2006 Survey on Monitoring The Paris Declaration

Country Chapters

UGANDA

The 2006 Survey on Monitoring the Paris Declaration was undertaken in 34 countries that receive aid. The results of the survey are presented in two volumes. **Volume 1** provides an overview of key findings across 34 countries. **Volume 2** presents the baseline and key findings in each of the 34 countries that have taken part in the survey. This chapter is based primarily on the data and findings communicated by government and donors to the OECD through the Paris Declaration monitoring process. A more detailed description of this process, how this chapter was drafted and what sources were used is included in Volume 1, Chapter 2.

Both Volume 1 (Overview) and Volume 2 (Country Chapters) of the 2006 Survey on Monitoring the Paris Declaration can be downloaded at the OECD website:

www.oecd.org/dac/effectiveness/monitoring

A second round of monitoring will be organised in the first quarter of 2008 and will be an important contribution to the Accra High-Level Forum on Aid Effectiveness in September 2008.

OECD

31 UGANDA

UGANDA HAS A POPULATION OF ABOUT 26 MILLION PEOPLE, subsisting on an average annual income of USD 270 per person. In 2002-03, 38% of the population fell below the national poverty line. In 2004, net official development assistance (ODA) was USD 1 159 million, up from USD 712 million in 2002. ODA as a percentage of gross national income (GNI) has also increased substantially in recent years, jumping from 12.4% in 2002 to 17.3% in 2004. Uganda is a good example of a country where aid volumes have increased, in part as a response to successful efforts to demonstrate that aid can be used effectively. Nineteen donors, providing at least 96% of ODA, have responded to the survey.

OVERVIEW
Box 31.1
Challenges and priority actions

DIMENSIONS	BASELINE	CHALLENGES	PRIORITY ACTIONS
Ownership	High	The need to strengthen – perhaps through output-based budgeting – the links between plans, expenditure frameworks and budgets.	To implement the first Annual Poverty Eradication Action Plan Implementation Review recommendations.
Alignment	High	Implementation still relies on parallel project implementation units.	Continue to strengthen country systems for public financial management and procurement.
Harmonisation	Moderate	Co-ordination of donor missions and country analytical work needs to be strengthened.	Build on successful Country Integrated Fiduciary Assessment experience with co-ordinating country analysis.
Managing for results	High	Some (relatively limited) fragmentation of government information systems.	Establish National Integrated Monitoring and Evaluation Strategy.
Mutual accountability	Moderate	No mutual assessment has taken place.	Conduct mutual assessment, perhaps as part of Uganda Joint Assistance Strategy review.

OWNERSHIP

INDICATOR 1

OWNERSHIP IS CRUCIAL TO AID EFFECTIVENESS and good development results, and is central to the Paris Declaration. It has been defined in terms of a country's ability to exercise effective leadership over its development policies and strategies. Achieving this is not a simple undertaking, especially in countries that rely heavily on aid to finance their development programmes. Nor, of course, can it be measured by a single indicator. Indicator 1 provides an entry point to the issue of ownership, focusing in particular on whether a country has an operational development strategy, with which donors can align their development assistance.

OPERATIONALISING DEVELOPMENT STRATEGIES

Rated as part of the World Bank's 2005 review of the Comprehensive Development Framework, Uganda is one of only five countries (out of 55 sampled) to be given a B. The level of ownership which such a rating reflects should provide a sound foundation for alignment, harmonisation and aid effectiveness.

This assessment is made on the basis of a range of criteria: whether the country has a long-term vision, with medium-term strategy derived from that vision; whether there are country-specific development targets with holistic, balanced and well-sequenced strategy; and whether there are the capacity and resources for implementation.

The Poverty Eradication Action Plan (PEAP) is both the country's poverty reduction strategy and its long-term vision, set to run until 2017. It is revised every three or four years in light of progress. Medium-term strategy is, as the World Bank's Aid Effectiveness Review for 2006 reports, embedded in the long-term vision, and is also regularly updated. Medium-term strategies are in place for sectors including the private sector, agriculture, strategic exports, social development, education, health, water and sanitation, and roads. Healthy progress has also been made in developing local level (district) development plans. Overall, it is clear that in Uganda, there is a coherent long-term vision, alongside well-integrated medium-term sectoral and local strategies and plans.

The development targets set out in the PEAP are broadly in line with the Millennium Development Goals (MDGs), but are country-specific. In some cases, they are more ambitious than the MDGs. The five pillars of the PEAP are: economic management; production, competitiveness and incomes; security, conflict resolution and disaster management; governance; and human development.

In terms of capacity and resources for implementation, the government built on earlier improvements to budget processes when it adopted a Medium-Term Expenditure Framework (MTEF) in 1998. As the World Bank's Aid Effectiveness Review for 2006 notes, poverty eradication objectives are linked to the MTEF and the budget through a Poverty Action Fund (PAF). This identifies expenditures in sectors which are key for poverty reduction, to protect them from budget cuts. Allocations to the PAF have more than doubled to 37% of the budget, up from 18% in 1998. Discussions about improving the PAF have continuously taken place during the annual budget consultative discussions and these played a role in the final decisions concerning the budget allocation decisions.

There is a need to further strengthen the capacity of those government institutions that are responsible for the implementation of PAF programmes so that they can assume full leadership in the implementation and co-ordination of aid processes, and develop mechanisms to monitor and evaluate the impact of PEAP. Government needs to protect budgeted provisions made under PAF activities from anticipated funding cuts, particularly the allocations being made to counter the energy crisis that the country is currently facing.

There are clear indications that reforms will go a long way to contributing to these goals. The Annual PEAP Implementation Review is expected to come up with some recommendations in this area. The donor division of labour exercise will no doubt improve donor engagements and lead to greater efficiency and effectiveness in the delivery of aid in Uganda in general.

OTHER ASPECTS OF OWNERSHIP

The government plays a strong role in co-ordinating external assistance, with responsibility clearly located in the Aid Liaison Department in the Ministry of Finance, Planning and Economic Development. However, the preliminary findings from the donor division of labour exercise reveal that a substantial amount of donor aid resources are not actually channelled following the government procedures and hence not recorded in the budget books. Since 1998, Consultative Group meetings, co-chaired by the development partners' representative (the chair of the Local Development Partners Group) and the government have been held in-country.

The World Bank's Aid Effectiveness Review for 2006 commends the sustainable structure for continuous government-stakeholder dialogue. Civil-society and private-sector interests have been involved in formulating and revising the PEAP, represented both by individual organisations, and by umbrella groups such as the Uganda National Chamber of Commerce and Private Sector Foundation Uganda. Parliamentary involvement is also reported to be strong.

ALIGNMENT

FOR AID TO BE EFFECTIVE, it must be aligned with national development strategies and plans. Indicators 2 to 8 of the Paris Declaration seek to assess the degree of alignment attained, looking at a number of dimensions of alignment. In the case of Uganda, there is a good degree of alignment across the board. However, there is room for growth, particularly in building and using more reliable country systems, and in reducing the number of parallel project implementation units.

BUILDING RELIABLE COUNTRY SYSTEMS

INDICATOR 2

Under the World Bank's Country Policy and Institutional Assessment for 2005, Uganda's public financial management (PFM) systems receive a rating of 4.0. This is significantly higher than the average of 3.2 for all International Development Association borrowers.

The World Bank's Aid Effectiveness Review for 2006 underlines that the government has strengthened the legal and regulatory framework for public expenditure management, and introduced a Procurement Act in 2003. However, implementation has been slow because users lack the skills and capacity. Indeed, capacity constraints remain a challenge across the civil service, as salaries are lower than those in the private sector.

Uganda has the frameworks and policies in place to strengthen its country systems. With hopes of reaching the 2010 target of a score of 4.5 for PFM systems and improving procurement systems, government and donors have already started working together to tackle human capacity constraints. With help from various development partners, Uganda is reforming public-sector management including PFM systems.

INDICATOR 3
Table 31.1

Are government budget estimates comprehensive and realistic?

	Government's budget estimates of aid flows for FY05 (USD m) a	Aid disbursed by donors for government sector in FY05 (USD m) b	Baseline ratio* (%) c=a/b	c=b/a
African Development Bank	85	41		48%
Austria	8	3		33%
Belgium	5	9	54%	
Denmark	42	40		95%
European Commission	196	91		46%
France	4	3		68%
GAVI Alliance	--	16		
Germany	47	45		98%
Global Fund	33	27		81%
Ireland	37	36		99%
Italy	6	15	36%	
Japan	8	12	70%	
Netherlands	64	25		39%
Norway	26	19		74%
Sweden	31	22		70%
United Kingdom	99	84		85%
United Nations	15	50	30%	
United States	--	0		
World Bank	374	316		84%
Total	**1 079**	**854**	**79%**	

* Baseline ratio is c = a / b except where government's budget estimates are greater than disbursements (c = b /a).

INDICATOR 4
Table 31.2

How much technical assistance is co-ordinated with country programmes?

	Co-ordinated technical co-operation (USD m) a	Total technical co-operation (USD m) b	Baseline ratio* (%) c=a/b
African Development Bank	0	0	100%
Austria	1	5	18%
Belgium	1	6	18%
Denmark	0	3	0%
European Commission	4	9	44%
France	0	1	0%
GAVI Alliance	0	0	--
Germany	3	11	23%
Global Fund	0	0	--
Ireland	0	0	0%
Italy	3	4	69%
Japan	5	5	100%
Netherlands	--	2	--
Norway	3	3	100%
Sweden	8	13	61%
United Kingdom	2	15	12%
United Nations	5	5	98%
United States	0	49	0%
World Bank	35	37	94%
Total	**70**	**168**	**42%**

ALIGNING AID FLOWS ON NATIONAL PRIORITIES

The table provides government's budget estimates of aid flows for fiscal year 2005 (numerator) as a percentage of aid disbursed by donors for the government sector for the same period (denominator). This ratio tells us the degree to which there is a discrepancy between budget estimates and actual disbursements. The discrepancy can be in two directions: indeed budget estimates can be either higher or lower than disbursements. In order to have a single measure of discrepancy that is always less than 100%, the ratio is flipped when budget estimates are higher than disbursements. The baseline value for Indicator 3 in Uganda is 79%. Achieving the target agreed in Paris of 90% (halving the gap) for this indicator will require concerted efforts by donors and government.

The difference in figures is due to different exchange rates (for example, the rate at the signing of the finance agreement, the average annual exchange rate, the running monthly exchange rate) and multiple data sources (Aid Liaison Department, Aid Data Unit and Macro Department). These departments each receive data directly from the donors for different purposes but because the donors do not have one centre that is responsible for data dissemination, even where data requirements are the same, the data that is collected from the donors is sometimes different. This has been recognised and efforts are being made under the division of labour exercise to harmonise data collection points, both within government and also on the donors' side.

If the budget reflects national priorities and plans – as the evidence suggests – then this is good news for alignment in its wider sense. With additional donors joining the Uganda Joint Assistance Strategy, the prospects for alignment in Uganda are very positive.

CO-ORDINATING SUPPORT TO STRENGTHEN CAPACITY

Under the Paris Declaration, donors are committed to providing technical assistance in a manner that is co-ordinated with country programmes, and capacity-building needs. In Uganda, 42% of technical assistance is provided in such a manner. However, in some cases the approach used to build and/or strengthen the capacity of government institutions does not meet local needs. This is due to the fact that some technical assistance initiatives do not understand local circumstances or do not want to build that independent capacity (perhaps in order to prolong their contracts in those institutions).

The World Bank's Aid Effectiveness Review for 2006 reports that sector-wide approaches (SWAps) are strengthening capacity building and enhancing multi-donor support for capacity development. The government is improving co-ordination among ministries in order to produce a single capacity-building framework for the public sector. Donors, for their part, have promised to step up co-ordination of capacity-building projects. However, they have a way to go if the 2010 target of 50% is to be reached.

USING COUNTRY SYSTEMS

The Paris Declaration encourages donors to make increasing use of country systems for public financial management and procurement, where these are of sufficient quality to merit their use. If donors do not find ways of supporting them to reach the level of sufficient quality, how will country institutions be able to attain the capacity required? It is therefore very crucial that even when these systems are still weak, efforts should be made to use them.

How much aid for the government sectors uses country systems?

INDICATOR 5
Table 31.3

	Aid disbursed by donors for government sector (USD m) a	Public financial management				Procurement	
		Budget execution (USD m) b	Financial reporting (USD m) c	Auditing (USD m) d	Baseline ratio (%) avg(b,c,d) / a	Procurement systems (USD m) e	Baseline ratio (%) e /a
African Development Bank	41	0	0	0	0%	0	0%
Austria	3	2	0	2	60%	2	95%
Belgium	9	5	5	5	56%	7	84%
Denmark	40	16	16	16	40%	16	40%
European Commission	91	37	37	37	40%	37	40%
France	3	2	0	0	29%	3	100%
GAVI Alliance	16	0	0	16	33%	0	0%
Germany	45	5	5	5	11%	31	69%
Global Fund	27	0	0	0	0%	0	0%
Ireland	36	35	35	35	97%	35	97%
Italy	15	10	10	10	68%	10	68%
Japan	12	0	0	0	0%	0	0%
Netherlands	25	25	24	24	95%	15	60%
Norway	19	18	18	18	93%	19	100%
Sweden	22	13	9	9	47%	13	62%
United Kingdom	84	69	69	69	82%	69	82%
United Nations	50	12	3	1	11%	0	0%
United States	0	0	0	0	--	0	--
World Bank	316	316	182	316	86%	204	65%
Total	**854**	**566**	**413**	**563**	**60%**	**463**	**54%**

The baseline survey for Uganda reports that the use of PFM systems averaged across the three components stands at 60%. For procurement, 54% of aid make use of country systems.

Uganda currently rates 4.0 for the quality of its PFM systems. The 2010 targets for Uganda are that 73% of aid flows make use of the country's PFM systems, averaged across all three components. For procurement, no 2010 targets are set because the country's procurement systems are unrated.

With donors committed to providing more aid through budget support, these targets should be attainable. Nevertheless, the government does need to sustain its efforts to strengthen its PFM systems.

INDICATOR 6
Table 31.4

How many PIUs are parallel to country structures?

	Parallel PIUs (units)
African Development Bank	14
Austria	3
Belgium	2
Denmark	4
European Commission	10
France	2
GAVI Alliance	0
Germany	0
Global Fund	1
Ireland	2
Italy	1
Japan	0
Netherlands	0
Norway	--
Sweden	1
United Kingdom	1
United Nations	5
United States	0
World Bank	8
Total	**54**

AVOIDING PARALLEL IMPLEMENTATION STRUCTURES

The Paris Declaration calls for a substantial reduction in the number of project implementation units (PIUs) that are parallel in the sense that appointment decisions and accounting relationships involve the donor alone. Even when government is involved, the extent to which government influences the decision to be taken is very limited. The baseline survey for Uganda shows a total of 54 parallel PIUs in existence, most established by multilateral donors.

According to the World Bank's Aid Effectiveness Review for 2006, implementation still tends to be carried out by parallel PIUs or semi-integrated PIUs, whose salary scales are not following national civil servant scales. In the context of the Uganda Joint Assistance Strategy, donors are addressing this issue, and have embedded some PIUs in country structures. Nevertheless, major advances will be needed if the total number of parallel PIUs is to be reduced to 18 or less by 2010.

PROVIDING MORE PREDICTABLE AID

If aid is provided in a predictable manner, then recipient countries are better able to plan and make effective use of aid. Indicator 7 looks at the in-year predictability of aid, measuring the proportion of planned disbursements (as reported by donors), recorded by government in the national accounting system as having been disbursed.

There are cases where government fails to meet the agreed conditions for disbursing. When such situations arise, then donors withhold disbursements, creating a gap between aid scheduled and aid recorded as disbursed. In other cases, it might be that some development partners, together with sector ministries, do not declare some seemingly "small" projects due to their effects on the sector ceilings determined by the Ministry of Finance, Planning and Economic Development, and these only become known during the financial year. (Although such projects are usually not recorded

INDICATOR 7
Table 31.5

Are disbursements on schedule and recorded by government?

	Disbursements recorded by government in FY05 (USD m) a	Aid scheduled by donors for disbursement in FY05 (USD m) b	Aid actually disbursed by donors in FY05 (USD m) b	Baseline ratio* (%) c=a/b	c=b/a
African Dev.Bank	21	85	41	25%	
Austria	2	2	3	91%	
Belgium	3	13	9	22%	
Denmark	35	37	40	96%	
EC	122	104	91		85%
France	4	3	3		68%
GAVI Alliance	0	15	16	0%	
Germany	50	31	45		63%
Global Fund	28	27	27		96%
Ireland	36	40	36	91%	
Italy	6	15	15	38%	
Japan	6	3	12		55%
Netherlands	48	33	25		68%
Norway	21	24	19	91%	
Sweden	33	27	22		81%
United Kingdom	84	97	84	86%	
United Nations	18	32	50	57%	
United States	0	0	0		
World Bank	293	378	316	77%	
Total	**811**	**966**	**854**	**84%**	

* Baseline ratio is c = a / b except where disbursements recorded by government are greater than aid scheduled for disbursement (c = b /a).

in the scheduled aid, they are later declared and hence their disbursements are recorded in the middle of the financial year.)

In addition, some donor agencies tend to give more aid in the form of emergency support, particularly when their financial year is coming to a close. These amounts are hard to capture in the projections as scheduled aid, but end up being captured at the disbursement stage.

The table looks at predictability from two different angles. The first angle is donors' and government's combined ability to disburse aid on schedule. In Uganda, donors scheduled USD 966 million for disbursement in 2005 and actually disbursed – according to their own records – significantly less than expected (USD 854 million). The discrepancy varies considerably among donors and is mainly due to late disbursements carried over to 2005 and to delays in implementing programmes. The second angle is donors' and government's ability to record comprehensively disbursements made by donors for the government sector. In Uganda, government systems recorded USD 811 million out of the USD 854 million notified as disbursed by donors (95%), indicating that a proportion of disbursements were not captured, either because they were not appropriately notified by donors or because they were inaccurately recorded by government.

Indicator 7 on predictability has been designed to encourage progress against both of these angles so as to gradually close the predictability gap by half by 2010. In other words, it seeks to improve not only the predictability of actual disbursements but also the accuracy of how they are recorded in government systems – an important feature of ownership, accountability and transparency. In Uganda, this combined predictability gap amounts to USD 281 million (29% of aid scheduled for disbursement). Closing this predictability gap will require donors and government to work increasingly together on various fronts at the same time. They might work at improving:

- the realism of predictions on volume and timing of expected disbursements;
- the way donors notify their disbursements to government;
- the comprehensiveness of government's records of disbursements made by donors.

UNTYING AID

INDICATOR 8

According to OECD data covering 73% of 2004 commitments, 81% of aid to Uganda is untied. This is encouraging, but donors can make further progress on untying, as they are committed to under the Paris Declaration.

HARMONISATION

THE PICTURE OF HARMONISATION in Uganda is less rosy than that of alignment. In order to reduce aid fragmentation, and to lessen the aid-related transaction costs that fall on the government, donors need to work hard to co-ordinate their activities, and to make use of common arrangements if possible.

INDICATOR 9
Table 31.6

How much aid is programme based?

	Budget support (USD m) a	Other PBAs (USD m) b	Total (USD m) c=a+b	Total disbursed (USD m) d	Baseline ratio (%) e=c/d
African Development Bank	0	0	0	41	0%
Austria	0	3	3	9	35%
Belgium	5	4	9	12	74%
Denmark	40	9	49	53	93%
European Commission	47	0	47	103	46%
France	0	0	0	3	0%
GAVI Alliance	0	2	2	16	10%
Germany	5	1	6	48	11%
Global Fund	0	27	27	27	100%
Ireland	35	1	35	42	85%
Italy	0	0	0	20	0%
Japan	0	6	6	12	51%
Netherlands	20	18	38	38	100%
Norway	11	3	14	44	33%
Sweden	13	3	16	33	49%
United Kingdom	65	2	67	91	73%
United Nations	0	36	36	67	53%
United States	0	0	0	116	0%
World Bank	150	39	189	316	60%
Total	**391**	**152**	**543**	**1 088**	**50%**

How many donor missions are co-ordinated?

INDICATOR 10a
Table 31.7

	Co-ordinated donor missions (missions) a	Total donor missions (missions) b	Baseline ratio (%) c=a/b
African Development Bank	3	48	6%
Austria	2	6	33%
Belgium	0	2	0%
Denmark	10	15	67%
European Commission	0	2	0%
France	0	4	0%
GAVI Alliance	0	0	--
Germany	5	5	100%
Global Fund	0	2	0%
Ireland	0	0	--
Italy	0	16	0%
Japan	0	47	0%
Netherlands	6	20	30%
Norway	9	13	69%
Sweden	3	5	60%
United Kingdom	12	23	52%
United Nations	47	112	42%
United States	0	20	0%
World Bank	24	116	21%
Total (discounted*)	**79**	**456**	**17%**

* The total of co-ordinated missions has been adjusted to avoid double counting. A discount factor of 35% has been applied.

USING COMMON ARRANGEMENTS

In Uganda, 50% of aid is reported to use programme-based approaches (PBAs). The World Bank's Aid Effectiveness Review for 2006 reports that external partners are increasingly harmonising policies and procedures, and providing more of their assistance through budget support and SWAps.

Baseline survey figures indicate that, if budget support continues to increase, Uganda should reach the target of 66% by 2010.

CONDUCTING JOINT MISSIONS AND SHARING ANALYSIS

In co-ordinating donor missions, the performance is less positive, with only 17% of missions co-ordinated. This includes a significant number of donor missions co-ordinated internally among various UN agencies but not co-ordinated externally with other development partners outside the UN system.

Reaching the 40% target by 2010 calls for a greater degree of leadership by government and co-ordination from donors. However, the continuing shift towards budget support and SWAps, together with the commitments made by donors in the Uganda Joint Assistance Strategy, should help Uganda to get closer to its target.

INDICATOR 10b
Table 31.8

How much country analysis is co-ordinated?

	Co-ordinated donor analytical work (units) a	Total donor analytical work (units) b	Baseline ratio (%) c=a/b
African Dev. Bank	2	2	100%
Austria	1	3	33%
Belgium	0	0	--
Denmark	15	15	100%
European Commission	7	7	100%
France	0	2	0%
GAVI Alliance	0	0	--
Germany	2	2	100%
Global Fund	1	1	100%
Ireland	2	3	67%
Italy	0	3	0%
Japan	0	0	--
Netherlands	8	8	100%
Norway	6	7	86%
Sweden	3	5	60%
United Kingdom	8	11	73%
United Nations	18	55	33%
United States	2	12	17%
World Bank	3	10	30%
Total (discounted*)	**59**	**146**	**40%**

* The total of co-ordinated analysis has been adjusted to avoid double counting. A discount factor of 25% has been applied.

In terms of co-ordinating country analysis, the picture is somewhat better; the baseline survey reports that 40% of country analysis is co-ordinated. As the figures show, a small number of donors are responsible for many analyses.

The World Bank's Aid Effectiveness Review for 2006 shares some highlights: for example, the World Bank in partnership with government and in co-ordination with other partners conducted a Country Integrated Fiduciary Assessment and the Country Economic Memorandum. If the 2010 target of 60% is to be reached, this and other initiatives to co-ordinate country analysis must be built on

MANAGING FOR RESULTS

INDICATOR 11

THE PARIS DECLARATION INVITES partner countries and donors to work together to manage resources on the basis of desired results and use information to improve decision making. This means both strengthening the capacity to undertake such management and helping to increase the demand for a focus on results. Indicator 11 focuses on one component of this effort: the establishment of a cost-effective results-oriented reporting and assessment system by the country.

The rating for Indicator 11 is based on the World Bank's 2005 Comprehensive Development Framework. In that assessment of 55 countries, Uganda was one of only two to receive a rating of B. This is extremely encouraging and reflects the concerted efforts made by government, with the support of donors, over recent years. The rating is based on three criteria: the quality of development information; the degree to which stakeholders have access to it; and, the extent to which there is a co-ordinated monitoring and evaluation of the country's development efforts.

The World Bank's Aid Effectiveness Review for 2006 underlines that the quality and availability of poverty-related data are improving: an achievement from an already encouraging base. The 2003 revision to the Poverty Eradication Action Plan was guided by good evidence and, looking to the future, a National Statistical Development Strategy has been prepared. Stakeholders enjoy direct access to information about government policies, data on poverty and information about the budget process. And in terms of monitoring and evaluation, the National Integrated Monitoring and Evaluation Strategy aims to establish a single system for both government and external partners' needs. Overall, Uganda performs well in terms of managing for results.

MUTUAL ACCOUNTABILITY

INDICATOR 12

THE PARIS DECLARATION CALLS for donors and partner countries to be accountable to each other for the use of development resources, and in a way that tends to strengthen public support for national policies and development assistance. Governments should improve country accountability systems and donors should be transparent about their own contributions. The indicator looks at whether there is a country-level mechanism permitting joint assessment of progress in implementing agreed commitments on aid effectiveness, including those in the Declaration itself, and specifically, whether such an assessment has taken place.

The baseline survey reports that no such assessment has taken place for Uganda. However, the World Bank's Aid Effectiveness Review for 2006 recognises that "joint government-development partner initiatives to monitor progress in strengthening ownership, alignment, harmonization and results are in place." It would seem that the elements are in place in order for Uganda to tick the box for Indicator 12 of the Paris Declaration; what is required is that such a mutual assessment is actually carried out. It seems highly likely that such assessments will take place on an annual basis as part of the review of the Uganda Joint Assistance Strategy and the Annual PEAP Implementation Review.

BASELINES AND TARGETS

The table below presents the 2005 baselines and the targets for Uganda. The baseline values are taken from the discussion above, which draws on various sources of information. The main source is the baseline survey undertaken in Uganda under the aegis of the National Co-ordinators (Deo Kamweya, Damon Kitabire and Peter M. Ssentongo).

Table 31.9 Baselines and targets

INDICATORS		2005 BASELINE	2010 TARGET
1	Ownership – Operational PRS	B	A
2a	Quality of PFM systems	4.0	4.5
2b	Quality procurement systems	Not available	Not applicable
3	Aid reported on budget	79%	90%
4	Co-ordinated capacity development	42%	50%
5a	Use of country PFM systems (aid flows)	60%	73%
5b	Use of country procurement systems (aid flows)	54%	Not applicable
6	Parallel PIUs	54	18
7	In-year predictability	84%	92%
8	Untied aid	81%	More than 81%
9	Use of programme-based approaches	50%	66%
10a	Co-ordinated missions	17%	40%
10b	Co-ordinated country analytic work	40%	66%
11	Sound performance assessment framework	B	A
12	Reviews of mutual accountability	No	Yes

ACRONYMS

GNI	gross national income
MDG	Millennium Development Goal
MTEF	Medium-Term Expenditure Framework
ODA	official development assistance
PAF	Poverty Action Fund
PBA	programme-based approach
PEAP	Poverty Eradication Action Plan
PFM	public financial management
PIU	project implementation unit
SWAp	sector-wide approach