

Accountability for Haiti aid 2013

People who donated to the Giro 555 appeal in the Netherlands cannot yet compare the results achieved by the cooperating aid organisations (SHO) that are active in Haiti. This is because the organisations are still using different reporting methods. This finding is presented in our audit report, the fourth in a series we will be issuing until the end of 2016: Accounting for Haiti Aid Funds 2013.

Conclusions

The overarching report issued by the SHO shows that ten of the 15 organisations that are participating in the SHO programme for Haiti had completed their activities at the end of 2013 and expenditure had risen to €103 million (93% of donations). Of this amount, 7% had been spent on preparations in the Netherlands (overhead costs) and 10.5% on aid coordination in Haiti (programme management costs).

We also found that the Ministry of Foreign Affairs' supervision of the funds it had donated to the SHO was adequate.

Results so far

We found that every organisation named in the SHO's report issued its own detailed report on the outputs achieved in each of the SHO's nine thematic clusters. They provided concrete figures. We also found, however, that it was still difficult for donors to gain an overall picture from the reports of what had been achieved. Furthermore, the results could barely be aggregated if at all.

We also compared the SHO's plans for the reconstruction of Haiti with the situation on the ground. Firstly, it is difficult to obtain an overall picture because some organisations use different units in their plans and in the monitoring of their results, for example in house building and the installation of water pumps. No single organisation reports internal setbacks or errors. However, more has actually been achieved than foreseen, for example in healthcare.

Costs and programme implementation

The SHO report for 2013 refers to three cost categories that the SHO itself and its permanent and guest participants recognise: recruitment costs, overhead costs and programme management costs. We found that the recruitment costs (1%) and overhead costs (7%) were very clearly defined. The programme management costs in the SHO's report is a catch-all category for general costs incurred in Haiti that cannot be allocated to a specific project. A problem with this is that there is no strict definition of programme management costs and each organisation allocates different costs to this category.

Recommendations

We recommend that the SHO ask its participants (both permanent and guest organisations) to deliver their results in a uniform style for the final report. Having the organisations report in a uniform manner, would enhance the transparency of the SHO's report for next year.

We also recommend that the SHO include obstacles that prevent participating organisations achieving their targets in its report. Reporting the obstacles would enhance transparency and thus create more confidence among the general public. Furthermore, such introspective professionalism would add to the SHO's learning capacity.

Finally, we recommend that the SHO formulate an unambiguous definition of programme management costs.

Response

In its response to the report, the SHO wrote that the Court of Audit's approach was a technical exercise that made little allowance for the unpredictable and complicated world of emergency aid. It also said, however, that it would call on the aid organisations to report in a more uniform manner for the final report.

The Court of Audit noted in its afterword that the emergency relief phase had ended and responded positively to the SHO's undertaking. Transparent accountability will always be necessary if the aid sector is to learn from its successes and failures.