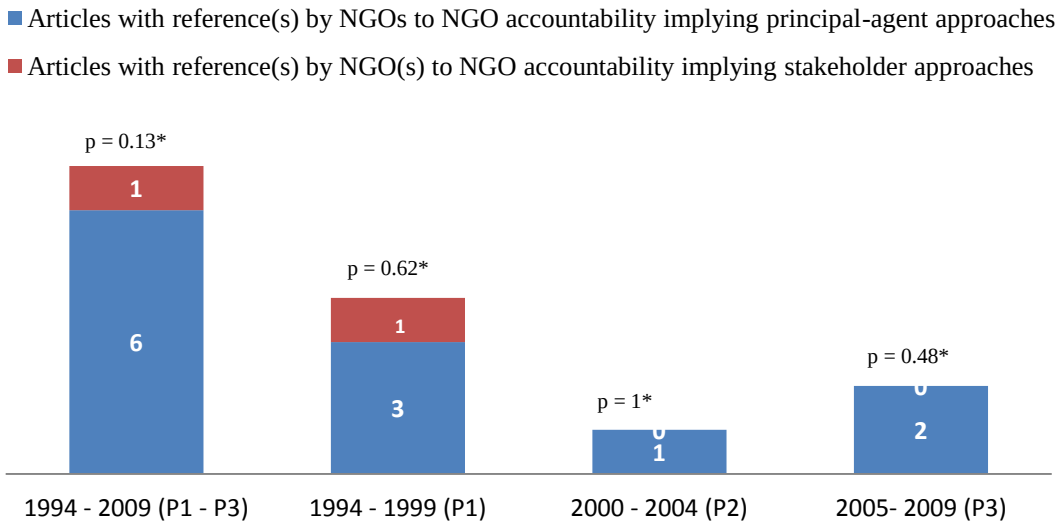
Reference(s) to NGO accountability that imply principal-agent approaches = one or more references by one or more NGOs AND/OR one or more references by one or more others to NGO accountability that imply principal-agent approaches
Reference(s) to NGO accountability that imply stakeholder approaches = one or more references by one or more NGOs AND/OR one or more references by one or more others to NGO accountability that imply stakeholder approaches
Note that there were no articles containing references to NGO accountability that implied both principal-agent and stakeholder approaches and hence no articles were excluded from this analysis.

Between 1994 and 2009 there were significantly more articles containing references to NGO accountability that implied principal-agent approaches (n=32) than articles containing references to NGO accountability that implied stakeholder approaches (n=2) [p <0.001]. In each separate time period (P1, P2 and P3) there were also significantly more articles that contained references to NGO accountability that implied principal-agent approaches than articles that contained references to NGO accountability that implied stakeholder approaches.

The lengths of the articles containing references by others to NGO accountability were not significantly different to the lengths of the articles containing references by others to NGO legitimacy for the period 1994-2009 (p = 0.37, Wilcoxon-Mann-Whitney test) or for the period 1994-1999 (p = 0.35, Wilcoxon-Mann-Whitney test). It was not possible to compare article lengths for P2 and P3 as there were no articles containing references to NGO accountability that implied stakeholder approaches in either case.

6.2.2.2 Supplementary Hypothesis 2.1.1: (a) The total quantity of articles containing references by NGOs to NGO accountability that imply principal-agent approaches will be greater than the total quantity of articles containing references by NGOs to NGO accountability that imply stakeholder approaches and (b) the quantity of articles containing references by NGOs to NGO accountability that imply principal-agent approaches will be greater than the quantity of articles containing references by NGOs to NGO accountability that imply stakeholder approaches in each time period being analysed in the study.

Figure 6.9 Number of *Irish Times* articles (1994 - 2009) containing reference(s) by NGO(s) to NGO accountability that imply principal-agent or stakeholder approaches



* = binomial tests

Reference(s) by NGOs = one or more references by one or more NGOs
Note that there were no articles that contained references by NGO(s) to NGO accountability that implied both principal-agent and stakeholder approaches and hence no articles were excluded from this analysis. However, two of the articles included in this analysis that contain reference(s) by NGO(s) to NGO accountability that imply principal-agent approaches also contained reference(s) by others to NGO accountability that imply principal-agent approaches. These were both published in 1997.

Between 1994 and 2009 and in each separate time period (P1, P2 and P3) there were more articles containing references by NGOs to NGO accountability that implied principal-agent approaches than articles containing references by NGOs to NGO accountability that implied stakeholder approaches. However, these results were not statistically significant.

Example of reported NGO reference to NGO accountability that implies a principal-agent approach

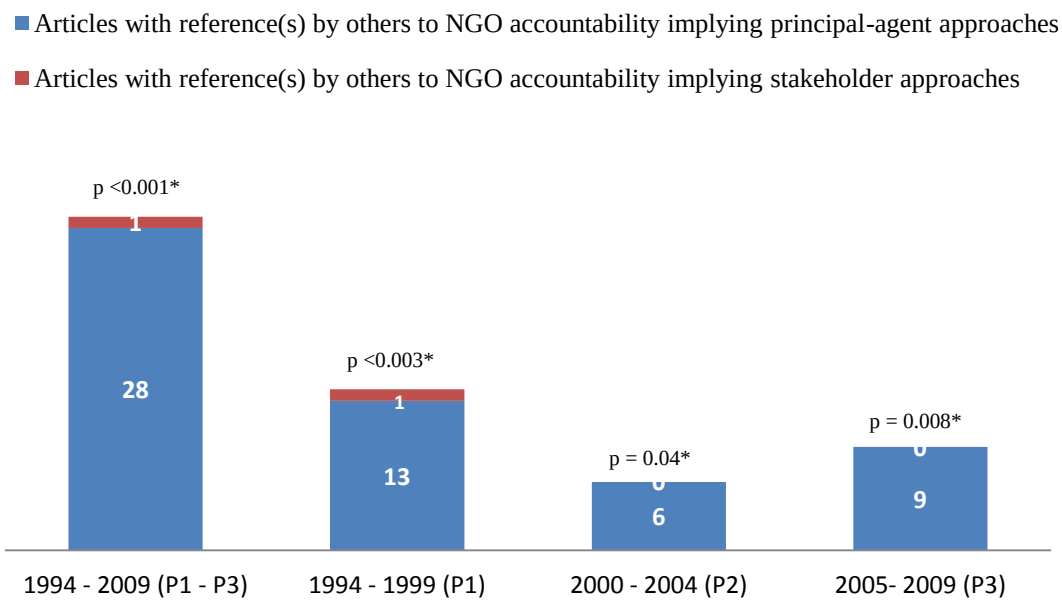
In a 2004 article concerned with overseas volunteering (O'Mahony, p. 13), a representative from GOAL was reported as stating that "'quality' accountants are needed in every field, where the concept of chartered accountancy may not exist. Accountability is essential in an organisation that depends on the goodwill of donors".

Example of reported NGO reference to NGO accountability that implies a stakeholder approach

In a 1998 letter to the editor written in reply to earlier criticism (Kilcullen, p. 19), Trocáire's Director referred to "Trocáire's public accountability" and went on to note that Trocáire sent an annual leaflet to over one million homes in Ireland as well as making available 3,000 copies of its extended annual report.

6.2.2.3 Supplementary Hypothesis 2.1.2: (a) The total quantity of articles containing references by others to NGO accountability that imply principal-agent approaches will be greater than the total quantity of articles containing references by others to NGO accountability that imply stakeholder approaches; and (b) the quantity of articles containing references by others to NGO accountability that imply principal-agent approaches will be greater than the quantity of articles containing references by others to NGO accountability that imply stakeholder approaches for each time period being analysed in the study.

Figure 6.10 Number of *Irish Times* articles (1994 - 2009) containing reference(s) by others to NGO accountability that imply principal-agent or stakeholder approaches



* = binomial tests

Reference(s) by others = one or more references by one or more others.
Note that there were no articles that contained references by others to NGO accountability that implied both principal-agent and stakeholder approaches and hence no articles were excluded from this analysis. However, two of the articles included in this analysis that contain reference(s) by others to NGO accountability that imply principal-agent approaches also contained reference(s) by NGOs to NGO accountability that imply principal-agent approaches. These were both published in 1997.

Between 1994 and 2009 there were significantly more articles containing references by others to NGO accountability that implied principal-agent approaches (n=28) than articles containing references by others to NGO accountability that implied stakeholder approaches (n=1) [p <0.001]. In each separate time period (P1, P2 and P3) there were also significantly more articles that contained references by others to NGO accountability that implied principal-agent approaches than references by others to NGO accountability that implied stakeholder approaches.

The lengths of the articles containing references by others to NGO accountability that implied principal-agent approaches were not significantly different to the lengths of the articles containing references by others to NGO accountability that implied stakeholder approaches for the period 1994-2009 (p =

0.43, Wilcoxon-Mann-Whitney test) or for the period 1994-1999 (p = 0.40, Wilcoxon-Mann-Whitney test). It was not possible to compare article lengths for P2 and P3 as there were no articles containing references by others to NGO accountability that implied stakeholder approaches in either case.

Example of reported reference by others to NGO accountability that implies a principal-agent approach

In a 2008 article that considered a new code of corporate governance for NGOs (Downes, p. 3), Peter Power, the then Minister for State for Overseas Development, was reported as saying that "it was important that the public who contribute and the taxpayers who contribute ... have confidence that the money is being dispensed in an accountable way, and in a way that has proper systems of audit, proper systems of oversight and accountability".

Example of reported reference by others to NGO accountability that implies a stakeholder approach

A 1996 article (Siggins, p. 2) reported that a charter published by the Irish El Salvador Support Committee stated that "all aspects of aid intervention should be reviewed, and should be publicly accountable in terms of impact on local community development, political structures, environmental factors, improvement in living conditions and global development".

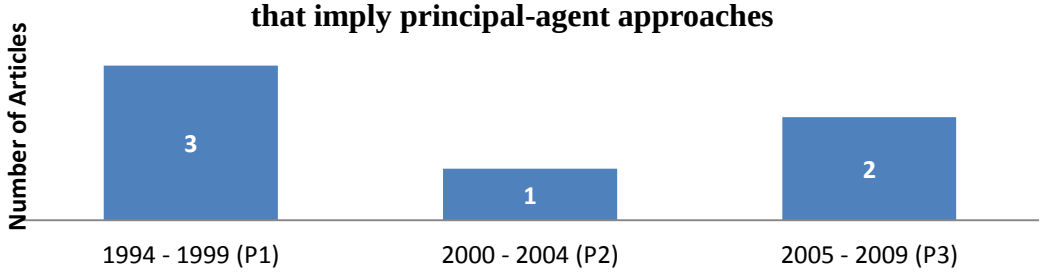
6.2.2.4 Main Hypothesis 2.2: The quantities of articles in which (a) references by NGOs to NGO accountability imply a stakeholder approach, (b) references by NGOs to NGO accountability imply a principal-agent approach, (c) references by others to NGO accountability imply a stakeholder approach, and (d) references by others to NGO accountability imply a principal-agent approach will have increased over the period of the study.

I attempted to analyse of each of the above hypotheses using chi-square tests taking into account the quantity of relevant articles as defined by the question and the total quantity of *Irish Times* articles for each time period (i.e. 364,049 articles

were published from 1994-1999, 297,816 articles were published from 2000-2004 and 267,247 articles were published from 2005-2009). As outlined in figures 6.11-6.15 below, analysis was not possible in relation to (a), (b) or (d) as key assumptions of chi-square were not met, but analysis was possible in relation to (c). In the case of (c) no statistically significant change in the extent to which others implied a principal-agent approach to NGO accountability was found. The graphs that follow do not depict the overall quantity of *Irish Times* articles published for each time period as these numbers are so large relative to the number of articles analysed as to make visual comparisons difficult. However the chi square test conducted took the number of articles published per time period into account.

In sum, therefore, there was no statistically significant change in the quantity of articles in which reported references by others to NGO accountability implied a principal-agent approach across the period of the study and no analysis was possible in relation to the other hypotheses.

Figure 6.11 Number of *Irish Times* articles (1994 - 2009) containing reference(s) by NGO(s) to NGO accountability that imply principal-agent approaches



Articles containing reference(s) by NGO(s) to NGO accountability that imply principal-agent approaches = articles containing one or more references by one or more NGOs to NGO accountability that imply principal-agent approaches whether or not the same articles also contain one or more references by one or more NGOs to NGO accountability that imply stakeholder approaches or one or more references by one or more others to NGO accountability that imply principal-agent approaches.

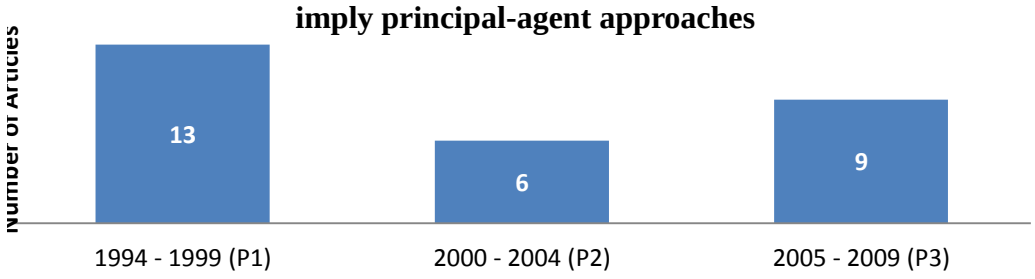
Using a chi square test it was not possible to analyse whether the changes over time were statistically significant as the assumption of chi square that not more than 20% of expected frequencies are less than 5 was not met.

Figure 6.12 Number of *Irish Times* articles (1994 - 2009) containing reference(s) by NGO(s) to NGO accountability that imply stakeholder approaches

Articles containing reference(s) by NGO(s) to NGO accountability that imply stakeholder approaches = articles containing one or more references by one or more NGOs to NGO accountability that imply stakeholder approaches whether or not the same articles also contain one or more references by one or more NGOs to NGO accountability that imply principal-agent approaches or one or more references by one or more others to NGO accountability that imply stakeholder approaches.

Using chi square tests it was not possible to analyse whether the changes over time were statistically significant as the assumption of chi square that no frequencies are less than 1 was not met.

Figure 6.13 Number of *Irish Times* articles (1994 - 2009) containing reference(s) by others to NGO accountability that imply principal-agent approaches



Articles containing reference(s) by others to NGO accountability that imply principal-agent approaches = articles containing one or more references by one or more others to NGO accountability that imply principal-agent approaches whether or not the same articles also contain one or more references by one or more others to NGO accountability that imply stakeholder approaches or one or more references by one or more NGOs to NGO accountability that imply principal-agent approaches.

Using a chi square test no statistically significant deviation over time was found ($p = 0.48$).

Figure 6.14 Number of *Irish Times* articles (1994 - 2009) containing reference(s) by others to NGO accountability that imply stakeholder approaches

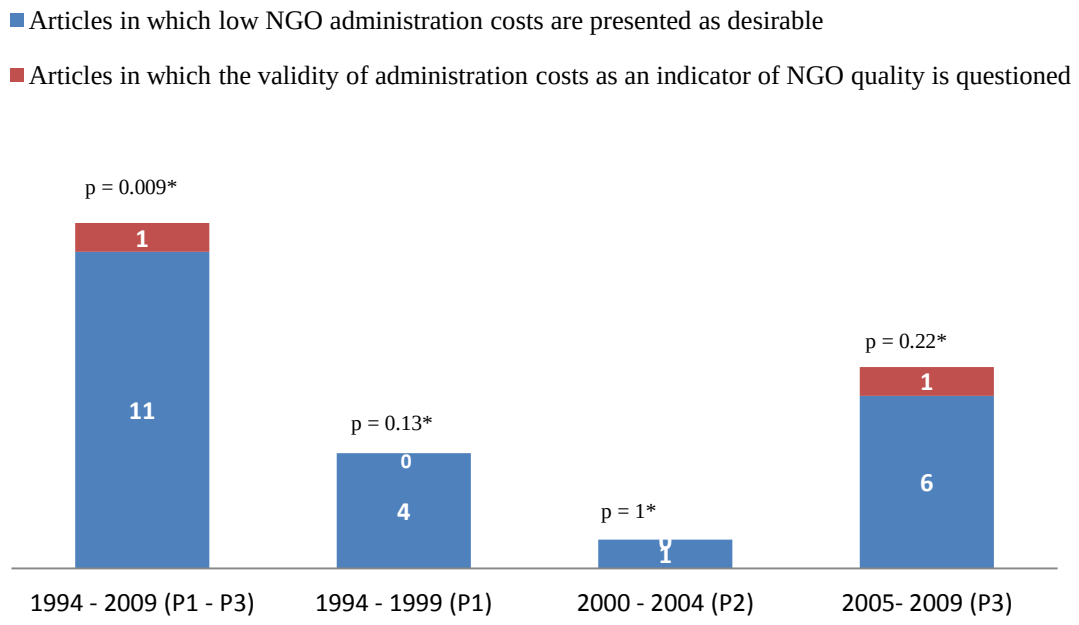
Articles containing reference(s) by others to NGO accountability that imply stakeholder approaches = articles containing one or more references by one or more others to NGO accountability that imply stakeholder approaches whether or not the same articles also contain one or more references by one or more NGOs to NGO accountability that imply stakeholder approaches or one or more references by one or more others to NGO accountability that imply principal-agent approaches.

Using chi square tests it was not possible to analyse whether the changes over time were statistically significant as the assumption of chi square that no frequencies are less than 1 was not met.

6.2.3 Analysis and Findings Pertaining to Research Question 3

6.2.3.1 Main Hypothesis 3.1: (a) The total quantity of articles in which low NGO administration costs are presented as desirable without any discussion as to the validity of the use of NGO administration costs as an indicator of NGO quality will be greater than the total quantity of articles in which the validity of low administration costs as an indicator of NGO quality is questioned or disputed; and (b) the quantity of articles in which low NGO administration costs are presented as desirable without any discussion as to the validity of the use of NGO administration costs as an indicator of NGO quality will be greater than the quantity of articles in which the validity of low administration costs as an indicator of NGO quality is questioned or disputed in each time period being analysed in the study.

Figure 6.15 Number of *Irish Times* articles (1994 - 2009) in which low NGO administration costs are presented as desirable or the validity of which as an indicator of NGO quality is questioned



* = binomial tests

Note that there were no articles in which low NGO administration costs were both presented as desirable and questioned as a measure of NGO quality and hence no articles were excluded from this analysis. However, the 12 articles accounted for here is less than the 15 articles in total in which NGO administration costs were mentioned as in the other 3 articles the approach was either not discernible or multiple approaches were implied.

Between 1994 and 2009 there were significantly more articles containing references to NGO administration costs that implied that low NGO administration costs were desirable (n=11) than articles in which the validity of NGO administration costs as an indicator of NGO quality was questioned or disputed (n=1) [p = 0.009]. In each separate time period (P1, P2 and P3) there were also more articles containing references to NGO administration costs that implied that low NGO administration costs were desirable than articles in which the validity of NGO administration costs as an indicator of NGO quality was questioned, but these differences were not statistically significant.

A comparison of the word counts of the 11 articles in which low administration costs were presented as desirable with the word count of the single

article in which the validity of administration costs as an indicator of NGO quality was questioned revealed that the latter was significantly longer than the former (p = 0.04, Wilcoxon-Mann-Whitney test). However, the fact that there was such a significant difference in quantities of articles in these two categories (p = 0.009, binomial test) compared to a barely significant difference in their word counts (p = 0.04, Wilcoxon-Mann-Whitney test) would suggest that the increased prominence of the single article questioning the validity of NGO administration costs could not have compensated for the effect of the much larger quantity of shorter articles in which low NGO administration costs were presented as desirable.

Example of article in which low NGO administration costs were presented as desirable

A 1999 article concerned with charitable giving (Ward, p. 61) acknowledged that administration costs may vary depending on the purpose of different charities but nonetheless suggested that "most charities should keep costs below 12 per cent of a donation".

Example of article in which the validity of low NGO administration costs as an indicator of NGO quality was questioned

In a 2005 article concerning how Ireland's aid is spent (Cullen, p. 11), Hans Zomer, the director of Dóchas, was reported as saying that "the issue of administration costs is a 'red herring'. If you had Eur 1 million to give, would you hand it to the person who would do the best work with it, or to someone claiming to have the lowest administration costs. If you pay peanuts, you get monkeys. Why do people assume that NGOs will work for free and still do a good job?"

While the relatively small quantity of articles in which NGO administration costs were referred to does not allow for detailed statistical analysis, some additional description of the data is warranted. Firstly, it is clear that references implying that low administration costs serve as an indicator of NGO quality were attributed to NGOs throughout the study period. Of the 15 articles in total in which NGO administration costs were referred to, in 11 cases NGOs themselves were reported as referring to administration costs and in ten of these NGOs reportedly implied that

low administration costs were desirable. While one NGO (GOAL) accounted for five of the ten instances, representatives from Concern and Trócaire also reportedly implied that low NGO administration costs were desirable without discussing any possible problems with the measure. The fact that the three largest Irish NGOs were reported to have promoted, or at least tolerated, the use of the measure is noteworthy.

A second point discernible from the data is that reported NGO references to administration costs that imply that low administration are desirable have not been challenged in *Irish Times* coverage. References by others to NGO administration costs were reported in seven articles (in three of these there were also reported references by NGOs) none of which included a questioning of the measure. In the only article identified in which the use of the measure was challenged, this challenge was attributed to Dóchas, itself an NGO and a representative for many of the NGOs in the sector. In two articles the public also reportedly presented low NGO administration costs as desirable without any discussion regarding potential problems with the measure.

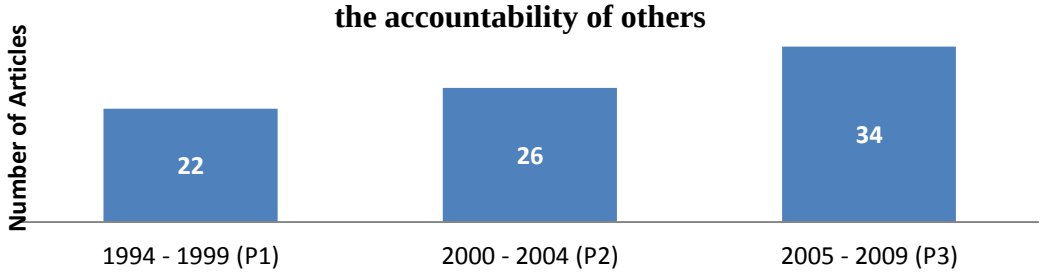
6.2.4 Analysis and Findings Pertaining to Research Question 4

6.2.4.1 Main Hypothesis 4.1: The quantities of articles containing references to (a) NGOs questioning or disputing the accountability of others, (b) NGOs questioning or disputing the legitimacy of others, (c) others questioning or disputing the accountability of NGOs, and (d) others questioning or disputing the legitimacy of NGOs will have increased over the period of the study.

I attempted to analyse of each of the above hypotheses using chi-square tests taking into account the quantity of relevant articles as defined by the question and the total quantity of *Irish Times* articles for each time period (i.e. 364,049 articles were published from 1994-1999, 297,816 articles were published from 2000-2004 and 267,247 articles were published from 2005-2009). As outlined in figures 6.16-6.19 analysis was not possible in relation to (d) and (b) as key assumptions of chi-square were not met. In the case of (c) analysis was possible and no statistically significant deviation was found either in the extent to which NGOs were reported to have questioned the legitimacy of others or others were reported to have questioned the accountability of NGOs. In the case of (a) there was a significant increase over time in the number of articles in which NGOs were reported to have questioned or

disputed the accountability of others. For these articles there was no significant difference in terms of individual article lengths across the three time periods (p = 0.59, Kruskal-Wallis test). The graphs that follow do not depict the overall quantity of *Irish Times* articles published for each time period as these numbers are so large relative to the number of articles analysed as to make visual comparisons difficult. However the chi square tests conducted took the number of articles published per time period into account.

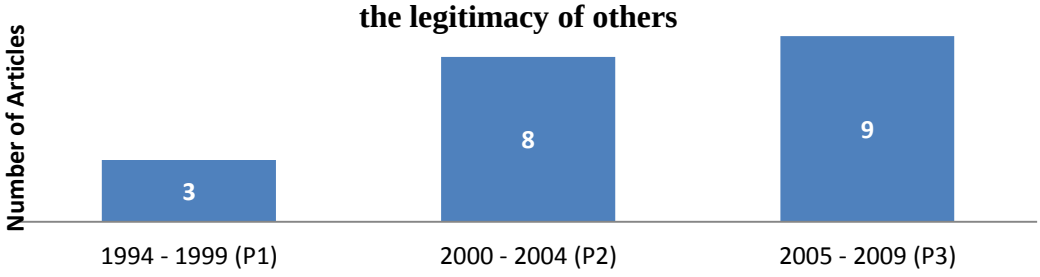
Figure 6.16 Number of *Irish Times* articles (1994 - 2009) containing reference(s) to NGO(s) questioning or disputing the accountability of others



Articles containing reference(s) to NGO(s) questioning or disputing the accountability of others = articles containing one or more references to one or more NGOs questioning or disputing the accountability of one or more others whether or not the same articles also contain one or more references to one or more NGOs questioning or disputing the legitimacy of one or more others or one or more references to one or more others questioning or disputing the accountability of one or more NGOs.

A chi square test found a statistically significant deviation (increase) over time (p = 0.02).

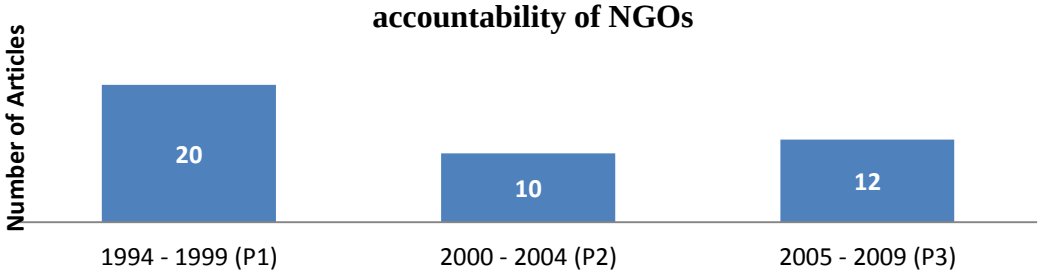
Figure 6.17 Number of *Irish Times* articles (1994 - 2009) containing reference(s) to NGO(s) questioning or disputing the legitimacy of others



Articles containing reference(s) to NGO(s) questioning or disputing the legitimacy of others = articles containing one or more references to one or more NGOs questioning or disputing the legitimacy of others whether or not the same articles also contain one or more references to NGO(s) questioning or disputing the accountability of others or one or more references to others questioning or disputing the legitimacy of NGOs.

Using chi square tests it was not possible to analyse whether the changes over time were statistically significant as the assumption of chi square that not more than 20% of expected frequencies are less than 5 was not met..

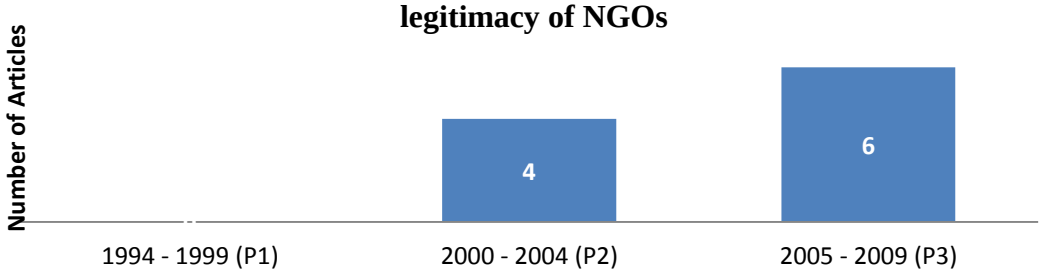
Figure 6.18 Number of *Irish Times* articles (1994 - 2009) containing reference(s) to others questioning or disputing the accountability of NGOs



Articles containing reference(s) to others questioning or disputing the accountability of NGOs = articles containing one or more references to one or more others questioning or disputing the accountability of one or more NGOs whether or not the same articles also contain one or more references to one or more others questioning or disputing the legitimacy of one or more NGOs or one or more references to one or more NGOs questioning or disputing the accountability of one or more others.

A chi square test found no statistically significant deviation over time ($p = 0.44$).

Figure 6.19 Number of *Irish Times* articles (1994 - 2009) containing reference(s) to others questioning or disputing the legitimacy of NGOs



Articles containing reference(s) to others questioning or disputing the legitimacy of NGOs = articles containing one or more references to one or more others questioning or disputing the legitimacy of one or more NGOs whether or not the same articles also contain one or more references to one or more others questioning or disputing the accountability of one or more NGOs or one or more references to one or more NGOs questioning or disputing the legitimacy of one or more others.

Using chi square tests it was not possible to analyse whether the changes over time were statistically significant as the assumption of chi square that no frequencies are less than 1 was not met.

6.2.4.2 Main Hypothesis 4.2: (a) The frequency with which specific named NGOs have questioned or disputed the accountability of others will have co-varied with the frequency with which others have questioned or disputed those NGOs' own accountability; and (b) the frequency with which specific named NGOs have questioned or disputed the legitimacy of others will have co-varied with the frequency with which others have questioned or disputed those NGOs' own legitimacy.

Tables 6.2 to 6.5 give details of the quantities of articles in which NGOs reportedly questioned or disputed the accountability or legitimacy of others and the quantities of articles in which NGOs reportedly had their own accountability or legitimacy questioned or disputed by others. Although the quantities of relevant articles are too small to allow for statistical analysis there appears to be no link between the extent of coverage in which NGOs reportedly questioned or disputed the accountability or legitimacy of others and the extent of coverage in which the accountability or legitimacy of those same NGOs was reportedly questioned or disputed by others. It is noteworthy, for example, that two of the three NGOs that were reported most frequently to have questioned or disputed the accountability of

other actors (Amnesty and the Debt and Development Coalition) did not have their own accountability questioned or disputed in a single article during the study period. Similarly, while the same two NGOs were reported to have questioned the legitimacy of other actors to a greater extent than any other NGOs, not a single article reported another actor questioning or disputing their legitimacy.

Table 6.2 Number of Irish Times articles containing reference(s) to specific named NGO(s) questioning or disputing the accountability of others

Name of NGO	***Quantity of articles from 1994-1999***	***Quantity of articles from 2000-2004***	***Quantity of articles from 2005-2009***	***Quantity of articles from 1994-2009****
Amnesty	*4*	*12*	*14*	*30*
GOAL	*4*	*2*	*8*	*14*
Debt and Development Coalition	*5*	*1*	*5*	*11*
Trócaire	*3*	*3*	*1*	*7*
Christian Aid	*4*	*0*	*2*	*6*
Concern	*2*	*1*	*1*	*4*
Dochas	*0*	*0*	*4*	*4*
Oxfam	*1*	*1*	*2*	*4*
AFRI	*1*	*1*	*0*	*2*
Sierra Leone Ireland Partnership	*0*	*1*	*0*	*1*
Volunteer Missionary Movement	*0*	*1*	*0*	*1*

*[*a] While these figures are correct for each NGO, due to some overlapping articles, the total quantity of articles for all NGOs combined is 78 rather than the 84 accounted for here.*

Table 6.3 Number of Irish Times articles containing reference(s) to others questioning or disputing the accountability of specific named NGO(s)

Name of NGO	***Quantity of articles from 1994-1999***	***Quantity of articles from 2000-2004***	***Quantity of articles from 2005-2009***	***Quantity of articles from 1994-2009****
GOAL	*5*	*2*	*0*	*7*
Concern	*0*	*2*	*0*	*2*
Gorta	*1*	*1*	*0*	*2*
Trócaire	*0*	*2*	*0*	*2*

[*] While these figures are correct for each NGO, due to some overlapping articles the total quantity of articles for all NGOs combined is ten rather than the 13 accounted for here.

Table 6.4 Number of Irish Times articles containing reference(s) to specific named NGO(s) questioning or disputing the legitimacy of others

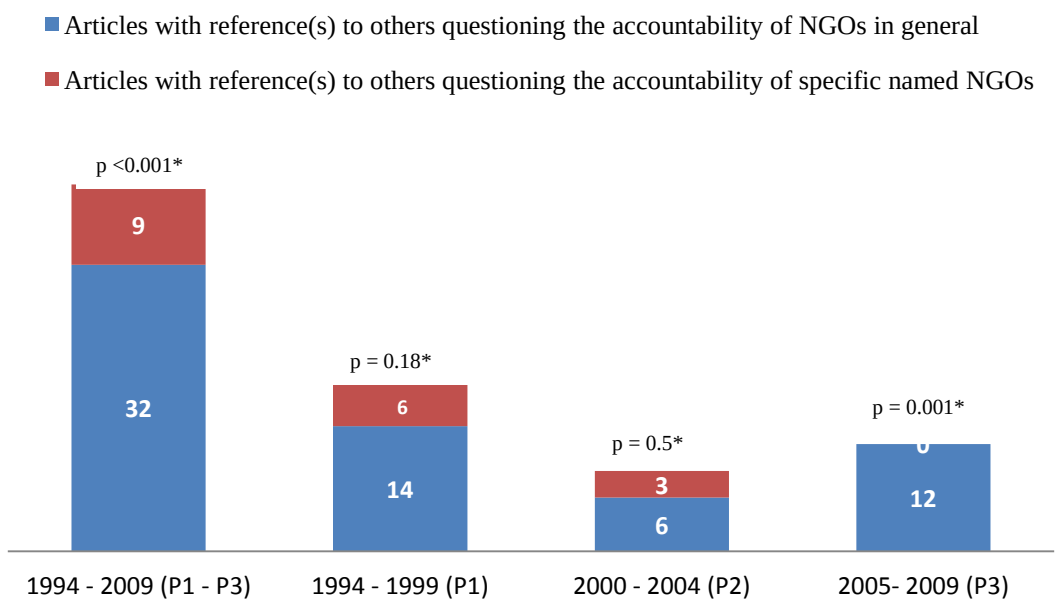
Name of NGO	***Quantity of articles from 1994 – 1999***	***Quantity of articles from 2000 – 2004***	***Quantity of articles from 2005 – 2009***	***Quantity of articles from 1994 - 2009***
Amnesty	*2*	*3*	*2*	*7*
Debt and Development Coalition	*0*	*1*	*4*	*5*
GOAL	*0*	*1*	*1*	*2*
Sierra Leone Ireland Partnership	*0*	*0*	*2*	*2*
Trócaire	*0*	*2*	*0*	*2*
Christian Aid	*1*	*0*	*0*	*1*
Oxfam	*0*	*1*	*0*	*1*

Table 6.5 Number of Irish Times articles containing reference(s) to others questioning or disputing the legitimacy of specific named NGO(s)

Name of NGO	***Quantity of articles from 1994 – 1999***	***Quantity of articles from 2000 – 2004***	***Quantity of articles from 2005 – 2009***	***Total quantity of articles from 1994-2009***
Concern	*0*	2	0	2

6.2.4.3 Main Hypothesis 4.3: (a) The total quantity of articles in which others question or dispute the accountability of NGOs in general will be greater than the total quantity of articles in which others question or dispute the accountability of specific named NGOs; (b) the quantity of articles in which others question or dispute the accountability of NGOs in general will be greater than the quantity of articles in which others question or dispute the accountability of specific named NGOs in each time period in the study; (c) the total quantity of articles in which others question or dispute the legitimacy of NGOs in general will be greater than the total quantity of articles in which others question or dispute the legitimacy of specific named NGOs; and (d) the quantity of articles in which others question or dispute the legitimacy of NGOs in general will be greater than the quantity of articles in which others question the legitimacy of specific named NGOs in each time period in the study.

Figure 6.20 Number of *Irish Times* articles (1994 - 2009) containing reference(s) to others questioning or disputing the accountability of NGOs in general or specific named NGOs



* = binomial tests

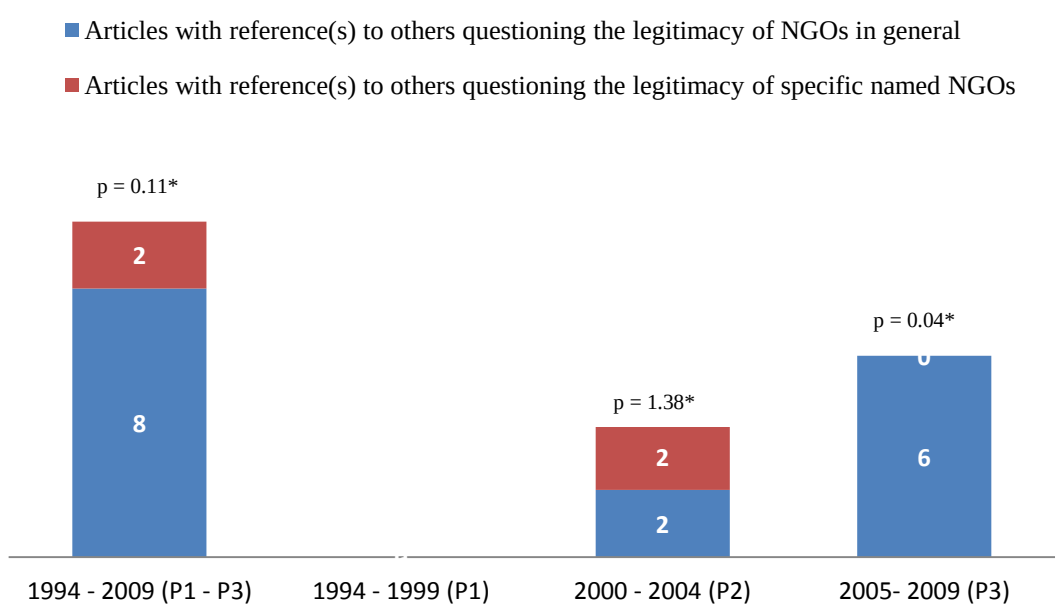
Reference(s) to others questioning the accountability of NGOs in general = one or more references by one or more others questioning the accountability of NGOs in general as indicated by the use of one or more of the generic subject search terms that appear in Annex 3 to Appendix B.
Reference(s) to others questioning the accountability of specific named NGOs = one or more references by one or more others questioning the accountability of one or more specific named NGOs as identified in Annex 2 to Appendix B.
Note that these figures exclude one 2000 article in which others reportedly questioned both the accountability of NGOs in general and that of specific named NGOs.

Between 1994 and 2009 there were significantly more articles containing references to others questioning the accountability of NGOs in general (n = 32) than articles containing references to others questioned the accountability of specific named NGOs (n = 9) [$p < 0.001$). In each separate time period (P1, P2 and P3) there were more articles that contained references to others questioning the accountability of NGOs in general than specific named NGOs, but the difference only reached statistical significance for P1.

For the period 1994-2009 neither of the groups of articles referred to above were significantly different from each other in terms of individual article lengths (p = .42, Wilcoxon-Mann-Whitney test). It was not possible to compare article lengths for the period 1994-1999 as there were no articles in which others questioned the accountability of specific named NGOs.

In sum, therefore, there was a statistically significant greater number of articles in which the accountability of NGOs in general was reportedly questioned or disputed by others than articles in which the accountability of specific named NGOs was reportedly questioned or disputed for the periods 1994-2009 and 2005-2009.

Figure 6.21 Number of *Irish Times* articles (1994 - 2009) containing reference(s) to others questioning or disputing the legitimacy of NGOs in general or specific named NGOs



* = binomial tests

Reference(s) to others questioning the legitimacy of NGOs in general = one or more references by one or more others questioning the legitimacy of NGOs in general as indicated by the use of one or more of the generic subject search terms that appear in Annex 3 to Appendix B.
Reference(s) to others questioning the legitimacy of specific named NGOs = one or more references by one or more others questioning the legitimacy of one or more specific named NGOs as identified in Annex 2 to Appendix B.
Note that there were no articles in which others reportedly questioned the legitimacy of both NGOs in general and specific named NGOs and hence no articles were excluded from this analysis.

Between 1994 and 2009 although there were more articles containing references to others questioning the legitimacy of NGOs in general (n = 8) than articles containing references to others questioning the legitimacy of specific named NGOs (n = 2), this difference was not statistically significant. Between 2005 and 2009 there was a significantly larger quantity of articles containing references to others questioning the legitimacy of NGOs in general (n = 6) than articles containing references to others questioning the legitimacy of specific named NGOs (n = 0)[p = .04]. It was not possible to compare article lengths for these categories of articles as there were no articles containing references to others questioning the legitimacy of specific named NGOs.

No statistically significant difference was found for P2 and analysis was not possible in relation to P1 as there were no articles containing references to others questioning either the legitimacy of NGOs in general or that of specific named NGOs.

In sum, therefore, there was a statistically significant greater number of articles in which the legitimacy of NGOs in general was reportedly questioned or disputed than articles in which the legitimacy of specific named NGOs was reportedly questioned or disputed for the period 2005-2009.

6.3 Summary of Findings

6.3.1 Research question 1: Is the quantity of coverage of NGO accountability greater than the quantity of coverage of NGO legitimacy?

The findings indicate that, as hypothesized, there were significantly more articles that referred to NGO accountability than articles that referred to NGO legitimacy during the period of the study. This trend applied both to articles in which NGOs reportedly referred to NGO accountability or legitimacy and articles in which others reportedly referred to NGO accountability or legitimacy. Although the small quantity of articles involved made it impossible to analyse whether the quantity of articles reporting references by NGOs to NGO legitimacy and accountability or by others to NGO legitimacy had changed significantly over the course of the study, it was clear that there was no significant change in the quantity of articles reporting references by others to NGO accountability.

6.3.2 Research question 2: Is the quantity of coverage of principal-agent approaches to NGO accountability greater than the quantity of coverage of stakeholder approaches to NGO accountability?

The findings indicate that, as hypothesized, there were significantly more articles in which references to NGO accountability implied a principal-agent approach than articles in which references to NGO accountability implied a stakeholder approach. This trend was observed across the study period as a whole and in each of the three individual time periods considered in the study. Although the quantity of articles in which reported NGO references to NGO accountability implied principal-agent approaches was not significantly larger than the quantity of articles in which reported NGO references to NGO accountability implied stakeholder approaches, there were significantly more articles in which reported references by others to NGO accountability implied principal-agent approaches than articles in which reported references by others to NGO accountability implied stakeholder approaches. This finding was observed across the study period as a whole and in each of the individual time periods considered in the study.

6.3.3 Research question 3: Is the quantity of coverage in which low NGO administration costs are presented as desirable greater than the quantity of coverage in which the use of low NGO administration costs as an indicator of NGO accountability is questioned or disputed?

The findings indicate that, as hypothesized, there were significantly more articles in which low NGO administration costs were presented as desirable than articles in which the use of administration costs as an indicator of NGO quality were questioned or disputed across the study period as a whole. There were, however, no significant differences between these categories of articles in any of the individual time periods. The relatively small quantity of articles in which NGO administration costs were referred to made additional statistical analysis in relation to NGO administration costs problematic. However it is possible to say that not only did multiple large NGOs refer to low administration costs as an apparent indicator of

NGO quality during the period, but also that the use of this measure went largely unchallenged in *Irish Times* coverage.

6.3.4 Research question 4: How critical is Irish newspaper coverage of relief and development NGOs?

Measured in terms of the number of articles in which the accountability or legitimacy of NGOs was questioned or disputed the findings indicate that, overall, newspaper coverage of NGOs during the period of the study was largely uncritical. Across the 16-year period there were only 42 articles in which the accountability and only ten articles in which the legitimacy of either one or more of the 77 NGOs searched for in this study or NGOs in general was questioned or disputed. While there was a significant increase in reporting of NGO questioning or disputing the accountability of others during the study period, there was no significant change in reporting of questioning or disputing the accountability of NGOs by others. Although numbers were insufficient to statistically analyse whether the extent of reported questioning or disputing accountability or legitimacy of others by specific named NGOs co-varied with the levels of reported questioning or disputing accountability or legitimacy of those same NGOs, there would appear to be no link. Finally, across the study period as a whole and in the individual time period 2005 - 2009 there was a significantly larger quantity of articles in which the accountability of NGOs in general was questioned or disputed compared to the quantity of articles in which the accountability of specific named NGOs was questioned or disputed. This finding was not replicated in relation to legitimacy, however, as no significant difference was found across the study period as a whole or in the periods 1994-1999 or 2000-2004 between the quantity of articles in which the legitimacy of NGOs in general was questioned or disputed and the quantity of articles in which the legitimacy of specific named NGOs was questioned or disputed.

6.3.5 Other Findings

Although unrelated to a specific research question or hypothesis two additional findings merit mention. Firstly, after removing irrelevant articles the *Irish Times* coverage identified contained references to only 23 of the original 77 Irish

NGOs searched for. Secondly, the vast majority of this coverage did not meet the indicators of prominence identified in this study (e.g. appearance on the front page, editorial or length). In fact, only four of the articles appeared on the front page and only two were editorials and, as discussed in 6.2.3.1 in only one case was there a significant difference in the lengths of the sets of articles being compared. The significance of these findings will be discussed in Chapter 7.

6.4 Conclusion

This chapter describes the empirical findings of this research, which was guided by a three-pronged argument that is outlined in Chapter 1 and described in detail in Chapters 2-4. For the purposes of clarity and to facilitate the use by others of these findings in ways not associated with the background argument of this study, this chapter has described the results independently of the literature review and associated background argument. In the chapter that follows, however, the findings described in this chapter will be brought together with the literature review in a discussion of the study's overall conclusions.

Chapter 7

Discussion

7.1: Introduction

This thesis comprises two distinct components: a literature review presenting a background argument that culminates in my claim that newspaper coverage linking Irish relief and development NGOs, legitimacy and accountability may indicate the extent to which these NGOs are promoting and members of the public are exhibiting development literacy and global solidarity; and empirical research that investigates the ways in which and extent to which Irish relief and development NGOs are linked with the concepts of legitimacy and accountability (and the related concept of administration costs) in *Irish Times* newspaper coverage between 1994 and 2009. The main empirical findings of this study are summarised at the outset of this chapter followed by a commentary on their significance with reference to the literature review contained in this study. A discussion of the main methodological and empirical contributions of the study then follows. Finally, the limitations of the study and recommended avenues for further research are explored.

7.2: Empirical Contribution of Research/Summary of Main Findings

As outlined in Chapter 6, a first finding of note in this study is that after the removal of irrelevant articles only 23 of the 77 Irish NGOs that I included in my initial search were mentioned in any context in relation to accountability, legitimacy or administration costs in *Irish Times* newspaper coverage between 1994 and 2009. Not only that, but even when these NGOs, or NGOs in general, were linked to these concepts this occurred almost exclusively in articles that did not meet the indicators of prominence identified in this study.

Secondly, this study clearly reveals that NGO accountability received far more coverage in the *Irish Times* during the period 1994-2009 than NGO legitimacy. While there was very little coverage of NGOs referring to either NGO accountability or NGO legitimacy, there was significantly more of the former. There was also significantly more coverage of the public referring to NGO accountability than NGO legitimacy.

Thirdly, not only does the study reveal that NGO accountability received far more coverage than NGO legitimacy, but it also shows that principal-agent approaches to NGO accountability received far more coverage than stakeholder

approaches to NGO accountability. Strikingly, not a single reference to NGO accountability defined in stakeholder terms was found in any article after 1998.

Fourthly, this study showed that there were significantly more articles in which low NGO administration costs were presented as desirable than articles in which the validity of low administration costs as an indicator of NGO quality were questioned or disputed during the period of the study as a whole. The number of articles in which NGO administration costs were mentioned at all, however, was notably small at just 15 across the 16 year period. In only one of these articles was the validity of administration costs as an indicator of quality questioned.

Finally, measured in terms of questioning of NGO legitimacy and accountability, this study showed a very uncritical approach to NGOs across the period of the study. While there was an increase over time in coverage of NGOs questioning the accountability of others, there was no significant change in the extent of questioning of NGO accountability by the public across the study period. Although the sample was too small to allow for statistical analysis the research found no evidence to suggest a link between the extent to which NGOs question either the accountability or legitimacy of others and the extent to which their own accountability or legitimacy is questioned. Finally, even in those instances when the accountability of NGOs was questioned it was more common for the accountability of NGOs in general to be questioned than the accountability of specific NGOs that were named in the articles.

7.3 Discussion of Findings

7.3.1 Introduction

In this section I seek to explicitly bring together my literature review and the findings of my content analysis. Firstly, I compare what my literature review found in relation to key issues with the findings of my study in relation to those issues. I will then move on to discuss my findings in the context of the argument that I presented in my literature review. Given the nature of this argument I will begin by discussing, with reference to my literature review, what the ways in which the public reportedly referred to NGO legitimacy and accountability might suggest about the extent to which the public is exhibiting development literacy and global solidarity. I then turn my attention to NGOs and consider, again with reference to my literature

review, what the ways in which NGOs reportedly used these concepts might suggest about the extent to which NGOs are promoting development literacy and global solidarity among the public.

7.3.2. Bringing the Literature Review and Empirical Findings Together

As I summarised in Chapter 3, my literature review of NGOs, legitimacy and accountability raised three key points. Firstly, existing literature has suggested that NGO accountability has received far more attention internationally in both theory and practice than NGO legitimacy. Whereas NGO legitimacy has attracted some attention, this has often focused exclusively on a small number of NGO activities, in particular advocacy or activism (Pearce, 1997, Van Rooy, 2004). In addition, accountability has often been presented as a source of legitimacy (Edwards, 2000) leading the practical focus towards accountability and away from legitimacy.

Secondly, my literature review identified a broad consensus among theorists and practitioners alike that principal-agent approaches to accountability are inappropriate for NGOs and that stakeholder perspectives are more compatible with NGO missions. However, despite this rhetorical commitment to stakeholder approaches, existing literature has suggested that the practice of accountability seems dominated by traditional principal-agent approaches.

Thirdly, my literature review identified a broad consensus among theorists that NGO administration costs do not accurately reflect the quality or impact of NGO work. Despite this, however, existing literature has also suggested that the measure retains considerable popular appeal.

Dealing specifically with Ireland, my literature review found that, as in the international context, the attention paid to NGO legitimacy in Ireland has been overshadowed by that paid to NGO accountability; stakeholder approaches to NGO accountability appear to have gained a rhetorical but not practical advantage over principal-agent approaches; and an emphasis on administration costs appears to retain popular appeal.

Dealing with the relative attention paid to NGO legitimacy and accountability, my findings concur with existing literature in showing that NGO accountability has received significantly more attention than NGO legitimacy. However, it is important to note that there was a significant increase over time in the number of references in *Irish Times* coverage to NGO legitimacy and that a similar

increase did not occur in relation to NGO accountability. For example, whereas in the time period 1994-1999 there were 25 references to NGO accountability compared to only 2 to NGO legitimacy, by the time period 2005-2009 the gap had narrowed considerably with 16 references to NGO accountability appearing compared to 11 references to NGO legitimacy.

Dealing with the relative attention paid to principal-agent approaches to NGO accountability compared with stakeholder approaches to NGO accountability, again my findings concur with existing literature in showing that principal-agent approaches to NGO accountability have received significantly more attention than stakeholder approaches to NGO accountability throughout the study period.

In relation to NGO administration costs, whereas my findings concur with existing literature in showing that NGO administration costs continue to be used virtually unopposed as an apparent measure of NGO quality, the most noteworthy finding in this study in relation to NGO administration cost is the relative infrequency with which they have been referred to in *Irish Times* coverage across the period. In total, NGO administration costs were referred to in only 15 articles across the entire study period. This finding appears at odds with the existing view that an emphasis on NGO administration costs continues to be very common.

7.3.3 Development Literacy and Global Solidarity and the Irish Public

Moving on to consider my findings in relation to the argument I presented in my literature review, this study finds very little media coverage exhibiting either development literacy, as indicated by a critical approach to development initiatives; or global solidarity, as indicated by the prioritisation of the wishes of people in whose name development initiatives are advanced. Dealing firstly with the notion of a critical approach to development, overall the study found very little media questioning of Irish NGOs, which seems surprising given both international claims that the Rwandan experience and other factors led to a culture of vastly increased scrutiny of NGOs, and the significant growth in numbers and funding of Irish NGOs during the period. In total across the 16-year period there were only 42 articles in which the accountability and ten articles in which the legitimacy of either one or more of the 77 NGOs searched for in this study or NGOs in general was questioned or disputed. Not only was questioning limited, but throughout the study period even when NGOs were questioned, it was far more common for their accountability

(expressed in principal-agent terms) to be questioned, which I have argued is more likely to represent a superficial critique of NGOs, rather than their legitimacy, which I have argued is more likely to represent a potentially more radical and serious appraisal. Although in numerical terms there was a slight increase in questioning of NGO legitimacy during the period, the total number of instances involved was too small to assess if this represented a statistically significant trend. Notably in eight of the 18 articles that contained references by the public to NGO legitimacy between 1994 and 2009 the concept of legitimacy was not used as a means of questioning NGOs. Even when the concept was used, therefore, its potential as a means of facilitating a profound critical approach was not exploited.

While long criticised within academic literature and viewed here as fundamentally at odds with development literacy the notion of administration costs as an indicator of NGO quality was not challenged at all in references attributed to the public. In fact, the only reference during the period to a questioning of the appropriateness of the measure were made by Dóchas, itself an NGO (2005).

While the notion of administration costs as an indicator of NGO quality appears at odds with development literacy, the use of this measure also appears at odds with global solidarity as it generally directs attention towards the wishes of donors and fails to ask what the priorities of clients are. The approach to accountability that is evident in references to accountability attributed to the public also suggests a lack of global solidarity. This study found that references to principal-agent accountability attributed to the public overwhelmingly outnumbered references to stakeholder approaches to accountability attributed to the public throughout the study period. As I argued in Chapter 3, principal-agent approaches to accountability appear incompatible with global solidarity as they are oriented towards donors rather than those most likely to be most affected by the actions of NGOs.

While a critical approach to development, including NGOs, is identified in this study as an indicator of development literacy, it can also be seen as an indicator of global solidarity. At the high point of Irish government spending on ODA in 2008, over €153 million representing 24% of total Irish ODA was channelled through Irish NGOs (Irish Aid, 2008b). This money was in addition to many millions more secured by Irish NGOs from other institutional donors and public fundraising. I suggest that a genuine commitment to global solidarity among the Irish public

would have resulted in a high level of informed scrutiny being applied to Irish NGOs during this period given their high levels of funding and resultant power. As already noted, the data in this study showed that questioning of NGOs did occur, but that this was very limited and usually focused on principal-agent accountability. In addition, most questioning of NGOs identified during the period was directed at NGOs in general or the charity sector in general and avoided naming specific NGOs. Even though the number of relevant articles was too small for statistical analysis, on the face of it there also appears to be no reason to believe that increased coverage of questioning of others by NGOs was associated with increased coverage of questioning of those NGOs by others.

In 2000 the *Irish Times* journalist, Kevin Myers (p. 15), claimed that Irish NGOs were "beyond criticism" and went on to say that "nobody dare publicly discuss their activities, never mind – God bless the mark – challenge them. Such charities are autonomous, unelected and frequently unaccountable". Myers's view of an Irish NGO sector apparently "beyond criticism" largely corresponds to the findings of this study and his own criticism of NGOs stands in marked contrast to the overall picture presented by this data. In 2005 one NGO commentator (Jordan) suggested that discussions of NGO accountability implied that NGOs had "arrived" as accepted and important actors. Using Jordan's criterion Irish NGOs have not arrived and are not being taken seriously in Irish media coverage despite their apparently high levels of public support as indicated by increasing levels of funding.

For reasons including the mediated nature of all newspaper coverage and the fact that the *Irish Times* is only one of many newspapers available on the Irish market, I cannot assert that *Irish Times* coverage of public opinion regarding NGOs and legitimacy and accountability mirrors actual public opinion. However, in Chapter 4 I made the more modest suggestion that such media may indicate public opinion on these subjects. If one accepts both this argument and my prior argument as to the relevance of legitimacy and accountability for development literacy and global solidarity, then one can conclude that this study finds a lack of evidence for either development literacy or global solidarity among the Irish public. There is substantial independent evidence also for a lack of development literacy among the Irish public and, perhaps more importantly from the point of view of the scientific principle of falsifiability, no clearly opposing evidence. As discussed in Chapter 2, a range of studies have indicated a lack of sophisticated understanding of development

issues by the Irish public (McDonnell et al., 2003, Weafer, 2002, Directorate-General Development, 2005, Connolly et al., 2008). In addition, studies have shown high levels of trust in Irish NGOs (Connolly et al., 2008, Edelman, 2011), which may be partly responsible for the lack of questioning of Irish NGOs identified in this study. This finding is in marked contrast, however, to the oft-cited notion in international commentary on NGOs that scrutiny has increased significantly in recent years (Naidoo, 2004). While there is supporting evidence in relation to a lack of development literacy, there is no clearly relevant independent evidence concerning a lack of global solidarity on the part of the Irish public, as evidenced by a failure to prioritise the wishes of clients above those of donors. The absence of research in this regard is itself interesting as it suggests a limited engagement by researchers with specific issues relating to public attitudes to development and may, in itself, suggest a limited development literacy.

7.3.4. Development Literacy and Global Solidarity and Irish NGOs

In a commentary on a 2002 survey of attitudes towards development cooperation in Ireland conducted among a nationally representative sample of 1,000 adults, Gibson and Dalzell (2002, p. 41) concluded that "the Irish public has learned what it has consistently been told ... through marketing by NGOs". Underpinned by the media theories of agenda-setting and priming that posit strong media effects this study set out to identify what newspaper coverage suggests that NGOs are, whether deliberately or not, telling the public in relation to legitimacy and accountability. The first point of note is that there is a striking correspondence between how these concepts were reportedly used by the public in relation to NGOs and how the concepts were reportedly used by NGO themselves. If one accepts my contention that *Irish Times* coverage may serve as a reflection of NGO and public opinion, then the data suggest that not only do the public appear to be lacking in development literacy and global solidarity, but Irish NGOs also appear not to be promoting them.

Firstly in relation to development literacy, the references attributed to Irish NGOs in the coverage considered would suggest that they have not encouraged a critical approach to development as they rarely refer to either accountability or legitimacy in relation to themselves or other NGOs. Overall the coverage provides no evidence that NGOs feel obliged to justify their existence or activities to the wider public using the concepts of either accountability or legitimacy or to question

the accountability or legitimacy of other NGOs. On the rare occasions when NGOs have reportedly referred to these concepts in relation to themselves or other NGOs this has more commonly been in relation to accountability, and more particularly principal-agent accountability, than legitimacy. As has already been argued, this emphasis on accountability generally represents a superficial questioning in contrast to the more serious critique afforded by the notion of legitimacy.

This study shows a significant increase over time in the extent of coverage in which NGOs are reported to have questioned others. Interestingly, however, the data also indicate that whereas reported questioning of the accountability of others by NGOs significantly increased over the period of the study, reported questioning of the legitimacy of others by NGOs did not. I suggest that this apparent preference by NGOs for a concept that generally facilitates only a superficial critique over one that encourages a more radical appraisal represents a missed opportunity for NGOs to set an example of meaningful critical engagement, which could by itself serve to promote meaningful critical engagement by others.

The reported use of administration costs as an indicator of NGO quality by NGOs also suggests that far from promoting development literacy, NGOs are in fact furthering development illiteracy by promoting a largely irrelevant but conveniently easy to communicate indicator as a proxy for a diverse range of more appropriate and nuanced assessment measures. While the number of reported references by NGOs to administration costs throughout the period was low, the fact that the indicator was reportedly mentioned by NGOs at all, and particularly that it was reportedly used by the three largest Irish NGOs, should be a cause for concern among those interested in development literacy. It is noteworthy, for example, that in one article (Cullen, 2005) in which five prominent aid agencies were asked to identify their administration costs for funds donated in the wake of the Asian tsunami, not only did none of the agencies object to the use of the measure, but three of the five (Oxfam, Concern and The Irish Red Cross) were reported as saying that 100% of money donated would be used in the disaster areas and there would be zero administration costs. Although this was, one assumes, technically correct, it conceals the reality that there are always costs to administering aid programmes and that in these cases these costs must have been allocated to another donor or funding source. As already noted, there were very few reported references to NGO administration costs attributed to the public during the study period, although there

was also no questioning of the validity of the measure attributed to the public. If this coverage is indeed reflective of public and NGO attitudes to administration costs, this would suggests that an emphasis on administration costs is being led by NGOs rather than the public. The data also suggest that one NGO in particular, GOAL, has been particularly consistent in referring to the measure.

As already suggested, the use of administration costs as an indicator of quality not only appears antithetical to the promotion of development literacy, but it also seems incompatible with the promotion of global solidarity as it directs attention towards the wishes of donors and away from those in whose name development activities are initiated. The same is true of principal-agenda approaches to NGO accountability. While the overall number of reported references by NGOs to NGO accountability during the study period was very small (seven references in total), it is noteworthy that only one of these represented a stakeholder approach (Kilcullen, 1998). Also noteworthy is the fact that while there were very significantly more references to NGO accountability attributed to members of the public, these were also predominantly expressed in principal-agent terms (28 references to principal-agent approaches compared with only 1 reference to a stakeholder approach). If one accepts my argument that media coverage of NGOs and legitimacy and accountability may reflect NGO views on legitimacy and accountability, not only does the data imply that NGOs did not proactively promote stakeholder approaches and the notion that the wishes of clients should take precedence over the wishes of donors during this period, therefore, but it also suggests that NGOs failed to counter through the *Irish Times* the dominant principal-agent accountability discourse evident in coverage attributed to the public during the period.

As discussed in Chapter 3, NGO legitimacy has received little previous scholarly attention in an Irish context. This study suggests that the apparent overlooking of this concept in academic circles is mirrored in the *Irish Times*. In contrast, NGO accountability has received substantial scholarly attention in Ireland, an attention that is also evident in frequent references to the concept in the newspaper coverage in this study. Overall, previous research has suggested a growing acceptance within the Irish NGO sector of the appropriateness of stakeholder or downward accountability (Cronin and O'Reagan, 2002, Leen, 2006, Trócaire, 2011). In addition, a limited number of specific practical initiatives (e.g. HAP membership by Concern, Tearfund and Christian Aid) oriented towards the

promotion of stakeholder accountability have been undertaken. These initiatives notwithstanding, several studies have pointed to stakeholder approaches being crowded out in practice by what broadly correspond to principal-agent approaches (O'Dwyer, 2006, O'Dwyer and Unerman, 2008, O'Dwyer, 2005). This study finds no evidence of a commitment to stakeholder approaches to accountability in references attributed to Irish NGOs in *Irish Times* coverage and no signs of a move towards such approaches. In fact, the single reference to NGO accountability attributed to an NGO that appeared to embody a stakeholder approach was in 1998.

7.3.5 Agenda Setting and Priming

The references attributed to NGOs in the coverage studied imply that NGOs have not succeeded in influencing or creating coverage of legitimacy and accountability that could help promote development literacy and global solidarity among the Irish public. While I acknowledge that NGO ability to influence media coverage is not absolute, I nonetheless propose five recommendations for NGOs seeking to harness the potential of media coverage towards the promotion of development literacy and global solidarity. Firstly, NGOs should be careful about how they use the terms legitimacy and accountability themselves – e.g. when discussing accountability they should embrace every chance to promote stakeholder approaches. Secondly, NGOs should counter uses of these terms by others that are incompatible with this agenda – e.g. the large number of references to principal-agent accountability that have emerged from other sources. Thirdly, NGOs should cease using concepts that undermine this agenda – e.g. administration costs. Fourthly, bearing in mind that agenda setting and priming posit that what is not said is important as well as what is said, NGOs should seek to emphasise legitimacy to a greater degree than previously and to a greater degree than accountability. Finally, NGOs should recognise that what is being proposed here in terms of the promotion of both development literacy and global solidarity is not an NGO marketing strategy oriented towards conveying a preconceived and securely packaged message, but rather that NGOs genuinely commit themselves to a new way forward. If NGOs themselves commit, not merely in individual departments or strategy units, but across their organisations as a whole to the agenda being proposed then I believe that they will have a greater chance of consistently promoting this agenda and being reported as so doing.

7.4: Original Methodological and Theoretical Contribution of Research

7.4.1 Methodological Contribution

The empirical research described in this thesis is based on a quantitative content analysis, which facilitated a longitudinal study of *Irish Times* coverage of NGOs and legitimacy and accountability and was compatible with both my research aims and epistemological position. This research was original, firstly, because, as far as I am aware it represents the first study into media coverage of Irish relief and development NGOs and legitimacy and accountability. In addition, I suggest that this research makes an original methodological contribution in relation to the problem of insufficient variation in reliability testing, which I will describe in more detail in this section.

Considerations of reliability in quantitative content analysis have generated a voluminous literature. Although a consensus as to the most appropriate inter-coder reliability index has remained elusive, Cohen's kappa is among the most prominent and commonly-applied indices and, consequently, was used in this study. A potential limitation of Cohen's kappa, which has received a relatively limited degree of scholarly attention, is the problem of insufficient variation. As the name suggests, insufficient variation refers to situations in which there is a lack of variation between the data being coded - i.e. when the same code applies in relation to the vast majority of items being coded for one or more variables. Insufficient variation arose as a problem in relation to several variables in this study. For example, variable 20 asked whether an NGO claimed in each article under consideration to be legitimate. The two coders agreed that in 107 of 108 jointly-coded articles NGOs did not make such a claim. In relation to the one remaining article they disagreed, with one coder coding to indicate that an NGO did make such a claim and the other coding to indicate that an NGO did not. Although 107 agreements out of a possible total of 108 would appear to be a very high level of agreement representing 99.07%, the kappa score in this instance was 0, which would be considered an unacceptable level of reliability by all commentators. The reason for the low kappa score is that variation is a requirement for reliability to be demonstrated. Without variation, coders could simply have agreed to code everything in the same way or could have habitually coded articles in the same way due to boredom or inertia. The

conservative nature of kappa results in the possibility that the data sources genuinely exhibited very little variation being discounted.

The methodological contribution of this study lies primarily in providing a detailed discussion of the problem of insufficient variation and its implications. In particular, this study makes a contribution by highlighting the incongruity between the assumption underpinning a perfect kappa score and that underpinning a less than perfect kappa score. A perfect kappa score results from instances when there is 100% agreement between coders regardless of whether there is variation in the codes they allocate. In a case where there is 100% agreement and coders have coded everything the same way there is even more reason to suspect habitual coding than in instances when there is some disagreement between coders. However, as long as there is total agreement a perfect kappa score results with the possibility of habitual coding apparently being discounted. In contrast, in instances when there is less than full agreement and there is limited variation between the codes allocated by coders, kappa appears to *assume* habitual coding and low kappa scores result. In cases of 100% agreement with low variation the index appears too liberal therefore, while in cases of slightly less than 100% agreement with low variation the index appears too conservative.

In this study I proposed that kappa, which has clear benefits despite its limitation in relation to insufficient variation, be used in conjunction with percentage agreement. Although this combination has been proposed and used in other studies (Lombard et al., 2002, Riffe et al., 2005), its use specifically to counter the problem of insufficient variation is innovative.

7.4.2 Theoretical Contribution

Theory features prominently in this thesis both in relation to the media theories of agenda-setting and priming and theorizing regarding the concepts of legitimacy and accountability. The original theoretical contribution of this research pertains to the latter and forms two distinct arguments. Firstly, this thesis is innovative in suggesting that considerations of accountability generally represent a superficial critique that leave underlying assumptions unchallenged and that this contrasts with considerations of legitimacy, which offer the possibility of a more fundamental questioning. While, as I acknowledged in Chapter 3, it is not inevitable that a focus on legitimacy will lead to a profound critique, nor is it inevitable that a

focus on accountability will result in a superficial critique, I argue that accountability, with its focus on answering for what has already been done or said, almost invariable leads towards an evaluation based on the effectiveness or efficiency of a particular action rather than a consideration of the desirability of that action being undertaken by that actor. Whereas the question as to whether an NGO is accountable appears to invite an automatic and usually factually correct positive answer – as most NGOs will be accountable in some way – it obscures issues such as to whom NGOs are accountable, how they prioritise the wishes of those to whom they are accountable and how they are accountable. In other words, it invites a superficial response and hence represents a superficial critique. To ask whether an NGO is legitimate, on the other hand, promotes a fundamental questioning as to whether an organisation has the right to do or say anything and, if so, what gives it that right. Whereas a questioning of NGO legitimacy, understood as what gives an organisation the right to do or say something, appears to start without the assumption of any right on the part of NGOs, accountability appears to contain an in-built assumption of certain rights and focuses instead on the execution of activities.

The second innovative argument made in this thesis relates to legitimacy and accountability and NGO roles. Whereas there is a substantial academic literature that suggests that the practice of NGO accountability may lead to the deflection of original NGO goals (Ebrahim, 2003), this thesis is innovative in suggesting that not only is the practice of accountability relevant for the ability of NGOs to pursue certain roles, but the ways in which legitimacy and accountability are talked about may also impact on the ability of NGOs to pursue roles based on the education and motivation of developed country populations.

7.5 Limitations of Study and Proposals for Future Research

7.5.1 Limitations of Study

In Chapter 1 of this thesis I acknowledged that the overall conclusions of this study pivot on a background argument. Notwithstanding the fact that the results may be useful in a variety of contexts unrelated to this argument, I acknowledge that the fact that there are many steps in this complex argument, all of which require acceptance by readers if my overall conclusions are to be deemed convincing, is a limitation of this study. For example, one element of my argument is concerned

with justifying my exclusive focus on mediated content related to NGOs, the public and legitimacy and accountability. While I believe that the media theories of agenda setting and priming make media reporting of NGOs, legitimacy and accountability deserving of attention regardless of whether or not these views correspond with the actual views held by NGOs or the public, I accept that use of media as a possible indicator of NGO and public views is potentially problematic.

I also accept that there are limitations associated both with my choice of methods and my application of those methods. As discussed in detail in Chapter 5, while I believe that quantitative content analysis was an appropriate method for this study given my research questions , quantitative content analysis has limitations. These range from very specific issues such as problems associated with category development, coder training and reliability assessments to broader issues including the unsuitability of the method for more in-depth analysis of individual units of content.

As discussed in detail in Chapter 4, one limitation of my application of quantitative content analysis is my exclusive concentration on newspaper content and, more particularly, *Irish Times* content. Although this was sufficient to provide a demonstration of the ways in which the concepts of legitimacy, accountability and administration costs were reportedly used by NGOs and in relation to NGOs, and including additional media sources would have considerably added to the costs and time required to conduct the study, a larger sample from a broader range of media sources would have been beneficial for two reasons. Firstly, a larger sample would have allowed for more detailed exploration of specific issues relating to the overall topic. For example, the coding protocol included questions that asked whether NGOs reportedly claimed to be accountable or legitimate and whether others reportedly claimed that NGOs were accountable or legitimate. The very small numbers of positive results made statistical analysis of these findings impossible. Similarly, the small number of articles in which NGO administration costs were referred to made detailed analysis impossible.

Secondly, a larger sample sourced from a broader range of media sources would have been beneficial in providing a stronger indication of the ways in which NGOs and the public used the terms legitimacy, accountability and administration costs and, by implication according to my argument, the likely degree of development literacy and global solidarity of the Irish public and extent to which

NGOs appear to be promoting development literacy and global solidarity among the Irish public. The reliance on a single print media source with an apparently unique status among Irish media necessarily weakens the claims that this study can make.

Another potential limitation of my application of quantitative content analysis in this study is its failure to investigate the specific triggers that led to a questioning of either the accountability or legitimacy of NGOs and the exact targets of the scrutiny when it occurred. Perusal of the articles would suggest that much of the questioning of NGOs that occurred was in the context of discussion of Irish charity legislation and that there was a far greater tendency to question NGOs based on their organisational competence and probity than the appropriateness of their activities. Whereas this study investigated whether accountability was defined in principal-agent or stakeholder terms, it did not collect data on what aspects of an organisation's accountability or legitimacy were questioned. This data would serve to indicate whether the considerable emphasis on donor wishes implied by emphasis on principal agent approaches to accountability was matched by a heightened emphasis on those aspects of accountability or legitimacy most clearly visible to an Irish audience.

7.5.2 Proposals for Future Research

Following on from the acknowledged limitations of this study I recommend that the content analysis described in this study be replicated based on a wider range of media sources and that any similar future content analyses seek to consider not only whether accountability is described in principal-agent or stakeholder terms, but also the triggers for scrutiny of NGO legitimacy and accountability and the specific targets of this scrutiny.

The finding of this study that media coverage exhibited a largely uncritical approach to Irish NGOs expressed in terms of questioning their legitimacy or accountability despite their growing budgets during the period invites further research. A 2009 report into institutional child abuse in Ireland (Commission to Enquire into Child Abuse) identified deference shown by the Irish state toward religious institutions as partly responsible for the problems described. A very different report into the colossal current Irish banking crisis identified "regulatory deference" by the Irish financial regulator towards the institutions under its remit as one of the primary causes for the banking collapse (Honohan, 2010). One could

suggest that regulatory deference has also been displayed towards NGOs, as evidenced by the failure to even enact comprehensive charity legislation until 2009 and the failure thus far to implement the key provisions of this legislation. In addition one could suggest that this regulatory deference forms part of a deeply engrained culture of deference that also encompasses the media and society as a whole and that is at least partly responsible for the uncritical approach to NGOs found in this research. Or this uncritical approach could be attributable to the high levels of trust that studies have found to be invested in Irish NGOs. Or, along with an absence of global solidarity, it could simply be one result of a lack of sincere interest on the part of the Irish public in relation to development issues that at a glance appear to have little immediate relevance for the day to day lives of most Irish people. These and other hypotheses all warrant scholarly attention.

Influenced by international thinking on NGO roles I have argued both that the adoption by Irish NGOs of roles based on the promotion of development literacy and global solidarity among the Irish public offers significant potential for the advancement of the long-term goals of NGOs and that Ireland now provides an ideal time and place for such roles to be adopted. Given their many apparent advantages the question as to why Irish NGOs appear not to already be prioritising such roles deserves attention. In order to further explore the feasibility of the role I have proposed I recommend that research be conducted among Irish NGO representatives on the actual roles their organisations conduct, their stated rationales for such roles and their views on the role I have recommended. This research could take a variety of forms including interviews, focus groups and case studies both of organisations that already focus on roles similar to those I suggest and others that do not.

Finally, further direct research into Irish public opinions on NGO legitimacy, accountability and roles, which could be conducted using a variety of quantitative or qualitative methods, could also greatly assist in advancing understanding of the environment in which Irish relief and development NGOs currently operate.

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Appendix A. Irish Daily Newspaper Readership Statistics*

Year	***Irish Times***	***Irish Independent***	***Irish Daily Star***	***Irish Examiner***	***Irish Daily Mirror***	***Irish Sun***	***Irish Daily Mail***	***Evening Herald***
1997-1998	10%	21%	13%	7%	-	-	-	12%
1998-1999	11%	21%	15%	9%	-	-	-	12%
2000	11%	21%	15%	8%	-	-	-	12%
2001	10%	20%	15%	7%	-	-	-	12%
2001-2002	11.2%	19.2%	15.8%	6.8%	-	-	-	11.5%
2003	10.2%	17%	13.9%	6.8%	7%	9.1%	-	11.5%
2004	10%	19%	13.9%	6.8%	7.3%	8.6%	-	10.8%
2005	10.2%	16.9%	12.3%	7.7%	6.1%	8.2%	-	8.8%
2006	9.9%	15.7%	11.8%	7.3%	5.2%	7.4%	-	8.8%
2007	9.3%	16.4%	12.7%	7.7%	5.8%	8.9%	3.3%	9.1%
2008	9%	14.7%	13.7%	5.7%	5.8%	8.5%	4%	9%
2009	10.5%	16.5%	11.9%	5.9%	8.3%	6%	4%	8.2%

* These figures are taken from successive readership surveys conducted by the Institute of Advertising Practitioners in Ireland (IAPI, 2009, IAPI, 2008, IAPI, 2007, IAPI, 2006, IAPI, 2005, IAPI, 2004, IAPI, 2003, IAPI, 2002, IAPI, 2000, IAPI, 1998b, IAPI, 1998a)

Appendix B. Coding Protocol

Introduction and Instructions for Coders

This research centres on a content analysis of *Irish Times* newspaper articles published between 1994 and 2009 that refer to relief and development NGOs and accountability and/or legitimacy and/or administration costs and/or any of their derivatives as outlined in Annex 1. Newspaper content (including articles, letters, editorials and opinion columns) have been selected for inclusion in the study based on the inclusion of keyword search terms (e.g. accountability and legitimate), specific relief and development NGO names (e.g. Concern and Trócaire) and generic subject search terms (e.g. charity and aid agency). These are listed in Annexes 1, 2 and 3 respectively.

The primary purpose of this content analysis is to identify a) what others have reportedly said about the accountability and legitimacy of NGOs and b) what NGOs have reportedly said about the accountability and legitimacy of others. It is vital, therefore, that each reference to one of the keyword search terms be correctly attributed to one or more of the following: a specific named NGO from among those listed in Annex 2, NGOs in general as identified by the use of one of the generic subject search terms in Annex 3, or another actor, which refers to anybody other than a specific named NGO or NGOs in general.

All references to accountability, legitimacy and administration costs in this protocol refer to instances in which the terms "accountability" or "legitimacy" or "administration costs" <u>and/or any of their derivatives</u> are mentioned in relation to NGOs - i.e. references in which NGOs reportedly use these keyword search terms or when they are reportedly used by other actors in relation to NGOs. Additional comments that may appear in some articles in which other actors reportedly refer to legitimacy and accountability in relation to other contexts should be ignored. Therefore, although each article will contain at least one relevant use of a keyword, there may also be additional uses of keywords that are not relevant and hence should not be coded. The derivatives of accountability, legitimacy and administration costs that apply in this study are listed in Annex 1. Please refer to Annex 1 in advance of coding each article to ensure that you are familiar with all these derivatives. If the article appears to be concerned with one of the key concepts of accountability, legitimacy or administration costs, but the relevant keywords or their derivatives are not used then the articles should be treated as if they are not about accountability or

legitimacy or administration costs. For example, an article that speaks of an NGO's "overheads" or "the amount of money spent on administration" but does not specifically mention "administration cost/s" should be coded to indicate that it does not refer to administration costs. Similarly, an article that speaks of how NGOs "account" for money spent should be coded to indicate that it does not refer to NGO accountability unless "accountability" or one of its derivatives as listed in Annex 1 are also contained in the article.

All references to "a specific named NGO" or "specific named NGOs" in this coding protocol refer to the NGOs outlined in Annex 2 only. Please refer to Annex 2 each time either of these references appear to ensure that you correctly identify the specific NGOs involved. As some of the NGOs involved may be referred to using incomplete names – e.g. Concern Worldwide may be referred to as simply "Concern", and some of the NGOs have changed names during the period of the study – e.g. ChildFund used to be called Christian Children's Fund, please ensure that that you check both the main names listed in Annex 2 and the abbreviated, alternative and previous names also listed in Annex 2. If a specific NGO is identified that is not included in the list in Annex 2 (e.g. Focus Ireland) that NGO should be viewed as "another actor" rather than a "specific named NGO". In cases where a comment is attributed to a group of NGOs including some that are listed in Annex 2 and others that are not, then for the purposes of the coding the comment should be attributed to a "specific named NGO" and those identified in Annex 2 should be recorded where requested in the questions.

All references to "NGOs in general" refer to NGOs as indicated by use of one or more of the generic subject search terms that appear in Annex 3. Please refer to Annex 3 each time this reference appears to ensure that you are only using these terms to identify "NGOs in general". If one of the generic subject search terms is modified to designate a particular category of NGOs – e.g. "charities for the homeless" or "patient support NGOs" these should not be considered "NGOs in general". However, given the focus on relief and development NGOs in this study, if a generic subject search term is modified to describe this particular group of NGOs – e.g. "Third World charities" or "development NGOs" then these should be considered "NGOs in general".

All references to "another actor" in this protocol refer to any actor that is not a "specific named NGO" as identified in Annex 2 or "NGOs in general" as identified

in Annex 3. Other actors include, for example, the journalist or commentator who has written the article unless the article in full is identified as having been written by a representative of a specific named NGO as outlined in Annex 2 or a specific reference within the article is attributed to a "specific named NGO" or "NGOs in general" . Any references to keywords that are not clearly attributed to either a "specific named NGO" or "NGOs in general" should be attributed in the coding to another actor therefore.

No distinction should be made in answering the questions between ideas expressed directly by NGOs (via their representatives) and comments or ideas attributed to NGOs by reporters –e.g. if a question asks if an NGO has expressed a particular view this should be taken to mean if a NGO has expressed a particular view directly via a direct quotation or in an article written by an NGO representative or if a view has been indirectly attributed to an NGO by a reporter or another actor. Similarly, interpretations of NGO statements, reports and activities included in articles should be considered as accurate reflections of the statements, reports and activities of NGOs for the purpose of this study. If an article written by an NGO representative or a statement attributed to an NGO representative refers to what another actor says about one of the keywords then this should be considered a reference attributed to another actor rather than as a reference attributed to an NGO. For example, if a specific named NGO states that donors seek accountability for all funds issued to NGOs or that they have been told by a government official that accountability is a key concern then these should be considered references by "other actors" to accountability rather than references by the specific named NGO. For the purposes of this study all those identified as current NGO staff members, Board members or volunteers should be considered representatives of that NGO. NGO supporters or donors should not be considered representatives of the NGO. Views expressed in reports or documents commissioned by NGOs should be interpreted as references expressed by those NGOs. Comments of former staff members should be considered comments from other actors unless those comments are identified as having been held by the person at the time that they were staff members.

The coding questions frequently refer to "a comment/s expressed". For the purposes of the coding a "comment" should be understood to mean any comment, viewpoint or idea expressed directly or indirectly. For example, if a specific named

NGO states that the public want financial accountability this should be understood as a "comment" expressed by "another actor" (the public).

Coders should bear in mind that some keyword search terms may be used ironically – e.g. a reference to a "'legitimate' war" in which the word "legitimate" appears surrounded by speech marks may indicate that the writer considers the war in question not to have been legitimate. In this case in question six, for example, it is up to the coder to decide whether or not this might constitute questioning or disputing the legitimacy of the war. In addition, references to "legitimate charities" or "legitimate diamond traders" even when these are not surrounded by speech marks imply that there are illegitimate charities and illegitimate diamond traders and may therefore be understood as questioning or disputing the legitimacy of charities and diamond traders – e.g. a recommendation by a public body that donors only give money to legitimate charities can be coded as questioning or disputing the legitimacy of NGOs in general.

Some of the articles being studied may include more than one reference to the same keyword. Therefore questions that refer to "a reference" to something should be understood to mean "one or more reference". If more than one reference from the same source implies the same meaning (e.g. the same specific named NGO questioning or disputing the accountability of NGOs in general) then these references should be coded as one unit. If a single article contains more than one reference to a keyword that imply different meanings (e.g. one reference implies a claim that a specific named NGO is accountable and another implies a questioning of the accountability of another specific named NGO) then the differing meanings will be captured for that article as long as each question is answered. Similarly, if, for example in question 10, two different actors refer to accountability and suggest different approaches then these references should each be coded using the secondary codes for that question.

Before entering any codes please read each article in full and underline each of the keyword search terms. Then check to see which of these references are attributed to specific named NGOs (i.e. in an article written by a representative of a specific named NGO or in a comment attributed to a specific named NGO) and/or generic subject search terms and underline these also. Please note that only current representatives who are specifically identified as writing on behalf of the NGO should be viewed as representatives of that NGO. If a single keyword that is

attributed to or relates to a specific named NGO or NGOs in general appears more than once or more than one keyword is contained in the article that is attributed to or relates to a specific named NGO or NGOs in general these should be numbered individually on the article to ensure that the coding takes account of each incidence in which a keyword is mentioned if these are relevant. Disregard any references to keyword search terms that are neither attributed to nor relate to a specific named NGO or NGOs in general. Then answer the questions in this protocol in the Excel coding sheet while reading the article a second time. Please check your entries in the Excel coding sheet after completing the coding for each article to ensure that all the questions have been answered and that the answers are as you intended.

The possible codes for the questions in the protocol are divided into primary codes (which are designated by round bullet points) and secondary codes (which are designated by dashes). Each question must be answered with one primary code only, but may in addition be coded with one or more secondary codes. No question may be skipped.

Section A: General Information about articles

1. Year of Article: Fill in the year in which the article was published. This is listed at the top of the article.

2. Month of Article: Fill in the month in which the article was published. This is listed at the top of the article.

3. Number of words in article: Fill in the number of words in the article. This is listed at the top of the article.

4. Type of Article: The type of article and the page number on which it appears are listed at the top of the article.
   - Code 1 if the article appears on Page 1.
   - Code 2 if the article is described as a “letter”, “letters” or a “letter to the editor”.

- Code 3 if the article is described as an "opinion" or "opinion and analysis" piece.
- Code 4 if the article is described as an "editorial" or "editorial comment". Do not include other types of article that are described as being "on the editorial page".
- Code 5 if the article is anything else – e.g. news, features, part of a supplement.

Section B: Accountability

5. References to NGO accountability

   For the purposes of this study NGO accountability refers to either the accountability of NGOs in general or specific named NGOs as organisations or the accountability of any of the staff, policies, statements, actions, systems or expressed or attributed opinions of NGOs in general or specific named NGOs. For example, a reference to the accountability mechanisms of a specific named NGO programme constitutes, for the purposes of this research, a reference to the accountability of that specific named NGO. A more complicated case could refer to the accountability requirements of a particular donor being explained to an NGO that is a funding recipient of that donor. This too should be understood as a reference to the accountability of that NGO. Please note that references by NGOs or other actors to the accountability of other actors are NOT RELEVANT to this question.

   - Code 1 if neither the accountability of NGOs in general nor that of a specific named NGO (or NGOs) is referred to.
   - Code 2 if the accountability of NGOs in general and/or that of a specific named NGO (or NGOs) is referred to in a comment/s attributed to NGOs in general or a specific named NGO (or NGOs) AND the article does not also attribute a reference to NGO accountability to another actor. Note that this may include a specific named NGO referring to its own accountability.
     - If Code 2 is allocated and, if relevant, list the specific named NGO (or NGOs) to whom the comment/s is attributed.
     - If Code 2 is allocated and, if relevant, list the name of the specific named NGO (or NGOs) whose accountability is being referred to.

- Code 3 if the accountability of NGOs in general and/or that of a specific named NGO (or NGOs) is referred to in a comment/s attributed to another actor AND the article does not also attribute a reference to NGO accountability to NGOs in general or a specific named NGO (or NGOs).
    - If Code 3 is allocated and, if relevant, list the name of the specific named NGO (or NGOs) whose accountability is being referred to.
- Code 4 if the accountability of NGOs in general and/or that of a specific named NGO (or NGOs) is referred to both in a comment/s attributed to NGOs in general or a specific named NGO (or NGOs) and a comment/s attributed to another actor.
    - If Code 4 is allocated, and if relevant, list the specific named NGO (or NGOs) to whom the comment/s is attributed.
    - If Code 4 is allocated, and if relevant, list the name of the specific named NGO (or NGOs) whose accountability is being referred to by NGOs in general or a specific named NGO (or NGOs).
    - If Code 4 is allocated, and if relevant, list the specific named NGO (or NGOs) whose accountability is being referred to by another actor/s.

6. NGOs questioning or disputing the accountability of NGOs or other actors.
For the purposes of this research "NGOs questioning or disputing the accountability of NGOs or other actors" refers to NGOs in general or specific named NGOs questioning the accountability of NGOs in general, specific named NGOs or other actors as organisations or the accountability of any of their staff, policies, statements, actions, systems or expressed or attributed opinions. More specifically, questioning or disputing accountability includes any calls for accountability from NGOs or other actors, any suggestions that any NGOs or other actors mentioned must be accountable or "held accountable", any suggestions that specific actions are required to ensure that any NGOs or other actors mentioned are made accountable or more accountable, any assertions that accountability or high standards of accountability are necessary, important or expected from NGOs or other actors, and any direct or indirect references to a lack of accountability or weak accountability on the part of the NGOs or actors mentioned. For example, an

assertion by Amnesty International that a proposed Irish government system for accommodating asylum seekers would be weak in terms of accountability should be interpreted as a specific named NGO questioning or disputing the accountability of another actor (i.e. the Irish government). Similarly, a suggestion by an NGO that a government should change its policy in the cause of accountability should be interpreted as that NGO questioning or disputing the accountability of that government.

- Code 1 if the article does not refer to NGOs in general or a specific named NGO (or NGOs) questioning or disputing the accountability of another actor, NGOs in general or a specific named NGO (or NGOs).
- Code 2 if the article refers to NGOs in general questioning or disputing either the accountability of NGOs in general or the accountability of a specific named NGO (or NGOs) (not both) AND the article does not refer to NGOs in general questioning or disputing the accountability of another actor/s AND the article does not refer to a specific named NGO (or NGOs) questioning or disputing the accountability of another actor/s, the accountability of NGOs in general or the accountability of a specific named NGO (or NGOs).
    - If Code 2 is allocated, and if relevant, list the specific named NGO (or NGOs) whose accountability is being questioned or disputed.
- Code 3 if the article refers to NGOs in general questioning or disputing the accountability of another actor/s AND the article does not refer to NGOs in general questioning or disputing the accountability of NGOs in general or the accountability of a specific named NGO (or NGOs) AND the article does not refer to a specific named NGO (or NGOs) questioning or disputing the accountability of another actor/s, the accountability of NGOs in general or the accountability of a specific named NGO (or NGOs).
- Code 4 if the article refers to a specific named NGO (or NGOs) questioning or disputing either the accountability of NGOs in general or the accountability of a specific named NGO (or NGOs) (not both) AND the article does not refer to a specific named NGO (or NGOs) questioning or disputing the accountability of another actor/s AND the article does not refer to NGOs in general questioning or disputing the accountability of another

actor/s, the accountability of NGOs in general or the accountability of a specific named NGO (or NGOs).

  - If Code 4 is allocated list the specific named NGO (or NGOs) that is identified as questioning or disputing the accountability of NGOs in general or the accountability of a specific named NGO (or NGOs).
  - If Code 4 is allocated, and if relevant, list the specific named NGO (or NGOs) whose accountability is being questioned or disputed.

- Code 5 if the article refers to a specific named NGO (or NGOs) questioning or disputing the accountability of another actor/s AND the article does not refer to a specific named NGO (or NGOs) questioning or disputing the accountability of NGOs in general or the accountability of a specific named NGO (or NGOs) AND the article does not refer to NGOs in general questioning or disputing the accountability of another actor/s, the accountability of NGOs in general or the accountability of a specific named NGO (or NGOs).
  - If Code 5 is allocated list the specific named NGO (or NGOs) that is identified as questioning or disputing the accountability of another actor.
- Code 6 if the article refers to NGOs in general questioning or disputing more than one of the following: the accountability of NGOs in general, the accountability of a specific named NGO (or NGOs), the accountability of another actor/s AND the article does not refer to a specific named NGO (or NGOs) questioning or disputing the accountability of another actor/s, the accountability of NGOs in general or the accountability of a specific named NGO (or NGOs).
  - If Code 6 is allocated code A if the article refers to NGOs in general questioning or disputing the accountability of both NGOs in general and a specific named NGO (or NGOs); code B if the article refers to NGOs in general questioning or disputing the accountability of both NGOs in general and another actor/s; code C if the article refers to NGOs in general questioning or disputing the accountability of another actor/s and a specific named NGO (or NGOs); and code D if the article refers to NGOs in general questioning the accountability of

another actor/s, NGOs in general and a specific named NGO (or NGOs).
    - If Code 6 is allocated, and if relevant, list the specific named NGO (or NGOs) whose accountability is being questioned or disputed.
- Code 7 if the article refers to a specific named NGO (or NGOs) questioning or disputing more than one of the following: the accountability of NGOs in general, the accountability of a specific named NGO (or NGOs), the accountability of another actor/s AND the article does not refer to NGOs in general questioning or disputing the accountability of another actor/s, the accountability of NGOs in general or the accountability of a specific named NGO (or NGOs).
    - If Code 7 is allocated code A if the article refers to a specific named NGO (or NGOs) questioning or disputing the accountability of both NGOs in general and a specific named NGO (or NGOs); code B if the article refers to a specific named NGO (or NGOs) questioning or disputing the accountability of both a specific named NGO (or NGOs) and another actor/s; code C if the article refers to a specific named NGO (or NGOs) questioning or disputing the accountability of both NGOs in general and another actor/s; code D if the article refers to a specific named NGO (or NGOs) questioning or disputing the accountability of another actor/s, NGOs in general and a specific named NGO (or NGOs).
    - If Code 7 is allocated, and if relevant, list the specific named NGO (or NGOs) that is questioning or disputing the accountability of another actor/s.
    - If Code 7 is allocated, and if relevant, list the specific named NGO (or NGOs) whose accountability is being questioned or disputed.
- Code 8 if the article refers to both NGOs in general and a specific named NGO (or NGOs) questioning or disputing the accountability of NGOs in general, a specific named NGO (or NGOs) and/or another actor.
    - If Code 8 is allocated, and if relevant, list the specific named NGO (or NGOs) that is questioning or disputing the accountability of another actor.

- If Code 8 is allocated, and if relevant, list the specific named NGO (or NGOs) whose accountability is being questioned or disputed by a specific named NGO (or NGOs).

- Code 9 if none of the above apply.

7. Other Actors Questioning or Disputing the Accountability of NGOs

For the purposes of this research "other actors questioning or disputing the accountability of NGOs" refers to other actors questioning the accountability of NGOs in general or specific named NGOs as organisations or the accountability of any of their staff, policies, statements, actions, systems or expressed or attributed opinions. As in the case of question 6, questioning or disputing accountability includes any suggestions that any of the NGOs mentioned must be accountable or "held accountable", any suggestions that specific actions are required to ensure that the NGOs mentioned are made accountable or more accountable, any assertions that accountability or high standards of accountability are necessary, important or expected, and any direct or indirect references to a lack of accountability, weak accountability or difficulty complying with accountability mechanisms on the part of the NGOs mentioned. For example, an assertion by a government representative that charity law will be or should be reformed to increase the accountability of charities should be interpreted as another actor questioning or disputing the accountability of NGOs in general. Similarly, an assertion that a donor requires accountability from NGOs should be interpreted as another actor questioning the accountability of NGOs.

- Code 1 if the article does not contain a reference to another actor/s questioning or disputing the accountability of NGOs in general or the accountability of a specific named NGO (or NGOs).
- Code 2 if the article refers to another actor/s questioning or disputing the accountability of NGOs in general AND the article does not also refer to another actor/s questioning or disputing the accountability of a specific named NGO (or NGOs).
- Code 3 if the article refers to another actor/s questioning or disputing the accountability of a specific named NGO (or NGOs) AND the article does not

also refer to another actor/s questioning or disputing the accountability of NGOs in general.

- If Code 3 is allocated list the specific named NGO (or NGOs) whose accountability is being questioned or disputed.

- Code 4 if the article refers to another actor/s questioning both the accountability of NGOs in general and the accountability of a specific named NGO (or NGOs).
  - If Code 4 is allocated list the specific named NGO (or NGOs) whose accountability is being questioned or disputed.
- Code 5 if none of the above apply.

8. Claims of Accountability by NGOs

For the purposes of this research "claims of accountability by NGOs" refers to NGOs in general or specific named NGOs claiming to be themselves accountable as organisations or claiming that any of their staff, policies, statements, actions, systems or expressed or attributed opinions are accountable. It also includes any references by NGOs in general or specific named NGOs to what NGOs in general or specific named NGOs do to facilitate or ensure their accountability. It also includes defences of NGOs' accountability in relation to criticisms contained in or referred to in the same or other articles.

- Code 1 if the article does not refer to NGOs in general or a specific named NGO (or NGOs) claiming accountability for NGOs in general or a specific named NGO (or NGOs).
- Code 2 if the article refers to a specific named NGO (or NGOs) claiming accountability for NGOs in general and/or a specific named NGO (or NGOs) AND the article does not also refer to NGOs in general claiming accountability for NGOs in general and/or a specific named NGO (or NGOs). Note that this code includes instances where a specific named NGO is claiming to be itself accountable.
  - If Code 2 is allocated list the specific named NGO (or NGOs) that is claiming accountability for itself, and/or for NGOs in general and/or for another specific named NGO (or NGOs).

- If Code 2 is allocated, and if relevant, list the specific named NGO (or NGOs) for whom accountability is being claimed.

- Code 3 if the article refers to NGOs in general claiming accountability for NGOs in general and/or a specific named NGO (or NGOs) AND the article does not also refer to a specific named NGO (or NGOs) claiming accountability for NGOs in general or a specific named NGO (or NGOs).
  - If Code 3 is allocated, and if relevant, list the specific named NGO (or NGOs) for whom accountability is being claimed.
- Code 4 if the article refers both to a specific named NGO (or NGOs) claiming accountability for NGOs in general and/or for a specific named NGO (or NGOs) and to NGOs in general claiming accountability for NGOs in general and/or for a specific named NGO (or NGOs).
  - If Code 4 is allocated list the specific named NGO (or NGOs) that is claiming accountability for itself, for NGOs in general and/or for another specific named NGO (or NGOs)
  - If Code 4 is allocated, and if relevant, list the specific named NGO (or NGOs) for whom accountability is being claimed (either by NGOs in general or a specific named NGO or NGOs).
- Code 5 if none of the above apply

9. Claims of NGO accountability by other actors

For the purposes of this research "claims of NGO accountability by other actors" refers to other actors claiming that NGOs in general or specific named NGOs are accountable as organisations or that any of their staff, policies, statements, actions, systems or expressed or attributed opinions are accountable. It also includes any references by other actors to what NGOs in general or specific named NGOs do to facilitate or ensure their accountability. It also includes defences of NGOs' accountability in relation to criticisms contained in or referred to in the same or other articles.

- Code 1 if the article does not refer to another actor claiming accountability for NGOs in general or a specific named NGO (or NGOs).

- Code 2 if the article refers to another actor/s claiming accountability for NGOs in general AND the article does not also refer to another actor/s claiming accountability for a specific named NGO (or NGOs).
- Code 3 if the article refers to another actor/s claiming accountability for a specific named NGO (or NGOs) AND the article does not also refer to another actor/s claiming accountability for NGOs in general.
    - If Code 3 is allocated list the specific named NGO (or NGOs) for whom accountability is claimed.
- Code 4 if the article refers both to another actor/s claiming accountability for NGOs in general and for a specific named NGO (or NGOs).
    - If Code 4 is allocated list the specific named NGO (or NGOs) for whom accountability is claimed.
- Code 5 if none of the above apply.

10. Definitions of Accountability Applied By NGOs and Other Actors

A key difference in approaches to accountability concerns whether actors should be accountable only to those to whom they are formally obliged to account (principal-agent accountability) or whether actors should also be accountable to others likely to be affected by their actions but to whom they are not formally obliged to account (stakeholder accountability). This question seeks to establish when, in references to accountability in the newspaper articles being considered, it is either explicitly stated or clearly implied that actors, including NGOs, are accountable only to those to whom they are formally obliged to account and when they accountable to others to whom they are not formally obliged to account but who are likely to be affected by their actions.

Examples of principal-agent approaches to accountability.

NGOs are formally obliged to account to legal and regulatory authorities in their home countries and any other countries in which they operate. Hence any references to charity law or regulation in the context of NGO accountability should be understood as a principal-agent approach to accountability. In addition, NGOs are obliged to account to financial donors. Hence any references to accountability to donors (which are often described in terms of accountability for monies received)

should also be understood as principal-agent approaches to accountability. Please note, however, that a reference to financial accountability by itself does not necessarily imply a principal-agent approach. This will only be the case if it is explicitly stated or clearly implied that this financial accountability is owed to actor/s to whom NGOs or others are formally obliged to account. Before coding any article to indicate that it implies a principal-agent approach to accountability please ask yourself:

1) *whether it is either explicitly stated or clearly implied to whom accountability is owed – if not, the approach to accountability must be coded 'not discernible'; and*
2) *whether it is either explicitly stated or clearly implied that there is a formal obligation on the part of one actor to account to another – if this is not the case, the approach to accountability should either be coded "stakeholder" or "not discernible".*

Examples of stakeholder approaches to accountability.
Examples of NGO stakeholders that generally do not have formal power to hold NGOs accountable include NGO memberships, beneficiaries/clients, local communities in the areas in which NGOs operate, other NGOs, and bodies that have developed voluntary codes of conduct for NGOs. A reference to accountability to local citizens for social and environmental impacts for an NGO aid programme is an example of a stakeholder approach to accountability as local citizens are unlikely to have formal power over the NGO. Before coding any article to indicate that it implies a stakeholder approach to accountability please ask yourself:

1) *whether it is either explicitly stated or clearly implied to whom accountability is owed – if not, the approach to accountability must be coded 'not discernible'; and*
2) *whether it is either explicitly stated or clearly implied that there is NO formal obligation on the part of one actor to account to another – if this is not the case, the approach to accountability should either be coded "principal-agent" or "not discernible".*

Although references to "public accountability" are common, please note that these do not by themselves imply a principal-agent or stakeholder approach to

accountability as they do not make clear if actors are formally obliged to account to the public or not. Finally, when answering this question please be careful to ensure that whereas all references by NGOs to accountability are considered, only references by other actors in relation to the accountability of NGOs are considered.

- Code 1 if accountability is not mentioned.
- Code 2 if the article contains a reference to accountability that is attributed to NGOs in general and/or to a specific named NGO (or NGOs) and that implies a principal-agent approach to accountability AND the article does not contain another reference to accountability from the same source that implies a different approach to accountability AND the article does not contain a reference to accountability (in relation to NGOs) that is attributed to another actor.
    - If code 2 is allocated, and if relevant, list the specific named NGO (or NGOs) to whom the reference is attributed.
- Code 3 if the article contains a reference to accountability that is attributed to NGOs in general and/or to a specific named NGO (or NGOs) and that implies a stakeholder approach to accountability AND the article does not contain another reference to accountability from the same source that implies a different approach to accountability AND the article does not contain a reference to accountability (in relation to NGOs) that is attributed to another actor.
    - If Code 3 is allocated, and if relevant, list the specific named NGO (or NGOs) to whom the reference is attributed.
- Code 4 if the article contains a reference to accountability (in relation to NGOs) that is attributed to another actor/s and that implies a principal-agent approach to accountability AND the article does not contain another reference to NGO accountability from the same source that implies a different approach to accountability AND the article does not contain a reference to accountability that is attributed to NGOs in general or a specific named NGO (or NGOs).
- Code 5 if the article contains a reference to accountability (in relation to NGOs) that is attributed to another actor and that implies a stakeholder

approach to accountability AND the article does not contain another reference to NGO accountability from the same source that implies a different approach to accountability AND the article does not contain a reference to accountability that is attributed to NGOs in general or a specific named NGO (or NGOs).

- Code 6 if the article contains a reference to accountability that is attributed to NGOs in general and/or a specific named NGO (or NGOs) and it is not possible to discern what approach to accountability is implied AND the article does not contain another reference to accountability from the same source that implies an approach to accountability that can be classified AND the article does not contain a reference to accountability (in relation to NGOs) that is attributed to another actor.
    - If Code 6 is allocated, and if relevant, list the specific named NGO (or NGOs) to whom the reference is attributed.
- Code 7 if the article contains a reference to accountability (in relation to NGOs) that is attributed to another actor/s and it is not possible to discern what approach to accountability is implied AND the article does not contain a second reference to accountability (in relation to NGOs) from the same source that implies an approach to accountability that can be classified AND the article does not contain a reference to accountability that is attributed to NGOs in general or a specific named NGO (or NGOs).
- Code 8 if the article attributes references to accountability (or in the case of other actors accountability in relation to NGOs) to more than one of the following: NGOs in general, a specific named NGO (or NGOs) and another actor.
    - If Code 8 is allocated because a reference to accountability is attributed to NGOs in general code A if the reference implies a principal-agent approach to accountability, code B if the reference implies a stakeholder approach to accountability and code C if it is not possible to discern what approach to accountability is implied.
    - If Code 8 is allocated because a reference to accountability is attributed to a specific named NGO (or NGOs) list the specific named NGO (or NGOs) to whom the reference is attributed.

- If Code 8 is allocated because a reference to accountability is attributed to a specific named NGO (or NGOs) code A if the reference implies a principal-agent approach to accountability, code B if the reference implies a stakeholder approach to accountability and code C if it is not possible to discern what approach to accountability is implied.
- If Code 8 is allocated because a reference to accountability (in relation to NGOs) is attributed to a another actor code A if the reference implies a principal-agent approach to accountability, code B if the reference implies a stakeholder approach to accountability and code C if it is not possible to discern what approach to accountability is implied.

- Code 9 if none of the above apply.

11. Accountability to Whom

A key issue in understanding approaches to accountability concerns to whom an actor is accountable. This question seeks to establish when, in references to accountability in the newspaper articles being considered, it is either explicitly stated or clearly implied to whom accountability is owed. For example, it might be mentioned that a relationship between a donor and an NGO has to be marked by NGO accountability indicating that accountability is owed to a donor by an NGO. Similarly, it might be stated that an NGO or other body is accountable to the public or publicly accountable or does something in the interests of public accountability indicating that the NGO or other body is accountable to the public. References to democratic accountability in the context of governments or other entities also imply accountability to those with the power to elect those governments or other entities. If the context of an article appears to imply that accountability is owed to somebody but this is not clear, then this should be coded 5 to indicate that there is no explicit reference or clear indication as to whom charities should be accountable. For example, a discussion of charity regulation might imply that charities should be accountable to a regulator, but this is not clear as a regulator might also stipulate that charities would be accountable to the state by means of existing taxation reporting requirements.

- Code 1 if accountability is not mentioned.
- Code 2 if the article contains a reference to accountability that is attributed to NGOs in general and/or to a specific named NGO (or NGOs) and that indicates to whom accountability is owed AND the article does not contain another reference to accountability from the same source that does not indicate to whom accountability is owed AND the article does not contain a reference to accountability (in relation to NGOs) that is attributed to another actor.
    - If code 2 is allocated, and if relevant, list the specific named NGO (or NGOs) to whom the reference is attributed.
- Code 3 if the article contains a reference to accountability (in relation to NGOs) that is attributed to another actor/s and that indicates to whom accountability is owed AND the article does not contain another reference to NGO accountability from the same source that does not indicate to whom accountability is owed AND the article does not contain a reference to accountability that is attributed to NGOs in general or a specific named NGO (or NGOs).
- Code 4 if the article attributes references to accountability (or in the case of other actors accountability in relation to NGOs) to more than one of the following: NGOs in general, a specific named NGO (or NGOs) and another actor.
    - If Code 4 is allocated because a reference to accountability is attributed to NGOs in general code A if the reference indicates to whom accountability is owed and code B if the reference does not indicate to whom accountability is owed.
    - If Code 4 is allocated because a reference to accountability is attributed to a specific named NGO (or NGOs) list the specific named NGO (or NGOs) to whom the reference is attributed.
    - If Code 4 is allocated because a reference to accountability is attributed to a specific named NGO (or NGOs) code A if the reference indicates to whom accountability is owed and code B if the reference does not indicate to whom accountability is owed.

- If Code 4 is allocated because a reference to accountability (in relation to NGOs) is attributed to a another actor code A if the reference indicates to whom accountability is owed and code B if the reference does not indicate to whom accountability is owed.

- Code 5 if none of the above apply.

12. Other NGO References to accountability

"Other NGO references to accountability" refer to references by NGOs in general or specific named NGOs to accountability that are not concerned with questioning or disputing the accountability of NGOs in general, specific named NGOs or other actors as defined in question 6 or with claiming accountability for NGOs in general or specific named NGOs as defined in question 8. Examples of other NGO references to accountability include a statement by an NGO that another actor is accountable, an assertion that another actor is unable to hold someone accountable, and an assertion that the actions or policies of an organisation do not encourage another actor to be accountable.

- Code 1 if the article does not attribute a reference to accountability to NGOs in general or a specific named NGO.
- Code 2 if the only reference/s in the article to accountability attributed to NGOs in general or a specific named NGO (or NGOs) are concerned either with NGOs in general or a specific named NGO (or NGOs) questioning or disputing the accountability of NGOs in general, a specific named NGO (or NGOs) or another actor or with NGOs in general or a specific named NGO (or NGOs) claiming that NGOs in general or a specific named NGO (or NGOs) are accountable.
- Code 3 if the article attributes another reference/s to accountability (as described above) to NGOs in general and/or a specific named NGO.
    - If Code 3 is allocated, and if relevant, list the specific named NGO (or NGOs) to whom the reference/s is attributed.

13. Other References by Other Actors to NGOs and accountability

"Other references by other actors to NGOs and accountability" refer to references by other actors to NGOs in relation to accountability that are not

concerned with questioning or disputing the accountability of NGOs in general, specific named NGOs or other actors as defined in question 7, or with claiming accountability for NGOs in general or specific named NGOs as defined in question 9. An example of another reference by an actor to NGOs and accountability is a statement by another actor that they are not stating whether an NGO is accountable or not.

- Code 1 if the article does not attribute a reference to accountability in relation to NGOs to another actor/s.
- Code 2 if the only reference/s in the article to NGOs in relation to accountability attributed to another actor/s are concerned either with questioning or disputing the accountability of NGOs in general or a specific named NGO (or NGOs) or claiming that NGOs in general or a specific named NGO (or NGOs) are accountable.
- Code 3 if the article attributes another reference/s to accountability in relation to NGOs (as described above) to another actor/s.

NGO Administration Costs

14. References to NGO Administration Costs

Although specific definitions vary, NGO "administration costs" are broadly defined as how much NGOs spend on carrying out their work – this typically includes costs such as head office salaries and head office operating costs. For the purposes of this research, only specific references to "administration cost" or "administration costs" are to be considered. References to related ideas including "NGO overheads" or "the cost of carrying out NGO work" should not be interpreted as references to NGO administration costs. Please note that references by NGOs or other actors to the administration costs of other actors are NOT RELEVANT to this question.

- Code 1 if the administration costs of NGOs in general or a specific named NGO (or NGOs) are not referred to.
- Code 2 if the administration costs of NGOs in general or a specific named NGO (or NGOs) are referred to in a comment/s attributed to NGOs in general or a specific named NGO (or NGOs) AND the article does not also attribute a

reference to NGO administration costs to another actor. Note that this may include a specific named NGO referring to its own administration costs.

- If Code 2 is allocated and, if relevant, list the specific named NGO (or NGOs) to whom the comment/s is attributed.
- If Code 2 is allocated and, if relevant, list the name of the specific named NGO (or NGOs) whose administration costs are being referred to.

- Code 3 if the administration costs of NGOs in general or a specific named NGO (or NGOs) are referred to in a comment/s expressed in the article but not attributed to NGOs in general or a specific named NGO (or NGOs) AND the article does not also attribute a reference to NGO administration costs to NGOs in general or a specific named NGO (or NGOs).
  - If Code 3 is allocated and, if relevant, list the name of the specific named NGO (or NGOs) whose administration costs are being referred to.
- Code 4 if the administration costs of NGOs in general or a specific named NGO (or NGOs) are referred to both in a comment/s attributed to NGOs in general or a specific named NGO (or NGOs) and a comment/s attributed to another actor.
  - If Code 4 is allocated, and if relevant, list the specific named NGO (or NGOs) to whom the comment/s is attributed.
  - If Code 4 is allocated, and if relevant, list the name of the specific named NGO (or NGOs) whose administration costs are being referred to by a specific named NGO (or NGOs).
  - If Code 4 is allocated, and if relevant, list the specific named NGO (or NGOs) whose administration costs are being referred to by another actor/s.

15. References Made By NGOs to NGO Administration Costs

This question seeks to categorise references made by NGOs in general or specific named NGOs to the administration costs of NGOs in general or specific named NGOs. For the purposes of this research, if an NGO states that its own administration costs are low or implies that its own administration costs are low

without commenting further on administration costs this should be viewed as a suggestion on that NGO's part that low NGO administration costs are desirable. Suggestions that high administration costs are undesirable should be viewed as equivalent to suggestions that low administration costs are desirable.

- Code 1 if the article does not attribute a reference/s to the administration costs of either NGOs in general or a specific named NGO (or NGOs) to either NGOs in general or a specific named NGO (or NGOs).
- Code 2 if the article attributes a reference/s to administration costs to NGOs in general or a specific named NGO (or NGOs) and that reference/s implies that low administration costs are desirable without also suggesting that this only holds true in certain cases AND no other reference to NGO administration costs attributed to either NGOs in general or a specific named NGO (or NGOs) in the article implies a different approach to NGO administration costs.
- Code 3 if the article attributes a reference/s to administration costs to either NGOs in general or a specific named NGO (or NGOs) and that reference/s implies that administration costs are either not appropriate measures or are only appropriate if other factors are also considered AND no other reference to NGO administration costs attributed to either NGOs in general or a specific named NGO (or NGOs) in the article implies a different approach to NGO administration costs.
- Code 4 if the article attributes a reference/s to NGO administration costs to NGOs in general or a specific named NGO (or NGOs) and that reference/s implies either a single different approach to those described in Codes 2 & 3 above or it is not possible to discern what approach/es is implied
- Code 5 if the article attributes more than one reference to NGO administration costs to either NGOs in general or a specific named NGO (or NGOs) and those references imply more than one of the approaches to NGO administration costs described in Codes 2, 3 & 4 above.
- Code 6 if none of the above apply.

16. References Made by Other Actors to NGO Administration Costs

This question seeks to categorise references made by other actors to the administration costs of NGOs in general or specific named NGOs. For the purposes of this research if another actor states that an NGO's administration costs are low or implies that its administration costs are low without commenting further on administration costs it is up to the coder to decide if this constitutes a suggestion that low administration costs are desirable or not. As in question 15, suggestions that high administration costs are undesirable should be viewed as equivalent to suggestions that low administration costs are desirable.

- Code 1 if the article does not attribute a reference/s to the administration costs of either NGOs in general or a specific named NGO (or NGOs) to another actor/s.
- Code 2 if the article attributes a reference/s to NGO administration costs to another actor and that reference implies that low NGO administration costs are desirable without also suggesting that this only holds true in certain cases AND no other reference to NGO administration costs attributed to another actor in the article implies a different approach to NGO administration costs.
- Code 3 if the article attributes a reference/s to NGO administration costs to another actor/s and that reference/s implies that administration costs are either not appropriate measures or are only appropriate if other factors are also considered AND no other reference to NGO administration costs attributed to another actor in the article implies a different approach to NGO administration costs.
- Code 4 if the article attributes a reference/s to NGO administration costs to another actor/s and that reference/s implies either a single different approach to those described in Codes 2 & 3 above or it is not possible to discern what approach is implied.
- Code 5 if the article attributes more than one reference to NGO administration costs to other actor/s and those references imply more than one of the approaches to NGO administration costs described in Codes 2,3 & 4 above.
- Code 6 if none of the above apply.

Section C: Legitimacy

17. References to NGO legitimacy

For the purposes of this study NGO legitimacy refers to either the legitimacy of NGOs in general or specific named NGOs as organisations or the legitimacy of any of their staff, policies, statements, actions, systems or expressed or attributed opinions. For example, a reference to the legitimacy of lobbying activities conducted by NGOs at world summits should be interpreted as a reference to the legitimacy of NGOs in general.

- Code 1 if neither the legitimacy of NGOs in general or nor that of a specific named NGO (or NGOs) is referred to.
- Code 2 if the legitimacy of NGOs in general or that of a specific named NGO (or NGOs) is referred to in a comment/s attributed to NGOs in general or a specific named NGO (or NGOs) AND the article does not also attribute a reference to NGO legitimacy to another actor. Note that this may include a specific named NGO referring to its own legitimacy.
    - If Code 2 is allocated and, if relevant, list the specific named NGO (or NGOs) to whom the comment/s is attributed.
    - If Code 2 is allocated and, if relevant, list the name of the specific named NGO (or NGOs) whose legitimacy is being referred to.
- Code 3 if the legitimacy of NGOs in general and/or that of a specific named NGO (or NGOs) is referred to in a comment/s attributed to another actor AND the article does not also attribute a reference to NGO legitimacy to NGOs in general or a specific named NGO (or NGOs).
    - If Code 3 is allocated and, if relevant, list the name of the specific named NGO (or NGOs) whose legitimacy is being referred to.
- Code 4 if the legitimacy of NGOs in general and/or that of a specific named NGO (or NGOs) is referred to both in a comment/s attributed to NGOs in general or a specific named NGO (or NGOs) and a comment/s attributed to another actor.
    - If Code 4 is allocated, and if relevant, list the specific named NGO (or NGOs) to whom the comment/s is attributed.

- If Code 4 is allocated, and if relevant, list the name of the specific named NGO (or NGOs) whose legitimacy is being referred to by NGOs in general or a specific named NGO (or NGOs).
- If Code 4 is allocated, and if relevant, list the specific named NGO (or NGOs) whose legitimacy is being referred to by another actor/s.

18. NGOs questioning or disputing the legitimacy of NGOs or other actors
For the purposes of this research "NGOs questioning or disputing the legitimacy of NGOs or other actors" refers to NGOs in general or specific named NGOs questioning the legitimacy of NGOs in general, specific named NGOs or other actors as organisations or the legitimacy of any of their staff, policies, statements, actions, systems or expressed or attributed opinions. More specifically, questioning or disputing legitimacy includes any suggestions that specific actions are required to enhance the legitimacy of the actors mentioned, any assertions that legitimacy is necessary or important, and any direct or indirect references to a lack of legitimacy or weak legitimacy on the part of the actors mentioned. For example, a reference by Amnesty International to the illegitimacy of the war in Iraq in the context of a discussion of US foreign policy should be interpreted as a specific named NGO questioning or disputing the legitimacy of another actor as the war can be viewed as an action of the US government. An assertion by an NGO that a particular action or statement does not legitimise the activities of an actor or NGO should also be interpreted as that NGO disputing the legitimacy of that actor or NGO. References to legitimate NGOs should be understood to imply that there are also illegitimate NGOs and hence should be coded to indicate that the legitimacy of NGOs has been questioned or disputed. If in certain articles NGOs are found to be questioning or disputing the legitimacy of ideas, policies, statements, expressed opinions or actions that cannot be attributed to another actor then these articles should be coded 9 for this question. For example, a reference by a specific named NGO to the illegitimacy of the idea of positive discrimination or the practice of female genital mutilation should be coded 9.

- Code 1 if the article does not refer to NGOs in general or a specific named NGO (or NGOs) questioning or disputing the legitimacy of another actor, NGOs in general or a specific named NGO (or NGOs).
- Code 2 if the article refers to NGOs in general questioning or disputing either the legitimacy of NGOs in general or the legitimacy of a specific named NGO (or NGOs) (not both) AND the article does not refer to NGOs in general questioning or disputing the legitimacy of another actor/s AND the article does not refer to a specific named NGO (or NGOs) questioning or disputing the legitimacy of another actor/s, the legitimacy of NGOs in general or the legitimacy of a specific named NGO (or NGOs).
    - If Code 2 is allocated, and if relevant, list the specific named NGO (or NGOs) whose legitimacy is being questioned or disputed.
- Code 3 if the article refers to NGOs in general questioning or disputing the legitimacy of another actor/s AND the article does not refer to NGOs in general questioning or disputing the legitimacy of NGOs in general or the legitimacy of a specific named NGO (or NGOs) AND the article does not refer to a specific named NGO (or NGOs) questioning or disputing the legitimacy of another actor/s, the legitimacy of NGOs in general or the legitimacy of a specific named NGO (or NGOs).
- Code 4 if the article refers to a specific named NGO (or NGOs) questioning or disputing either the legitimacy of NGOs in general or the legitimacy of a specific named NGO (or NGOs) (not both) AND the article does not refer to a specific named NGO (or NGOs) questioning or disputing the legitimacy of another actor/s AND the article does not refer to NGOs in general questioning or disputing the legitimacy of another actor/s, the legitimacy of NGOs in general or the legitimacy of a specific named NGO (or NGOs).
    - If Code 4 is allocated list the specific named NGO (or NGOs) that is identified as questioning or disputing the legitimacy of NGOs in general or the legitimacy of a specific named NGO (or NGOs).
    - If Code 4 is allocated, and if relevant, list the specific named NGO (or NGOs) whose legitimacy is being questioned or disputed.
- Code 5 if the article refers to a specific named NGO questioning or disputing the legitimacy of another actor/s AND the article does not refer to a specific

named NGO questioning or disputing the legitimacy of NGOs in general or the legitimacy of a specific named NGO (or NGOs) AND the article does not refer to NGOs in general questioning or disputing the legitimacy of another actor/s, the legitimacy of NGOs in general or the legitimacy of a specific named NGO (or NGOs).

- If Code 5 is allocated list the specific named NGO (or NGOs) that is identified as questioning or disputing the legitimacy of another actor.

- Code 6 if the article refers to NGOs in general questioning or disputing more than one of the following: the legitimacy of NGOs in general, the legitimacy of a specific named NGO (or NGOs) or the legitimacy of another actor/s AND the article does not contain a reference to a specific named NGO (or NGOs) questioning or disputing the legitimacy of another actor/s, the legitimacy of NGOs in general or the legitimacy of a specific named NGO (or NGOs).
    - If Code 6 is allocated code A if the article refers to NGOs in general questioning or disputing the legitimacy of both NGOs in general and a specific named NGO (or NGOs); code B if the article refers to NGOs in general questioning or disputing the legitimacy of both NGOs in general and another actor/s; code C if the article refers to NGOs in general questioning or disputing the legitimacy of another actor/s and a specific named NGO (or NGOs); and code D if the article refers to NGOs in general questioning the legitimacy of another actor/s, NGOs in general and a specific named NGO (or NGOs).
    - If Code 6 is allocated, and if relevant, list the specific named NGO (or NGOs) whose legitimacy is being questioned or disputed.
- Code 7 if the article refers to a specific named NGO (or NGOs) questioning or disputing more than one of the following: the legitimacy of NGOs in general, the legitimacy of a specific named NGO (or NGOs) or the legitimacy of another actor/s AND the article does not refer to NGOs in general questioning or disputing the legitimacy of another actor/s, the legitimacy of NGOs in general or the legitimacy of a specific named NGO (or NGOs).

- If Code 7 is allocated code A if the article refers to a specific named NGO (or NGOs) questioning or disputing the legitimacy of both NGOs in general and a specific named NGO (or NGOs); code B if the article refers to a specific named NGO (or NGOs) questioning or disputing the legitimacy of both a specific named NGO (or NGOs) and another actor/s; code C if the article refers to a specific named NGO (or NGOs) questioning or disputing the legitimacy of both NGOs in general and another actor/s; code D if the article refers to a specific named NGO (or NGOs) questioning or disputing the legitimacy of another actor/s, NGOs in general and a specific named NGO (or NGOs).
- If Code 7 is allocated, and if relevant, list the specific named NGO (or NGOs) that is questioning or disputing the legitimacy of another actor/s.
- If Code 7 is allocated, and if relevant, list the specific named NGO (or NGOs) whose legitimacy is being questioned or disputed.

- Code 8 if the article refers to both NGOs in general and a specific named NGO (or NGOs) questioning or disputing the legitimacy of NGOs in general, a specific named NGO (or NGOs) and/or another actor.
  - If Code 8 is allocated, and if relevant, list the specific named NGO (or NGOs) that is questioning or disputing the legitimacy of another actor.
  - If Code 8 is allocated, and if relevant, list the specific named NGO (or NGOs) whose legitimacy is being questioned or disputed by a specific named NGO (or NGOs).
- Code 9 if none of the above apply.

19. Other Actors Questioning or Disputing the Legitimacy of NGOs

For the purposes of this research "other actors questioning or disputing the legitimacy of NGOs" refers to other actors questioning the legitimacy of NGOs in general or specific named NGOs as organisations or the legitimacy of any of their staff, policies, statements, actions, systems or expressed or attributed opinions. As in the case of question 18, questioning or disputing legitimacy

includes any suggestions that specific actions are required to enhance the legitimacy of the actors mentioned, any assertions that legitimacy is necessary or important, and any direct or indirect references to a lack of legitimacy or weak legitimacy on the part of the NGOs mentioned.

- Code 1 if the article does not contain a reference to another actor/s questioning or disputing the legitimacy of NGOs in general or the legitimacy of a specific named NGO (or NGOs).
- Code 2 if the article refers to another actor/s questioning or disputing the legitimacy of NGOs in general AND the article does not also refer to another actor/s questioning or disputing the legitimacy of a specific named NGO (or NGOs).
- Code 3 if the article refers to another actor/s questioning or disputing the legitimacy of a specific named NGO (or NGOs) AND the article does not also refer to another actor/s questioning or disputing the legitimacy of NGOs in general.
    - If Code 3 is allocated list the specific named NGO (or NGOs) whose legitimacy is being questioned or disputed.
- Code 4 if the article refers to another actor/s questioning both the legitimacy of NGOs in general and the legitimacy of a specific named NGO (or NGOs).
    - If Code 4 is allocated list the specific named NGO (or NGOs) whose legitimacy is being questioned or disputed.
- Code 5 if none of the above apply.

20. Claims of Legitimacy by NGOs

For the purposes of this research "claims of legitimacy by NGOs" refers to NGOs in general or specific named NGOs claiming to be themselves legitimate as organisations or claiming that any of their staff, policies, statements, actions, systems or expressed or attributed opinions are legitimate. For example, a reference by an NGO to lobbying being a legitimate NGO activity constitutes a claim of legitimacy by an NGO. References in the codes below to "bases" for legitimacy refer to explanations given by NGOs as to what makes them legitimate – for example, their technical expertise, their role as representatives, their past performance or their values.

- Code 1 if the article does not refer to NGOs in general or a specific named NGO (or NGOs) claiming legitimacy for NGOs in general or for a specific named NGO (or NGOs).
- Code 2 if the article refers to a specific named NGO (or NGOs) claiming legitimacy for NGOs in general and/or a specific named NGO (or NGOs) AND the article does not also refer to NGOs in general claiming legitimacy for NGOs in general and/or a specific named NGO (or NGOs). Note that this code includes instances where a specific named NGO is claiming legitimacy for itself.
    - If Code 2 is allocated list the specific named NGO (or NGOs) that is claiming legitimacy for itself, and/or for NGOs in general and/or for another specific named NGO (or NGOs).
    - If Code 2 is allocated, and if relevant, list the specific named NGO (or NGOs) for whom legitimacy is being claimed.
    - If Code 2 is allocated Code A if no bases for the claimed legitimacy are cited and Code B if one or more bases for the claimed legitimacy are cited.
- Code 3 if the article refers to NGOs in general claiming legitimacy for NGOs in general and/or for a specific named NGO (or NGOs) AND the article does not also refer to a specific named NGO (or NGOs) claiming legitimacy for NGOs in general and/or a specific named NGO (or NGOs).
    - If Code 3 is allocated, and if relevant, list the specific named NGO (or NGOs) for whom legitimacy is being claimed.
    - If Code 3 is allocated Code A if no bases for the claimed legitimacy are cited and Code B if one or more bases for the claimed legitimacy are cited.
- Code 4 if the article refers both to a specific named NGO (or NGOs) claiming legitimacy for NGOs in general and/or for a specific named NGO (or NGOs) and to NGOs in general claiming legitimacy for NGOs in general and/or a specific named NGO (or NGOs).
    - If Code 4 is allocated list the specific named NGO (or NGOs) that is claiming legitimacy for itself, for NGOs in general and/or for another specific named NGO (or NGOs).

- If Code 4 is allocated, and if relevant, list the specific named NGO (or NGOs) for whom legitimacy is being claimed (either by NGOs in general or a specific named NGO or NGOs).
- If Code 4 is allocated Code A if no bases for the claimed legitimacy are cited and Code B if one or more bases for the claimed legitimacy are cited.

- Code 5 if none of the above apply.

21. Claims of NGO legitimacy by other actors

For the purposes of this research "claims of NGO legitimacy by other actors" refers to other actors claiming that NGOs in general or specific named NGOs are legitimate as organisations or that any of their staff, policies, statements, actions, systems or expressed or attributed opinions are legitimate. For example, a reference by another actor to lobbying being a legitimate NGO activity constitutes a claim of NGO legitimacy by another actor. References in the codes below to "bases" for legitimacy refer to explanations given by other actors as to what makes NGOs legitimate – for example, their technical expertise, their role as representatives, their past performance or their values.

- Code 1 if the article does not refer to another actor claiming legitimacy for NGOs in general or a specific named NGO (or NGOs).
- Code 2 if the article refers to another actor/s claiming legitimacy for NGOs in general AND the article does not also refer to another actor/s claiming legitimacy for a specific named NGO (or NGOs).
    - If Code 2 is allocated Code A if no bases for the claimed legitimacy are cited and Code B if one or more bases for the claimed legitimacy are cited.
- Code 3 if the article refers to another actor/s claiming legitimacy for a specific named NGO (or NGOs) AND the article does not also refer to another actor/s claiming legitimacy for NGOs in general.
    - If Code 3 is allocated list the specific named NGO (or NGOs) for whom legitimacy is claimed.

- If Code 3 is allocated Code A if no bases for the claimed legitimacy are cited and Code B if one or more bases for the claimed legitimacy are cited.

- Code 4 if the article refers both to another actor/s claiming legitimacy for NGOs in general and for a specific named NGO (or NGOs).
  - If Code 4 is allocated list the specific named NGO (or NGOs) for whom legitimacy is claimed.
  - If Code 4 is allocated Code A if no bases for the claimed legitimacy are cited and Code B if one or more bases for the claimed legitimacy are cited.
- Code 5 if none of the above apply.

22. Other NGO references to legitimacy

"Other NGO references to legitimacy" refer to references by NGOs in general or specific named NGOs to legitimacy that are not concerned with questioning or disputing the legitimacy of NGOs in general, specific named NGOs or other actors, or with claiming legitimacy for NGOs in general or specific named NGOs as defined in questions 18 & 20. Examples of other NGO reference to legitimacy include a reference by an NGO to legitimate military activity, a reference by an NGO to a legitimate matter for debate and a reference by an NGO to activities that legitimise or lend legitimacy to military operations or corrupt governments.

- Code 1 if the article does not attribute a reference to legitimacy to NGOs in general or a specific named NGO.
- Code 2 if the only reference/s in the article to legitimacy attributed to NGOs in general or a specific named NGO (or NGOs) are concerned either with NGOs in general or a specific named NGO (or NGOs) questioning or disputing the legitimacy of NGOs in general, a specific named NGO (or NGOs) or another actor or with NGOs in general or a specific named NGO (or NGOs) claiming that NGOs in general or a specific named NGO (or NGOs) are legitimate.
- Code 3 if the article attributes another reference/s to legitimacy (as described above) to NGOs in general and/or a specific named NGO.

- If Code 3 is allocated, and if relevant, list the specific named NGO (or NGOs) to whom the reference/s is attributed.

23. Other References by Other Actors to NGOs and legitimacy

"Other references by other actors to NGOs and legitimacy" refer to references by other actors to NGOs in relation to legitimacy that are not concerned with questioning or disputing the legitimacy of NGOs in general, specific named NGOs or other actors, or with claiming legitimacy for NGOs in general or specific named NGOs as defined in questions 19 & 21. An example of another reference by another actor to NGOs and legitimacy is a statement by another actor that an initiative is being lent legitimacy or legitimised through the participation of NGOs.

- Code 1 if the article does not attribute a reference to legitimacy in relation to NGOs to another actor/s.
- Code 2 if the only reference/s in the article to NGOs in relation to legitimacy attributed to another actor/s are concerned either with questioning or disputing the legitimacy of NGOs in general or a specific named NGO (or NGOs) or claiming that NGOs in general or a specific named NGO (or NGOs) are legitimate.
- Code 3 if the article attributes another reference/s to legitimacy in relation to NGOs (as described above) to another actor/s.

Protocol Annex 1. Keyword Search Terms

Accountability
Accountable
Accountably
Unaccountability
Unaccountable
Unaccountably

These are all considered derivatives of accountability

Legitimacy
Illegitimacy
Illegitimate
Legitimate
Legitimately
Legitimation
Legitimisation
Legitimise
Legitimised
Legitimises
Legitimising

These are all considered derivatives of legitimacy

Administration costs
Administration cost

These are considered derivatives of administration costs

Protocol Annex 2. Specific NGO Names

Full Name of NGO	Abbreviated, Alternative & Previous Names
1. Action Aid Ireland	Action Aid
2. AFRI	
3. Amnesty	
4. ChildFund	Christian Children's Fund
5. Christian Aid	
6. Comhlámh	
7. Concern Worldwide	Concern
8. Debt and Development Coalition	
9. Dóchas	
10. GOAL	
11. Gorta	
12. Hope Foundation	Edith Wilkins Hope Foundation, Edith Wilkins Street Children's Foundation
13. Medecins Sans Frontieres	MSF, Doctors Without Borders
14. Oxfam Ireland	Oxfam
15. Plan Ireland	
16. Self Help Africa	Self Help, Self Help Development International
17. Sierra Leone Ireland Partnership	
18. Sightsavers	
19. Trócaire	
20. Voluntary Service International	VSI
21. Volunteer Missionary Movement	VMM
22. VSO Ireland	VSO
23. World Vision Ireland	World Vision

Protocol Annex 3. Generic Subject Search Terms

NGO

Nongovernmental organisation

Non-governmental organisation

Non governmental organisation

Charity

Charitable organisation

Charitable agency

Non-profit

Nonprofit

Aid organisation

Aid agency

Humanitarian organisation

Humanitarian agency

Relief organisation

Relief agency

International development organisation

International development agency

Third World organisation

Third World agency

Appendix C. Full List of NGOs

NGOs with operations outside Ireland

NGO Name	Actual Name/s Used In Searching
Action Aid Ireland	Action Aid
ADRA	ADRA & Adventist Development and Relief Agency
Aidlink	Aidlink
AIDS Partnership with Africa	AIDS Partnership with Africa
Aurelia Trust	Aurelia Trust
Bothar	Bothar
Burren Chernobyl Project	Burren Chernobyl Project
Camara	Camara
Chernobyl Aid Ireland	Chernobyl Aid Ireland
Chernobyl Children's Appeal	Chernobyl Children's Appeal
Child Aid Ireland	Child Aid
ChildFund (formerly Christian Children's Fund)	ChildFund & Christian Children's Fund
Christian Aid Ireland	Christian Aid
Christian Blind Mission Ireland	Christian Blind Mission
Comber Romanian Orphanage Appeal	Comber Romanian Orphanage Appeal
Concern Worldwide	Concern*
Cradle	Cradle
Friends of Londiani	Friends of Londiani
Friends of Mustard Seed Communities	Friends of Mustard Seed Communities
GOAL	GOAL*
Gorta	Gorta
Health Action Overseas	Health Action Overseas
ICROSS	ICROSS
International Service Ireland	International Service Ireland
Irish Bosnia Aid	Irish Bosnia Aid
Irish League of Credit Unions Development Foundation	Irish League of Credit Unions Development Foundation
Irish Foundation for Cooperative Development	Irish Foundation for Cooperative Development

Irish Friends of Albania	Irish Friends of Albania
Lepra Ireland	Lepra
Medecins Sans Frontieres	Medecins Sans Frontieres & MSF & Doctors Without Borders
Nepal Leprosy Trust	Nepal Leprosy Trust
Orbis Ireland	Orbis
Outreach Moldova	Outreach Moldova
Oxfam Ireland	Oxfam
Plan Ireland	Plan Ireland
Progressio Ireland	Progressio
Realta Global AIDS Foundation	Realta
Rokpa Aid Ireland	Rokpa Aid
Romanian Children's Appeal	Romanian Children's Appeal
SAFE	SAFE* & Support for Afghan Further Education
Schools Across Borders	Schools Across Borders
Self Help Africa (formerly Self Help Development International)	Self Help*
SERVE	SERVE
Sightsavers	Sightsavers & Sight Savers
Skillshare International Ireland	Skillshare
Suas	Suas
Tearfund	Tearfund
The Hope Foundation (also referred to as the Edith Wilkins Hope Foundation and the Edith Wilkins Street Children's Foundation)	Hope Foundation & Edith Wilkins
The Leprosy Mission	Leprosy Mission
To Russia with Love	To Russia with Love
Trocaire	Trocaire
Valid Nutrition	Valid Nutrition
Vita (formerly Refugee Trust)	Vita & Refugee Trust
Voluntary Service International	Voluntary Service International & VSI
VSO Ireland	VSO
Volunteer Missionary Movement	Volunteer Missionary Movement & VMM
Waterford Kitui Partnership	Waterford Kitui Partnership

Wingspread International	Wingspread
World Vision Ireland	World Vision

NGOs with operations in Ireland exclusively

NGO Name	**Actual Name/s Used In Searching**
AFRI	AFRI
Africa Centre (formerly Africa Solidarity Centre)	Africa Centre & Africa Solidarity Centre
Amnesty	Amnesty*
Banulacht	Banulacht
Comhlamh	Comhlamh
Ethical Development Action	Ethical Development Action
Galway One World Centre	Galway One World Centre
Irish Sudanese Solidarity Group	Irish Sudanese Solidarity Group
Kerry Action for Development Education	Kerry Action for Development Education & KADE
Latin America Solidarity Centre	Latin America Solidarity Centre & LASC
Link Community Development	Link Community Development
Sierra Leone Ireland Partnership	Sierra Leone Ireland Partnership
Waterford One World Centre	Waterford One World Centre
West Papua Action	West Papua Action
80:20	80:20

Associations of NGOs

NGO Name	**Actual Name/s Used In Searching**
Debt and Development Coalition	Debt and Development Coalition
Dóchas	Dóchas
Irish Development Education Association	Irish Development Education Association

*The CAPS command was used in Nexis UK with these NGO names to ensure that articles containing the names were only identified by the search if the names contained one or more capital letter – e.g. Concern or GOAL.

Appendix D. Procedures Used to Identify Search Terms

Keyword Search Terms

I conducted initial newspaper searches on Nexis UK to identify keyword search terms deriving from the words "legitimacy" and "accountability" by entering "legitim!", "accountab!", "illegitim!", "unaccountab!" with a selection of NGO names and generic subject search terms for the full duration of the study period. I then used the derivatives produced as keyword search terms. In addition, I identified "administration costs" as a keyword search term of interest. I also assessed the usefulness of the term "overheads", which is sometimes used to refer to administration costs, as a possible additional keyword search term. However I found that the articles it produced were generally either irrelevant or also contained the term "administration costs" and so did not include it in my final list of keyword search terms.

Generic Subject Search Terms

I selected generic subject search terms selected based on my knowledge of the terminology most commonly used to refer to NGOs when they are not mentioned by name.

Specific NGO names

I identified specific NGOs for inclusion in this study using the following inclusion and exclusion criteria:

- An organisation must have received funding from Irish Aid during any of the years under consideration for which funding records from Irish Aid were available at the point of the commencement of the research (1994-2008), and/or must have been a member of Dóchas, either in 2006 when its most comprehensive member survey was conducted or in 2009 when the research began. I used Irish Aid Annual Reports as a source of information about which NGOs received funding in a given year and Dóchas's 2006 membership survey and 2009 membership list as a source of information on Dóchas members (Donnat, 2007, Dochas, 2009b).

- An organisation must have had a formal physical base in the Republic of Ireland for some or all of the period 1994 – 2009. I excluded organisations that were members of Dóchas and/or received funding from Irish Aid during the study period but were based in other developed or developing countries.
- An organisation must have been primarily focused on international humanitarian or development activities. I excluded organisations that periodically engaged in activities associated with international humanitarian or development work, but were primarily oriented towards another goal. Examples of this include the organisation Pavee Point, which has conducted development education, but has as its primary goal "to contribute to improvement in the quality of life and living circumstances of Irish Travellers" (Pavee Point, 2009). Similarly, the Irish Family Planning Association has engaged in development activities outside Ireland, but has as its primary focus the provision in Ireland of "sexual and reproductive health information, clinical services, counselling services, education, training and awareness raising" (Irish Family Planning Association, 2009).
- Although human rights organisations were not a specific target of this research, due to the frequent overlaps between human rights and development and humanitarian activities, I included any human rights organisations that identified themselves as development or humanitarian organisations by choosing to become members of Dóchas.
- I excluded religious congregations and congregational missionary organisations from the study primarily because I considered it likely that their founding beliefs and emphasis on religious mission would present particular legitimacy and accountability questions that differed from those of lay organisations. However, I included one lay missionary organisation that engaged in development and humanitarian activities and fulfilled the other criteria (Volunteer Missionary Movement). I excluded the Irish Missionary Union, an umbrella body for missionary organisations, as its membership was predominately made up of congregational missionary organisations.
- I excluded all UN bodies – e.g. UNHCR and UNICEF – as they are not considered NGOs.

- I excluded the Irish Red Cross as, having been established by an Act of the Oireachtas in 1939, it is not considered an NGO

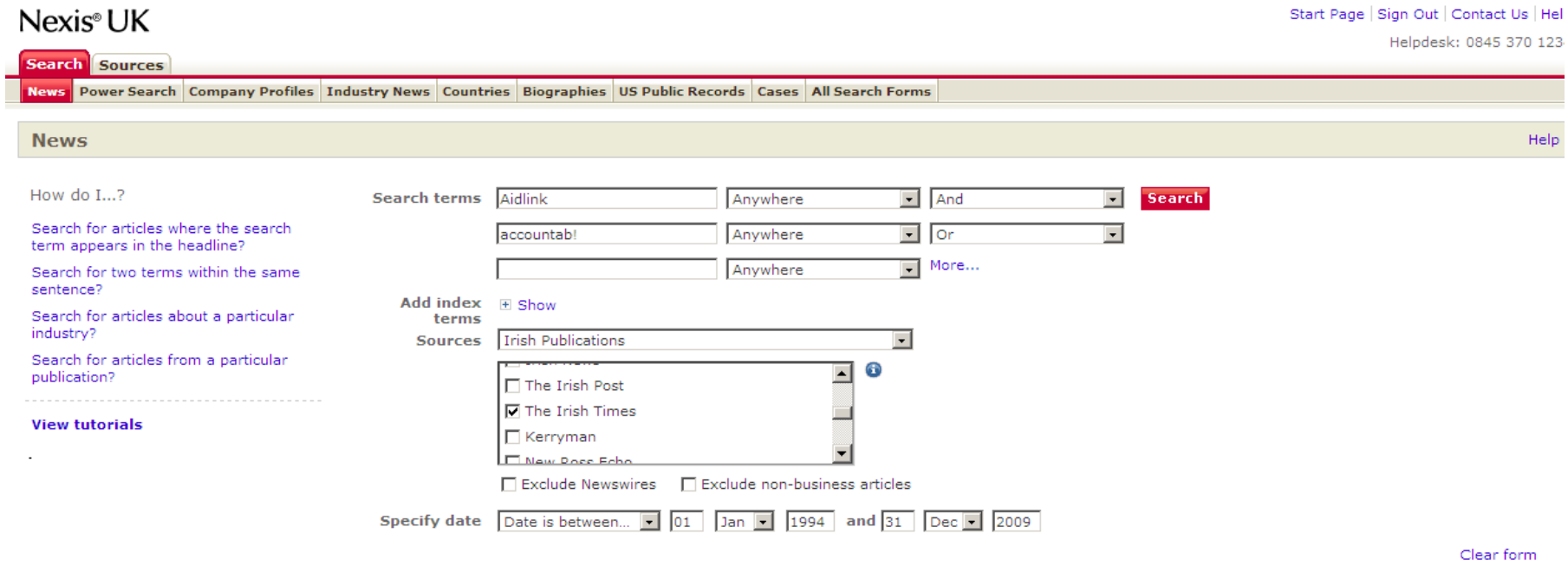
I applied the inclusion and exclusion criteria for NGOs as follows:

- Step 1 – I consulted the Dóchas 2009 member list, which contained 44 members including all those who were members when the 2006 Dóchas member survey took place. I excluded 4 organisations that were based in Northern Ireland (Centre for Global Education, Children in Crossfire, Church Mission Society Ireland, War on Want) leaving 40 organisations. The addition of Dóchas itself brought this to 41.
- Step 2 – I deleted 4 additional organisations from the Dóchas list because development and/or humanitarian activity was not their primary focus (Irish Commission for Justice and Social Affairs, Irish Family Planning Association, National Youth Council of Ireland, Irish Council for International Students). This left 37 organisations.
- Step 3 – I deleted the Irish Missionary Union, a representative union for missionary organisations, as its membership was made up predominately of religious congregations involved in missionary activity – as of 2009 it had 76 religious congregations among its membership and only 3 lay missionary organisations (Irish Missionary Union, 2009). This left 36 organisations.
- Step 4 – I deleted the Irish Red Cross as it did not meet the definition of an NGO. This left 35 organisations.
- Step 5 – I reviewed all Irish Aid annual reports from 1994 to 2008 and included all organisations identified as having received Irish Aid Funding that were not already on the Dóchas list but met the other criteria. I considered all forms of Irish Aid funding to NGOs (e.g. MAPS, co-financing, humanitarian aid, development education) as part of this process. The amount of information provided by Irish Aid in annual reports in different years differed significantly – e.g. the 2008 report provided no detailed information on the NGO recipients of aid whereas reports from previous years provided significant detail. As a result of the reviews of the annual reports I identified an additional 42 NGOs.

In total, therefore, I identified 77 NGOs. I then used their websites to categorise them into one of three categories:

- NGOs that conducted operations outside Ireland (whether through partner organisations or directly and whether or not they also conducted activities in Ireland);
- NGOs that were operational exclusively in Ireland and did not act as representative bodies for other NGOs; and
- NGOs that acted as representative bodies for other NGOs.

Appendix E. Image of Nexis UK Search Engine



Appendix F. Article Searching and Filtration Procedures

General Description of Searching Procedures Followed

As already described, I used Nexis UK to search for articles that contained a specific reference to one or more of 77 NGOs listed in Appendix C AND/OR one or more of 23 generic subject search terms listed in Annex 3 to Appendix B AND contained a reference to one or more of the keyword search terms "accountability", "legitimacy" or "administration costs" AND/OR any of the derivatives of these keyword search terms specified in Annex 1 to Appendix B.

In cases where I anticipated a small volume of result, I used the "!" function in Nexis UK to yield all results that began with a particular combination of letters – e.g. I used "accountab!" to yield all articles that contained the words "accountability", "accountable" or "accountably". This reduced the number of searches required while still ensuring that all relevant articles were found. In the case of searches for which I anticipated larger numbers of articles, I entered each one of the keyword search terms individually with an NGO name or generic subject search term. This made the results easier to manage as the volume of articles yielded per search was smaller.

I also used the "CAPS" function in Nexis UK to ensure that only NGO names with one or more capital letter would be included in the sample produced by the search. This was particularly useful in the cases of the NGOs "GOAL", "Concern" and "Amnesty" as their names are also common nouns and searches using their names would otherwise lead to large volumes of irrelevant results.

As plurals are automatically detected by Nexis UK I used the keyword search term "administration cost" to find articles containing both the term "administration cost" and "administration costs".

In order to ensure that all relevant articles containing references to the 77 identified NGOs were found, I also took the following steps:

- I reviewed the website of each NGO to see if any had changed their names during the study period. In cases where the website reviews revealed that an NGO had changed its name during the study period I used both names for the purpose of article searching.
- I used acronyms as search terms when these were commonly used to refer to the organisation – e.g. I used both "VMM" and "Volunteer Missionary Movement" to search for articles concerning this organisation.

- I used “Medecins Sans Frontieres”, “MSF” and the English language version, “Doctors Without Borders” as search terms for this organisation.
- Apart from the case of “Plan Ireland”, in cases where the NGO’s name was followed by “Ireland” to designate the Irish branch of an international NGO, I excluded “Ireland” in the searching process in case the NGO might also have been referred to without “Ireland” being mentioned – e.g. I searched for “Oxfam Ireland” and “World Vision Ireland” using “Oxfam” and “Word Vision”. In some cases this produced articles that appeared to be related to the international organisation in general, rather than the Irish branch of the organisation. I nonetheless retained these articles as I felt that they could be associated by the readership with the Irish branch of the organisation given that they appeared in an Irish newspaper. I did not follow this strategy for “Plan Ireland” and instead searched for it using its full name, “Plan Ireland”, as conducting a search based on “Plan” alone would have yielded thousands of irrelevant articles.

Initial Article Identification Process and Results

As each article was produced by Nexis UK I briefly checked it to confirm that it:

A) Contained a reference to one or more of 77 NGOs listed in Appendix C AND/OR one or more of 23 generic subject search terms listed in Annex 3 to Appendix B - e.g. I excluded articles in which “Concern” or “GOAL” were being used as nouns rather than to refer to the organisations “Concern” and “GOAL” and articles in which “charity” was used to describe an apparent virtue rather than an organisation; and

B) Contained one or more of the references described in (A) above in the body of the article itself. This check was necessary as Nexis UK uses an internal categorisation or tagging system to categorise articles by themes. This led to many articles being produced by the searches that contained the subject or keyword search terms in the categorisation system that appeared after the article, rather than in the article itself. This occurred particularly in relation to the terms “nongovernmental organisations”, “relief agencies” and “charities”. I decided to only include articles that contained both the subject and keyword search terms within the articles themselves, both because the categorisation system appeared to produce large volumes of irrelevant articles and because the general readership of the newspaper (who would not have seen Nexis UK’s categorisation system) may not have recognised any link between the categorisation applied by Nexis UK and an individual article itself. Previous

research on Lexis-Nexis (which included the current Nexis UK) also validates this approach as it found that conducting full-text searches with keywords produced better results than relying on using descriptors tagged to articles (Neuzil, 1994).

The result of the article searching and initial checks as described was a set of 969 articles, the names and years of which I recorded in an Excel database.

Filtration of Articles

I reviewed all 969 articles and removed those I deemed irrelevant based on the criteria identified below. These filtration criteria differed for articles containing the keyword search term "administration cost" and for articles containing any of the other keywords search terms.

In sum, I retained all articles from the original set of 969 that contained the keyword search term "administration cost" unless they did not include commentary on the administration costs of NGOs (as indicated either by reference to one or more of the 77 specific NGO names identified in Appendix C or one more of the generic subject search terms identified in Annex 3 to Appendix B) either by NGOs themselves or by other actors. For example, I excluded articles containing the keyword "administration cost" when:

- NGOs (as indicated either by reference to one or more of the 77 specific NGO names identified in Appendix C or one more of the generic subject search terms identified in Annex 3 to Appendix B were mentioned peripherally to a discussion of administration costs in another context;
- they referred to the administration costs of organisations that were not NGOs (e.g. Hennessey, 2007).

I retained all articles containing any other keyword search terms from the initial set unless they did not include commentary on the legitimacy or accountability of NGOs (as indicated either by reference to one or more of the 77 specific NGO names identified in Appendix C or one more of the generic subject search terms identified in Annex 3 to Appendix B) either by NGOs themselves or other actors or they did not include other commentary by NGOs in relation to accountability or legitimacy. For example, I excluded articles when:

- The accountability or legitimacy of a particular NGO that was not one of the 77 specific named NGOs identified in Appendix C was being referred to or discussed

without additional reference being made to NGOs in general (as indicated by the use of one or more of the generic subject search terms in Annex 3 to Appendix B), relief and development NGOs in general, or one of the 77 specific named NGOs listed in Appendix C;

- The accountability or legitimacy of a particular type of NGO other than relief and development NGOs was being discussed without additional reference being made to NGOs in general (as indicated by the use of one or more of the generic subject search terms in Annex 3 to Appendix B), relief and development NGOs in general, or one of the 77 specific named NGOs listed in Appendix C - e.g. NGOs that provide services to homeless people or people with disabilities in Ireland (e.g. O'Brien, 2009);
- References to a specific named NGO or NGOs in general were contained in the article but were peripheral to any discussion of accountability or legitimacy – e.g. if it was mentioned that a named person used to work for one of the 77 NGOs identified in Appendix C in the course of an article concerned with the a discussion of accountability or legitimacy in another context (e.g. Hughes, 1997);
- Accountability or legitimacy were mentioned as having been considered at a conference or talk attended or organised by NGOs in general (as indicated by the use of one or more of the generic subject search terms in Annex 3 to Appendix B), relief and development NGOs in general, or one of the 77 specific named NGOs listed in Appendix C, and the article contained no other relevant commentary on accountability or legitimacy.

I also excluded articles because of the way that Nexis UK presents multiple letters in response to a particular article or earlier letter as a single item. In many cases, a keyword search term was found in one of these letters and an NGO name or generic subject search term in another letter. Although both may have been combined by Nexis UK into a single unit, they were in fact separate items and I excluded them as a result.

Appendix G. List of Articles Included

No.	Article Name	Year
1	Charities and accountability (October 25)	1994
2	Criticism dogs the World Bank and IMF as they redefine global role	1994
3	Criticisms of World Bank policies start to hit home	1994
4	Helping Rwanda	1994
5	Aid programme principles are criticised	1995
6	Civil rights bodies criticised for neglecting victims of violence	1995
7	Code of ethics for charity adverts urged	1995
8	Images of Africa	1995
9	Nations agree on final UN document	1995
10	Reforming the UN	1995
11	Smiley emerges smiling	1995
12	Supporting the UN	1995
13	The world and Bosnia	1995
14	Tribunal told Gorta spent over 50% on administration	1995
15	UN withdrawal from Somalia	1995
16	Amnesty claims state forces use summary executions	1996
17	Burton sets up group to help frame charity law	1996
18	Charity regulator is launched by Burton	1996
19	Dignity and freedom are focus of new aid charter	1996
20	Failure to address specific charges of killings alleged	1996
21	Senator says Red Cross committee head 'out of touch' on poverty	1996
22	Aid agencies warned about future support	1997
23	Aid budget and accountability	1997
24	Aid to Rwanda	1997
25	Department suspends GOAL funds	1997
26	Ecological destruction goes with Asian denial of rights	1997
27	EU office wants GOAL funds suspended over accounts	1997
28	GOAL withdraws allegations against Department and agrees to audit	1997
29	Irish overseas aid	1997
30	O'Donnell urges regulatory body for agencies	1997
31	Own GOAL	1997
32	Simmering dispute culminates in suspension of GOAL	1997
33	Suspension of GOAL funding	1997
34	Aid agency calls for world court to police rights	1998
35	Bill on Third World debt withdrawn	1998
36	Rights violators 'must be punished'	1998
37	The Reality of Aid	1998

38	Trócaire and political action	1998
39	Agencies deplore Korean obstruction	1999
40	Arrest will reverberate throughout charity sector	1999
41	Banks lacking Third World ethical policy	1999
42	Charitable tax status	1999
43	Charities and tax	1999
44	Competition is fierce among charities for donor pounds	1999
45	Global trade talks should give special attention to the wretched of earth	1999
46	Government should build on legacy of neutrality	1999
47	ISPCC review after fraud inquiry arrest	1999
48	Making a charity case	1999
49	O'Donnell will propose greater refugee intake by Ireland	1999
50	People donate less money and time to charity, survey finds	1999
51	SDLP warns against Patten retreat	1999
52	Third World Debt	1999
53	Third World Debt Cancellation	1999
54	UNCHR effort in Balkans attracts strong criticism from Oxfam	1999
55	Watchdog's company requested but mixed welcome is expected	1999
56	Aid to developing countries	2000
57	An Irishman's Diary (July 8 2000)	2000
58	Delayed report on IMF	2000
59	Giving money to corrupt Third World leaders not the answer	2000
60	Irish NGOs offering vital aid to the world's dispossessed as well as advocating their cause	2000
61	New report shows torture used in over 150 countries	2000
62	Prague gets ready for trouble at finance summit	2000
63	SDLP warns it will not sit on policing board	2000
64	Third World corruption	2000
65	World Bank and IMF	2000
66	Afghan peace hinges on human rights	2001
67	AG says charity law needs to be reformed to avoid donation abuses	2001
68	Call for military exports controls	2001
69	Genoa protestors signal coming of age of global politics	2001
70	Government and overseas aid	2001
71	Human rights record	2001
72	Inquiry on claim charity gave mailing list names to finance firm	2001
73	Irish Aid tackles roots of Ethiopian poverty	2001
74	Language of development co-opted for war purposes	2001
75	Militarism and not enlargement is what this treaty is really about	2001

76	O'Donnell criticises charity regulation	2001
77	Patent laws and AIDS crisis	2001
78	Public funding of GOAL	2001
79	State criticised on human rights record	2001
80	The business of giving	2001
81	The events at Mazar-E-Sharif	2001
82	A growing Concern for those in need	2002
83	A time bomb for charities	2002
84	Amnesty critical of refusal to access Irish prisons	2002
85	Amnesty lists children killed in intifada	2002
86	Amnesty report finds Israeli army committed war crimes	2002
87	Argentina's debt crisis	2002
88	Charitable controversies	2002
89	Complaint against Concern over the disclosure of donor details	2002
90	Female genital mutilation	2002
91	IFA sets emergency meeting on CAP reform proposals	2002
92	Israel's policy of military segregation must be challenged	2002
93	Lack of commitment to eradicating poverty	2002
94	One African girl is saved, amid abject human misery	2002
95	Putting the money where it counts	2002
96	Reform of legal system to be widely welcomed	2002
97	Trade policies condemn millions to hunger	2002
98	Ugandans are told of Irish concerns over executions	2002
99	Aftermath of Iraq invasion	2003
100	Amnesty opposes EU plan for transit camps	2003
101	Amnesty raises concern on Garda actions	2003
102	Big business should impose code of practice, say NGOs	2003
103	Cowen urged to raise rights in Russia	2003
104	Crisis in the Congo	2003
105	Development aid to Africa	2003
106	Farmers' organisations and NGOs must meet	2003
107	Iraq and Irish neutrality	2003
108	Little debate at development conference	2003
109	Palestinians find themselves with nowhere left to go	2003
110	Trócaire calls on oil firms to act	2003
111	US war plans against Iraq	2003
112	Victims regret Amin never faced justice	2003
113	We have to build competitiveness and jobs in the agriculture sector	2003
114	Amnesty's concern at EU Agenda	2004

115	Banker says charitable groups need to be more accountable	2004
116	Foreign aid and corruption (14 Dec 2004)	2004
117	Ireland asked to confront Israel over destroyed homes	2004
118	Managing to be a volunteer	2004
119	Need for UN action on Darfur	2004
120	New aid row over Lenihan remark on spending	2004
121	Oxfam dismayed by IFA's reaction	2004
122	Positive ageing	2004
123	Relations with Burma	2004
124	Tanáiste pledges law to control domestic arms trade	2004
125	Taoiseach links aid funds to agencies' capacity	2004
126	The advocates	2004
127	US anti-terror policies 'bereft of principle'	2004
128	All that glitters is not ethical	2005
129	Charity needs controls, seminar hears	2005
130	Flawed: diamonds lose their sparkle	2005
131	Garda, department must address human rights issues	2005
132	Guantanamo prisoners	2005
133	Hold on tight to your (EUR115) million dreams	2005
134	Holding charities to account	2005
135	Iraqi insurgents guilty of crimes against humanity, says Amnesty	2005
136	King rules with iron fist as deaths and human rights abuses spiral	2005
137	Living in hope	2005
138	Making sure aid is effective is not so simple	2005
139	Properly reformed UN is the way forward	2005
140	Response to tsunami disaster	2005
141	Scams, profiteers wash up in disaster's wake	2005
142	Set aside the blame game and feed the people in Niger	2005
143	Shootings at Lusk post office	2005
144	State accused on rights obligations	2005
145	The hand that feeds	2005
146	Tracking the aid: where the charities say your donations go	2005
147	Tsunami response puts focus on charities sector	2005
148	Unregulated charities	2005
149	What's it like to work for ... GOAL?	2005
150	Aid agency chiefs step down in row over policy and spending	2006
151	Aid and corruption in Africa (Jan 5 2006)	2006
152	Aid and corruption in Uganda	2006
153	Amnesty report accuses Israel of breaching international law	2006

154	Charities regulator included in new bill	2006
155	Charities warn of 'bogus' collectors	2006
156	EU proposes voluntary registration for lobbyists	2006
157	Focus on arms trade must include legal weapons	2006
158	Government attitude to child abuse victims criticised	2006
159	Human rights in Russia	2006
160	My working day	2006
161	Society failing to teach children about justice	2006
162	Testing charities on your doorstep	2006
163	Usurping Government's role unacceptable	2006
164	Aid and corruption in Africa (Dec 14 2007)	2007
165	Aid and corruption in Africa (June 15 2007)	2007
166	Aid and corruption in Africa (June 21 2007)	2007
167	Aid and corruption in Africa (June 26 2007)	2007
168	Aid and corruption in Africa (March 10 2007)	2007
169	Amnesty calls for rights minister	2007
170	Charities face new regulatory regime	2007
171	Cowen should stop world bank contributions	2007
172	Doing it for the kids	2007
173	G8 summit, aid and development	2007
174	Ireland should lead fight against hunger	2007
175	Major reform of charities legislation announced	2007
176	Marking the charity card	2007
177	Media must scrutinise Irish Aid	2007
178	Modern Moment	2007
179	Poor states crippled by illegitimate debt	2007
180	Reactions to Budget 2008	2007
181	Rights group exploit China Olympics spotlight	2007
182	Smart thinking	2007
183	Turning away from politics of fear	2007
184	Wolfowitz and the World Bank	2007
185	Women activists 'repressed' in Zimbabwe	2007
186	180 killed, thousands tortured in Zimbabwe - Amnesty	2008
187	Amnesty calls for 'renditions' inquiry	2008
188	Amnesty chief critical of Government plans to merge human rights agencies	2008
189	Amnesty report criticises Ireland for gaps in human rights protection	2008
190	Challenge is to clear up corporate culture	2008
191	China's policy in Africa	2008
192	Could Kenya be the next Rwanda?	2008

193	Don't lose your head when you donate from the heart	2008
194	Group of 8 and world poverty	2008
195	How the poor pay the price of tax breaks for big business	2008
196	Insurgency, warfare and food crisis bring Somalia to brink of collapse	2008
197	Is aid channelled through African governments a waste of money?	2008
198	New best practice code for aid groups	2008
199	Private sector involvement in Irish overseas aid	2008
200	Quartet has failed to help Palestinians, say NGOs	2008
201	We cannot 'deliver' development from outside	2008
202	We must bypass toxic regimes in Africa when it comes to aid	2008
203	We must ratify UN corruption convention	2008
204	Wealthy nations must act in the interest of majority	2008
205	Amnesty says Israel's Gaza action breached laws of war	2009
206	Concern welcomes signing into law of charity regulation Act	2009
207	Human rights forced to take back seat due to global recession, says Amnesty	2009
208	Ideas aplenty at innovation showcase	2009
209	Impact of cutting back on aid	2009
210	Over one billion go hungry every day, summit told	2009
211	Serbia jails four for 1999 killings	2009
212	Sharing the pain of economic crisis	2009
213	Shining light of aid workers must inspire us to protect them	2009
214	State urged to lead on debt cancellation	2009
215	The business of charity businesses	2009

Appendix H. Image of Excel Coding Sheet for Variables 1-5.

Article ID	Article Name	Q. 1 Year of article	Q. 2 Month of article	Q. 3 Number of words in article	Q. 4 Type of Article	Q. 5 References to NGO accountability	If Code 2 is allocated for Q. 5, & if relevant, list the name of the NGO/NGOs to whom the comment is attributed	If Code 2 is allocated for Q. 5, & if relevant, list the name of the NGO/NGOs whose accountability is being referred to.	If Code 3 is allocated for Q. 5, & if relevant, list the name of the NGO/NGOs whose accountability is being referred to.	If Code 4 is allocated for Q. 5, & if relevant, list the name of the NGO/NGOs to whom the comment is attributed.	If Code 4 is allocated for Q. 5, & if relevant, list the name of the NGO/NGOs whose accountability is being referred to by NGOs in general or a specific named NGO/NGOs	If Code 4 is allocated for Q. 5, & if relevant, list the name of the NGO/NGOs whose accountability is being referred to by another actor.

Appendix I. Kappa Calculation Matrixes for Variables With Low Coding Variations.

These calculations were made using graphpad - see http://www.graphpad.com/quickcalcs/kappa1.cfm

Variable 8. Claims of accountability by NGOs

	A	B	C	D	E	Total
A	105	3	0	0	0	**108**
B	0	0	0	0	0	**0**
C	0	0	0	0	0	**0**
D	0	0	0	0	0	**0**
E	0	0	0	0	0	**0**
Total	**105**	**3**	**0**	**0**	**0**	**108**

Number of observed agreements: 105 (97.22% of the observations)
Number of agreements expected by chance: 105.0 (97.22% of the observations)

Kappa= 0.000

Variable 16. References made by other actors to NGO administration costs

	A	B	C	D	E	F	Total
A	106	1	0	0	0	0	**107**
B	0	0	0	0	0	0	**0**
C	0	0	0	0	0	0	**0**
D	0	1	0	0	0	0	**1**
E	0	0	0	0	0	0	**0**
F	0	0	0	0	0	0	**0**
Total	**106**	**2**	**0**	**0**	**0**	**0**	**108**

Number of observed agreements: 106 (98.15% of the observations)
Number of agreements expected by chance: 105.0 (97.24% of the observations)

Kappa= 0.329

Variable 18. NGOs questioning or disputing the legitimacy of NGOs or other actors

	A	B	C	D	E	F	G	H	I	Total
A	92	0	0	1	0	0	0	0	0	**93**
B	0	0	0	0	0	0	0	0	0	**0**
C	0	0	0	0	0	0	0	0	0	**0**
D	0	0	0	0	0	0	0	0	0	**0**
E	8	0	0	0	6	0	0	0	0	**14**
F	0	0	0	0	0	0	0	0	0	**0**
G	0	0	0	0	0	0	0	0	0	**0**
H	0	0	0	0	0	0	0	0	0	**0**
I	0	0	0	0	1	0	0	0	0	**1**
Total	**100**	**0**	**0**	**1**	**7**	**0**	**0**	**0**	**0**	**108**

Number of observed agreements: 98 (90.74% of the observations)
Number of agreements expected by chance: 87.0 (80.57% of the observations)

Kappa= 0.523

Variable 19. Other actors questioning or disputing the legitimacy of NGOs

	A	B	C	D	E	Total
A	102	2	0	0	0	**104**
B	1	3	0	0	0	**4**
C	0	0	0	0	0	**0**
D	0	0	0	0	0	**0**
E	0	0	0	0	0	**0**
Total	**103**	**5**	**0**	**0**	**0**	**108**

Number of observed agreements: 105 (97.22% of the observations)
Number of agreements expected by chance: 99.4 (92.01% of the observations)

Kappa= 0.652

Variable 20. Claims of legitimacy by NGOs

	A	B	C	D	E	Total
A	107	0	0	0	0	**107**
B	1	0	0	0	0	**1**
C	0	0	0	0	0	**0**
D	0	0	0	0	0	**0**
E	0	0	0	0	0	**0**
Total	**108**	**0**	**0**	**0**	**0**	**108**

Number of observed agreements: 107 (99.07% of the observations)
Number of agreements expected by chance: 107.0 (99.07% of the observations)

Kappa= 0.000

Variable 21. Claims of NGO legitimacy by other actors

	A	B	C	D	E	Total
A	103	0	0	0	0	**103**
B	2	2	0	0	0	**4**
C	0	1	0	0	0	**1**
D	0	0	0	0	0	**0**
E	0	0	0	0	0	**0**
Total	**105**	**3**	**0**	**0**	**0**	**108**

Number of observed agreements: 105 (97.22% of the observations)
Number of agreements expected by chance: 100.3 (92.82% of the observations)

Kappa= 0.613