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Abstract

Following the devastating tsunamis of 26 December 2004, Australians were eager to donate money to the relief effort. An issue for many was identifying a trustworthy agency; this could be done through direct knowledge of an organisation, or by depending on a the recommendations of a source whose competence and integrity was readily accepted. The Australian government provided this external credibility to the 34 charities it listed on its official tsunami assistance website. However, an investigation of these agencies and the actual appeals conducted by them, indicates that the Government may have waived its normal requirements by moving away from its two accountability programs, AusAID and ACFID accreditation.

Keywords

accountability, aid agencies, donations, tsunami, NGOs

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TSUNAMI SWAMPS AID AGENCY ACCOUNTABILITY: GOVERNMENT WAIVES REQUIREMENTS

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Following the devastating tsunamis of 26 December 2004, Australians were eager to donate money to the relief effort. An issue for many was identifying a trustworthy agency; this could be done through direct knowledge of an organisation, or by depending on a the recommendations of a source whose competence and integrity was readily accepted. The Australian government provided this external credibility to the 34 charities it listed on its official tsunami assistance website. However, an investigation of these agencies and the actual appeals conducted by them, indicates that the Government may have waived its normal requirements by moving away from its two accountability programs, AusAID and ACFID accreditation.

INTRODUCTION

On 26 December 2004 a massive earthquake in the Indian Ocean off the northern Indonesian island of Sumatra caused a series of tsunamis across the Bay of Bengal, taking more than 230,000 lives and destroying villages, towns and livelihoods in Indonesia, Sri Lanka, Thailand, India, the Maldives, Malaysia, Myanmar, the Seychelles, Bangladesh, Kenya and Somalia.

By 5 January, 10 days after the tsunamis struck, Australians had donated \$100 million towards the relief effort. ABC Online (2005b) reported that “the world is beginning its biggest-ever aid effort to help millions of victims of the Asian tsunami. Australians who wish to assist can donate to appeals launched by Australian aid agencies. Agencies are seeking cash donations to enable them to locally source food, medicine and shelter.” However, potential donors needed to be aware that not all post-tsunami appeals for help were genuine since “scammers often ride current affairs to add legitimacy to their plea” (Maslog-Levis 2005b, p. 2). As with the scam attempts that surfaced after the terrorist attacks in the United States on 11 September 2001, the tsunami’s devastation, according to research analyst Jonathan Penn, “is a good opportunity for the criminals out for a quick buck, and it’s something that people are going to respond to” (Reuters 2005). In the face of a number of fraudulent collections,¹ Australian donors wanted to know to whom they could donate with certainty that their money would reach those affected.

In normal circumstances, potential donors may rely on the antecedents of commitment and trust (Morgan and Hunt 1994) to determine the agencies to which they would donate. However, in a crisis situation, this trust be may be transferred to a third party perceived to be trustworthy because of a belief in its competence and integrity (Boyd 2003) and, subsequently, to the collection agencies it recommends. This occurred in the case of the Australian government, which established a “Tsunami Assistance” website to provide information for potential donors on how to help. The website stated: “The Australian Government is working closely with domestic and international aid agencies to respond to the magnitude of the December 2004 Tsunami. It welcomes the generous level of cooperation which has been extended and

the donations which have been made to various appeals. The most effective form of assistance which can be offered by members of the public wishing to help is a cash donation to the charity of their choice” (COA 2005a).

This was followed by a list of 29 hyperlinks which was enlarged a few days later to include 34² hyperlinks to the aid agencies shown in Table 1 (COA 2005b). However, there was no indication of how these agencies were selected, beyond the statement that they had launched appeals. Nevertheless, the public acceptability of these organisations was emphasised by the statement that “we advise people raising money to arrange with one of the larger and already approved funds to collect money on their behalf. The larger funds would be able to supply receipt books and they already have the various prudential controls in place” (COA 2005a).

ADRA Australia	International Fund for Animal Welfare
Anglicord	Medecins Sans Frontieres Australia
Archbishop's Appeal Unit Tsunami Appeal	Muslim Aid Australia
Austcare	National Council of Churches in Australia
Assisi Aid Projects	Opportunity International Australia
Australia for UNHCR	Oxfam - Community Aid Abroad
Australian Foundation for the Peoples of Asia and the Pacific	Plan Australia
Australian Red Cross	Royal Thai Consulate General Sydney, Tsunami Appeal
Baptist World Aid Australia	Salvation Army
CARE Australia	Save the Children
Caritas Australia	Sri Lanka Association of NSW
CCF Australia	Sri Lanka Society of Queensland Inc
Christian Blind Mission International	TEAR Australia
Compassion Australia	Thai Disaster Fund Victoria
Forgotten Children Rescue Foundation	UNICEF
Friends of the Earth (Australia)	Union Aid Abroad
International Committee of the Red Cross	World Vision Australia

This raises the question of the nature of the prudential controls to which the site referred and how the government knew they were in place. Two Australian accreditation sources may have provided this assurance — AusAID and the Australian Council for International Development (ACFID). AusAID was established by the Australian government to accredit overseas aid agencies and provide the Australian public with confidence that accredited agencies are “professional, well managed, community-based organisations that are capable of delivering quality development outcomes” (COA 2004). ACFID is “the coordinating body for Australian non-government overseas aid agencies” which “agree to conduct their activities with integrity, transparency and accountability” (ACFID 2007).

Compliance with the ACFID Code of Conduct is monitored by the Code of Conduct Committee, which consists of an independent chairperson, six representatives elected from member aid agencies and a representative of donors nominated by the Australian Consumers' Association. Compliance is monitored by investigation of complaints and by monitoring of annual reports. Thus, although the code also describes “minimum fundraising and marketing requirements” to which signatories must conform (ACFID 2004b), observance of these is not checked. However, for donors, compliance with these requirements may form the basis of trust in the organisations, and be consistent with Morgan and Hunt's (1994) assertion that trust is present “when one party has confidence in an exchange partner's reliability and integrity” (Morgan and Hunt 1994, p. 23). Since trust cannot coexist with guarantees (Nissenbaum 1999), it is necessarily accompanied by risk (Seligman 1997). However, risk is something over which donors should be able to maintain control by being able to choose whether to accept it or avoid donating in the face of excessive risk. Without adequate information, it is difficult for donors to make this decision. Further, the literature suggests that although donors support the mission of aid agencies, not all trust the organisations that are actually carrying out these missions (Robinson 2003). Since “trustees seek evidence of trustworthiness” (Boyd 2003, p. 399), the development of trust is related to the demonstration of accountability (Robinson 2003, Sargeant and Lee 2004, Tonkiss and Passey 1999).

COMMITMENT, TRUST AND ACCOUNTABILITY

At the heart of Morgan and Hunt's (1994) original commitment-trust model is the belief that commitment to give is driven by trust and that trust itself is driven by shared values and communication. They further conceptualised trust in terms of the organisation's reliability and integrity, concluding that trust is based on the donor's observed actions of an organisation together with their perceived future behaviour. Thus, it is important that there is clear communication involving the sharing of meaningful and timely information (Holdford and White 1997). Indeed, non-profit organisations must maintain donor trust “in order to raise the funds necessary to fulfil their missions” (Kelley and Anderson 2006, p. 21) and trust itself is “an outcome of ongoing processes and practices of accountability” (Roberts 2001, p. 1549).

Non-profit accountability has been defined as “compliance with the institutional mission” (Sasso 2003, p. 1487) and it has been suggested that aid agencies are accountable not only to their donors, but also to aid recipients, aid partners and the general public (Foreman 1999, Churchill 2003, Brown and Moore 2001). Accountability should focus on both efficiency and results and can be considered at three distinct levels: fiscal, process and program (Drucker 1992, Quarter and Richmond 2001, Martin and West 2003, Quarter *et al* 2003). Fiscal accountability documents how funds are spent and addresses stewardship issues. Process accountability focuses on how the agency carries out its stated activities. Program accountability (which includes social accountability) embraces how the aid is delivered and to whom. As non-profit organisations demonstrate accountability and promote standards of excellence in management, “higher trust can only follow” (Light 2002, p. 9).

The recent calls for increased non-profit accountability (Maude 1999, Brown and Moore 2003, Churchill 2003, Kelley and Anderson 2006, Light 2002, Ospina *et al* 2002, Robinson 2003) have led to the emergence of a number of “watchdog” organisations which are “rolling out programs to evaluate and accredit nonprofit groups” (Silverman 2004: D1). The authority and legitimacy of these organisations in accrediting and monitoring non-profit agencies can be assessed in terms of the standards they develop and whether these align with generally accepted guidelines for financial management, control and accountability.

Two independent US watchdog organisations, the Council of Better Business Bureaus and the National Charities Information Bureau, have established standards addressing public accountability, fundraising practices and use of donated funds (Howe 2000). These bodies regularly review non-profit organisations throughout the US and issue statements indicating the extent of compliance with these standards. Another US organisation, GuideStar, asserts that “being a good giver takes more than just heart” (GuideStar 2005) and provides 10 pieces of advice to potential donors. In relation to accountability, GuideStar declares that “a reputable organization will define its mission and programs clearly, have measurable goals and use concrete criteria to describe its achievements”. Similarly, the Evangelical Council for Financial Accountability (ECFA) states that “good charities willingly answer tough questions” (ECFA 2005b) and claims that while all non-profit organisations believe in accountability, ECFA is able to provide assurance to potential donors, because its members “have acted upon that belief by voluntarily submitting to the ECFA Standards of Responsible Stewardship and demonstrating their compliance through an annual review process” (ECFA 2005a).

As previously indicated, two bodies in Australia provide accreditation of aid agencies — AusAID and ACFID. AusAID accreditation by the Australian government “acts as a front-end risk management process and ensures accountable use of funding” (COA 2007). It is undertaken by a team consisting of a financial systems assessor and two independent development consultants contracted by AusAID who assess the agency against agreed accreditation criteria to determine whether it “has the minimum necessary and sufficient financial systems to manage Commonwealth funds effectively” (COA 2007).

One criteria for AusAID accreditation is being a signatory to ACFID’s code of conduct (ACFID 2005a), thus providing ACFID with the authority and legitimacy of the Australian Government. This code “defines standards of governance, management, financial control and reporting with which non-government development organisations (NGDOs) should comply. It identifies mechanisms to ensure accountability in NGDO use of public monies. The Code aims to maintain and enhance standards throughout the NGDO community, ensuring public confidence in: the integrity of individuals and organisations comprising the NGDO community; and quality and effectiveness of NGDO programs” (ACFID 2004a, p. 1).

It was suggested that donors to the tsunami appeal “should ensure that money goes only to those agencies committed to complying with the Australian Council for International Development’s [ACFID] code of ethics” (Matheson 2005). Similarly, Graham Tupper, chief executive of ACFID, told *The Australian* that “the best way to avoid frauds was to give to recognised charities which were listed on the ACFID

website” (Granger 2005). In addition, Myles McGregor-Lowndes, director of Queensland University of Technology’s Centre for Philanthropy and Non-Profit Studies, was able to assure *The Courier-Mail* that “Australia’s overseas aid organisations are up there with the best — if not the best — for having safeguards in place. The level of accountability and scrutiny is pretty enormous” (Thomas and Thompson 2005).

This gives rise to two issues. The first issue is whether the aid agencies which were given implicit approval by the Australian government as a consequence of being included in their list on the official tsunami website were accredited by ACFID, thus providing potential donors with a basis for trust (Boyd 2003, MacMillan *et al* 2005). The second issue is whether the agencies actually complied with the requirements of the ACFID code. These issues provide the basis for the research questions in this study.

RESEARCH QUESTIONS

Membership of ACFID provides initial credibility for an aid agency. Further accreditation is necessary for agencies to receive AusAID NGO status, thus providing additional evidence of appropriate risk management strategies and accountability processes. The study investigates whether an agency is a member of ACFID and also whether it is an accredited AusAID organisation by asking the questions:

RQ 1a: Did the agency have ACFID accreditation?

RQ 1b: Did the agency have AusAID accreditation?

Section 5.5 of the ACFID Code of Conduct requires: “Donations shall be used as promised or implied in fundraising appeals or as requested by the donor. When funding is invited from the general public for a specific purpose, the Organisation shall have a plan for handling any excess and shall make this known as part of the appeal” (ACFID 2004a, p. 4).

From this arise two questions:

RQ 2: Did the agency provide details of the projects for which the donations would be used?

RQ 3: Did the agency indicate where excess donations would be channelled once the projects or programs have been accomplished?

Addressing this section of the code, ACFID’s Graham Tupper stated that “donors have a right to know how the money is spent” (Thomas and Thompson 2005), so the fourth research question is:

RQ 4: Did the agency specify the percentage of total donations that will actually go overseas and the percentage that will be used on administration?

On 25 January 2005, Oxfam New Zealand released an eight-page brief titled “Learning the Lessons of the Tsunami — One Month On” which was largely centred on Oxfam’s work in the tsunami-devastated regions. The brief presented six lessons. The first of these was that “survivors need appropriate aid, not any aid” and that “some of the aid provided has not been appropriate” because there is “the need to ask people what they want” (Oxfam NZ 2005, p. 1). Considering this together with section 5.1 of the ACFID code which requires organisations to use “reporting mechanisms which facilitate accountability to members, donors and the general public” (ACFID 2004a, p. 4), it is important to investigate the nature of aid agency feedback about the use of the donated funds, which prompts the fifth research question:

RQ 5: What feedback was provided by the agency?

The easiest way for the general public to source information regarding the financial and social accountability of aid agencies, particularly in a time of crisis, is through aid agency websites. Thus this investigation of the research questions is based largely on a review of these websites as provided through the 34 hyperlinks listed on the Australian government website. Supplemental information is also drawn from the AusAID and ACFID websites and from the three financial reports on the tsunami appeal which were published by ACFID in 2004 and 2005.

RESULTS

RQ 1: ACFID and AusAID accreditation

The list of agencies that appeared on the Australian government’s Tsunami Assistance website was preceded by the statement: “The most effective form of assistance which can be offered by members of the public wishing to help is cash donations to the charity of their choice” (COA 2005a).

The implication for donors is that these organisations all have government approval and are fitting recipients of their cash. However, many of these agencies do not have recognised external credibility. The results in Table 2 show that more than one-third of agencies were not members of ACFID or accredited with the AusAID program.

	ACFID n = 34	AusAID n =34
Accredited	22	21
Not accredited	12	13

RQ 2: Use of donations

Most agencies specified how they would use the donations raised in the appeal. Three other agencies, although not specific, explained the nature of the local organisation in the tsunami-affected areas to which they would be sending the funds. However, two agencies, Muslim Aid Australia and Royal Thai Consulate-General (Tsunami Appeal)

made no attempt on their websites to indicate how money would be spent, but merely asked for donations and provided bank details for deposits.

	ACFID accredited n = 22	Non- ACFID accredited n = 12
Specific information provided in relation to tsunami appeal	21	8
Only general areas in which agency worked	1	2
No information on use of donations	-	2

RQ 3: Application of excess donations

Only three agencies reported what they would do with any excess funds raised, as shown in Table 4. One of these, Medecins Sans Frontieres announced that it had put its tsunami appeal on hold. Having reached its target of \$1 million within two days, it was still accepting donations but would direct them to its general medical aid funds. A spokesman said: “It is our feeling that to continue accepting donations for the emergency appeal at this point would violate our ethical standards of transparency and accountability and indeed our responsibility to our donors” (ABC Online 2005a). This information was also reported on the agency’s website.

	ACFID accredited n = 22	Non- ACFID accredited n = 12
Information provided	3	0
No information provided	19	12

Another of the three, ADRA Australia, revealed on its website that “all funds collected during the tsunami appeal will be used for emergency relief and rehabilitation projects in tsunami affected areas” and that this was possible because it had a number of “implementing offices” in tsunami-affected areas which would be “constantly identifying needs and developing project ideas”. The third agency, Baptist World Aid Australia, stated: “All funds designated for the Tsunami Relief appeal will go towards that appeal. As this will be an ongoing project over the next 5 to 10 years, we do not expect that we will have more money than we need”.

Of the 31 agencies that did not reveal where they would direct excess funds, 12 were members of ACFID, whose code requires that this information be specifically stated in an appeal to ensure that all donors know what is happening. One organisation, World Vision, appeared to realise this omission from its appeal because its spokesperson, Belinda Richardson, later told *The Age* (5 January 2005) that they “could never have enough money for this particular appeal . . . we will never close the

appeal”. Such belated comments to the press, while laudable, do not meet the accountability requirements under the ACFID code.

RQ 4: Donations used for disaster relief vs administration

Information about the percentage of the donations that would be applied to disaster relief was directly provided in the appeals of 10 agencies, as shown in Table 5. A further six had information elsewhere on their websites about how funds were generally distributed, but this data was often embedded in layers and not easy to find. The issue of most concern is that more than half of the agencies did not specify how the funds would be applied.

TABLE 5: INFORMATION REGARDING USE OF DONATIONS FOR OVERSEAS DISASTER RELIEF VS. ADMINISTRATION		
	ACFID accredited n = 22	Non- ACFID accredited n = 12
Specific information provided in relation to tsunami appeal	9	1
Only information on general practices of the agency	3	3
No information provided	10	8

RA 5: Post-tsunami feedback

To assess feedback provided by aid agencies in relation to tsunami donations, their websites were investigated on three occasions — one month, one year and two years after the tsunami, the results being summarised in Table 6. Additional sources of data were the nine-month and two consolidated reports issued by ACFID.

TABLE 6: FEEDBACK PROVIDED ON AGENCY WEBSITES		
n = 34	Yes n	No n
1 month		
Information provided on activities in relation to tsunami donations	20	14
1 year		
Information provided on activities in relation to tsunami donations	26	8
Information on distribution of donated funds	15	19
Appeal specified as still open (yes) or closed (no)	5	13
Hyperlink to ACFID tsunami report	4	30
2 years		
2005 annual report available on website	21	13
Tsunami update — either separately or in annual report	22	12
Hyperlink to ACFID tsunami report	4	30

If donors revisited websites four weeks after the tsunami to obtain updates on what had been accomplished with their funds, they would be disappointed. Only 12 of the

34 organisations provided feedback after 22 January. A further eight had provided information up until 15 January. Thus, more than 40% of the 34 agencies provided no feedback to their donors beyond their initial appeal information, with one website even having closed down.

During 2005 headlines such as “Tsunami Funds Unaccounted For” (McLean 2005), “Trickle of Tsunami Funds Allocated” (Allard 2005) and “Fees Blunt Tsunami Donations” (*Daily Telegraph* 2005) may have raised further concern among donors and encouraged them to revisit aid agency websites to read updates. A review of the websites of the 34 agencies one year after the tsunami does little to increase confidence in the public accountability of these agencies.

Thirty agencies had updated their sites since the end of January, but fewer than half provided any feedback after 30 June. The summary of the updated reports in Table 6 shows that whereas more than three-quarters of the agencies supplied some information on the tsunami relief activities in which they had been involved, only 15 of the 34 actually provided details of how they had distributed the donated funds, if they had indeed done so.

ACFID produced two NGO tsunami accountability reports in 2005, detailing donations and spending. The first of these (ACFID 2005b), dated 31 March, provided information from five of its members, and the second (ACFID 2005c), dated 30 June, provided information from 30 members, 23 of which were included in the 34 aid agencies on the government tsunami website.³ However, only four of these 23 provided a link to ACFID’s report, making the information readily accessible to donors who may not have otherwise known of the existence of the reports. ACFID’s second report indicated that a total of \$349.5 million had been donated to these 23 agencies, of which only \$102.6 million (or 29.4%) had been spent by 30 June. Given this large balance still to be spent, donors might believe that tsunami appeals had closed. Nevertheless, a review of the websites of the 34 aid agencies revealed that five appeals were still open; no information was provided by 16. Only 13 agencies told donors that their appeals were closed.

In December 2006, ACFID released a two-year report on the response of Australian NGOs to the tsunami appeal (ACFID 2006b), providing both a program and a financial overview. The financial report indicated that \$376.6 million had been donated to the 23 agencies who had been listed on the government website, of which \$233.1 (or 61.9%) had been spent by 30 September 2006, leaving a balance of \$143.5 million (or 38.1% of donations) unallocated.

A review of the websites of the 34 agencies revealed that three had been accredited by ACFID after the appeal was first launched, bringing the total to 25, but only four of these had supplied a link to the ACFID two-year tsunami report. Twenty-one of the 34 agencies provided their 2005 annual reports on their websites, and 22 presented a tsunami update either in the annual report or as a separate document. Almost one-third of the organisations did not provide information to their donors, although most still had unallocated funds.

CONCLUSION

Following the 2004 Asian tsunami, potential donors to relief appeals may have looked for a trustworthy source to recommend appropriate aid agencies with proven track records of accountability and transparency (Boyd 2003). By establishing a “tsunami assistance website” with hyperlinks to 34 organisations which had opened appeals, the Australian government provided these agencies with implicit, if not explicit, credibility.

This study examined the appropriateness of donors transferring their trust to those organisations listed on the Australian government website without doing their own research. The research findings indicate a number of areas in which these agencies failed to demonstrate the accountability which is at the basis of the development of trust (Robinson 2003, Tucker 2004). These areas include lack of information about the way in which the funds would be used, how excess funds would be applied and the percentage of donations that would actually be spent on aid rather than on administration. Further, the agencies provided limited feedback to the donors and the general public.

These results have two immediate implications. The first concerns why these agencies were selected to be listed on the official website. It would be understandable if the government had listed agencies which were accredited by ACFID — a body validated by the fact that its accreditation is a prerequisite for accreditation by the government’s own AusAID program. But more than one-third of the agencies listed on the website were not accredited with ACFID. Inquiries about the criteria used to determine this list were met with no response and the list itself was removed by the end of February 2005. It may be that because the crisis occurred during a holiday period, proper authority was neither sought nor obtained for the establishment of the website with its list of hyperlinks. However, given that accredited organisations are listed on the ACFID website, and that the government has its own list of accredited AusAID agencies that could have been included, there seems to be no justification for the composition of the government’s tsunami relief website. The government waived its normal accountability requirements and provided external credibility to the aid agencies listed on its official website, implying to donors that these agencies had been approved by the government. It is disappointing that this happened in a time of crisis when donors wanted to give but also wanted to know whom they could trust. This should prompt the government to ensure the existence of appropriate systems and controls will prevent any recurrence of such a failure.

The second implication relates to monitoring by ACFID. Despite the fact that section 5 of its Code of Conduct specifies fundraising requirements, compliance with these is not checked. Compliance is monitored only by investigation of complaints and by examination of annual reports. Yet the ACFID website claims: “The Code offers you the assurance that a watchdog is monitoring Australian overseas aid and development agencies. Because the Code demands high standards, you can feel reassured that organisations are focused on working with integrity and accountability as they support poor communities around the world. Signatories are required to publicly report on their financial activities using a standardised format in their Annual Report. This means it is easy for the public to understand how and where funds are being spent, and to make comparisons between agencies” (ACFID 2007).

The “demands” of a code which are not monitored do nothing to provide assurance to donors that organisations are trustworthy. In October 2005, ACFID released an “Emergency Response Checklist” to assist code signatories (ACFID 2006a). The checklist restated relevant code sections but nothing was done to ensure that compliance occurs. ACFID may be better employed undertaking random audits of agencies’ appeals.

Since ACFID monitors annual reports, it is reasonable to assume that all accredited agencies will produce them, even if they are not available on agency websites. Thus one area for future research is an analysis of the decision-usefulness of these reports. However, it is not sufficient for these annual reports merely to disclose financial data (Quarter *et al* 2003, FRBR 2005, Weisinger and Salipante 2005). They should include a broader concept of accountability encompassing social capital (Leonard and Onyx 2005) and aspects of operations including “the people who work for them, communities that are affected by them or their products, and the use of public goods, such as infrastructure or education and training” (Dellaportas *et al* 2005, p. 218), so that donors can assess whether particular agencies are worthy recipients of their trust and their money.

NOTES

1 By 4 January, a website was launched in Tasmania complete with the Red Cross symbol and the logo being used for their Asia Quake and Tsunamis Appeal (Smith 2005). Before the illegal site was taken off the Web, the designer alleged that he had collected \$10,000 which would be forwarded to the Australian Red Cross. However, another source (Maslog-Levis 2005a) reported that the website had been created in order to locate an uncle who was missing in Thailand. By 6 January, Australians were beginning to receive e-mails written in a similar tone to the notorious Nigerian e-mails (Maslog-Levis 2005b). On 7 January, a Queensland man was charged with fraudulently collecting tsunami relief funds in three shopping centres while claiming he was from the Townsville and Brisbane Hospital foundations (ABC Online 2005c).

2 There were 37 organisations listed on the Australian government’s updated “Tsunami Assistance” website (as at 25 January 2005), but three have been omitted from the study: ACFID (an accountability watchdog organisation which did not launch an appeal), Australian Giving Centre (a page with links to organisations) and Sri Lankan Events Calendar (a page with links to community events held to raise money for the tsunami appeal). This study investigates the remaining 34 aid agencies.

3 One of the original 34 aid agencies has been accredited by AusAID since the tsunami appeal was launched, increasing the number from 22 to 23.

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