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# ORGANISATIONAL LEARNING AND ACCOUNTABILITY –

## Opportunity for an Irish Contribution to Aid Effectiveness?

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*Development aid organisations are learning new methods to deliver effective aid. Organisational learning theory can offer a new perspective on this process of accountability. By viewing accountability as a relational process, communication between aid practitioners can become a field of reflexive or “deutero” learning. This is important for a complex aid environment in which the policies of partnership, harmonisation and alignment require relational as well as technical skills so that vital links across programmes can be made. Irish aid organisations have an apt history, policy and style to make a particular contribution towards learning such reflexive practices. While the data for this paper is primarily intra-organisational, such a category is increasingly loose in the changing context of aid. What is sought are paths to change practice at different levels or at any instance of aid organisational life.*

## Introduction

Expectations for development aid are changing. New voices are seeking recognition, new approaches and methods are being explored. The grand narrative of development according to the modernist spirit of the second half of the 20th century is firmly on the wane.<sup>2</sup> A rationale has emerged that intends to be participative, inclusive development aid, driven by those who are developing. The international aid effectiveness initiative is evidence of these changes. From this global context, the idea of mutual accountability has come to the fore highlighting the dynamics of aid relationships.<sup>3</sup> Despite awareness of these notional shifts, patterns in the power relations of international politics, institutional procedures and interpersonal interaction often remain exclusive and fixed.<sup>4</sup> A participative aid paradigm cannot be *thought* through; these are changes that must be made in practice – in each context, relationship, decision, procedure, policy and collaborative action. This kind of change requires practical or organisational learning. This is an approach to systemic transformation that roots the substance of change in the normal, everyday, practical actions of people working together. Knowing *how to change* is a learning process of small shifts and adaptation. Discovering *what* these shifts might be, or how to open up to their potential, is the critical challenge.

From this perspective and organisational learning we suggest that development aid organisations can take a practical step towards mutual accountability by understanding better their own practices – becoming more *reflexive*, gaining insight into how they actually work in their environments. Accountability as practiced in aid organisations is a focus of this study since it affects all levels of organisational action, all types of aid partnerships and stakeholder networks; it involves using methods, tools and procedures, but is also all about relationships and power; and it is the focus of much of the aid effectiveness initiative and therefore of critical importance in the current climate. While the link between accountability, learning and effective aid is well established,<sup>5</sup> a new reflexive turn would help organisations to have coherent policies and aid relationships and build their confidence in such matters. It is also important because “understanding better the underlying, as well as the superficial, elements of their working environment”<sup>6</sup> will enable organisations to develop a more nuanced, realistic analysis and response to the development process, particularly to the implications of mutual accountability. However, achieving reflexive insight is difficult, as is putting ideas such as mutual accountability

into practice. Individuals as well as organisations often cannot see the many factors and forces at play both about and within themselves – so processes and methods of on-going learning are essential.

Aid organisations often understand accountability to be the technical task of developing the right frameworks or instruments. Accountability through the lens of organisational learning brings out the relational and powerful processes that underpin those technical procedures and mechanisms. By thinking afresh about an organisational process such as accountability, and being willing to develop new methods for learning in practice about that task and how it is being done, Irish development aid organisations can make a particular and useful contribution to the sort of reflexive learning needed for the changing aid context. This is a new context where good communication, insightful analysis of complex situations and knowing how to work across organisational boundaries are all interconnected practices that are essential to quality development aid.

This approach to accountability is taken as part of a piece of research under the LEARN Project set up at the Centre for Global Health in Trinity College Dublin in order to develop research and understanding, as well as skills of organisational learning in Irish aid organisations. One component of this work has been exploration of the practice of organisational learning in Irish Aid, the division of the Department of Foreign Affairs that manages Irish official development assistance (ODA). The initial focus was on the social processes of learning (rather than information management) enabling analysis of the interactive and complex nature of learning, as a function of good organisation and good development practice. A social constructionist methodology offered the framework within which to choose qualitative methods of data generation.<sup>7</sup> These included exploratory and unstructured interviews with over 75 informants and periods of participant observation both in Dublin and overseas and tracking and analysis of one core organisational learning process over two years.<sup>8</sup>

From initial content analysis of these data, the challenge of intra-organisational fragmentation surfaced. Informants recounted experiences of poor communication, silo mentalities, organisational inertia and resistance to change. It was clear that it would be useful to understand in greater depth how these patterns of fragmentation functioned in practice, rather than looking at the form or structure of the organisation, which would result in a more static view. Our view is that what actually matters for aid effectiveness, mutual accountability and transparency are normal, day-to-day activities, that the greatest opportunity for change can be found and made just there. Informants recognised that the most difficult challenge with

all organisational systems and procedures (accountability or other) is making them work well; their reflections and stories attest to this knowledge. It is often the relational factor, rather than the mechanical, instrumental or technological features of an organisational task that matters most. This is the reflexive perspective of interest here and the general context in which the argument of this paper arises: first that there is a need for targeted learning about accountability *as a relational process*, and second that Irish aid organisations are well placed to make a particular contribution to this learning project.<sup>9</sup>

To map out this potential *territory of learning* for aid organisations the steps taken here are: first, an exploration of accountability as communication – this includes identifying its relational and interactive character, some of the barriers to communication identified in the research and a short analysis of the implications of these findings for systemic change. Second, by developing the organisational learning perspective, patterns of communication are suggested as a key focus for new reflexive learning about accountability in practice. Finally, a description of the context of Irish ODA is presented in which partnership, harmonisation and alignment are identified as key features. Based on the themes emerging from the research there is a need beyond technical capacity for organisations themselves to learn new ways of working with communication and collaboration on the basis of the changing principles for quality aid.

## **Accountability as communication – a focus for learning and changed practice**

### ***What is accountability?***

As noted above accountability is commonly understood and approached from a technical, systems or structural perspective. Paolo De Renzio offers a general definition of accountability in a synthesis briefing on mutual accountability: “the mechanisms through which people entrusted with power are kept under check to make sure that they do not abuse such power, and that they duly carry out the functions for which the power was originally entrusted”.<sup>10</sup> Although grounded in mechanisms, this definition clearly recognises the powerful, and by implication, relational nature of accountability processes in which an order of power-relations exists through two key components of accountability defined as *answerability* and *enforceability*.<sup>11</sup>

Defining the abilities involved is helpful. Rather than reading accountability as a noun, i.e. as a system, design or *thing*; the concept is addressed as a verb, i.e. as a series of on-going actions. Accountability as a verb denotes communicative actions of being able to give account, i.e. *account – ability*. The shift changes the emphasis and opens new possibilities of engagement with the complexity involved, and thinking about what might be a “difference that will make a difference”.<sup>12</sup> This shift requires what we have called tangible reflexive insight, the ability of an organisation to refer back and take account of itself,<sup>13</sup> which in turn requires a sophisticated approach to learning to generate fresh insight and understanding. Focusing on the phenomenon of *answerability*, not as having the procedure in place but rather as knowing what enables open dialogue may be one such approach.

Accountability is generally managed by using information systems including instruments for planning, appraisal, monitoring, evaluation and analysis, often taking the form of the Logical Framework Approach (LFA).<sup>14</sup> There is evidence in the literature of organisational learning-in-aid, as well as the project management-in-aid literature that a purely technical understanding and approach to accountability is insufficient<sup>15</sup> and that aid relationships are inherent to accountability procedures.<sup>16</sup> When read as a *quality* that characterises a relationship, accountability becomes an experience shared by the parties. It is clear that mechanisms are required to monitor such a quality, but taken alone they are no assurance of its presence. Accountability is first of all a question of trust and confidence, on the basis of which the credibility, capacity and coherence of good accountable practices between collaborators can grow.<sup>17</sup>

The process of accountability as a set of distinct actions clearly spans the spectrum from the relational to the instrumental sphere. For example, four main stages in the accountability practices of development aid organisations have been identified.<sup>18</sup> These are: agreement on roles and standards; a composite stage of responsible action and being able to evaluate that action; a stage of reporting and accounting; and a stage of responding to stakeholders on the basis of agreements made. For each stage transparency is considered paramount.<sup>19</sup> Transparency suggests clear communication and action. As is evident from this structure, the ability to take action and report is bracketed by what might be termed relational tasks: building agreements and responding to stakeholders. Any systematic organisational process has a relational aspect which is essential to effective as well as democratic functioning, but it is possible on the basis of this staged approach to see that accountability includes

*clearly defined* moments where good communication is as important as good systems.

Equally relevant is how accountability is managed in the quality assurance processes of an organisation through instruments such as: codes and guidelines; methods and frameworks for thinking through plans for generating and accessing reliable data on the impacts of interventions; and for maintaining robust financial controls and having the reporting capacity to justify disbursement. Cronin and O'Regan have categorised all these ways of achieving accountability in a Comhlámh Research Report under the headings of Codes and Procedures, Evaluation and Assessment and some Other Initiatives of a more particular nature.<sup>20</sup> They give concrete examples of code systems as inter-agency initiatives to set minimum standards of performance, examples of methods for evaluation and assessment that range from conventional to participatory approaches, including organisational assessments, stakeholder analysis, environmental evaluation tools, and cost-effective analysis.<sup>21</sup> Underpinning this accountability framework is a definition that both distinguishes and centres the relational nature of the processes involved:

[A]ccountability is central to the mechanism through which the aid relationship is regulated ... it entails the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible.<sup>22</sup>

Accountability is a quality of relationship and participation on the grounds of the power for which an individual or organisation is responsible. This responsibility is always to someone – even to oneself. The drive for effective aid and mutual accountability must include attention to the powerful nature of aid relationships and the mechanisms by which those relationships are regulated and in effect, lived out.

### ***Challenges of communication as barriers to accountability***

Good communication is the bedrock of any relationship and the essential environment for effective cooperation and collaboration. In the aid context the ability to make critical linkages with partners, and across an aid programme will be greatly enhanced if communication within an aid organisation itself is of a high quality. In the research process, Irish Aid informants repeatedly highlighted gaps in intra-organisational

communication. The experiences talked about are indicative of a complex challenge. Some of the issues of communication are concerns with accountability in terms of being able to give account in the reporting, or *answerability* category – concerns that programme decisions be robust, and can be accounted for on the basis of having the right procedures and systems in place that can stand up to international peer review. There are also concerns about the way practitioners can show empirically how aid interventions are effective, how Irish ODA makes a real, singular contribution. But there are also concerns that the partnerships through which Irish ODA is channelled are actually functioning on the basis of a quality dialogue that can deliver the insight necessary for effective or, to push the adjective somewhat, *meaningful* aid.

Arising from these issues accountability can be interpreted as a challenge of organisations having the ability to communicate clearly – as much to themselves as to others about the what, how and why of their actions – to have the ability to justify actions and show how they are effective. This kind of accountability involves learning in practice what might be termed an upstream skill of insightful analysis, built on a more base-level *account-ability* within an organisation – that is, an environment of collaboration and good communication (as well as technical experience and understanding) as the bedrock of any accountable process or skill. A difficulty seems to arise when this base-level is faltering.

Communications failure and disconnection are an experience often referenced in aid circles with the term silo mentality – a phrase used frequently by Irish Aid personnel as well as others. It seems to function as a label to denote experiences of disconnected actions and isolated conversations including experiences of a lack of communication that are interpreted as barriers to effective practice (accountability or other). In order to learn about what the silo mentality label might mean for practitioners, we consider an organisation as a series of relations and connections rather than as a static structure as might be described in an organigram. This step enables us to see a process like accountability differently, it gives us a way of focusing more on interactions rather than structures. From this changed view, experiences of isolated conversations, silos of action, disconnected and fragmented organisational practices, are also *isolating* conversations. In other words, the actions of practitioners themselves are the most immediate factors that characterise the quality of communication essential to effective

accountability. As noted above they are also the most empowering places from which to generate change on the basis that the immediate context of an individual, team or organisation's action is its opportunity of greatest control and influence. It is in the everyday contexts of normal work that any group has the power to change.

These silo experiences are continually regenerated in actual organisational practices that carry assumptions about ways of working and organisational design. Problems identified in the analysis suggest patterns of organisation that create barriers to communication. The development and use of information sharing systems (including access to people with specific knowledge) is not prioritised. Sectional design of organisation encourages sectional ways of working, including very fixed roles and responsibilities. High staff mobility results in weak organisational memory and a sense of fragmentation – during the process of developing and implementing a country strategy paper over several phases, for example. These are isolating ways of working that evidence an embedded isolationist culture – the silo mentality – which is continually regenerated in the normal ways practitioners communicate with each other. Making the connection between organisational designs and practices, such as staff-rotation, and communication among aid practitioners may seem strange, but the belief here is that it is precisely at the level of practical interaction that more remote, structural and procedural changes are begun. Since accountability is a key cross-cutting task in which fundamental assumptions about relationships and power within the aid process are lived, it offers a useful path for learning different patterns of communication in order to generate different instruments and mechanisms for mutual accountability and effective aid.

### ***Analysing accountability as a systemic structure***

Shifting communication patterns in the accountability process implies a deep change to what might be termed the systemic structure<sup>23</sup> of accountability. This involves examining the principles upholding such systems, moving from the emphasis on measurement and justification to looking at the ways in which development aid practitioners are accountable to each other. It is paramount to translate these ideas into practical learning in aid organisations to refine principles and develop methods; for this to happen leadership needs to encourage and engage. To date there are only a few initiatives of this type in which development

aid organisations have sought to embrace different principles and thereby change their practices, for example the LAGOM experiment in the Swedish International Development Authority (SIDA) in which a cross-sectional group of desk officers met over an extended period to explore participatory learning in their own practice,<sup>24</sup> and ALPS (Accountability, Learning, and Planning System) in ActionAid, which is an organisational system redesign of accountability and planning processes, “so that poor people and their organisations are given space to be centrally involved in initiating, monitoring and evaluating their own development process”.<sup>25</sup>

The isolated instance of these experiments seems reason enough to embark on deeper level learning about the assumptions, values and principles that orientate everyday practice. Assumptions, values and principles are the ways in which we make sense of our world, the basis from which we make choices and decisions, our frames of reference. They are mostly implicit but often are evident in the practical things we say and do, if we learn how to notice. They are dynamic, key to what we *do* with others, and in that process are always fluid. The position being argued here is that everyday practical actions of development aid practitioners – around accountability and other tasks – contributes to the barriers to communication, learning and change that those same people are concerned about. In order to learn about this deep, or systemic level of aid practice, aid organisations need to develop profound learning skills, a reflexive ability which has been called in the organisational learning literature, learning to learn.<sup>26</sup>

## **Organisational learning for new patterns of accountability**

Organisational learning theory makes a distinction between what has been called single-loop and double-loop learning.<sup>27</sup> Single-loop learning in the case of development aid organisations refers to *reflective* exercises carried out during mid-term reviews or at strategic planning junctures, by which knowledge about what worked well or results – even those unexpected – are recorded as lessons learned and inform on-going planning processes. Double-loop learning denotes a more radical shift, it is the sort of learning necessary when the environment is changing so significantly that existing frames of reference for action are no

longer relevant to the needs presenting. Double-loop learning and change therefore require *reflexive* awareness. Being reflexive means paying attention to the relation between methods and effects in a dynamic feedback loop. Much of the literature of organisational learning deals with how such feedback loops can be conceptualised and encouraged,<sup>28</sup> as well as seeking to understand why there are often barriers to such knowledge-sharing and learning.<sup>29</sup>

A reflexive feedback loop means having the environment, culture and practices in place to enable the sharing of transparent information resulting in better understanding. This loop needs to be on-going and relatively immediate. It means organisations or teams having the capacity to hear what is different, contrary or outside their normalised way of looking at their world. This means being aware of the governing variables or assumptions that frame organisational actions. The term, deuterio learning<sup>30</sup> captures the essence of this sort of learning best since “deutero” means “secondary”<sup>31</sup> and so it suggests a “second” or broader perspective on an action that gives a reflexive view of that action within its environment. Development aid organisations are experienced in single-loop learning but double-loop shifts which need deutero awareness are more difficult. Aid organisations do not normally equip their staff with these skills of organisational learning.<sup>32</sup>

By paying more attention to communication practice and the barriers to communication that practitioners talk about, a route to deutero learning emerges. This requires learning to listen to voices or opinions not normally heard or heeded, looking for information that is often lost, silenced or omitted, asking critical questions of one’s own practice – especially listening to the views of those who are clients and recognising that the context of collaboration is one where many different goals and ways of working are operational. It may also mean learning to move away from vertical paths of communication (typical in hierarchical organisations), and organisational designs that isolate people. These sorts of changes will need clear and committed leadership – by modelling such practices in leadership styles and by prioritising resources to enable learning how these changes can happen. There has been a lot of learning about such linking-up strategies in programme design, Irish Aid’s new Country Strategy Papers foster this perspective,<sup>33</sup> but it is harder to find patterns of linkage designed into more ordinary organisational tasks. There is no reason to suppose that very different ways of working cannot emerge. Building new linkages of

communication in the aid community (intra-organisationally as well as inter-organisationally) can potentially open new paths of linkage in aid programmes that are unclear as yet and Irish development aid organisations can be active about this task.

To give an example of the changes imagined here we can look at the notion of alignment as an accountability process. Inherent in its logic is repositioning the policy and governance of the development process – supposedly from donors to aid recipient governments – as a redistribution of power. Recipient governments’ plans for poverty reduction and development, as well as their decision-making systems and governance processes are prioritised and strengthened. The rationale is that the shift in methods and modalities of aid delivery will also mean a change in the power relations between partners. In practice the dialogue falls short of this quality of real alignment, communication is generally characterised by an unchanged order of power.<sup>34</sup> As in any dialogue, a key way to shift the relational order is for one party to change themselves. Such shifts on the part of donors, at whichever level the partnership is functioning on the aid ladder, require a new awareness of what practitioners within an organisation are actually doing among themselves across sections, levels and locations, since the basic patterns of interaction will be the same beyond those boundaries in interactions with others. Deutero learning requires becoming attentive to such patterns. From this reflexive view a changed version of accountability emerges:

[F]or development practitioners to bring about change in others, they will only do it if they achieve change in themselves and the ability to recognise change, in themselves, in relation to others and between other people.<sup>35</sup>

In order to situate this call for better reflexive organisational learning, in the process of accountability as well as others, we will briefly show how some core principles of the aid effectiveness initiative such as partnership, are embedded in the Irish ODA approach not only in terms of policy but also historically and through network connections. This offers opportunities for Irish aid organisations to make a particular practical contribution towards learning new patterns of accountability in context.

## Conclusion

Irish ODA is all about quality – this intention is affirmed in the White Paper on Irish Aid<sup>36</sup> and noted in the DAC Peer Review 2003.<sup>37</sup> It is a quality celebrated by the current Minister of State for Development Cooperation, Peter Power TD, when noting that the DAC Review of 2009 identifies Irish ODA as a “cutting edge programme”.<sup>38</sup> The Irish ODA budget is small by comparison to that of other international donors and yet the story is consistently told that we “punch above our weight” in this sphere, a fact born out by international indicators.<sup>39</sup> The emphasis on quality rather than quantity, in tandem with a policy of untied aid and a history of local level relationships and knowledge, is smart policy given the size of Irish ODA. It generates a real opportunity for Irish development aid organisations to have an influential voice in the international context. As an “integral part of Ireland’s foreign policy”<sup>40</sup> quality development aid makes sense as an effective way of promoting Irish values and goals internationally. Nonetheless, the approach carries significant responsibility to be continually improving. The organisational practice of Irish development aid organisations is an essential element of this challenge.

The quality motif is enacted through the policy of partnership at many levels. Irish development aid organisations are networked and committed to partnership as a core organisational way of working. Given this interconnectedness Irish ODA is indeed evolving with international development policy and practice. Apart from key policy interventions,<sup>41</sup> the principle of partnership underpinning Irish ODA means that development aid is continually an exercise in participation, influence and communication with others; this is evidenced in a detailed description of all the avenues by which Ireland implements ODA,<sup>42</sup> but also in research data where Irish Aid field staff in one embassy judged that they spent over 40% of their time in meetings. By participating in many partnerships at international, national (Ireland and programme countries) and regional levels, as well as through transnational structures such as the United Nations, European Union and World Bank<sup>43</sup> Ireland’s role in international development is played out.

This means active engagement in the international initiatives of consensus on finance for development;<sup>44</sup> harmonization and alignment;<sup>45</sup> managing for results;<sup>46</sup> and aid effectiveness.<sup>47</sup> These formal protocols set the current context of Irish ODA commitment to the principles of partnership and mutual

accountability which they promote.<sup>48</sup> Ideally, an aid architecture characterised by such shared principles yields coherence across programmes, reduced transaction costs for recipient governments and donors, effective aid and ultimately measurable and reportable development results. Nonetheless this same environment has been interpreted as complex and increasingly without boundaries in which linear readings of the aid process are difficult.<sup>49</sup> There are many practical challenges in the new mechanisms – in the Joint Assistance Strategies (JAS), Sector Wide Approaches (SWAs), Global Funds and Public Private Partnerships. The aid modalities of general and direct budget support which channel a significant level of Irish ODA to programme countries also create organisational challenges such as defining policies that support these modalities and helping people to understand and accept them. The institutional models we have are often incongruent with the principles of more connected and coherent development aid.

In promoting quality aid through partnership-building and aiming for effective programme linkages – activities central to Irish Aid work – a real opportunity for reflexive learning about accountability emerges. There are barriers to this path as identified in the research: an overemphasis on the sectoral division of labour in SWAp processes; human resource practices that undermine the participatory approach espoused; unclear political goals; resistance to intra-organisational systems change; lack of confidence in the advantages of harmonisation in programme countries and a lack of confidence in alignment; fears among the Irish public of corruption and the mis-use of funds and the impacts of this perceived fear on Irish Aid practitioners' ability to communicate and be accountable.

These barriers to effective, quality aid are important challenges in the new context and useful if understood as practical cracks in the system calling for attention, as opportunities for organisational learning in an emerging structure. Paying attention to these issues by asking questions about an organisation's own practice is the sort of reflexive awareness suggested here. A simple example is to ask why learning about interdisciplinary teams is not resourced as whole programme approaches are adopted? There are several routes to learning with these challenges and some participatory inquiry methods might be useful,<sup>50</sup> the route sought here is an exploration of new methods for learning in everyday normal tasks and procedures – these are lessons that seem, as yet, unlearned in development aid organisations.

Ireland has a history of quality over quantity, smart engagement, flexible and facilitative aid delivery. Better communication means learning new skills of management for partnerships built on qualities of trust, transparency and accountability; essential at a time when cuts in the aid budget mean realigning aid relationships on different terms. This requires quality organisational learning. By taking the enduring personality of Irish ODA as being practical, engaged and responsive, and then learning to develop that role as being able to give account to each other in new ways, making visible much of what is assumed in organisation design and interaction, especially those practices hindering the aid programme, a path emerges for communicating in ways that can enable a changed environment and ultimately, changed results. Irish development aid organisations are the right size, have the right kind of network and partnership practices, an opportune history, insertion in local organisations at home and abroad and relationships with donor partners and actors in programme countries to lead the way in such innovative learning. A reflexive turn takes courage, but it can be a way of learning to be transparent and accountable in power relations that are good for all.

## Endnotes

- <sup>1</sup> Following Sarah Barry, authorship is alphabetically ordered. This paper is prepared under the LEARN Project, Centre for Global Health, Trinity College Dublin. Contact: Dr Charles Normand, Director, Department of Health Policy and Management, TCD at normandc@tcd.ie. We are grateful to IRCHSS and Irish Aid for supporting the LEARN project at the centre for Global Health, Trinity College Dublin.
- <sup>2</sup> Sachs (1992); Robb (2004)
- <sup>3</sup> De Renzio and Mulley (2006)
- <sup>4</sup> Hinton and Groves (2004)
- <sup>5</sup> Crawford and Bryce (2003); Roper, Pettit and Eade (2003); Britton (2005)
- <sup>6</sup> Pasteur and Scott-Villiers (2004) p.196
- <sup>7</sup> Dachler and Hosking (1995)
- <sup>8</sup> Irish Aid Country Strategy Paper Review; begun in 2006 it resulted in *CSP Guidelines* approved in May 2008 and identified in the *OECD-DAC Peer Review 2009* as “A results-based management approach to Country Strategy Papers” (Chapter 5).
- <sup>9</sup> This potential contribution to aid effectiveness is recognised by the peer community: “Results-based management and mutual accountability require a cultural shift that will take time to become established. Irish Aid is encouraged to stay the course as other donors will be looking to Ireland for inspiration in their own efforts”, *OECD-DAC Peer Review 2009*, p.62
- <sup>10</sup> De Renzio and Mulley, (2006) p.3

- 11 *ibid.*
- 12 Bateson (1972), p.xi
- 13 Oxford English Dictionary definition of “reflexive”
- 14 Crawford and Bryce (2003)
- 16 Eyben and Ferguson (2004); De Renzio and Mulley (2006)
- 17 De Renzio and Mulley (2006)
- 18 Cronin and O’Regan (2002)
- 19 *ibid.*, p.viii
- 20 *ibid.*, p.32
- 21 *ibid.* pp.31-74
- 22 *ibid.* p.viii
- 23 Horstman (2004) p.47
- 24 Arora-Jonsson and Cornwall (2006)
- 25 David, Mancini and Guijt (2006) p.133
- 26 Argyris and Schön (1996)
- 27 *ibid.*
- 28 For example, Huber (1991); Argyris and Schön (1996); Crossan, Lane and White (1999)
- 29 For example, March and Olsen (1975); Levinthal and March (1993); Gherardi (1999)
- 30 Bateson (1972)
- 31 Oxford English Dictionary
- 32 Pasteur and Scott-Villiers (2004)
- 33 O’Neill (2008)
- 34 De Renzio and Mulley (2006); Kamruzzaman (2009); Mommers and van Wessel (2009)
- 35 Cronin and O’Regan (2002) p. 87
- 36 Government of Ireland (2006) p.23
- 37 OECD-DAC (2003), p.19
- 38 MDG Lecture Series, “Achieving the MDGs: Ireland’s role”, 30 April 2009, Trinity College Dublin
- 39 Irish Aid, press release, 2 January 2008; OECD-DAC (2009), pp.79-85
- 40 Government of Ireland (2006) p.23
- 41 Such as Ireland’s prioritisation of poverty eradication in the “European Consensus on Development” (2005) noted in the White Paper, Government of Ireland (2006) p.81
- 42 O’Neill (2008)
- 43 Government of Ireland (2006), pp.70-85
- 44 UN Monterrey Consensus on Financing for Development (2002)
- 45 Rome Declaration on Harmonization (2003)
- 46 Marrakech Declaration on South-South Cooperation (2004)
- 47 Paris Declaration on Aid Effectiveness (2005) and Accra High Level Forum on Aid Effectiveness (2008)
- 48 Government of Ireland (2006) pp.100-101
- 49 For example, Hinton and Groves (2004)
- 50 For example, Heron and Reason (1997)

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