



2006 Survey on Monitoring The Paris Declaration

Country Chapters

KYRGYZ REPUBLIC

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.

17 KYRGYZ REPUBLIC

THE POPULATION OF THE KYRGYZ REPUBLIC is 5.1 million. In 2005, the gross national income (GNI) per capita was USD 470, a strong improvement over the 2002 income of USD 290. About 2% of the population live below the dollar-a-day international poverty line, and 21% live below the two-dollars-a-day line, although it seems likely that these measures severely underestimate levels of poverty in the country.

The country is particularly interesting in terms of aid effectiveness and the Paris Declaration commitments because of its donor mix. In contrast to many aid recipients, of the country's top five donors, two are multilateral banks and two are Asian (Asian Development Bank and Japan). Analysing the Kyrgyz Republic may shed some light on whether (and how) the mix of donors makes a difference in terms of progress towards the Paris Declaration's commitments.

In 2004, total net official development assistance (ODA) totalled USD 258 million (up from USD 186 million in 2002) and amounted to 12.3% of GNI. As donors provide a growing volume of assistance to the Kyrgyz Republic, it is increasingly important that this aid is effective. Ten donors responded to the survey; together, they contribute around 73% of ODA.

DIMENSIONS	BASELINE	CHALLENGES	PRIORITY ACTIONS
Ownership	Moderate	Budget execution is insufficiently focused on priority areas.	Revise the Medium-Term Budget Framework as part of the National Public Financial Management Action Plan.
Alignment	Low	Capacity constraints hinder implementation of plans to strengthen country systems.	Donors should provide technical assistance in a manner that strengthens capacity.
Harmonisation	Moderate	Use of programme-based approaches is limited.	Increase co-ordination of donor missions.
Managing for results	Moderate	There is no transparent and monitorable performance assessment framework.	Implement the Statistical Master Plan.
Mutual accountability	Low	There is a need for mutual assessments of progress in implementing agreed aid effectiveness commitments.	Ensure that the Harmonisation Action Plan delivers on mutual accountability and assessment.

OVERVIEW
Box 17.1
Challenges
and priority
actions

OWNERSHIP

OWNERSHIP IS CRUCIAL to aid effectiveness and good development results. The Paris Declaration defines ownership in terms of a country's ability to exercise effective leadership over its development policies and strategies. Particularly in countries which rely heavily on aid to finance their development, achieving ownership is not a simple undertaking. Nor 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.

INDICATOR 1

OPERATIONALISING DEVELOPMENT STRATEGIES

The Kyrgyz first National Poverty Reduction Strategy (NPRS) covering the period of 2003-05 was completed in 2005 and currently the NPRS-II, renamed the Country Development Strategy, is being developed by the government. The gap in developing the second-generation strategy is related to the difficult political environment following the March 2005 Tulip Revolution.

The Country Development Strategy (CDS), due to be completed in April 2007, provides the medium-term strategy, and will run until 2010. The CDS makes clear that the new government is committed to the Kyrgyz Comprehensive Development Framework and will tackle poverty through economic growth. The development goals set out in the draft Country Development Strategy are consistent with the Millennium Development Goals. A number of sectoral strategies have been (or are being) established – in health, education and transport for instance – many of which are geared to long-term goals.

Over recent years, resources have been increasingly channelled towards priority sectors including education and health. However, despite the fact that the 2006 budget envisages half of planned spending going to social sectors, the budget, and particularly its execution, remains insufficiently aimed at strategic priorities. The budget is structured according to inputs rather than outcomes, and performance-based budgeting is at an early stage. A Medium-Term Budget Framework has been in place since 2004, but it has been only partly successful in gearing the budget to priority areas, and it has done little to improve budget execution. A revised Medium-Term Budget Framework is being established to address these issues as part of the National Public Financial Management Action Plan. In order to address some of the underlying obstacles to effective public financial management (PFM) and policy implementation, the government plans to launch a programme of civil-service reform, along with some restructuring of the government.

OTHER ASPECTS OF OWNERSHIP

A Ministry of Economy and Finance has been recently established, and in 2006 took on the central responsibility for formulating and implementing the CDS. This may lead to a significant improvement in the degree of government leadership on development.

There are well-developed mechanisms for stakeholder involvement in development policy processes. Business and civil society participation has been high, but there has been little parliamentary engagement or debate around development issues, beyond approving the budget and receiving reports on budget execution.

ALIGNMENT

ALIGNMENT PRESENTS A SERIES OF HURDLES for the Kyrgyz Republic. Most fundamentally, there is a need to build reliable country systems so that donors have the confidence to use them, and to align their assistance with national priorities. Plans, including the PFM Action Plan, are in place to improve country systems, but their implementation calls for investments in capacity. Donors need to support government in this, including by providing a greater proportion of technical co-operation in a manner that responds to national capacity-building needs.

BUILDING RELIABLE COUNTRY SYSTEMS

INDICATOR 2a

The World Bank gives the Kyrgyz Republic a rating of 3.0 for the quality of its PFM systems, a figure which is marginally below the average of 3.2 for all International Development Assistance countries.

The Kyrgyz Republic has, as the World Bank's Aid Effectiveness Review reports, built the legislative and regulatory framework needed to support the effective and transparent management of public resources.

In addition, since 2002, accounting standards are supposed to comply with International Accounting Standards. In 2004, a Law on the Chamber of Accounts (the country's supreme audit institution) was passed. A national procurement code, on the books since 2004, is aligned with the UN Commission on International Trade Law's model law on procurement.

However, capacity constraints, compounded by a lack of qualified staff, have meant that the standards in place have largely not been met. To try to address this, the government developed a PFM Action Plan in 2006. It is also developing an integrated financial management system, which will be operational by 2009.

Recognising the importance of tackling corruption, the government has launched a State Anti-Corruption Strategy, and an Action Plan against corruption. It has also recently established a National Agency for Preventing Corruption to spearhead anti-corruption work. As with PFM more broadly, while the government is to be commended for putting plans in place, implementation will present a considerable challenge.

INDICATOR 2b

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 the Kyrgyz Republic is 70%. Achieving the target agreed in Paris of 85% (halving the gap) for this indicator will require concerted efforts by donors and government.

Information about planned and actual disbursements is provided by several donor agencies during meetings with the respective line agencies. But unless the funds are to flow through the national budget execution, they are not recorded. This is not an insurmountable challenge. One way of managing this might be to establish two systems, one to record aid to the national budget and the other to record other donor contributions too.

Are government budget estimates comprehensive and realistic?

INDICATOR 3
Table 17.1

	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
Asian Dev. Bank	31	31		
European Commission	10	10		95%
Germany	15	15	99%	
Japan	2	20	12%	
Sweden	0	2	0%	
Switzerland	0	11	1%	
United Kingdom	0	7	0%	
United Nations	0	9	0%	
United States	0	5	0%	
World Bank	46	41		89%
Total	104	149	70%	

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

INDICATOR 4
Table 17.2

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
Asian Dev. Bank	2	2	100%
EC	0	9	0%
Germany	0	3	0%
Japan	0	10	0%
Sweden	0	2	0%
Switzerland	0	5	0%
United Kingdom	7	7	100%
United Nations	5	12	40%
United States	4	27	13%
World Bank	1	1	100%
Total	18	77	24%

Looking ahead, support provided by the Asian Development Bank, the UK's DFID, the Swiss development agency, the United Nations group, and the World Bank, will (as the World Bank's Aid Effectiveness Review notes) be fully aligned, once the Joint Country Support Strategy is completed in 2007. This gives some hope that progress towards the 2010 target of 85% will be made.

CO-ORDINATING SUPPORT TO STRENGTHEN CAPACITY

Donors have pledged under the Paris Declaration to help strengthen developing countries' capacities, by providing technical co-operation through co-ordinated programmes consistent with partners' national development strategies. Just 24% percent of donors' support for capacity development is provided through co-ordinated programmes consistent with the Kyrgyz Republic's national development strategy.

There are currently only four formal co-ordinated capacity development programmes, but ongoing policy dialogues also help ensure that capacity development support is co-ordinated.

For instance, there are vibrant policy dialogues on the PFM Action Plan, decentralisation and social mobilisation, the National Avian Influenza Contingency Plan, education, energy, HIV/AIDS, investment, governance reform, and small and medium enterprise development.

A number of initiatives have been launched to co-ordinate support for capacity development. The health sector is perhaps in the lead, and has formalised arrangements through a sector-wide approach Memorandum of Understanding signed by the Ministry of Economy and Finance, the Ministry of Health, and major donors active in the health sector. Additionally, as reported in the World Bank's Aid Effectiveness Review, those donors that provide on-budget support to the health sector (United Kingdom, Germany, Switzerland and the World Bank) fully co-ordinate their capacity-building efforts in the spheres of financial management, audit and procurement capacity.

USING COUNTRY SYSTEMS

In the Kyrgyz Republic, just 3% of aid to the government sector makes use of the country's PFM systems (averaged across the three systems). Donors make little use of the country's PFM systems, because the systems are weak. The only donor assistance which makes use of national procedures and PFM systems is that which is provided directly to the budget, or for balance of payments support. With a Country Policy and Institutional Assessment rating of 3.0 for its PFM systems, there is no target for this indicator. Nevertheless, significant improvements are required. The picture for procurement is similar, with only 2% of aid making use of the country's procurement systems.

How much aid for the government sectors uses country systems?

INDICATOR 5
Table 17.3

	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
Asian Dev. Bank	31	0	0	0	0%	0	0%
European Commission	10	0	0	0	0%	0	0%
Germany	15	0	0	0	0%	0	0%
Japan	20	5	5	5	24%	3	17%
Sweden	2	0	0	0	0%	0	0%
Switzerland	11	0	0	0	0%	0	0%
United Kingdom	7	0	0	0	0%	0	0%
United Nations	9	0	0	0	0%	0	0%
United States	5	0	0	0	0%	0	0%
World Bank	41	0	0	0	0%	0	0%
Total	149	5	5	5	3%	3	2%

In order to step up use of the country's PFM system by donors, the Ministry of Economy and Finance is seeking to apply the principles of "The Strengthened Approach" to PFM reforms. The PFM Action Plan, developed with donors, has been endorsed by Presidential Decree. It encompasses a series of reforms for budget planning, execution and reporting. It is expected that once these reforms are implemented (along with other improvements on the fiduciary side, and in governance and corruption) donors will be more comfortable with making use of country PFM systems. In the medium term, donors may feel able to provide more assistance through general budget support. They might build on a World Bank Poverty Reduction Support Grant and extend the successful use of on-budget support that the United Kingdom, Germany, Switzerland and the World Bank have pioneered in the health sector.

On procurement, legislation has been passed that meets international standards. However, donors still tend to make use of their own procedures. They remain reluctant to use the country's procurement systems, in part because of a perception that legislation has not been effectively implemented, and because of wider concerns about governance and corruption.

How many PIUs are parallel to country structures?

INDICATOR 6
Table 17.4

	Parallel PIUs (units)
Asian Dev. Bank	12
European Commission	40
Germany	0
Japan	0
Sweden	2
Switzerland	10
United Kingdom	6
United Nations	4
United States	0
World Bank	11
Total	85

AVOIDING PARALLEL IMPLEMENTATION STRUCTURES

The Paris Declaration urges donors to avoid, to the maximum extent possible, creating dedicated structures, or project implementation units (PIUs), for the day-to-day management and implementation of aid-financed projects and programmes. The baseline survey indicates that donors have established 85 parallel PIUs in the Kyrgyz Republic. While the existence of PIUs is not necessarily detrimental to aid effectiveness, with such a large number it seems likely that in by-passing the country's own systems, donor

INDICATOR 7
Table 17.5

Are disbursements on schedule and recorded by government?

	Disbursements recorded by government in FY05 (USD m)	Aid scheduled by donors for disbursement in FY05 (USD m)	Aid actually disbursed by donors in FY05 (USD m)	Baseline ratio*	
	a	b	FOR REFERENCE ONLY	c=a/b (%)	c=b/a
Asian Dev. Bank	31	31	31		
European Commission	0	10	10	0%	
Germany	15	17	15	88%	
Japan	2	0	20		0%
Sweden	0	0	2		
Switzerland	0	14	11	1%	
United Kingdom	0	6	7	0%	
United Nations	0	9	9	0%	
United States	0	2	5	0%	
World Bank	41	48	41	86%	
Total	89	136	149	66%	

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

assistance will not be helping to build local capacity. Donors will have to change their behaviour substantially if the country is to meet the target of reducing the stock of parallel PIUs by two-thirds – from 85 to 28 – by 2010.

The government has asked donors to phase out parallel PIUs on numerous occasions, but progress has been slow. With the notable exception of on-budget support to the health sector, most externally financed projects are still implemented through parallel PIUs or project offices. If support to the health sector proves to be effective even in the absence of a parallel PIU, this may persuade donors that parallel PIUs can be phased out more widely. The government also promotes the use of joint PIUs, so that all donor assistance to one sector would use only one sectoral parallel PIU. If this approach can be made to work, it would be an important step towards the government's goal of eliminating parallel PIUs.

PROVIDING MORE PREDICTABLE AID

Improving the predictability of development assistance is a challenge, as is measuring the level of predictability. Indicator 7 seeks to assess aid predictability by looking at the proportion of aid scheduled for disbursement in a given fiscal year, recorded by government as having been disbursed in the same fiscal year. The survey gives a baseline figure of 66% for the Kyrgyz Republic, and thus a 2010 target of 83%.

The table above looks at predictability from two different angles. The first angle is donors' and government's combined ability to disburse aid on schedule. In the Kyrgyz Republic, donors scheduled USD 136 million for disbursement in 2005 and actually disbursed – according to their own records – slightly more than expected (USD 149 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 the Kyrgyz Republic, government systems recorded USD 89 million out of the USD 149 million notified as disbursed by donors (60%), indicating that a significant 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 the Kyrgyz Republic, this combined predictability gap amounts to USD 47 million (35% 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

According to OECD data covering 54% of 2004 commitments, 97% of aid to the Kyrgyz Republic is untied. The Aid Effectiveness Review provides no information about what, if anything, external partners are doing to raise the percentage of aid that is untied.

INDICATOR 8

HARMONISATION

Donor harmonisation reduces the transaction costs placed on partner governments. The picture in the Kyrgyz Republic is currently mixed, with donors performing well in terms of co-ordinating their analysis, but making limited use of co-ordinated missions or common arrangements such as programme-based approaches. The Donors Coordination Council is ready to play a key role in increasing the proportion of joint missions and analysis, and providing the government with joint policy messages. In addition, since 2002 Consultative Group (CG) meetings are held in the Kyrgyz Republic and co-chaired by the government and the World Bank. The last CG meeting (November 2004) examined implementation of the country's Poverty Reduction Strategy. A further meeting is planned for late 2006 or early 2007.

USING COMMON ARRANGEMENTS

A mere 12% of aid to the Kyrgyz Republic makes use of programme-based approaches (PBAs). While little use is made of PBAs, the number of partnerships surrounding implementation and joint-financing arrangements is increasing. As with other aspects of harmonisation and alignment, the health sector leads the way, with some progress also apparent in the energy and water sectors. Meeting the 2010 target of 66% will no doubt present a major hurdle.

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
Asian Dev. Bank	0	0	0	31	0%
European Commission	10	0	10	18	53%
Germany	0	0	0	17	0%
Japan	0	0	0	20	0%
Sweden	0	0	0	2	0%
Switzerland	0	0	0	11	0%
United Kingdom	0	0	0	7	0%
United Nations	0	12	12	13	96%
United States	0	0	0	27	0%
World Bank	0	0	0	41	0%
Total	10	12	22	187	12%

INDICATOR 9
Table 17.6

INDICATOR 10a
Table 17.7

	Co-ordinated donor missions (missions) a	Total donor missions (missions) b	Baseline ratio (%) c=a/b
Asian Dev. Bank	2	80	3%
EC	0	0	--
Germany	4	16	25%
Japan	0	14	0%
Sweden	0	6	0%
Switzerland	7	19	37%
United Kingdom	9	14	64%
United Nations	49	78	63%
United States	0	10	0%
World Bank	8	103	8%
Total (discounted)*	79	340	23%

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

INDICATOR 10b
Table 17.8

	Co-ordinated donor analytical work (units) a	Total donor analytical work (units) b	Baseline ratio (%) c=a/b
Asian Dev. Bank	7	9	78%
EC	0	0	--
Germany	1	5	20%
Japan	0	0	--
Sweden	0	4	0%
Switzerland	2	2	100%
United Kingdom	1	1	100%
United Nations	27	41	66%
United States	1	5	20%
World Bank	1	8	13%
Total (discounted)*	40	75	53%

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

CONDUCTING JOINT MISSIONS AND SHARING ANALYSIS

Some 23% of donor missions to the Kyrgyz Republic are conducted jointly, with the UN and the United Kingdom conducting the greatest proportion of their missions in a co-ordinated manner. This falls some way short of the 2010 target of 40%.

The number of donor missions places a considerable burden on the government. Repeated requests to the donors to reduce the number of missions would seem to have had some, albeit limited, impact. Because decisions about country missions tend to be taken at headquarters level, in-country donor offices are rarely in a position to determine the number and nature of missions. Donor headquarters should take the pleas relayed by in-country donor offices seriously, and respect the request from government for a mission-free period during budget preparation.

Over half (53%) of country analysis was co-ordinated, a figure which suggests that the 2010 target of 66% is fully achievable. Joint analysis has been conducted in relation to anti-corruption, Public Expenditure and Financial Accountability assessment and sectoral studies, but perhaps of most significance is joint analytical work around the Joint Country Support Strategy, bringing together the Asian Development Bank, the United Kingdom, Switzerland, the UN and the World Bank. In addition, even when analysis is not conducted jointly, countries are sharing the analysis, including through postings to the www.countryanalyticwork.net.

MANAGING FOR RESULTS

THE PARIS DECLARATION calls on partner countries and donors to work together to manage resources on the basis of desired results and to use information to improve decision making. On the supply side, this entails strengthening the capacity to undertake such management, while on the demand side, this entails increasing 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 Kyrgyz Republic does not currently have a transparent and monitorable performance assessment framework (PAF), the key building block for results-oriented reporting and assessment. According to the World Bank's 2005 Progress Report on the Comprehensive Development Framework, the country's PAF merits a grade of C (where A is strongest and E is weakest) along with 42% of countries in the sample. The criteria for assessment are the quality of development information, the degree to which stakeholders have access to it, and the extent of co-ordinated monitoring and evaluation.

In terms of the quality of development information, large strides have been made in recent years. The first agricultural census was conducted in 2002. In education, surveys to monitor learning

achievement were conducted in 2001, 2002 and 2005. In 2004, the National Statistics Committee introduced integrated household budget surveys that include labour market and unemployment trends. The government has completed a Statistical Master Plan. If this plan is implemented effectively, ideally with the co-ordinated support of donors, it could do much to enhance the quality of development-related information.

In terms of access, information on budget expenditures is publicly available, posted on the recently upgraded website of the Ministry of Economy and Finance. Stakeholders now have greater access to information about government policies. A new law on Free and Guaranteed Access to Information will increase public access to government information even more.

With the Ministry of Economy and Finance, and the National Statistics Committee spearheading the process, the institutional and administrative arrangements for monitoring and evaluation are also being revised. It is too early to say whether the new monitoring and evaluation system will provide useful inputs to facilitate results-based budgeting, but the leadership of the Ministry of Economy and Finance does give some grounds for cautious optimism.

INDICATOR 11

MUTUAL ACCOUNTABILITY

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. This requires governments to take steps to improve country accountability systems and donors to help by being transparent about their own contributions.

The specific indicator being monitored is whether there exists a country-level mechanism permitting joint assessment of progress in implementing agreed

commitments on aid effectiveness, including those in the Declaration itself. As is the case in almost all of the countries covered by the World Bank's 2005 Progress Report on the Comprehensive Development Framework, there has not been a mutual assessment of progress on aid effectiveness commitments in the Kyrgyz Republic. Perhaps the most likely avenue for progress on this indicator is the Harmonisation Action Plan, adopted by the government in 2004. It could lead to the establishment of a forum in which mutual assessment mechanisms could be developed.

INDICATOR 12

BASELINES AND TARGETS

THE TABLE BELOW presents the 2005 baselines and the targets for the Kyrgyz Republic. 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 the Kyrgyz Republic under the aegis of the National Co-ordinators (Sanjar Makanbetov and Dinara Djoldosheva).

Table 17.9
Baselines
and targets

INDICATORS	2005 BASELINE	2010 TARGET
1 Ownership – Operational PRS	C	B or A
2a Quality of PFM systems	3.0	3.5
2b Quality procurement systems	Not available	Not applicable
3 Aid reported on budget	70%	85%
4 Co-ordinated capacity development	24%	50%
5a Use of country PFM systems (aid flows)	3%	No target
5b Use of country procurement systems (aid flows)	2%	Not applicable
6 Parallel PIUs	85	28
7 In-year predictability	66%	83%
8 Untied aid	78%	More than 78%
9 Use of programme-based approaches	12%	66%
10a Co-ordinated missions	23%	40%
10b Co-ordinated country analytical work	53%	66%
11 Sound performance assessment framework	C	B or A
12 Reviews of mutual accountability	No	Yes

ACRONYMS

CDS	Country Development Strategy
CG	Consultative Group
GNI	gross national income
NPRS	National Poverty Reduction Strategy
ODA	official development assistance
PAF	performance assessment framework
PBA	programme-based approach
PFM	public financial management
PIU	project implementation unit