Germany’s Development Cooperation System: The Need for Greater Transparency and Accountability

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NGO Monitor’s mission is to provide information and analysis, promote accountability, and support discussion on the reports and activities of NGOs claiming to advance human rights and humanitarian agendas.

10 Yad Harutzim St.
Jerusalem, Israel 9342148
Tel: +972-2-566-1020
Fax: +972-77-511-7030
mail@ngo-monitor.org
www.ngo-monitor.org

Institute for NGO Research (#580465508 י"ע)
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EXECUTIVE SUMMARY

- Germany is one of the largest donors of international development aid in the world, allocating $24.7 billion to bilateral assistance in 2017 alone. However, due to an extreme lack of transparency, overlapping responsibilities for multiple government agencies, and the involvement of dozens of different actors, it is difficult to assess the effectiveness of this aid, raising concerns about potential abuse of public funds and inefficient management.
- While the Ministry for Economic Cooperation (BMZ) and Ministry for Foreign Affairs (MFA) are responsible for setting German development policy, a host of other actors are tasked with implementation.
- According to BMZ, no less than 34 government agencies, state-owned limited liability companies (GmbH), political foundations, church aid organizations, and non-governmental organizations (NGOs) are involved in executing Germany’s development cooperation. Out of the 34 implementing agencies, 8 are registered as private companies (non-profit GmbH) and are not required to disclose their financial statements, use of funds, or their partners.
- This decentralized system makes it nearly impossible to follow the flow of taxpayer money, or to provide the oversight necessary to prevent diversion of aid to counterproductive partnerships, including with groups that promote antisemitic activities, as defined by the International Holocaust Remembrance Alliance’s (IHRA) working definition of antisemitism.
- This multiplicity of German funding frameworks for NGOs results in “double-dipping” – in which an organization is funded by more than one framework, often for very similar activities, for the same timeframe.
- Leading German NGOs are members of multiple federal frameworks and umbrella organizations. This amplifies their influence over the decision makers responsible for funding and partnering with them.
- Several German ministries and funding mechanisms often have similar missions and responsibilities. This raises concerns of waste of public funds and ineffective aid management.
- German ministries are not required to publish information regarding grants or partnerships with NGOs. Furthermore, NGOs are also not required to disclose their financial statements, use of funds, or their partners.
- In Germany, public sector organizations can charge up to €1,000 per Freedom of Information (FOI) request. Requests can be refused or remain unanswered without reason and activities carried out by government-funded NGOs are not subject to FOI requests.
- The following report will detail the various government ministries responsible for implementing Germany’s international development aid process; their overlapping roles; and where transparency, accountability, and oversight are lacking and can be improved.
INTRODUCTION: NGOS AND INTERNATIONAL AID

Civil society organizations (CSOs) are considered important actors in the implementation of international humanitarian assistance and development aid, with local non-governmental organizations (NGOs) seen as on-the-ground issue experts and thus relied upon by foreign governments to implement policies and projects abroad. According to the 2018 Global Humanitarian Assistance Report, 20% of international aid (amounting to $4 billion) was distributed to CSOs, with a majority going to international NGOs and 2.7% to local NGOs.¹ Most of the money for local NGOs is distributed via UN agencies and international NGOs.

There are, however, a number of shortcomings in relying on NGOs for this purpose – primarily a lack of accountability, transparency, and oversight. In December 2018 and January 2019, the EU published two reviews of its funding to NGOs, with both concluding that proper accountability is largely lacking.² The reports encourage donor governments to establish nationally-based monitoring mechanisms that are independent of both donors and beneficiaries. Such mechanisms would provide democratic ownership and accountability within a legal framework and would provide meaningful auditing of donors and beneficiaries.

The German Development Cooperation System

Germany is a global leader in providing development aid (referred to as “cooperation” in Germany) and was the second largest bilateral donor in 2017 (after the US), at $24.7 billion in official development assistance.³ At the same time, however, Germany has the least transparent development aid system among major aid donors. German citizens appear to recognize this problem, and according to a 2018 public opinion poll conducted by the German Institute for Development Evaluation (DEval), “about 25% consider [German] development cooperation to be ineffective...citizens assume that about 50% of the money is lost through corruption.”⁴
In 2011, Germany altered its foreign aid policy, changing it from “development aid” to “development cooperation,” in an effort to emphasize collaboration with partners. This change also led to the establishment of new instruments, with a focus on peacebuilding and peacekeeping. Within Germany’s Federal Ministry for Economic Cooperation and Development (BMZ), new funding and implementing instruments were created, including the German Corporation for International Cooperation (GIZ) and the Engagement Global (EG) (see below).

Currently, BMZ and the Ministry for Foreign Affairs (AA) are the primary federal authorities responsible for managing German development policy. This ministries are, however, only responsible for the political aspects of international aid, with the actual implementation of projects being outsourced to state-owned limited liability companies (GmbH) and NGOs. This decentralized system makes it nearly impossible to follow the flow of taxpayer money, or to provide the oversight necessary to prevent diversion of aid to counterproductive partnerships, including with groups that promote antisemitic activities, as defined by the International Holocaust Remembrance Alliance’s (IHRA) definition of antisemitism.

Specifically, BMZ lists 34 groups involved in Germany’s development cooperation policy, including NGOs, political foundations, and church aid organizations, among others. Individual ministries, agencies, and NGOs publish some information about the projects for which they receive funding, but the available data are often randomly reported, incomplete, and/or out of date, and only made publicly available on a voluntary, and not systematic, basis.

Furthermore, the involvement of advocacy-based civil society organizations in government-level policymaking and implementation in Germany is unique, both in its extent and its nature. Through the multiple mechanisms, actors with often divisive political agendas are granted millions of euros by the federal government, which are then redistributed to local civil society groups around the world. NGOs, foundations, and other government-funded institutions that often take the role of the middleman in implementing development cooperation therefore function as policy enablers and representatives of the German government.

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1 The IHRA working definition clearly articulates what is and what is not antisemitism, as well as how to distinguish between legitimate criticism of Israel and antisemitism. As of May 2019, the International Holocaust Remembrance Alliance launched in 2000 at the Stockholm International Forum on the Holocaust has 32 country members, 11 observers, and 7 permanent international partners, including the Claims Conference, the European Union’s Agency for Fundamental Rights (FRA), International Tracing Service, the OSCE Office for Democratic Institutions and Human Rights (OSCE/ODIHR), UNESCO, the UN, and the Council of Europe. The IHRA working definition has been adopted by countries around the world, including the UK, Austria, Bulgaria, Germany, Lithuania, Romania, and Macedonia (see: International Holocaust Remembrance Alliance: https://www.holocaustremembrance.com/). The United States State Department Definition of antisemitism, adopted on June 8, 2010, is virtually identical.
Transparency and Accountability

The aforementioned severe lack of transparency in the German development cooperation system leads to discrepancies and/or to a complete absence of information regarding the amounts granted and recipients of government funds.

In practice, Germany provides funding to a select group of highly interconnected NGOs that share board members and are part of common umbrella groups and networks. These NGOs also conduct evaluations for and provide information to the government, while there is no indication of independent external actors providing evaluations of the NGOs’ activities and effectiveness. This tight relationship results in a closed echo chamber in which the political NGOs exert immense influence in a way that does not necessarily reflect public interest or democratic norms.

The limited number of independent evaluations, when conducted, of Germany’s various development programs and projects reveal significant shortcomings. Most disturbing is that these reports are rarely made publically available, and when they are, they often fail to disclose details or analyze the roles of local implementing partner NGOs.

Furthermore, making a Freedom of Information (FOI) request is not always an option in Germany, as public sector organizations are allowed to charge very large fees for providing information (up to €1000 per request), and requests can be refused or remain unanswered without indicating the reasons. Actions carried out by government-funded NGOs are not subject to FOI requests.

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Double-Dipping

The multiplicity of German funding frameworks for NGOs results in “double-dipping” – in which an organization is funded by more than one governmental framework, often for very similar activities and during the same timeframe.

Germany’s Federal Ministry for Economic Cooperation and Development (BMZ) and the Federal Foreign Office (AA) are two pillars of Germany’s development cooperation, with each ostensibly responsible for varying areas of policy. Specifically, AA has the formal role of overseeing activities related to humanitarian aid and BMZ is responsible for activities related to structural assistance in “fragile states.” However, there is clearly significant overlap in these agendas, specifically in the areas of crisis prevention and conflict resolution. For example, both BMZ and AA are currently supporting “media awareness” and “advocacy” projects in the field of conflict management in the Ukraine. In the absence of transparency, the extent of coordination, if any, is unclear.

In Germany, the Ministry of Foreign Affairs is referred to as the Federal Foreign Office (Auswärtiges Amt).
Another example of double dipping occurs when local NGOs receive German government funding from multiple agencies during the same time period. For instance, in 2017, the Israeli organization Physicians for Human Rights – Israel (PHR-I) received funding from the government ministry AA as well as from the government-funded NGOs Bread for the World and Medico International (see below).

RECOMMENDATIONS

In order to ensure that funds for development cooperation are used efficiently and appropriately, and without waste, corruption, or counter-productive political results, both donors and recipients must be accountable for aid expenditures. NGO Monitor recommends the following:

- The German Federal government should coordinate tasks of different government ministries, NGOs, political foundations, church aid groups, and other actors involved in Germany’s development aid process in order to prevent overlap and double-dipping.
- The German Federal government should create a single database for information from all ministries and implementing institutions involved in Germany’s development cooperation process. This information should include funding amounts, implementing partners (both international and local), and project details.
- Germany should undertake regular independent program evaluations of German-funded
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- Foreign NGOs that receive German government funding must be held to the same standards of transparency and accountability as German institutions.
- All actors involved in Germany’s development policy, including NGOs, must adhere to the International Holocaust Remembrance Alliance (IHRA) definition of antisemitism, adopted by the European Union, the German government, as well as other governments and aid ministries.

AGENCIES INVOLVED IN GERMANY’S DEVELOPMENT COOPERATION

Depiction of German Funding Instruments (Source: NGO Monitor)
Federal Ministry for Economic Cooperation and Development (BMZ)

- BMZ is the primary federal authority managing German development policy work. Specifically, BMZ is responsible for the political aspects of Germany’s development cooperation. BMZ does not implement development projects, but rather shapes Germany’s development policy and encourages economic development through international partnerships and cooperation.

- BMZ’s 2019 budget is €10.2 billion – the largest sum in its history. Of this, 11.9%, or approximately €1.2 billion, is directly allocated to “civil society and business groups and institutions.” In contrast to other Western countries, German legislation does not require BMZ’s partners to disclose their financial statements or their local partners.

- BMZ defines NGOs as “…all associations or groups that are not dependent on governments or government agencies and represent common interests without pursuing commercial goals.” However, this definition contradicts other BMZ statements that refer to NGOs as “supported by government agencies by financing their development work. […] For many NGO activities, the largest portion of funding comes from government grants.”

- BMZ coordinates closely with international development institutions and NGOs, and manages German contributions to UN agencies, the European Development Fund, the World Bank, and to regional development banks. Additionally, BMZ is part of the boards of all those organizations and is a permanent member of the German delegations to international organizations, such as several UN and EU organizations.

- BMZ is highly non-transparent. For instance, the most recent BMZ evaluation reports available online are from 2011. Available reports do not provide country or project-specific details.

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iii Many other ministries are also responsible for Germany’s development cooperation policy. The most important ministries, in addition to BMZ, are the Foreign Office, Ministry of Finances, Federal Ministry for the Environment, Federal Ministry of Education and Research, and Federal Government Commissioner for Culture and the Media. Several of these ministries disburse money to German and international NGOs and German political foundations, which then funnel money to their local partner NGOs and institutions in foreign countries. All of these frameworks also provide direct funding to local NGOs. As no project details are disclosed, it is impossible to identify the partners of respective ministries or know to what extent the money is funneled to local NGOs.

iv All translations from German by NGO Monitor.


vi In particular: UN (Geneva and New York), EU (Brussels), Organization for Economic Co-operation and Development (OECD; Paris), Food and Agriculture Organization of the UN (FAO; Rome), World Food Programme (WFP: Rome) and the International Fund for Agricultural Development (IFAD; Rome).
In 2011, Germany joined the Busan Transparency Agreements framework, committing the country to the International Aid Transparency Initiative (IATI) regarding development cooperation. According to BMZ’s website, as part of this membership, Germany provides “comprehensive, recent basic data and documents on ongoing bilateral ODA projects.” Although several ministries and governmental organizations are involved in Germany’s development cooperation, BMZ is the only one that reports data to IATI. The information provided by BMZ to ITAI often lacks project descriptions, lacks links to the websites of corresponding projects, and is not consistently reported. The IATI database also does not mention any local partners and/or local NGOs.

BMZ’s three German implementing partners are GIZ (see below), the German development bank KFW (see below), and Engagement Global (see below). These partners are each responsible for implementing aspects of the Federal Government’s development policy projects, resulting in potentially major overlap of responsibilities and funding.

According to the 2018 report of the German Development Institute, although coordination between ministries and BMZ is usually “well organized and relatively satisfactory,” individual ministries conduct development projects on their own, without the need to consult or report to the BMZ. For example, coordination between BMZ and AA is described as “rather difficult” and “nonexistent” with other ministries, such as the Ministry of Finance.

DEval conducts independent evaluations of “German development cooperation interventions” on behalf of the BMZ “and its implementing organisations as well as non-governmental bodies.”

DEval lists only a limited number of reports, none of which evaluates specific projects.

No information on the implementing partners and the evaluation of their performance on the funded projects is publicly available.

NGO partners are requested to conduct self-evaluation, which makes the evaluation process unreliable.

Federal Foreign Office (Auszwärtiges Amt - AA)

AA is responsible for activities related to humanitarian and emergency aid.

AA’s 2019 budget is €5.8 billion. AA does not publish data on its project work in foreign countries.

AA only lists two of its implementing partners on its website, “ifa zivik programme” (see below) and the “Federal Office of Administration.” However research shows that AA directly partners with many local NGOs outside of Germany.

Of the BMZ's budget for 2019, 11.9% is directly allocated to “civil society and business groups and institutions”
• According to AA’s website, it “works with partners when allocating funds.” Specifically, AA provides funds to German NGOs such as ifa (see below) and Goethe Institute, among others. AA also funds German political foundations, including the Rosa Luxemburg Foundation, and German and international NGOs, such as Caritas. Each of these groups then partners with and distributes funds to local partner NGOs, making the system exceedingly complex and lacking transparency and accountability.

IMPLEMENTING PARTNER ORGANIZATIONS

Society for International Cooperation (GIZ)26

• GIZ is a “public-benefit federal enterprise” that provides “services worldwide in the field of international cooperation for sustainable development.” Legally, GIZ is a “limited liability company” (GmbH) and an NGO.27
• BMZ explains that GIZ’s “purpose is to assist the German government in its development policy activities.”28
• BMZ commissions projects from GIZ, but since GIZ is a “limited liability company” it also takes on projects from the EU and other actors.
• GIZ is one of the world’s largest development agencies, with a 2017 net worth of €2.6 billion as well as 20,726 employees in 120 countries.29
• In 2019, GIZ will receive €1.9 billion in German government funding.30
• GIZ works directly with local NGOs and is also part of the ZFD Consortium (see below). Projects can be either assigned to GIZ by ZFD or by ZFD to GIZ.
• GIZ publishes detailed “project information” on its website, but omits the names of local NGO implementing partners.
• In March 2018, a number of GIZ employees were found to have been spreading antisemitism and anti-Israel propaganda on social media.31 Their statements included comparisons between Israel and the Nazis, blaming the downfall of Arab leaders on a “Hebrew spring,” and depicting Israel as a two-headed monster. As a result, GIZ conducted what they referred to as internal investigations, and one individual was terminated from their position.

Engagement Global (EG)32

• According to the Federal Government’s website, Engagement Global (EG) is meant to serve as a collection of “all BMZ-funded institutions and programs that promote civil and community engagement and development education.”
• EG describes itself as a “German non-profit limited organisation” (gGmbH) with its mission being “to support and strengthen the developmental commitment of the civil society.”33
• Both the German Federal Government and the Ministry for Economic Cooperation and Development commission projects from EG.
• In 2019, EG will receive €31.1 million in government funding.34
• Currently, EG lists 29 member organizations on its website, including ZFD (see below).35 EG’s German partner organizations, such as ZFD, publish limited project information on their websites; however, detailed funding information is not included.
• EG is represented in major frameworks for development cooperation in Germany through
its 29 member organizations. These member organizations are part of the church aid networks, VENRO, and FriEnt (see below).

**Civil Peace Service (Ziviler Friedensdienst - ZFD)**

- ZFD is a consortium of nine German NGOs that fall under EG.
- ZFD’s 2019 budget is €55 million.
- ZFD explains that it “sends experts to international partner organisations in order to prevent the outbreak of violence without military action and to strengthen the force of civil society.” This is done through a number of German member NGOs, as well as GIZ, that work in partnership with local “partner organisations” of their choice (see chart above).
- ZFD is also part of various German development cooperation frameworks, such as VENRO and FriEnt (see below).
- ZFD implements projects commissioned by BMZ. Further, GIZ, the official implementing partner of BMZ, also commissions projects directly from ZFD.
- ZFD lists project details on its website but does not including funding amounts.

**KFW Development Bank**

- KFW is owned by the German government, and in 2018 had the third largest net worth of banks in Germany. KFW is legally considered a “public law institution” (Anstalt des öffentlichen Rechts), and while government owned, is part of the private sector.
- KFW raises funds on the capital market and distributes them among foreign countries on behalf of the German government.
- In 2019, KFW will receive €2.6 billion for its role in Germany’s bilateral development cooperation.
- KFW works with local governmental and non-governmental organizations in foreign countries. This information is disclosed by the recipient NGOs, but not by KFW.
- KFW is more transparent than other semi-governmental organizations, providing information regarding project titles, descriptions, funding volume, and, in some cases, implementing partners.
- Given that KFW is a private institution, it does not provide information under Germany’s freedom of information (FOI) laws.
- KFW does publish some, but not all, country specific project evaluations. These reports do not provide information about the local NGO implementing partners or specific project details.

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viii Member organizations include: Action Committee Service for Peace (AGDF), Association for Development Cooperation (AGEH), Bread for the World, EIRENE - Ecumenical Peace Service, Forum Civil Peace Service (forumZFD), German Agency for International Cooperation (GIZ), GmbH, KURVE Wustrow, Peace Brigades International (pbi), and World Peace Service (WFD).

ix According to a FOI request filed by NGO Monitor.
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- KFW has also faced formal complaints from communities where the German development bank invests money. These complaints were regarding land disputes and human and labor rights violations.  

Institute for International Cultural Relations (ifa)  

- Ifa describes itself as the “oldest intermediary organisation for international cultural relations” and is legally considered an NGO (e.V.)  
- Ifa’s 2018 budget was €26 million.  
- In 2019, Ifa is receiving €10,184 in federal government funding (not designated for specific projects).  
- Ifa also receives government funds from AA (Zivik), the State of Baden-Württemberg, and the city of Stuttgart.  
- One of Ifa’s subprograms, Zivik, has a nearly identical mission statement to EG’s ZFD program (see above). Specifically, Zivik aims to “intervene as constructively and as early as possible in conflicts and in dynamics of violence, in order to achieve a de-escalation of conflict, an end to violence and to create the potential for peace work”; ZFD “supports projects aimed at non-violent conflict resolutions in various countries worldwide [and] seconds experts to assist local partner organizations. Its objectives are the prevention of violent conflicts, the reduction of violence, and the long-term securing of peace.” It is unclear if these programs coordinate or whether overlap is acknowledged and addressed by the government.  
- Ifa lacks transparency, with its website failing to provide any details regarding implemented projects, funding amounts, or implementing partners. Additionally, no information regarding own ifa’s funding is listed on their website.  
- Ifa’s Zivik only publishes a select few evaluations, dating no later than 2009.

CHURCH AID  

- According to BMZ, “churches are able to mobilize sections of civil society worldwide, and can thus exert a strategic influence on political awareness building.”

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Although KZE and EZE are officially responsible for Germany’s development cooperation implemented through church aid, both of these organizations have the legal status of NGOs (e.V.).
• In 2019, churches will receive €301 million in government funding\textsuperscript{53} through BMZ, EZE and KZE.\textsuperscript{54}
• The two major German church aid organizations, Bread for the World and MISEREOR, funnel money to partner organizations in foreign countries and also implement projects on their own.\textsuperscript{55}
• Church aid NGOs are part of German NGO networks, including VENRO and FriEnt (see below). Bread for the World is also a member of the Civil Peace Service (ZFD), together with three other church aid organizations.\textsuperscript{55} MISEREOR, Bread for the World, and ZFD are additionally part of FriEnt.
• German church aid organizations publish their project information voluntary and therefore lack accountability.

\textsuperscript{53} Bread for the World and MISEREOR are legally considered to be NGOs (e.V.).
POLITICAL FOUNDATIONS

- According to the German Federal Agency for Civic Education (bpb), political foundations were founded as a post-war reaction to the failures of the Weimar Republic, in the hopes that they would instill democratic values more deeply in German society. Further, “in the early 1960’s the value of the foundations as foreign policy instruments were recognized by the FFA, but only in recent years is the international work of the foundations increasing in importance.”

- There are six political foundations in Germany, each affiliated with a political party: Friedrich-Ebert-Stiftung (Social Democratic Party – SPD), Konrad-Adenauer-Stiftung (Christian Democratic Union of Germany – CDU), Hans-Seidel-Stiftung (Union parties – CSU), Friedrich-Naumann-Stiftung (Free Democratic Party – FDP), Heinrich-Böll-Stiftung (Green Party), and Rosa-Luxemburg-Stiftung (The Left).

- Political foundations have representative offices in foreign countries where they carry out projects in cooperation with local partner organizations.

- German political foundations (politishe Stiftungen) are legally considered to be NGOs (e.V.) but are almost entirely funded by taxpayer funds and have clear political agendas.

- In 2019, political foundations will receive €319 million in government funds.

- Political foundations receive funding from the Federal Ministry of the Interior, AA, and BMZ. The amount of funding received is dependent on the number of seats the party has in parliament (i.e. the more seats a particular party has, the more government funding that party’s political foundation will receive).

- Political foundations lack transparency and, as is the case with most German government funding, precise amounts and often names of grantees are not disclosed.

INDEPENDENT FOUNDATIONS AND NGOS

Germany has a longstanding tradition of granting public financial support to independent organizations, as well as to several quasi-governmental organizations that implement government policies but are managed independently. These practices further blur the line between direct and indirect government funding in Germany. Several grantees are well-established, independent NGOs that take part in government programs and initiatives in addition to receiving public grants for their own activities. Aside from nurturing partnerships with highly politicized local NGOs, these organizations engage themselves in political activities in Germany and foreign countries. German and international NGOs publish their project information voluntary and therefore lack transparency and accountability.

NGO NETWORKS
FriEnt\textsuperscript{60}

- The “Working Group on Peace and Development” (FriEnt) “is an association of eight governmental organisations, church development agencies, civil society networks, and political foundations.”\textsuperscript{61} BMZ’s multiple civil society frameworks provide communication channels for NGOs through which they can promote their agendas and lobby budgetary decisions.\textsuperscript{62}

- According to its website, FriEnt’s purpose is to “exchange information,” promote “networking and cooperation,” and “build capacities.”

- FriEnt’s nine members include BMZ, ZFD, GIZ, BfW/EED, Misereor, the German Platform for Peaceful Conflict Management (PPCM),\textsuperscript{63} Heinrich Boell Stiftung, and Friedrich Ebert Stiftung.\textsuperscript{xii}

- PPCM is itself an umbrella organization of which BfW, KURVE Wustrow, Weltfriedensdienst (WFD), and AGEH are members. These groups are all also members of ZFD and VENRO (see below), demonstrating the multiple cases of double and triple representation in FriEnt.

Verno\textsuperscript{64}

- The Association of German Development and Humanitarian Aid NGOs (VERNO) is an umbrella organization of development NGOs.

- VENRO aims to represent “the interests of the development and humanitarian NGOs in the political sphere” and “the interests of the developing countries and of poor population groups,” strengthen “the role of NGOs and civil society in development policy making” and raise “public awareness for development topics.”\textsuperscript{65}

- According to its website, VENRO currently has 137 member organizations.\textsuperscript{66}

- VENRO’s focuses on private and church-related development cooperation, humanitarian aid, as well as development education, public relations, and advocacy.

- As stated on its website, at the time of VENRO’s creation, “NGOs wanted to be not only helpers of the south, but also a critical voice in north-south politics and to exert their influence on political decision-makers.”\textsuperscript{67}

- VENRO’s working group (Kofinanzierung)\textsuperscript{68} for “intensive political dialogue” with BMZ advises BMZ on funding guidelines and the selection of beneficiaries.

\textsuperscript{xii} Heinrich Boell Stiftung and Friedrich Ebert Stiftung are German political foundations. Their structure and funding is explained above.
10 Bundesministerium der Finanzen, Bundeshaushalt, Year-on-year-comparison since 2012 until 2019: https://www.bundeshaushalt.de/#/2018/soll/einnahmen/einzelplan/23.html
12 Vereinsrecht.de- Das Recht der Non-Profit-Organisationen, https://www.vereinsrecht.de/
14 Ibid.


Engagement Global (EG), https://www.engagement-global.de/homepage.html


38 Ziviler Friedensdienst (ZFD), „CPS. A civil way forward,” https://www.ziviler-friedensdienst.org/en
39 Kreditanstalt für Wiederaufbau KFW Bankengruppe, https://www.kfw.de/kfw.de-2.html
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59 Bundeszentrale für politische Bildung (bpb), „Politische Stiftungen,“
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