



# 2006 Survey on Monitoring The Paris Declaration

## Country Chapters

## MOLDOVA

**T**he 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](http://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.

WITH A POPULATION OF 3.39 MILLION, which excludes the estimated 580,000 people living in the Transnistrian region, the Republic of Moldova has a gross national income (GNI) per capita of USD 880. In 2005, 29% of the population were in extreme poverty, falling under the international dollar-a-day poverty line. In 2004, the net official development assistance (ODA) to Moldova was USD 118 million. As a percentage of GNI, net ODA in 2004 amounted to 4.1%, down from 7.8% in 2002. Moldova endorsed the Paris Declaration on October 16, 2006. Sixteen donors responded to the 2006 survey; together, they provide around 84% of Moldova's ODA. focus for these efforts. Key challenges and priority actions are summarised below.

DIMENSIONS	BASELINE	CHALLENGES	PRIORITY ACTIONS
Ownership	Low	Fragmentation across ministries.	Revise and consolidate European Union-Moldova Action Plan and Economic Growth and Poverty Reduction Strategy Paper.
Alignment	Low	Weak country systems.	Increase technical assistance, maintain support to capacity building and gradually begin using country systems.
Harmonisation	Moderate	Limited use made of common procedures.	Implement and closely monitor the actions proposed in the Development Partnership Framework.
Managing for results	Low	Poor quality and somewhat limited availability of poverty-related information.	Make extensive use of the existing Millennium Development Goals and Economic Growth and Poverty Reduction Strategy Paper monitoring system, and draw on the data and indicators in policy making.
Mutual accountability	Moderate	Partial mutual assessments of progress in implementing agreed commitments on aid effectiveness.	Ensure that the Harmonisation Group and Development Partnership Framework work together to deliver mutual assessments.

OVERVIEW  
Box 21.1  
Challenges  
and priority  
actions

## OWNERSHIP

OWNERSHIP IS CRITICAL to achieving 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 – especially in countries that rely heavily on aid to finance their development – is not a simple undertaking. Nor, of course, can it be measured by a single indicator. Indicator 1 provides an entry point to the issue of ownership as it focuses on whether or not a country has an operational development strategy, with which donors can align their development assistance.

INDICATOR 1

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## OPERATIONALISING DEVELOPMENT STRATEGIES

Moldova, along with 31% of countries included in the World Bank's Comprehensive Development Framework, is placed in category D concerning its development strategy. Some elements of an operational development strategy are in place, but gaps remain in several areas. The World Bank's Aid Effectiveness Review (AER) reports that Moldova is lacking in long-term vision and a holistic, balanced and well-sequenced strategy. On the other hand, it finds that Moldova is relatively solid in medium-term strategies, setting country-specific development targets, and allocating capacity and resources for implementation.

The long-term objective and vision of policy makers in Moldova, shared across the political spectrum, is to become a member state of the European Union (EU). In addition, the EU-Moldova Action Plan (2005-08) aims to enhance the long-term growth prospects. It is this aspiration that sets the stage for the government's medium-term strategies.

Moldova has a range of medium-term strategies that are broadly supportive of the long-term vision, if not clearly derived from it. The government of Moldova's national development strategy is the Economic Growth and Poverty Reduction Strategy Paper. This development strategy, which encompasses sectoral strategies for agriculture, education, health and social protection, was set to run from 2004-06, but has been extended to 2007. The fact that this strategy provides the basis for the 2005-09 Government Programme underlines the priority accorded to its implementation. The government has also started to elaborate a National Development Plan for 2008-10, which is intended to replace the current Economic Growth and Poverty Reduction Strategy.

The objectives of the Moldova development strategy are consistent with the Millennium Development Goals (MDGs), but are adapted to national circumstances. Its focus is three-fold: sustainable and inclusive economic growth; reduced poverty and inequality, and increased participation of the poor in economic development; and human resource development.

In terms of capacity and resources for implementing the strategies and plans, progress has been limited. Since 2003, the government has a fully operational Medium-Term Expenditure Framework (MTEF). But while the government is trying to improve matters, the link between the development strategy, the MTEF and the budget remains relatively weak, with expenditure plans insufficiently aligned with priorities of the development strategy. There is also some fragmentation of responsibilities among various government ministries. Current efforts to reduce this fragmentation should strengthen Moldova's ownership of its development strategy.

## OTHER ASPECTS OF OWNERSHIP

The Ministry of Economy and Trade has been the key player in the development of Moldova's development strategy. However, government leadership is hampered by the fact that responsibilities for the co-ordination of external assistance are fragmented: the Ministry of Finance, the Ministry of Economy and Trade, and the Ministry of Foreign Affairs and European Integration all play a role in the process. In order to overcome the challenge, the National Committee for the Co-ordination of External Assistance, which is headed by the First Deputy Prime Minister, has been created. The Committee draws participation from relevant ministries, civil society and the donor community.

There are opportunities for engagement by non-governmental organisations, including from civil society organisations, parliamentarians and business associations. However, the impact of such organisations on the development strategy, and in particular the impact on the parliamentarians, appears to be rather limited.

## ALIGNMENT

THE PICTURE ON ALIGNMENT in Moldova is mixed. The government is working hard to address the weakness of its country systems, but donors and the government need to work together – including through the provision and use of technical assistance to strengthen capacity – if Moldova is to see progress towards the 2010 targets.

### BUILDING RELIABLE COUNTRY SYSTEMS

Moldova received a rating of 3.5 for the quality of its public financial management (PFM) system in the World Bank's Country Policy and Institutional Assessment (CPIA) for 2005. This is marginally above the average of 3.2 for International Development Association (IDA) countries. No rating is available for the country's procurement systems.

The government of Moldova has identified a series of weaknesses in its public financial management systems, and is taking steps to rectify them. The reform strategy appears to be implemented successfully. The government has established a public debt management function, strengthened and extended the coverage of its treasury systems, and developed basic information systems for budget execution. The Parliament has established a national Court of Accounts, which is the supreme financial control institution in the country, which intends to provide external control and audit services. The Court of Accounts has developed a Strategic Development Plan that aspires to improve its capacities and transform itself into a modern institution capable of performing financial audits according to international standards. Currently however, the Court of Accounts focuses on budget execution controls. An integrated financial management information system should be introduced by the end of 2008, and will be fully operational by 2009.

In terms of its procurement system, the World Bank's AER reports that the government has prepared a draft Public Procurement Law. This is a key step towards aligning Moldova's national procurement system with internationally agreed standards. It is expected that the government will prepare a special action plan, outlining the process towards further alignment by 2007.

### ALIGNING AID FLOWS ON NATIONAL PRIORITIES

Indicator 3 provides one measure of the extent to which aid flows are aligned with national priorities, assessing the proportion of aid recorded in the budget. In 2005, 70% of aid disbursed for the government sector was recorded in the national budget. In order to reach the 2010 target of 85%, donors and the government are required to make a concerted effort.

INDICATOR 2

INDICATOR 3  
Table 21.1

#### 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
Austria	--	0	
European Commission	22	22	
France	--	--	
GAVI Alliance	--	0	
Germany	1	1	
Global Fund	4	4	
IFAD	1	1	
IMF	--	--	
Japan	--	4	
Netherlands	--	0	
Sweden	--	2	
Switzerland	--	--	
Turkey	--	3	
United Kingdom	0	3	10%
United Nations	--	9	
United States	--	7	
World Bank	34	33	100%
<b>Total</b>	<b>62</b>	<b>89</b>	<b>70%</b>

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

Due to the fact that there are several government units in charge of foreign assistance co-ordination, it has been difficult to ensure effective information sharing regarding Moldova's budget. The issue is further confounded by the fact that some donors set conditions to open accounts in commercial banks or use financial management systems other than the national ones when signing assistance agreements. These issues will be addressed in the Development Partnership Framework.

For their part, more donors will have to provide accurate and comprehensive data on aid flows to government, including on technical assistance. For its part, the government will have to establish less fragmented systems for collecting and analysing information on aid flows. The government is tackling this matter with some urgency, appointing a First Deputy Prime Minister with responsibility for overall co-ordination of external assistance, and establishing a database to collect information on externally-financed projects. The Ministry of Economy and Trade has established a database known as IDEA, which collects information on on-going technical assistance projects. The database can be used as a tool to collect information on all external assistance.

INDICATOR 4  
Table 21.2

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
Austria	0	1	0%
European Commission	--	37	--
France	--	0	--
GAVI Alliance	--	--	--
Germany	--	--	--
Global Fund	0	0	--
IFAD	--	--	--
IMF	--	0	--
Japan	0	1	0%
Netherlands	0	1	0%
Sweden	2	2	100%
Switzerland	0	2	0%
Turkey	0	0	0%
United Kingdom	3	3	84%
United Nations	10	10	100%
United States	2	22	8%
World Bank	5	5	100%
<b>Total</b>	<b>22</b>	<b>86</b>	<b>26%</b>

## CO-ORDINATING SUPPORT TO STRENGTHEN CAPACITY

Under the Paris Declaration, donors have promised to help strengthen developing countries' capacities by providing technical co-operation through co-ordinated programmes, consistent with the national development strategies of partner countries. However, in Moldova, only 26% of technical co-operation was provided in a co-ordinated manner. One explanation for this is that the donors' technical co-operation is still largely focused on the provision of stand-alone consultancies, technical support and know-how for specific projects.

Sustained efforts by donors and the governments are called for in order to achieve the Indicator 4 target of 50% co-ordinated technical co-operation by 2010. There are encouraging signs. For example, efforts are being made to better co-ordinate technical assistance through improving Moldova's national development strategy, developing sector strategies, mapping donor presence, facilitating common agreements and ensuring government leadership in sector co-ordination groups.

## USING COUNTRY SYSTEMS

The Paris Declaration encourages donors to make increasing use of country systems where these are of sufficient quality to merit their use. Indicator 5a measures the extent to which aid makes use of country system for budget execution, financial reporting and audit. Averaged across these three systems, only 25% of aid to Moldova makes use of country systems.

Major efforts will be called for to reach the target of 50% of aid and 90% of donors using country systems for at least some projects or programmes by 2010. Furthermore, the government must improve the quality of its public financial management (PFM) systems, as described above. As Moldova makes progress in improving its systems, donors must also increasingly make use of these systems and avoid parallel systems to manage aid. For procurement issues, managed by Indicator 5b, only 25% of aid currently makes use of country systems. As no data is currently available for the quality of the procurement system in Moldova, no target is set for 2010.

## How much aid for the government sectors uses country systems?

INDICATOR 5  
Table 21.3

	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
Austria	0	0	0	0	0%	0	0%
European Commission	22	22	22	22	100%	22	100%
France	--	--	--	--	--	--	--
GAVI Alliance	0	--	--	0	--	0	40%
Germany	1	--	--	--	--	--	--
Global Fund	4	0	0	0	0%	0	0%
IFAD	1	--	--	--	--	--	--
IMF	--	--	--	--	--	--	--
Japan	4	0	0	0	0%	0	0%
Netherlands	0	0	0	0	--	0	--
Sweden	2	0	0	0	0%	0	0%
Switzerland	--	0	0	0	--	0	--
Turkey	3	0	0	0	0%	0	0%
United Kingdom	3	0	0	0	7%	0	10%
United Nations	9	0	0	0	0%	0	0%
United States	7	0	0	0	0%	0	0%
World Bank	33	0	0	0	0%	0	0%
<b>Total</b>	<b>89</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>25%</b>	<b>22</b>	<b>25%</b>

## AVOIDING PARALLEL IMPLEMENTATION STRUCTURES

The Paris Declaration urges donors to avoid, to the maximum extent possible, creating separate structures or project implementation units (PIUs) for the day-to-day management of aid-financed projects and programmes. Donors have established 43 parallel PIUs in Moldova. External partners mostly rely on PIUs which remain outside the government structures.

The 2010 target is to reduce this number of PIUs by two-thirds, down to 14 or fewer. Efforts to reduce PIUs are underway already. Donors, including the World Bank, are trying to reduce their reliance on parallel PIUs, either by integrating their functions into the appropriate ministries, or by making use of a single PIU to implement multiple projects. However, while integrating implementation units within ministries is a step towards the right direction, if the donors retain ultimate control of staff salaries and terms of reference, integration will remain partial.

## How many PIUs are parallel to country structures?

INDICATOR 6  
Table 21.4

	Parallel PIUs (units)
Austria	0
European Commission	--
France	--
GAVI Alliance	--
Germany	--
Global Fund	0
IFAD	--
IMF	--
Japan	1
Netherlands	0
Sweden	6
Switzerland	0
Turkey	0
United Kingdom	4
United Nations	11
United States	13
World Bank	14
<b>Total</b>	<b>43</b>

INDICATOR 7  
Table 21.5

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
Austria	--	0	0		
European Commission	22	22	22	98%	
France	--	--	--		
GAVI Alliance	--	0	0		
Germany	1	--	1		
Global Fund	4	3	4		85%
IFAD	1	--	1		
IMF	--	--	--		
Japan	--	4	4		
Netherlands	--	0	0		
Sweden	--	2	2		
Switzerland	--	0	--		
Turkey	--	3	3		
United Kingdom	0	5	3	7%	
United Nations	--	9	9		
United States	--	7	7		
World Bank	34	38	33	87%	
<b>Total</b>	<b>62</b>	<b>93</b>	<b>89</b>		<b>67%</b>

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

#### PROVIDING MORE PREDICTABLE AID

Indicator 7 attempts to assess the in-year predictability of aid, measuring the proportion of aid scheduled for disbursement and recorded by government as being disbursed.

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 Moldova, donors scheduled USD 93 million for disbursement in 2005 and actually disbursed – according to their own records – slightly less than expected (USD 89 million). The discrepancy varies considerably among donors. The second angle is donors' and government's ability to record comprehensively disbursements made by donors for the government sector. In Moldova, government systems recorded USD 62 million out of the USD 89 million notified as disbursed by donors (67%) 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 Moldova, this combined predictability gap amounts to USD 31 million (33% 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; and
- the comprehensiveness of government's records of disbursements made by donors.

## UNTYING AID

According to OECD data covering 37% of 2004 commitments, 81% of aid to Moldova is untied. The low level of coverage makes the interpretation for this indicator very difficult. In fact, a fluctuation of this indicator over time may reflect better coverage of data rather than the actual level of aid untying.

INDICATOR 8

## HARMONISATION

There is evidence of increasing harmonisation in Moldova. The recently signed Development Partnership Framework is expected to lead the progress in harmonisation through bringing together donors and the government. As it draws indicators from the Paris Declaration, the Framework is expected to support the enhancement of aid effectiveness more broadly. A new forum, the Harmonisation Group, which meets every three months to discuss aid effectiveness issues, has also been established. The government and all donors acceded to the Development Partnership Framework (Sweden, World Bank, United Kingdom, Switzerland, European Commission, United Nations, International Monetary Fund, the Netherlands and Estonia) are also part of this Group. Donors – sometimes with government participation – also meet each month to share information on ongoing activities, and have also established eight thematic groups that meet at least monthly. In addition, a Consultative Group meeting was held on 12 December 2006; the first since 1997.

## USING COMMON ARRANGEMENTS

Responses indicate that only 16% of aid delivered to Moldova makes use of programme-based approaches (PBAs). The low level of common arrangements and PBAs used by donors can be explained partially by the limited capacities of line ministries to define their sectoral priorities, lack of co-ordination and leadership by the government, and the diversity of donor rules and procedures. Reaching the target of 66% of donors using PBAs by 2010 will require substantial effort.

### 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
Austria	0	0	0	1	0%
European Commission	22	--	22	37	59%
France	--	--	--	--	--
GAVI Alliance	--	0	0	0	40%
Germany	--	--	--	1	--
Global Fund	0	0	0	4	0%
IFAD	--	--	--	1	--
IMF	--	--	--	--	--
Japan	0	0	0	4	0%
Netherlands	0	0	0	5	0%
Sweden	0	0	0	8	0%
Switzerland	0	0	0	5	0%
Turkey	0	0	0	4	0%
United Kingdom	0	0	0	3	10%
United Nations	0	0	0	10	0%
United States	0	0	0	22	0%
World Bank	0	0	0	33	0%
<b>Total</b>	<b>22</b>	<b>0</b>	<b>22</b>	<b>139</b>	<b>16%</b>

INDICATOR 9  
Table 21.6



INDICATOR 10a  
Table 21.7

Table 40.7: How many donor missions are co-ordinated?

	Co-ordinated donor missions (missions) a	Total donor missions (missions) b	Baseline ratio (%) c=a/b
Austria	1	1	100%
European Commission	5	100	5%
France	14	24	58%
GAVI Alliance	--	--	--
Germany	--	--	--
Global Fund	0	1	0%
IFAD	--	--	--
IMF	--	10	--
Japan	0	2	0%
Netherlands	0	0	--
Sweden	2	2	100%
Switzerland	5	10	50%
Turkey	0	9	0%
United Kingdom	3	12	25%
United Nations	10	54	19%
United States	0	0	--
World Bank	22	85	26%
<b>Total (discounted*)</b>	<b>40</b>	<b>201</b>	<b>20%</b>

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

INDICATOR 10b  
Table 21.8

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
Austria	0	0	--
European Commission	--	1	--
France	--	--	--
GAVI Alliance	--	--	--
Germany	--	--	--
Global Fund	0	0	--
IFAD	--	--	--
IMF	--	3	--
Japan	0	0	--
Netherlands	0	0	--
Sweden	3	3	100%
Switzerland	0	1	0%
Turkey	0	0	--
United Kingdom	1	2	50%
United Nations	9	12	75%
United States	1	3	33%
World Bank	1	5	20%
<b>Total (discounted*)</b>	<b>11</b>	<b>22</b>	<b>50%</b>

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

Efforts are currently underway to move towards increased use of common arrangements. Of particular importance is the intention by the United Kingdom, Sweden and the Netherlands to co-finance the World Bank's Poverty Reduction Support Credit, a package of assistance aimed to help Moldova integrate its national development plans with the EU-Moldova Action Plan. The Development Partnership Framework is also expected to lead the way towards increased usage of common arrangements or procedures.

#### CONDUCTING JOINT MISSIONS AND SHARING ANALYSIS

In 2005, 201 donor missions were undertaken to Moldova, almost one mission per working day. 20% of these missions were conducted jointly, which falls short of the target of 40% to be co-ordinated joint missions by 2010.

The newly created Office of the First Deputy Prime Minister, assisted by the section for co-ordination of external technical assistance, is expected to improve donor co-ordination. Donors will be expected to provide information on planned and actual donor missions to the Office of the First Deputy Prime Minister. Information on missions will also be shared among donors in their regular meetings, and also through a website maintained by the National Co-ordination Unit of the Ministry of Economy and Trade. Such simple steps may lead to significant progress. The planned introduction of two mission-free periods in August and December will (if respected by donors) also be helpful.

As currently 50 % of Moldova's country analytical work is co-ordinated, Moldova stands a chance of reaching its 2010 target of 66% of shared country analytical work.

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## MANAGING FOR RESULTS

**MANAGING FOR RESULTS IS KEY** to enhancing aid effectiveness. The Paris Declaration calls on donors to work alongside partner countries to manage resources on the basis of desired results, and to use information effectively to improve decision making. This entails progress both on the supply side, strengthening the country's capacity for results-based management, and on the demand side, strengthening 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.

According to the World Bank's Comprehensive Development Framework, Moldova does not currently have a transparent and monitorable performance assessment framework. On Indicator 11's rating scale, where A is good and B is good enough, Moldova – along with 54% of the countries assessed by the World Bank – receives a D.

The World Bank's AER reports point out that the quality and availability of poverty-related data, which is the key building block for a transparent and monitorable performance assessment framework, is weak. Further, the country lacks a co-ordinated system for country-level monitoring and evaluation. Efforts are being made to address these issues, as they remain a priority. On a positive note, the AER reports that information on government policies, which is an important driver for a results-oriented approach, is easily accessible to stakeholders.

INDICATOR 11

## MUTUAL ACCOUNTABILITY

**THE PARIS DECLARATION** invites 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 in turn requires governments to take steps to improve country accountability systems and donors to help by being transparent about their own contributions.

In the case of Moldova, the recently signed Development Partnership Framework will provide the basis for mutual accountability and mutual assessments. The Harmonisation Group brings together government and donor representatives; they monitor progress on aid effectiveness commitments, including those of the Paris Declaration. Already there are examples of mutual assessment of progress in implementing agreed commitments. A joint Government-World Bank Country Programme Review is organised yearly by the World Bank. The United Nations and the government of Moldova also undertake common country assessments and jointly set priorities. Each year, the UN works together with the government to review development programs and assess their results, impact and lessons learned.

INDICATOR 12

## BASELINES AND TARGETS

The table below presents the 2005 baselines and the targets for Moldova. 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 Moldova under the aegis of the National Co-ordinator (Lucretia Ciurea).

Table 21.9  
Baselines  
and targets

INDICATORS	2005 BASELINE	2010 TARGET
1 Ownership – Operational PRS	D	B or A
2a Quality of PFM systems	3.5	4.0
2b Quality procurement systems	Not available	Not applicable
3 Aid reported on budget	70%	85%
4 Co-ordinated capacity development	26%	50%
5a Use of country PFM systems (aid flows)	25%	50%
5b Use of country procurement systems (aid flows)	25%	Not applicable
6 Parallel PIUs	43	14
7 In-year predictability	67%	83%
8 Untied aid	81%	More than 81%
9 Use of programme-based approaches	16%	66%
10a Co-ordinated missions	20%	40%
10b Co-ordinated country analytical work	50%	66%
11 Sound performance assessment framework	D	B or A
12 Reviews of mutual accountability	Yes	Yes

## ACRONYMS

AER	Aid Effectiveness Review
CIPA	Country Policy and Institutional Assessment
GNI	gross national income
IDA	International Development Association
MDG	Millennium Development Goals
MTEF	Medium-Term Expenditure Framework
ODA	official development assistance
PBA	programme-based approaches
PFM	public financial management
PIU	project implementation unit