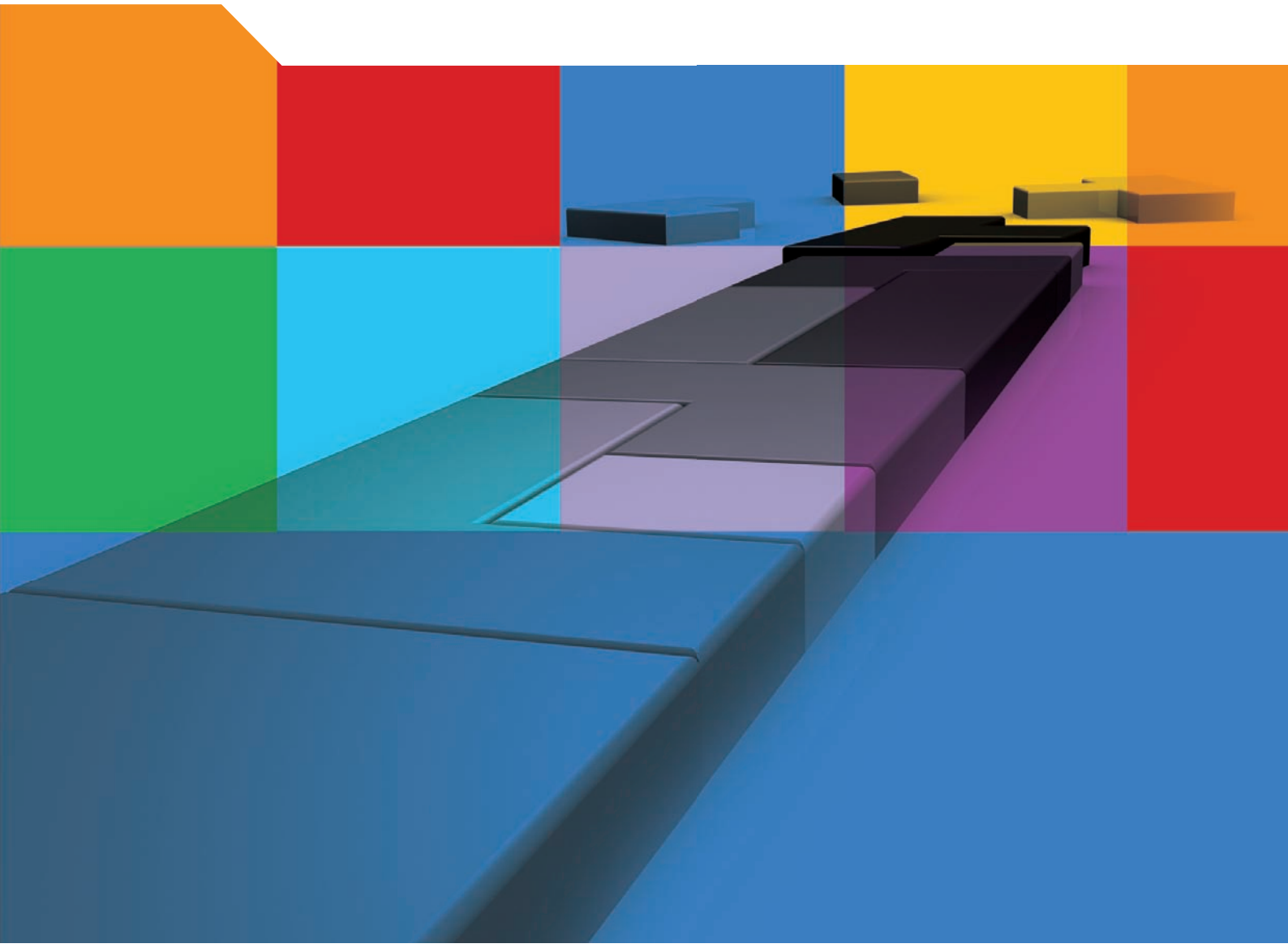
Better Aid

Aid Effectiveness 2011

PROGRESS IN IMPLEMENTING THE PARIS DECLARATION



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Better Aid

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FOREWORD

AS MINISTERS, heads of international organisations, civil society actors, private sector representatives and parliamentarians from around the world prepare for the Fourth High Level Forum on Aid Effectiveness to be held in Busan, Korea (29 November to 1 December 2011), one central question emerges: have global commitments to make aid more effective been implemented?

In most respects, the answer is clear: some progress has been made, but globally, donors and developing countries have fallen short of the goals that they set themselves for 2010. Many of the reforms needed to reach these goals were understood to be ambitious, though for most, they are still within reach. The Paris Declaration and the monitoring process documented in this report have made an important contribution to development partnerships. They have placed greater emphasis on transparency, and helped set out norms for demand-driven aid. Many of the efforts made by developing countries have the potential to change not only the way aid is managed, but can have much wider-reaching impact on institutions and, in turn, development results. Donors should recognise the progress made by partner countries and sustain and deepen their support.

While the Fourth High Level Forum promises to forge a new global consensus for development co-operation and the role it will play to accelerate poverty reduction and growth in developing countries, it also needs to reflect on why progress in implementing existing commitments on aid effectiveness has been challenging. A substantial evidence base points to the importance of implementing the sorts of changes agreed in the Paris Declaration and emphasised in the Accra Agenda for Action. Renewed political leadership will be critical to address the unfinished business that really can make a difference for the lives of poor people in developing countries.

This report offers the most comprehensive assessment of progress in implementing commitments on aid effectiveness to date. It draws extensively on the findings of the 2011 Survey on Monitoring the Paris Declaration. More countries than ever before have participated in the 2011 Survey, highlighting the value that they attach to this global monitoring effort. But the survey goes beyond providing snapshots of progress over time to offer a framework for constructive dialogue – and change – in the way aid is provided and managed in developing countries. Stakeholders in most of the 78 countries that participated in the 2011 Survey used the process to better understand the opportunities and challenges they face in making aid more effective. This includes a number of fragile states, for whom the obstacles to ensuring peace, stability and in turn development and poverty reduction are often profound.

As politicians and leaders gather in Busan, they should draw on past successes and challenges as they shape the outcomes of the Fourth High Level Forum. Many of the challenges highlighted in this report are ultimately political – rather than technical – and will require sustained leadership if they are to be overcome. As governments continue to implement their commitments on aid volumes, they should not lose sight of the quality dimension: citizens and taxpayers in both developed and developing countries have an interest in ensuring that aid is effective and contributes to lasting results.

We are confident that this report will make a substantial contribution to the debates at the Fourth High Level Forum and will – in turn – inform a new, refreshed, and inclusive global partnership in the final push to meet the Millennium Development Goals by 2015.

Talaat Abdel-Malek Bert Koenders

Co-Chairs, Working Party on Aid Effectiveness

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The Working Party on Aid Effectiveness would like to communicate its special thanks to the governments of the 78 countries and territories that participated in the 2011 Survey, and in particular, the National Co-ordinators who managed the survey process and donor focal points who provided support.[1]

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1 Throughout this document and for ease of reference, the term "country" is used to refer to partner countries and territories participating in the Survey on Monitoring the Paris Declaration. Participation in the survey and mention of any participant in this document is without prejudice to the status or international recognition of a given country or territory. 78 countries and territories participated in the 2011 Survey, compared with 55 in 2008 and 34 in 2006.

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TABLE OF CONTENTS

FOREWORD . . . 3
ACKNOWLEDGEMENTS . . . 5
ACRONYMS . . . 13
EXECUTIVE SUMMARY . . . 15

CHAPTER 1: OVERVIEW OF FINDINGS . . . 17
Monitoring the Paris Declaration and Accra Agenda for Action . . . 17
Have donors and partner countries delivered on their Paris Declaration commitments? . . . 20
Donors and partner countries met 1 out of 13 global targets . . . 20
Despite setbacks, progress has been made . . . 20
How do countries differ in their implementation of the Paris Declaration? . . . 22
Fragile states and situations . . . 22
Middle-income countries . . . 24
How do donors differ in their implementation of the Paris Declaration? . . . 25
Limitations to the assessment of progress . . . 25
References . . . 28

CHAPTER 2: OWNERSHIP OF DEVELOPMENT POLICIES AND STRATEGIES . . . 29
Improving partner country leadership over development policies and strategies . . . 30
Operational development strategies (indicator 1) . . . 30
Gender equality and development policies and strategies . . . 32
Broad participation in development policies . . . 32
Local governments . . . 34
Parliaments . . . 34
Civil society organisations . . . 35
The gap between policy and practice in promoting demand driven capacity development . . . 37
Future considerations . . . 38
References . . . 40

CHAPTER 3: ALIGNMENT OF AID WITH COUNTRY PRIORITIES AND SYSTEMS 43
Limited evidence of progress in aligning to partners' policy priorities and strategies . . . 44
Aligning conditions with partner countries' development policies . . . 44
Global progress in strengthening country systems hides wide variations across countries . . . 45
Reliable public financial management systems (indicator 2a) . . . 45
Reliable procurement systems (indicator 2b) . . . 47
Strategic environmental assessment . . . 47
Donors are not relying on partner country fiduciary systems to the extent foreseen in Paris and Accra . . . 48
Aligning aid flows on national budgets (indicator 3) . . . 48
Using country public financial management systems (indicator 5a) . . . 49

Using country procurement systems (indicator 5b) ... 52
Untying aid (indicator 8) ... 53
Avoiding parallel implementation structures (indicator 6) ... 55
Sector experiences in using country systems: evidence from health and education ... 56
Future considerations ... 57
References ... 59

CHAPTER 4: HARMONISATION OF DONOR PRACTICES ... 61
Moderate progress in implementing common arrangements since Accra ... 61
Strengthening capacity through co-ordinated support (indicator 4) ... 62
Programme-based approaches (indicator 9) ... 63
Co-ordinated donor missions (indicator 10a) and joint country analytic work (indicator 10b) ... 65
Efforts to reduce aid fragmentation at country and international levels are mixed ... 67
Aid fragmentation within partner countries ... 67
International fragmentation and division of labour ... 69
Future considerations ... 70
References ... 72

CHAPTER 5: AID PREDICTABILITY AND TRANSPARENCY ... 73
Aid is relatively predictable in the short-term, but medium-term predictability remains a challenge ... 73
In-year predictability (indicator 7) ... 73
Medium-term predictability ... 75
Efforts to make public all conditions linked to aid disbursements ... 77
Broader reporting, but aid transparency remains a challenge ... 77
Some evidence of progress in the fight against corruption ... 79
Donor efforts to combat corruption at home ... 79
Efforts made by developing countries in addressing corruption ... 79
Future considerations ... 80
References ... 82

CHAPTER 6: RESULTS AND MUTUAL ACCOUNTABILITY ... 85
Encouraging progress in promoting management for development results ... 86
Transparent and monitorable performance assessment frameworks (indicator 11) ... 86
Improvement in statistical systems and statistics ... 87
Using and strengthening country systems for results management ... 89
Further progress is needed on mutual accountability (indicator 12) ... 90
Future considerations ... 94
References ... 96

CHAPTER 7: EXPERIENCE IN MONITORING THE EFFECTIVENESS OF AID ... 97
Rationale for monitoring ... 97
Growing participation among developing countries ... 98
A country-led process ... 99
Optional modules on gender equality and inclusive ownership ... 99
Monitoring aid effectiveness at the sector level ... 100
Internalising and customising the Paris Declaration monitoring framework ... 102
Future considerations ... 102
References ... 105

STATISTICAL APPENDICES . . . 107
A. COUNTRY DATA (ONE TABLE PER INDICATOR) . . . 111
B. DONOR DATA (ONE TABLE PER INDICATOR) . . . 141
C. DONOR DATA (ONE TABLE PER DONOR) . . . 163
D. PARIS DECLARATION INDICATORS OF PROGRESS . . . 199

TABLES

Table 1.1 To what extent have global targets been met? . . . 19
Table 2.1 Do partner countries have operational development strategies? . . . 30
Table 3.1 Quality of country public financial management systems . . . 45
Table 3.2 Quality of country procurement systems . . . 47
Table 4.1 Fragmentation ratio by income group . . . 69
Table 5.1 How reliable are donors' estimates of future aid disbursements? . . . 75
Table 6.1 Do partner countries have transparent and monitorable performance assessment frameworks? . . . 86
Table 6.2 Mechanisms for mutual review . . . 91
Table 6.3 How do mutual accountability mechanisms support behaviour change at country level? . . . 92

FIGURES

Figure 1.1 The Paris Declaration pyramid . . . 18
Figure 1.2 To what extent has progress been made since 2005? . . . 21
Figure 3.1 Is aid for the government sector reflected in partners' budgets? . . . 48
Figure 3.2 Progress and setbacks in the use of country public financial management systems . . . 51
Figure 3.3 Is there a relationship between the quality of country public financial management systems and their use by donors? . . . 52
Figure 3.4 Use of partner country procurement systems by donors . . . 53
Figure 3.5 Progress in untying aid . . . 54
Figure 3.6 Number of parallel project implementation units . . . 55
Figure 4.1 Co-ordinated technical co-operation . . . 62
Figure 4.2 Proportion of aid provided in the context of programme-based approaches . . 63
Figure 4.3 Co-ordinated donor missions . . . 66
Figure 4.4 Co-ordinated country analytic works . . . 67
Figure 5.1 In-year predictability of aid . . . 74

BOXES

Box 1.1 Progress in the implementation of the Principles For Good International Engagement in Fragile States and Situations . . . 23
Box 2.1 The Istanbul CSO Development Effectiveness Principles . . . 35
Box 4.1 Progress and challenges in using sector-wide approaches in the health sector. 64
Box 5.1 Improving predictability: donors' multi-year frameworks at country level . . . 76
Box 7.1 The Working Party on Aid Effectiveness: transforming global partnerships for development . . . 98
Box 7.2 Use and adaptation of the Paris Declaration monitoring framework: innovative practices . . . 101

ACRONYMS

AAA	Accra Agenda for Action
CPA	Country programmable aid
CPIA	Country Policy and Institutional Assessment (World Bank)
CRS	Creditor Reporting System
CSO	Civil society organisation
DAC	Development Assistance Committee of the Organisation for Economic Co-operation and Development
EFA FTI	Education for All Fast Track Initiative
EU	European Union
FY	Financial year
HIPC	Heavily indebted poor country
IATI	International Aid Transparency Initiative
IHP+	International Health Partnership and related initiatives
LDC	Least developed country
LIC	Low income country
MDG	Millennium Development Goal
MIC	Middle-income country
NGO	Non-governmental organisation
ODA	Official development assistance
OECD	Organisation for Economic Co-operation and Development
PBA	Programme-based approach
PD	Paris Declaration
PEFA	Public Expenditure and Financial Accountability
PFM	Public financial management
PIU	Project implementation unit
PRSP	Poverty Reduction Strategy Paper
SWAp	Sector-wide Approach
WP-EFF	Working Party on Aid Effectiveness of the OECD-DAC
UN	United Nations
UNAIDS	Joint UN Programme on HIV/AIDS
UNDP	United Nations Development Programme
USD	United States Dollar

EXECUTIVE SUMMARY

IN 2005, over 100 donors and developing countries committed to make aid more effective in supporting the achievement of development results when they agreed to the Paris Declaration on Aid Effectiveness. One of the distinguishing features of the Paris Declaration was the commitment to hold each other to account for implementing its principles at the country level through a set of clear indicators, with targets to be achieved by 2010. To what extent have the commitments been realised? Is aid being delivered in a more effective way than five years ago? This report provides some answers to these questions.

Aid Effectiveness 2011: Progress in Implementing the Paris Declaration draws on the results of the 2011 Survey on Monitoring the Paris Declaration, building on similar surveys undertaken in 2006 and 2008. A total of 78 countries and territories volunteered to participate in the final round of surveys, which look at the state of play in 2010.

The results are sobering. At the global level, **only one out of the 13 targets established for 2010** – co-ordinated technical co-operation (a measure of the extent to which donors co-ordinate their efforts to support countries' capacity development objectives) – **has been met**, albeit by a narrow margin. Nonetheless, it is important to note that considerable progress has been made towards many of the remaining 12 targets.

Globally, the survey results show considerable variation in the direction and pace of progress across donors and partner countries since 2005. For the indicators where responsibility for change lies primarily with developing country governments, progress has been significant. For example, improvements have been made in the quality of tools and systems for planning and for financial and results management in a number of developing countries, often requiring deep reforms that go beyond aid management to broader aspects of government processes.

While progress against many indicators requires joint efforts by both developing countries and donors, in some areas it depends mainly on donors' efforts (e.g. untying aid; donor co-ordination). Stakeholders at the country level frequently cite constraints imposed by donor headquarters as bottlenecks to further progress, suggesting that many of the challenges are political in nature.

As well as examining progress in implementing the Paris Declaration commitments, this report also looks at many of the recommendations from the Accra Agenda for Action. Based on the progress evidenced by the 2008 Survey, the Accra Agenda for Action set out priorities for accelerating and deepening the implementation of the Paris Declaration principles. It also accorded greater recognition to the role played by a range of stakeholders, beyond donor and developing country governments.

The first chapter of the present report provides an overview of findings on the implementation of the Paris Declaration, drawing extensively on the 2011 Survey (Box). Chapters 2 through 6 examine in more detail, respectively, the progress in implementing commitments related to: developing country ownership of policies and strategies; alignment of aid to developing countries' priorities and systems; efforts among donors to harmonise aid practices; predictability and transparency; and results and mutual accountability. Chapter 7 offers insights and lessons from five years of experience in monitoring the effectiveness of aid. The 78 country chapters – detailing the evidence of progress and challenges from each of the countries and territories participating in the 2011 Survey – are published in Volume 2 of this report.

Aid effectiveness 2005-10: an overview of progress

Substantial progress

- The proportion of developing countries with **sound national development strategies** in place has more than tripled since 2005.
- High-quality **results-oriented frameworks** to monitor progress against national development priorities are in place in one-quarter of the developing countries first surveyed in 2005, with statistics related to the Millennium Development Goals becoming increasingly available.

Moderate or mixed progress

- While non-state actors are more involved in the design of national development strategies in many developing countries, there are still challenges to providing an **enabling environment for civil society** activities in some others.
- Efforts to improve support for **capacity development** have been mixed. While donors met the target on co-ordinated technical co-operation, support for capacity development often remains supply-driven, rather than responding to developing countries' needs.
- Over one-third of all developing countries participating in the 2011 Survey showed an improvement in the **quality of their public financial management systems** over the period 2005-10. At the same time, one-quarter of them saw setbacks in the quality of these systems.
- Donors are using developing country systems more than in 2005, but not to the extent agreed in Paris. In particular, donors are not systematically making greater **use of country systems** where these systems have been made more reliable.
- Overall, donors did not make progress in further **untying aid** across the countries participating in the 2011 Survey.
- There are some promising examples of efforts to improve **transparency** around aid.

Little or no progress

- **Aid for the government sector** is not captured systematically in developing country budgets and public accounts.
- Little progress has been made among donors to implement **common arrangements or procedures** and conduct joint missions and analytic works.
- **Aid is becoming increasingly fragmented**, despite some initiatives that aim to address this challenge.
- The **medium-term predictability of aid** remains a challenge in developing countries because donor communication of information on future aid to individual developing country governments remains isolated rather than being the norm.
- Most developing countries have yet to implement thorough mutual **(government-donor) reviews of performance** that benefit from broad participation.

1 OVERVIEW OF FINDINGS

Five years after the endorsement of the Paris Declaration on Aid Effectiveness – a landmark agreement to improve the quality and, in turn, impact of aid – has progress been made in implementing the Paris Declaration and the subsequent Accra Agenda for Action? Have donors and partner countries delivered on their commitments? How do donors and partner countries differ in their implementation of the Paris Declaration? How is progress assessed, and what are the limitations to the approach used? This chapter responds to these questions, drawing on evidence generated through the 2011 Survey on Monitoring the Paris Declaration and other relevant sources to offer a concise overview of the findings that are explained in more detail in subsequent chapters.

In 2005, donors and developing countries ("partner countries") endorsed the Paris Declaration on Aid Effectiveness – an ambitious set of commitments designed to make aid more effective for development. To what extent have they implemented these commitments? Is aid being delivered in a more effective way than five years ago? This report provides some answers to these questions.

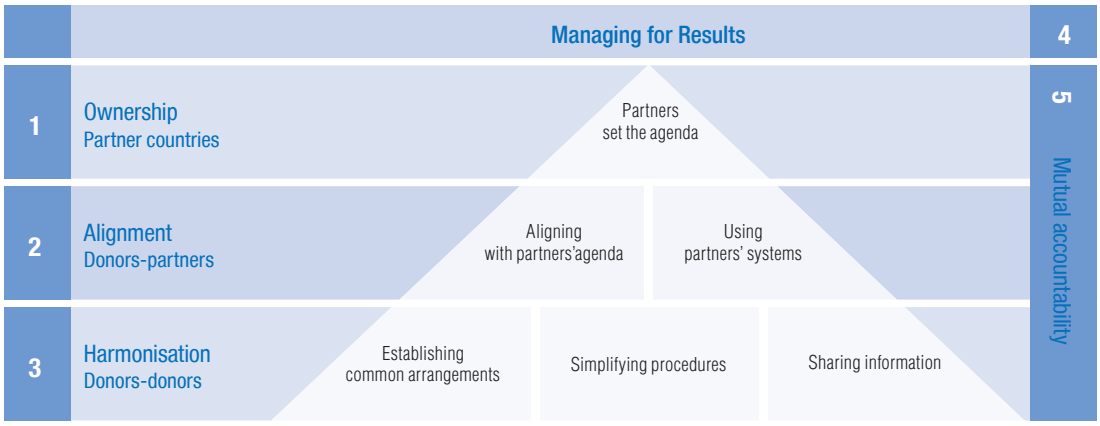
For the most part, the findings are clear: while many donors and partner country governments have made progress towards the targets that they set themselves for 2010, few of them have been met. Partner country authorities appear to have gone further in implementing their commitments under the Paris Declaration than donors, though efforts – and progress – also vary across countries and donor organisations. As the international community prepares to take stock of what has been achieved at the Fourth High Level Forum on Aid Effectiveness (Busan, Korea, 29 November to 1 December 2011), this report sets out evidence of progress and challenges in making aid more effective, and should help to forge a consensus on the way forward in ensuring that aid supports development results beyond Busan. The Fourth High Level Forum on Aid Effectiveness arrives at a crossroads in a context of development cooperation characterised by a wider range of development stakeholders. There is greater recognition that aid – and its effectiveness – are only one element of a broader landscape of development finance, and that findings relating to joint efforts to make aid more effective can and should inform a broader development effectiveness agenda going forward.

MONITORING THE PARIS DECLARATION AND ACCRA AGENDA FOR ACTION

Endorsed by donors and developing countries in 2005, the Paris Declaration on Aid Effectiveness marked a turning point for development co-operation, recognising that significant efforts would be required by both donors and partner countries to ensure that aid is effective in helping to meet development goals, including the Millennium Development Goals (MDGs). The Paris Declaration placed an emphasis on ownership of the development agenda – and aid – by partner countries, and brought with it shared responsibilities for implementing a set of actions to strengthen ownership, alignment, harmonisation, managing for development results and mutual accountability (Figure 1.1).

Partner countries and donors agreed to hold each other accountable for making progress against agreed commitments and targets by monitoring their implementation

Figure 1.1 The Paris Declaration pyramid
Five shared principles with actions to make aid more effective



One of the distinguishing features of the Paris Declaration was the commitment by donors and partner country governments to hold each other accountable for implementing the Declaration at the country level through a set of clear indicators of progress with targets to be achieved by 2010. Building on similar surveys undertaken in 2006 and 2008, this report draws on the results of the 2011 Survey on Monitoring the Paris Declaration. A total of 78 partner countries and territories volunteered to participate in this round of the survey, which looks at the state of play in 2010. Between them, these countries form a broad and representative source of evidence: information relating to over USD 70 billion of aid – around three quarters of the core aid provided to developing countries worldwide – is captured in the 2011 Survey.

The partner countries and donors participating in the 2011 Survey have done so on a voluntary basis, and more countries than ever before are taking part in this unique global process. The survey is co-ordinated at the country level by partner country authorities, with the active support of donors and participation from civil society, parliamentarians and the private sector. This process recognises the importance of assessing change at the level of developing countries themselves – where aid needs to be provided and used in a way that responds to development challenges, and contributes to the sustainable and equitable development of societies and economies. Country chapters – detailing the evidence of progress and challenges for each of the 78 countries particpating in the 2011 Survey – are published in Volume 2 of this report.

Each of the indicators of progress agreed in Paris is accompanied by a target for 2010 (Appendix D). Many of these targets were calculated irrespective of the number of countries participating in the survey, though in a number of cases the target depends on the baseline established by the 2006 Survey (OECD, 2006). The 32 countries that participated in both the 2006 and 2011 Surveys constitute the "baseline" group of countries and as such, are often referred to throughout in order to draw like-for-like comparisons over time. Further information on the Survey on Monitoring the Paris Declaration and other related initiatives is provided in Chapter 7.

Informed by the findings of the 2008 Survey (OECD, 2008)– which showed that progress towards the targets established for 2010 had been insufficient – the Accra Agenda for Action (2008) reflected a deepening of the commitments entered into in Paris. The Accra Agenda for Action sets out priorities for the implementation of the Paris Declaration, and also accords greater recognition to the role played by a broader set of stakeholders in development. This report looks at the progress made in implementing both the commitments entered into in Paris, and also many of the recommendations agreed in Accra. It continues to draw heavily on the results of the survey, but presents other relevant evidence of progress and challenges alongside the survey results. This approach to monitoring recognises that quantitative methods of assessment – involving measuring or counting progress – cannot present a complete picture of the efforts undertaken to make aid more effective.

Table 1.1 To what extent have global targets been met?
Paris Declaration indicators and targets, 2010

	Paris Declaration Indicator	2010 Actual	2010 Target[d]	Status
1	Operational Development Strategies % of countries having a national development strategy rated "A" or "B" on a five-point scale[a]	37% (of 76)	75%	Not met
2a	Reliable public financial management (PFM) systems % of countries moving up at least one measure on the PFM/CPIA scale since 2005[a]	38% (of 52)	50%	Not met
2b	Reliable procurement systems % of countries moving up at least one measure on the four-point scale since 2005	--	No Target[c]	--
3	Aid flows are aligned on national priorities % of aid for the government sector reported on the government's budget[a]	41%	85%	Not met
4	Strengthen capacity by co-ordinated support % of technical co-operation implemented through co-ordinated programmes consistent with national development strategies[a]	**57%**	**50%**	**Met**
5a	Use of country PFM systems % of aid for the government sector using partner countries' PFM systems[b]	48%	55%	Not met
5b	Use of country procurement systems % of aid for the government sector using partner countries' procurement systems	44%	No Target[c]	--
6	Strengthen capacity by avoiding parallel PIUs Total number of parallel project implementation units (PIUs)[b]	1 158	565	Not met
7	Aid is more predictable % of aid for the government sector disbursed within the fiscal year for which it was scheduled and recorded in government accounting systems[b]	43%	71%	Not met
8	Aid is untied % of aid that is fully untied[a]	86%	More than 89%	Not met
9	Use of common arrangements or procedures % of aid provided in the context of programme-based approaches[a]	45%	66%	Not met
10a	Joint missions % of donor missions to the field undertaken jointly[a]	19%	40%	Not met
10b	Joint country analytic work % of country analytic work undertaken jointly[a]	43%	66%	Not met
11	Results-oriented frameworks % of countries with transparent and monitorable performance assessment frameworks[a]	20% (of 44)	36%	Not met
12	Mutual accountability % of countries with mutual assessment reviews in place[a]	38%	100%	Not met

Notes:

a. Assessment against 2010 target uses data for all 78 countries participating in 2011 for which data were available. Where data are available for only a subset of these countries, the sample size is indicated in brackets.

b. Assessment against 2010 target uses data for the 32 countries participating in both the 2006 and 2011 Surveys, as the indicator target is formulated in relation to the 2005 baseline. Targets may differ from those published in previous years as baselines have been recalculated, omitting data from two countries (Nicaragua and Yemen) which formed part of the original panel of 34 countries participating in 2006, but which did not participate in 2011.

c. No targets are presented for indicators 2b (reliable procurement systems) and 5b (use of country procurement systems) as the sample of countries for whom data on the quality of systems are available is too small to allow for meaningful analysis.

d. The targets shown may differ from indicative targets published in previous years as a result of adjustments to historical data (e.g. indicator 8, where final data on tying led to adjustments to the underlying datasets after publication of reports on the previous surveys). The target for indicator 5a (use of country PFM systems) has been computed to consider the 2010 scores on the quality of PFM systems (indicator 2a), consistent with the approach agreed in the Paris Declaration and described in Chapter 3.

HAVE DONORS AND PARTNER COUNTRIES DELIVERED ON THEIR PARIS DECLARATION COMMITMENTS?

■ Donors and partner countries met 1 out of 13 global targets

Progress has been made by both donors and partner countries towards many of the targets established for 2010. Despite this, only 1 out of the 13 targets for which data were available was met at the global level (Table 1.1). The 2010 target for co-ordinated technical co-operation – a measure of the extent to which donors provide aid in support of countries' capacity development objectives in a co-ordinated way – had already been exceeded by 2007 (Chapter 4).

■ Despite setbacks, progress has been made

Global results show considerable variation in the direction and pace of progress across donors and countries

Although 12 of the 13 targets identified above were not met at the global level, it is important to note that considerable progress has been made towards many of them. Conversely, while the target for indicator 4 (technical co-operation) was met, only a small improvement was observed against this indicator against the 2005 baseline, and in fact this indicator showed stronger progress between the 2006 and 2008 Surveys, which has to an extent reversed since the 2008 Survey. The sample of 32 countries participating in both the baseline and 2011 surveys offers some insights into the direction and pace of change over the last five years (Figure 1.2).

For a number of commitments, progress is not measured through standard indicators. In these areas (*e.g.* the inclusive nature of ownership; transparency; medium-term predictability), assessments are based primarily on available secondary evidence and material of a qualitative nature.

Substantial progress

– More partner countries have **sound national development strategies** in place, and these tend to be more clearly prioritised than in 2005 (Chapter 2).

– Higher quality **results-oriented frameworks** are in place in many countries, with evidence suggesting that MDG-related statistics are becoming increasingly available at the country level (Chapter 6).

Moderate or mixed progress

– Evidence on the commitments to **broaden ownership** – including on the participation of non-state stakeholders in aid and development processes – is at best partial. Evidence gathered through the survey suggests that non-state actors are more involved in the development of national strategies in many countries. Evidence on efforts to provide an enabling environment for civil society activities suggests that challenges persist in some partner countries (Chapter 2).

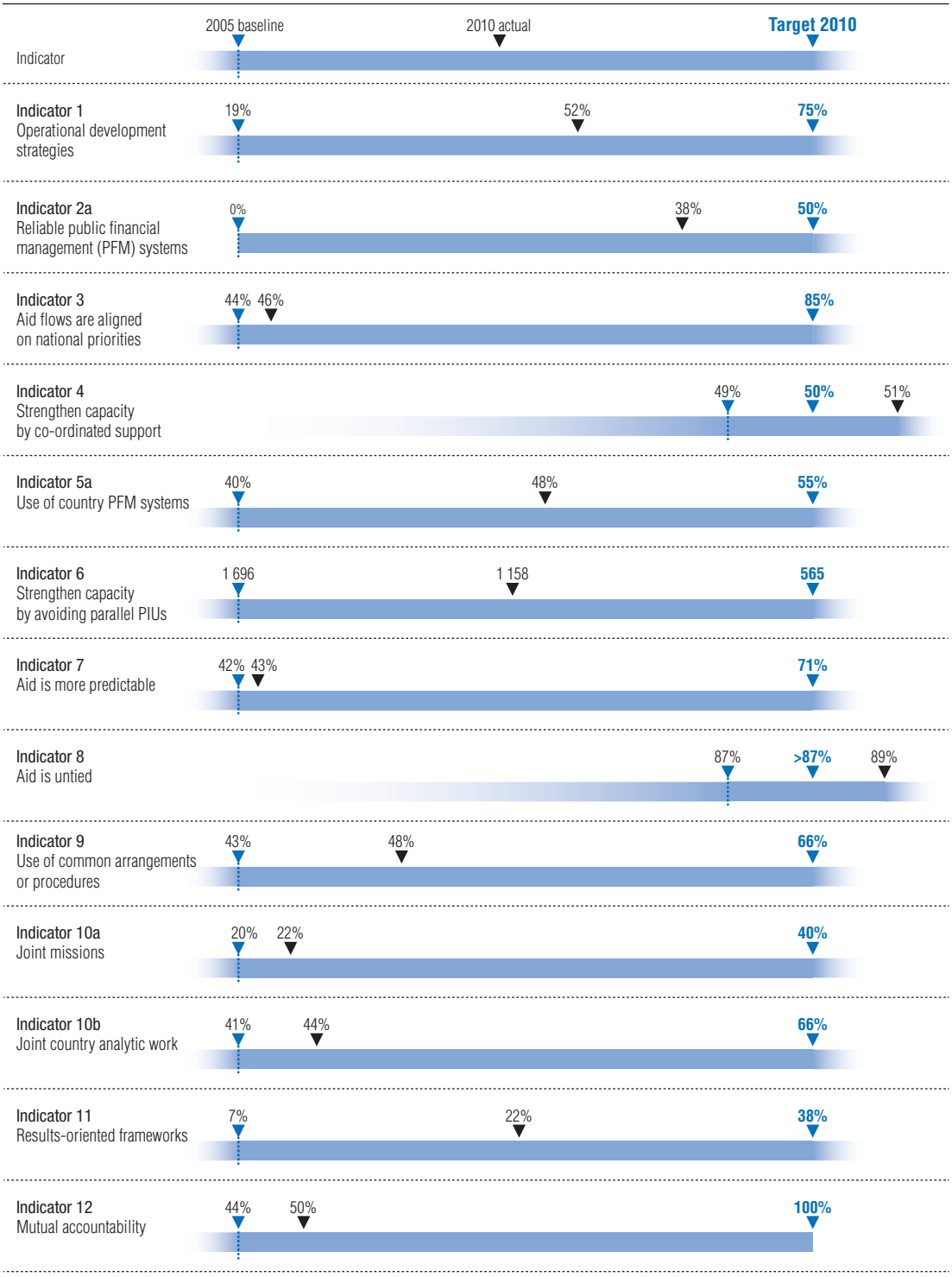
– Efforts to improve support for **capacity development** have been mixed. While donors met their targets on co-ordinated technical co-operation, evidence suggests that support for capacity development efforts often remains supply-driven rather than responding to genuine needs (Chapter 2).

– Over one-third of all participating countries showed an **improvement in the quality of their public financial management systems** (PFM) over the period 2005-10 – some of them making considerable progress over this period. At the same time, a notable number of countries saw setbacks in the quality of their systems (Chapter 3).

– Donors are using partner country systems more than in 2005, but not to the extent agreed in Paris. In particular, **donors are not systematically making greater use of country systems where these are more reliable** – a finding which was highlighted by the 2008 Survey (Chapter 3). Fewer **parallel project implementation units** (PIUs) – structures set up by donors to implement aid-funded activities, and which can hinder accountability – are in place than in previous years, though progress was insufficient to meet the target (Chapter 3).

– Although donors did not make progress in **untying aid** across the sample of 78 countries participating in the 2011 Survey, good progress is being made by donors in developing individual plans to further untie aid. The proportion of aid reported as untied worldwide by DAC members has risen slightly (Chapter 3).

Figure 1.2 To what extent has progress been made since 2005? Performance across 32 countries participating in both the 2006 and 2011 Surveys



– There are promising examples of efforts to improve **transparency** around aid, though there is no evidence yet on whether these efforts are leading to tangible improvements in transparency where it is needed (Chapter 5).

Little or no progress on aggregate

– **Aid for the government sector is not captured systematically in partner countries' budgets and public accounts.** The absence of information from donors, and partner government decisions to include only some aid flows, contribute to this (Chapters 3 and 5).

– Little progress has been made towards targets on **common arrangements or procedures and joint missions and analytic works** designed to reduce the burden on partner countries of often fragmented donor processes (Chapter 4).

– **Aid fragmentation is worsening** despite some efforts to reduce it, including examples of initiatives to improve division of labour at both the country and global levels (Chapter 4).

– Progress in improving the **medium-term predictability of aid at the country level has been limited**. The communication of forward-looking indications of future aid flows to individual partner governments by donors remains isolated rather than being the norm (Chapter 5).

– While some countries are leading in the pursuit of opportunities to strengthen **mutual accountability**, including through mutual (government-donor) assessments of performance, most have yet to implement thorough review processes that benefit from broad participation. Efforts are under way in a number of countries to address this challenge (Chapter 6).

Significant progress can be seen against several indicators for which responsibility for change lies primarily with partner countries

Several of the indicators for which responsibility for change lies primarily with partner country governments show important progress. For example, significant efforts – often requiring deep reforms going beyond aid management to broader aspects of government processes – have driven improvements in the quality of planning, financial, and results management tools and systems in a number of partner countries.

While making progress against many indicators requires joint efforts on the part of both partner countries and donors, progress in some areas depends largely on donors (*e.g.* untying aid; working with other donors). The lack of progress against several of these indicators shows the need for sustained and accelerated efforts. Stakeholders at the country level frequently cite constraints imposed by donor headquarters as bottlenecks to further progress, suggesting that many of the challenges are political in their nature. This is likely to be the case for the commitments around donors' use of country systems and untying aid, for example (Chapter 3).

HOW DO COUNTRIES DIFFER IN THEIR IMPLEMENTATION OF THE PARIS DECLARATION?

For international aid efforts to have an impact on the lives of poor people, they need to result in tangible changes in the way in which aid is provided and used in developing countries, and in turn on the results that they help achieve. While global headline figures are useful in understanding the overall direction of progress since 2005, they hide considerable variations in progress across countries. Just as some countries met many of the targets, others fared worse than the global average. Although the Survey on Monitoring the Paris Declaration does not aim to provide a basis for robust comparative analysis, it is possible to identify from the evidence available – in a preliminary way – some of the main differences between different types of countries.

■ Fragile states and situations

Fragile and conflict-affected states present very specific challenges. In view of this, donors from OECD countries committed in April 2007 to ten Principles for Good International Engagement in Fragile States and Situations (OECD, 2007). The principles go beyond development co-operation to consider other aspects of international support in these settings (peacebuilding, statebuilding, security and peacekeeping, and whole-of-government approaches), and reflect a growing consensus that fragile states require responses that are different to those needed in better performing countries. Through the Accra Agenda for Action, donors and partner countries committed to monitor the implementation of the Fragile States

Box 1.1 Progress in the implementation of the Principles for Good International Engagement in Fragile States and Situations

A survey of 13 countries shows that making progress against the Principles for Good International Engagement in Fragile States and Situations has been particularly challenging. The engagement of international stakeholders is assessed as being partly or fully off-track for eight out of the ten principles.

Level of implementation	
Broadly on-track	**6.** Promote non-discrimination as a basis for inclusive and stable societies
Partly on-track	**7.** Align with local priorities in different ways in different contexts
Partly off-track	**1.** Take control as the starting point **3.** Focus on statebuilding as the central objective **4.** Prioritise prevention **5.** Recognise the links between political, security and development objectives
Off-track	**2.** Do no harm **8.** Agree on practical co-ordination mechanisms between international actors **9.** Act fast…but stay engaged long enough to give success a chance **10.** Avoid pockets of exclusion

LEGEND
Broadly on-track: Good progress in implementation of the Fragile States Principles
Partly on-track: Commitment and some progress in implementation
Partly off-track: Commitment but implementation is insufficient
Off-track: Limited commitment and poor to non-existent implementation

This overview of the situation hides variations in the state of implementation across the thirteen participating countries, although as the detailed findings set out in OECD (2011) show, most of the countries share a range of common challenges to improving international engagement.

Three main conclusions emerge from the Survey on Monitoring the Principles for Good International Engagement in Fragile States and Situations. First, donor commitments to improve the quality of engagement in fragile states and situations need to be followed through with sustained efforts to reform policies and practices, ensuring that they can respond more rapidly and with flexibility to the needs of states emerging from conflict or in situations of fragility. Second, the evidence suggests that existing frameworks at both global and country levels (*e.g.* the MDGs; poverty reduction strategies) do not provide an adequate framework within which to address the challenges faced by conflict-affected and fragile states. The political realities of fragile states need to be better recognised, and development outcomes, priorities and results defined in more appropriate ways both locally and globally. Finally, while the principles are viewed primarily as a donor-led framework for engagement, the survey has highlighted the existence of opportunities for donors and partner countries to negotiate – at the country level – joint accountability frameworks. Such approaches could help to better prioritise peacebuilding and statebuilding efforts, to facilitate improved and more co-ordinated financing of activities across development and humanitarian programmes, and to allow stakeholders at the country level to define jointly how international engagement can be improved.

Source: OECD (2011).

Principles on a voluntary basis. In 2011, this monitoring was carried out through a dedicated Survey on Monitoring the Principles for Good International Engagement in Fragile States and Situations, which was combined with the Survey on Monitoring the Paris Declaration in 12 out of the 13 fragile states taking part (Chapter 7). Box 1.1 offers an overview of findings.

Fragile and conflict-affected states present specific challenges

The Paris Declaration's indicators of progress complement the broader findings on the effectiveness of international engagement in the 12 countries that participated in both surveys, offering insights into some of the challenges to effective aid:

– The quality of national development strategies (indicator 1) and results-oriented frameworks (indicator 11) remains low in these countries, with only one country considered to have an operational development strategy in 2010, and most of the countries being assigned low scores for the quality of results-oriented frameworks.

– Both the quality and use of country public financial management systems remains challenging in the countries that participated in the Fragile States Survey. Four of the nine countries for which historical data were available improved their scores on indicator 2a (reliable PFM systems) over the period 2005-10 by at least one measure on the PFM/CPIA scale. But average scores across this group tend to be lower than across the full set of 78 countries participating in the 2011 Survey. Donors' use of partner countries' PFM systems in these countries is also – on average – lower than in the larger group of 78 countries.

– Survey data suggest that donors make less use of existing structures, and limited use of programme-based approaches, in the delivery of aid to the countries participating in the Fragile States Survey. Between them, donors made use of an average of 11 parallel PIUs (indicator 6) for every USD 100 million in aid disbursed for the government sector in these countries, compared with a global average of 4 parallel PIUs per USD 100 million of disbursed aid across all 78 countries that participated in the 2011 Survey. Indicator 9 (use of common arrangements and procedures) also suggests that aid in the countries participating in the Fragile States Survey is less likely to be provided through programme-based approaches in these countries.

– Only one of the countries participating in the Fragile States Survey reported having in place a mechanism for the mutual review of performance in implementing commitments that met the criteria associated with indicator 12 (mutual accountability).

■ Middle-income countries

While most of the 34 countries participating in the 2006 baseline Survey were least-developed countries (LDCs), subsequent surveys – bringing together evidence from a larger number of countries – have included more middle-income countries (MICs). Middle-income countries – although usually less dependent on aid than others – display a unique set of characteristics, and the 2011 Survey shows a number of interesting findings:

– While donors made slight progress in untying their aid to LDCs and heavily indebted poor countries (HIPCs), tying remains a persistent feature of aid to many middle income countries (Chapter 3).

– Use of country systems by donors varies considerably across MICs, with some countries reporting relatively high use of country PFM and procurement systems by donors (*e.g.* Indonesia) while very limited use of these systems is made in others (*e.g.* Colombia). There is no clear relationship between the quality of systems and their use by donors in MICs.

– Discussions in some MICs (*e.g.* Morocco) point to the very different planning and policy-making processes in place in these countries. For example, comprehensive national development strategies of the sorts used in most low income countries (*e.g.* poverty reduction strategy papers – which were often developed as a condition for debt relief) are not always the norm in MICs.

HOW DO DONORS DIFFER IN THEIR IMPLEMENTATION OF THE PARIS DECLARATION?

Just as the results of the 2011 Survey show important variations in the direction and pace of progress in the implementation of the Paris Declaration across partner countries, the degree of progress – and the starting points – of different donors also vary. While the nature of the survey process means that there are limits to the sorts of comparisons that can be drawn across donor organisations, the data offer some broad insights into both the progress made and challenges faced by different donors as they have sought to implement their Paris and Accra commitments:[1]

– Despite notable differences across donors, many have made progress in aligning their aid with partner countries' systems. Data from the 2011 Survey suggest that aid channelled through multilateral organisations makes greater use of partner country PFM and procurement systems (Chapter 3). This may in part reflect efforts the use of multilateral channels by bilateral donors at the country level.

– Making progress towards untying aid remains largely a challenge for bilateral donors. Four DAC donors reported 100% of bilateral aid in 2009 to the countries participating in the 2011 survey as untied. Three DAC donors increased their share of untied aid to the countries participating in the survey by ten percentage points or more over the period 2005-09, while four saw their shares of untied aid to these countries decline by ten percentage points or more over the same period (Chapter 3).

– While progress towards most of the indicators on harmonisation has been slow, some variation across types of donors is identified in – for example – the use of programme-based approaches (Chapter 4). It is difficult to draw robust comparisons across donors in this area as countries and thematic areas of intervention vary across donors.

– Improving the medium-term predictability of aid appears to be a particular challenge for a number of bilateral donors. While a number of donors have multi-year programming frameworks in place, and some are able to provide indications of future aid flows on a rolling basis, many bilateral donors remain constrained by annual budgeting processes. Multilateral organisations are usually able to provide information on indicative future spending, though such plans tend to be limited to the duration of their replenishment cycles (Chapter 5).

– Although the evidence on the role of emerging donors and providers of south-south co-operation gathered through the Survey on Monitoring the Paris Declaration is limited, this report draws on other evidence where appropriate to examine the role of a broader set of actors. For example, the particular roles that south-south and triangular co-operation can play in supporting capacity development are highlighted (Chapter 2). The 2011 Survey saw a modest increase in the number of non-DAC providers of assistance participating in the process and providing information on development co-operation in some partner countries.

Comparison is limited given that countries and areas of intervention vary across donors

LIMITATIONS TO THE ASSESSMENT OF PROGRESS

The Survey on Monitoring the Paris Declaration provides a mechanism to support global and country-level accountability and learning to help make aid more effective. While several countries and organisations have built on the global process to deepen their assessments at the country, donor or sector level (Chapter 7), the global process does not aim to offer a complete picture of progress and challenges in making aid more effective. Its main purpose is to provide conclusions on whether the *commitments* entered into in Paris and Accra have been implemented, and if so, to what extent. It does not consider the *relevance* of the commitments for development in any detail, nor the *causes* of the progress or setbacks observed. Where the evidence gathered supports this, examples and possible explanations for the trends observed are presented to inform further discussion. Rather than offering a complete picture of progress over time, the surveys offer three snapshots – with unequal coverage of countries – over a five-year period.

The indicators of progress and associated targets were agreed between donors and partner countries in 2005, and are proxies for assessing progress around the five principles agreed in Paris (Figure 1.1).

This means that they are indirect – or intermediate – measures of progress, and they do not capture the full range and depth of the principles and actions agreed in the Paris Declaration. Some of them bring inevitable methodological shortcomings, and where specific challenges to the accuracy of data or the methodology are known, efforts are made to identify these in the explanations provided. It is possible that in some cases, stakeholders at the country level have interpreted definitions and criteria slightly differently in the 2006, 2008 and 2011 Surveys. Feedback from some countries suggests that national co-ordinators may have been more experienced and increasingly willing to hold donors to account for accurate reporting against agreed criteria and definitions in 2011 – a positive feature that helps strengthen accountability and improve the quality of the evidence generated.

While the indicators themselves offer a partial picture of progress, there is also a risk that they might in their own right drive efforts to implement the Paris Declaration too rigidly – focusing too narrowly on the attainment of targets and crowding out opportunities for innovation and adaptation to context and real development needs. As a result, this report draws on a broader range of evidence – including feedback of a qualitative nature gathered through the survey – and also other sources, including case study evidence, thematic assessments and other evidence generated through reliable means. This is also the case for the assessment of commitments and actions that are not captured by the indicators, but are nevertheless relevant to the full implementation of the Paris Declaration and Accra Agenda for Action. The findings of the in-depth Survey on the Principles for Good International Engagement in Fragile States and Situations further enrich the evidence base.

NOTES

1. While the Survey on Monitoring the Paris Declaration is designed to facilitate the tracking of progress across a group of partner countries over time, producing consistent and comparable assessments of progress for individual donors at the global level is more challenging, as the country contexts within which different donors provide aid are often diverse and the coverage of data individual donors' aid programmes can vary significantly across successive surveys. Furthermore, because donors report on aid activities at the "point of delivery", the indicator values of individual donors may understate efforts – for example, where the donor has provided more aid through delegated co-operation arrangements, or joint funding mechanisms managed by other donors at the country level. The tables provided in Appendix C provide detailed information on many of the donors participating in the 2011 Survey, including estimates of survey coverage and indicative targets that offer insights into the contribution of individual donors to the achievement of global progress shown by the indicators.

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2 OWNERSHIP OF DEVELOPMENT POLICIES AND STRATEGIES

The Paris Declaration on Aid Effectiveness placed partner countries' ownership of policies and programmes at the centre of an international reform agenda to make aid more effective. The subsequent Accra Agenda for Action reflected a broadening and deepening of international commitments in this area, considering in greater detail the role of a range of development actors going beyond the state. Has partner country leadership over development policies and strategies improved since 2005? To what extent has the quality of national development strategies improved, and are local governments, parliaments and civil society organisations more involved in policy processes in developing countries? Are efforts being made to promote demand-driven capacity development, and are issues of gender equality better addressed through development policies and strategies? This chapter draws on a range of evidence, including the results of the 2011 Survey on Monitoring the Paris Declaration, to answer these important questions.

Ownership of development is about leadership at the political level, as well as the effective participation of a broader range of stakeholders

Ownership – one of the five pillars of the Paris Declaration on Aid Effectiveness – is a field in which partial progress has been made but where areas for further progress have been identified. In 2005, the Paris Declaration placed emphasis on "ownership" as referring primarily to developing country governments' abilities to "exercise leadership over their development policies and strategies and co-ordinate development actions". Commitments emphasised the articulation of development priorities through national development strategies, with partner countries taking "the lead in co-ordinating aid at all levels in conjunction with other development resources". Since the Paris Declaration, international dialogue has tended to give increasing recognition to the need for broader definitions of ownership, and to avoid limiting the scope for aid efforts only to the executive branches of central governments.

The Accra Agenda for Action marked an evolution of this consensus, according greater recognition to the role of societies more broadly as owners of development efforts, alongside the executive branches of government. In Accra, developing country governments committed to work more closely with parliaments and local authorities in the development and implementation of national development policies and plans, and also to engage constructively with civil society. Donors committed themselves to strengthen country ownership by supporting demand driven efforts to increase the capacity of all development actors. This means working through representative bodies such as parliaments, as well as civil society organisations (CSOs), the media or political parties, research institutes and the private sector. Both donors and developing countries agreed that national development policies – on which donors commit to align their support – must be consistent with international commitments on gender equality, human rights, disability and environmental sustainability.

The explicit recognition of a broader range of stakeholders as development actors in their own right implies that donors and partner country governments have an obligation to provide an enabling environment to help maximise their contributions to development. This inclusive approach also involves a commitment from CSOs to look at how they can apply relevant aid effectiveness principles in their work.

Capacity development is essential for the achievement of sustainable development results. Developing countries need an enabling environment, strong institutions, systems and local expertise to fully own and manage their development processes. While the Paris Declaration recognises that capacity development is the responsibility of developing countries with donors playing a support role, the Accra Agenda for Action identifies a series of actions to make country-led capacity development a priority and to move away from traditional supply driven approaches to build capacities or fill capacity gaps.

IMPROVING PARTNER COUNTRY LEADERSHIP OVER DEVELOPMENT POLICIES AND STRATEGIES

■ Operational development strategies (indicator 1)

The proportion of partner countries assessed as having sound national development strategies in place has more than tripled since 2005

The Paris Declaration emphasises the importance of partner countries' efforts to exercise leadership in developing and implementing high quality development strategies, and in ensuring that these are results-oriented and inform resource allocations. One of the indicators agreed in Paris (indicator 1) considers the extent to which partner countries have national development strategies with clear strategic priorities linked to a medium-term expenditure framework and reflected in annual budgets. The target was that at least 75% of partner countries have operational development strategies by 2010.

Indicator 1 is scored through an assessment of qualitative evidence, considering three criteria, namely the existence of:

i) an authoritative country-wide development policy (*i.e.* a unified strategic framework);

ii) a realistic development strategy that clearly identifies priorities;

iii) well-costed policies that can be funded (*i.e.* linking strategies to budget allocations).

In the 2011 Survey, information was gathered through a structured questionnaire discussed by government and other stakeholders (*e.g.* donors, civil society) at the country level. This information is reviewed by the World Bank using established criteria, and a score is allocated to each country on the basis of these. Scores range from A (high – progress is sustainable) to E (low – little action has been taken).[1] For the purpose of assessing progress towards the global target established for 2010, a country is considered to have an operational development strategy if it has a score of A or B for indicator 1.

Findings from the 2011 Survey indicate that the quality of countries' national development strategies has increased since both 2007 and 2005. Despite this progress, the Paris Declaration target – that 75% of countries should have a score of A or B – has not been met. The comparison of scores of countries over the three subsequent surveys is displayed in Table 2.1.

Table 2.1 Do partner countries have operational development strategies? Indicator 1 (2005-10)

Score		2005 No. of countries	2005 %	2007 No. of countries	2007 %	2010 No. of countries	2010 %
High	A	0	0%	0	0%	2	3%
	B	5	11%	8	17%	26	34%
Medium	C	27	60%	31	66%	25	33%
	D	12	27%	8	17%	22	29%
Low	E	1	2%	0	0%	1	1%
Number of countries assessed		*45*		*47*		*76*	

Note: data are available for an increasing number of countries over time. Where countries did not participate in previous rounds of the survey, historical data for these countries have been included in the analysis above where it is available.

As Table 2.1 shows, only 37% of the countries participating in the 2011 Survey are considered to have an operational development strategy in place. When the subset of 32 countries that participated in both the baseline and 2011 Surveys is considered, the proportion of countries meeting the target increases to 52%. Half of the countries participating in the 2011 Survey are located in Africa. In this region, 41% of countries were considered to have operational development strategies, compared with 33% of countries from other regions. The more successful countries have prepared and implemented the second or third generations of medium-term national development strategies that are better linked to sectoral and subnational strategies where the latter exist and have prioritised targets linked to the MDGs and cross-cutting issues. These strategies serve as a point of reference for policy and sector planning, budgeting and monitoring and are linked closely with the budgeting process through various means that aim to encourage performance orientation and an alignment of resources with goals.

When looking at how individual countries' scores have evolved over time, the data show that 14 of the 32 countries participating in both the baseline and 2011 Surveys improved their performance against indicator 1 between 2005 and 2010. Three countries from the same group experienced setbacks against this indicator over the same period. Two countries (Rwanda and Tanzania) improved their scores from B to A on this indicator – the first time countries covered by the Survey have received the highest score on the five-point scale. Kenya has also shown considerable progress since 2005, evolving from a score of D in 2005 to B in 2010; Sudan's score improved from D to B over the period 2007 to 2010.

Closer examination of the three criteria underpinning indicator 1 shows that the third criterion – linking strategies to budget allocations – is the most challenging for many countries. Of the countries participating in the 2011 Survey, 72% scored C or below (compared with 59% and 61% respectively for the first two criteria). This element of the planning process is crucial in ensuring that resources are allocated to development priorities, and in turn contribute to the realisation of development goals at the country level.

Sector-specific evidence shows encouraging progress as well. All 32 countries taking part in the 2011 monitoring exercise of the Education for All Fast Track Initiative (Chapter 7) have education plans in place that have been formally endorsed by donors in those countries (EFA FTI, forthcoming). In the health sector, programme-based approaches (chapter 4) have made an important contribution to strengthening country ownership through country leadership of the development agenda, the health reform processes and management of aid relationships (OECD, forthcoming a). In the agriculture and rural development sector, the situation is more challenging. Despite apparent government ownership of national priorities and policies, evidence based on the review of 16 projects in 4 countries suggests that national strategies may fail to set priorities and actual sector orientations can be undermined by conflicting macroeconomic policies (*e.g.* Mozambique) (Global Platform for Rural Development, forthcoming).

Evidence generated through the 2011 Survey on Monitoring the Fragile States Principles – conducted jointly with the Survey on Monitoring the Paris Declaration – highlights specific challenges relating to the quality of national development strategies in situations of fragility. In particular, national development strategies were not always found to be the most appropriate framework for articulating development objectives, hindering effective prioritisation where it is needed most. Moreover, development strategies often overlook peacebuilding and state-building objectives which are often a prerequisite to effective aid and development results. Fragile states are complex and rapidly changing environments, and dialogue in several countries pointed to the fact that events can quite quickly make national development strategies outdated or less relevant (*e.g.* Central African Republic, Comoros, Somalia). The scores for indicator 1 obtained by the 12 countries participating in both surveys tend to confirm this finding: only one of these countries (Togo) obtained a score of B, with the majority scoring D.

Linking strategies and budget allocations remains challenging

Gender equality and development policies and strategies

The Accra Agenda for Action makes specific reference to gender equality in the design of policies. While no indicator for assessing the gender dimension of national policies and strategies was agreed in Paris, the 2011 Survey saw an optional survey module rolled out to participating countries to assess the extent to which gender equality and women's empowerment are grounded in national development strategies. The module also sought to generate qualitative evidence on whether donors were meeting their commitments on gender equality. The gender equality module was piloted on a voluntary basis by 24 partner countries in 2011.

The design of national development strategies involves consultation with a broader range of actors in many countries

Responses to the qualitative questions indicate that all partner countries' national development strategies address gender equality. Most often, it is considered as a "cross cutting" issue in a few or several areas or sectors. In some countries, a number of sector strategies also include the promotion of gender equality (*e.g.* Peru's Transport Sector Strategy). Around half of the countries state that they have also identified at least some gender equality objectives or targets. However, very few have allocated specific budgets to help meet these targets. Nearly all countries note that gender equality is a national priority, but that little or no financial resources are allocated for implementing specific activities and monitoring progress.

Evidence on the extent to which donors allocate sufficient human and financial resources to implement their Accra commitments on gender equality is at best limited. Joint donor-partner country gender equality working groups are in place in several countries. However, a number of countries note that donors often have limited resources to support initiatives to promote gender equality, sometimes resulting in insufficient consideration of the gender equality dimension in certain donor-supported activities (*e.g.* road construction). Stakeholders in some countries also noted the limited use of national technical expertise on gender equality as a challenge.

In addition to the collection of qualitative information on progress and challenges, the optional module on gender equality (Chapter 7) invited countries to propose an overall performance score for a pilot indicator: "Gender equality and women's empowerment are grounded in a systematic manner in national development strategies". Using a similar approach to indicator 1 of the Survey on Monitoring the Paris Declaration, respondents were provided with criteria and invited to propose a score for their country on a five-point scale. Most countries (17 out of 24) rated their efforts as "C – action taken".

BROAD PARTICIPATION IN DEVELOPMENT POLICIES

As outlined above, the Accra Agenda for Action placed increased emphasis on the participation of a much broader range of development actors in policy dialogue in developing countries. Evidence of efforts in this area is relatively scarce, or often very subjective in its nature, making systematic monitoring of progress challenging.

In response to these measurement challenges, the 2011 Survey piloted an optional module on "inclusive ownership", developed to allow countries to provide information on national policy processes and the extent of stakeholder participation at the country level (Chapter 7). Despite limitations to the process (completion by a limited number of countries; self-reporting) the responses from the 14 participating countries offer interesting insights into issues of participation in policy processes:

- Respondents in all participating countries stated that national development strategies were formulated through a participatory process involving – at least to some extent – parliament, local government actors and non-state stakeholders (*e.g.* civil society, private sector stakeholders, unions and donors).
- Although there may have been broad and effective stakeholder participation at some stages of the development and implementation of national development strategies, none of the respondents identified ongoing, systematic, and unified mechanisms to support the continuous engagement of these stakeholders in the policy process.

Furthermore, the countries that responded lack mechanisms to assess the effectiveness of the participatory process in a systematic manner.

– Responses suggest that participatory approaches tend to emphasise information sharing and consultation with a range of stakeholders. Most respondents pointed to the engagement of actors beyond the government in the formulation of national development strategies, though very few pointed to the same level of engagement in implementation and monitoring activities. In a few instances, a participatory process was reported to have covered the whole policy cycle, from formulation through approval, implementation, monitoring and evaluation (*e.g.* Mali).

– Most respondents described the role of the media with regard to the national development strategy as being focused on the dissemination of information. Most of the responses suggested a very limited role played by the media in generating critical analysis, and in one case respondents attributed this to fear of reprisals. Only one response suggested that the media had played a major role in stimulating debate around the national development strategy.

– There are divergent views on the effectiveness of participatory processes around the formulation and monitoring of national development strategies. In most countries that undertook the optional module, respondents felt that the views and needs of a broad range of stakeholders were taken into consideration and that the development strategy reflects a common vision which builds on consensus. In some countries, however, respondents felt that consultation remained a formality providing few opportunities to help shape national development strategies, either because the level of participation of some stakeholders was insufficient, or because the outcomes of consultations did not result in changes to policy decisions.

Respondents to the optional survey module also provided views on the nature and quality of donor support for participatory policy-making processes. Stakeholders in these countries noted that donors contributed to the development and monitoring of national development strategies both as participants in consultations around the strategies and as providers of technical cooperation in the formulation and implementation stages. This includes examples of assistance to civil society organisations in support of their role in these processes. While some respondents noted the benefits of donor engagement in these ways, others pointed to what they see as excessive pressure exercised by donors in consultations and negotiations.

Efforts to support domestic accountability in developing countries aim at broadening participation and bolstering the ways in which citizens hold governments to account. This is done through institutions such as parliaments, civil society organisations, the media, political parties, audit institutions, and processes such as elections, budgeting and service delivery. Over the last two decades, support for domestic accountability has been a growing component of donor support in partner countries through a range of aid modalities, but it has met with challenges in implementation. This work was motivated by concerns over the need to avoid skewing accountability toward donors and away from domestic constituencies and state institutions, as well as by the commitment of donors to better support the capacity of accountability processes and actors.

In-depth case studies have provided an evidence base for donors to address challenges and improve their support to domestic accountability (OECD, forthcoming). A common finding is that donors have tended to prioritise a silo approach, strengthening capacity in one institution at a time, rather than grouping accountability actors and working with systems of accountability. They often provide support to particular actors, not always taking into account wider systems such as service delivery in sectors or budget processes. There are, however, interesting exceptions, with successful examples of a system-wide approach, supporting links between actors and areas of support where feasible (*e.g.* budgeting for results in Peru; CSO financing in Mozambique).

Internalising commitments on ownership – and in particular those related to inclusiveness – remains difficult in many fragile states and situations, often receiving inadequate attention from international actors. 2011 Survey material from fragile states points to particular challenges that hamper ownership, for example situations in which the national government may not have effective control over its territory (*e.g.* D.R. Congo), where its legitimacy may be contested (Somalia) or where the capacity of the state to fulfil its key functions is particularly weak (Chad, Guinea-Bissau, Haiti, Liberia, Togo, South Sudan). Some stakeholders also noted that donors do not always provide sufficient support in fostering dialogue and building consensus among various actors on a shared development agenda, undermining inclusive ownership (*e.g.* Haiti, Somalia). Stakeholders in Timor-Leste on the other hand reported increasing support from donors to strengthen dialogue.

Local governments

Local governments play an important role in development processes – they are often the principal point of citizen-state engagement, assuming responsibility for service delivery. The Accra Agenda for Action committed central and local governments in partner countries to work closely in preparing, implementing and monitoring policies and plans. Donors also committed to support local governments' capacity development efforts. Evidence on the participation of local government in national development strategies remains limited. Responses to the optional survey module note the participation of local governments in the formulation of national development strategies in more than three-quarters of participating countries.

The active participation of local governments seems to be motivated at least in part by a pragmatic interest in influencing overarching strategies that will impact on development at sub-national levels. Some countries stated that such participation stimulated better co-ordination among local governments and contributed to strengthening their capacities (*e.g.* Ecuador, Nepal). Other countries pointed to insufficient human and financial resources at the sub-national level as major limiting factors to fuller participation of local governments (*e.g.* Malawi, Mali, Togo). A series of studies conducted by donors in seven countries (Benin, Cambodia, Ghana, Indonesia, Mozambique, Peru and Uganda) provides some complementary insights: in most of these countries, mechanisms to consult sub-national governments in the elaboration of a national development or poverty reduction strategy have been introduced. However such consultations are often described as rather mechanical and superficial (DeLOG, forthcoming).

Ownership of local governments is not limited only to their capacity to contribute to, shape and implement the national development strategy. Local governments also have a role to play in the elaboration and implementation of credible plans at sub-national levels. Some case study evidence suggests that where local planning processes are in place in developing countries, challenges to fuller and more effective citizen participation remain in many of them, and linkages between planning and budgeting often need to be strengthened to ensure sustainability (DeLOG, forthcoming).

Parliaments

In most countries, parliaments are responsible for creating the legal framework for development activities, voting on strategies and plans, setting overall priorities, approving the national budget, and controlling the actions of the executive. They also have a constitutional mandate for domestic accountability and oversight of government expenditures, including those funded by aid. For these reasons, the Accra Agenda for Action committed partner governments to work more closely with parliaments in preparing, implementing and monitoring policies and plans. Donors also committed to support efforts to increase the capacity of parliaments.

The views gathered through the inclusive ownership optional survey module suggest that participation of parliaments in the formulation of national development strategies and the review of development budgets remains limited. In around half of the 14 countries, respondents state that parliaments are involved in the formulation of the national development strategy. In almost one-third of the countries, these strategies are not discussed in parliament, and

Box 2.1 The Istanbul CSO Development Effectiveness Principles

Endorsed in September 2010 and developed through a global consultative process, the Istanbul CSO Development Effectiveness Principles set out a consensus on basic principles guiding CSO efforts in support of development. Eight principles were endorsed as a starting point for efforts to enhance the effectiveness of CSOs:

1. Respect and promote human rights and justice
2. Embody gender equality and equity while promoting women's and girl's rights
3. Focus on people's empowerment, democratic ownership and participation
4. Promote environmental sustainability
5. Practice transparency and accountability
6. Pursue equitable partnerships and solidarity
7. Create and share knowledge and commit to mutual learning
8. Commit to realising positive sustainable change

The principles are seen as a building block for an International Framework on CSO Effectiveness, which will support their fuller operationalisation.

Source: Open Forum for CSO Development Effectiveness (2010).

none of the countries reported having specific parliamentary working groups to oversee the national development strategy. While the evidence generated through this survey module offers a limited snapshot of the role played by parliaments, other studies tend to confirm these general findings (*e.g.* Draman, 2007; IPU, 2009; Pereira, 2011).

A number of bilateral donors, multilateral organisations and international parliamentary networks and organisations provide support to strengthen the capacities of parliaments in developing countries. Despite increased use of budget support as an aid modality in recent years, aid provided by donors for parliaments remains small in comparison with other areas of governance (Hudson and OECD, 2009; OECD, forthcoming b). Support to parliaments focuses not only on the budgetary oversight function, but also on strengthening the various capacities of parliament. Existing studies suggest that many donors face challenges in supporting parliamentarians, given the "complex governance landscapes in which parliaments are situated" (Hudson and OECD, 2009). A review of five studies undertaken by donors identified the need for longer-term approaches, strong national ownership and an understanding of political context as important factors in successful support to parliamentarians (OECD, forthcoming c).

Civil society organisations

CSOs can be defined as all non-market and non-state organisations in which people organise themselves to pursue shared interests in the public domain. The Accra Agenda for Action calls for an enrichment of the Paris Declaration principles, based on an understanding of the roles of CSOs as development actors "in their own right". It also invites CSOs to consider their own effectiveness. The Istanbul Principles on CSO Development Effectiveness mark an important step forward in this regard (Box 2.1).

The Accra Agenda for Action also committed developing country governments to engage more closely with CSOs. Evidence of CSO participation in development policy processes is mixed. Responses to the optional survey module on inclusive ownership suggest that CSOs participate in the development and monitoring of national development strategies, generally through networks or umbrella organisations. While broad civil society participation was noted in some countries (*e.g.* Nepal, Mali, Togo), respondents in others noted that relevant CSOs were not invited to consultations, or they felt that their contributions were disregarded. Respondents cite a number of reasons for limited participation by CSOs, including insufficient financial resources, poor internal organisation, limited legitimacy and lack of timely access to information concerning

participatory processes. Respondents in six countries considered that CSO participation in the national development strategy is now stronger than in the past, and only one considered that it is becoming weaker (the remaining seven countries did not respond to this question).

While these findings drawn from the optional module are based on a limited number of countries and through a self-reporting tool, other sources of evidence tend to point to an equally mixed picture of progress. For example, the results of two studies that together analyse CSO participation in seven countries conclude that in four of these countries space for dialogue and civil society participation has expanded since 2008, situations remain relatively unchanged in two countries, and in one case space was narrowed (Meja, 2011; Pereira, 2011). One study notes that increasing space for CSO involvement does not necessarily imply a major impact on development policies, as structures for dialogue do not necessarily include clear accountability mechanisms, or only involve CSOs after decisions have been taken (Pereira, 2011).

Donors also entered into commitments in support of CSOs in developing countries and, in particular, to support efforts to increase the capacity of CSOs to take an active role in issues of development policy and the role of aid. While OECD statistics show that aid from DAC donors and the EU Institutions channelled to and through non-governmental organisations (NGOs) in 2009 represented 13% of total ODA, no data on the assistance provided to strengthen the capacity of CSOs themselves are available. Griffin and Judge (2010) suggest that donor support to CSOs based in partner countries is increasing, even if there is little core support for local organisations. A survey among the aid agencies of DAC donors and seven umbrella bodies of NGOs shows that donors use a variety of modalities and channels to support the activities of CSOs. The majority of DAC donors (20 out of 24) report that they provide direct support to local CSOs based in partner countries, and 11 have decentralised mechanisms for funding CSO activities. A total of 19 donors stated that they engage in policy dialogue with partner country governments to enhance the enabling environment for CSOs, and 20 donors reported that they encourage partner country governments to engage directly in policy dialogue with CSOs. Most of the NGOs consulted considered that DAC donors could do more to support an enabling environment for CSOs in partner countries (OECD, forthcoming d).

Despite stronger involvement of non-state actors in national development processes, challenges persist in providing an enabling environment for civil society in some partner countries

There has been improvement in engaging non-state actors, especially CSOs, in national health policy and planning processes (OECD, forthcoming a). It can be attributed in part to global health programmes that give high priority to civil society participation. But engagement is not always consistent or meaningful and remains constrained by political factors, strong donor influence, unclear roles, and limited capacity. In the education sector, the Education for All Fast Track Initiative (EFA FTI) promotes sustainable engagement with national CSOs through local education groups which serve as a platform for improved dialogue and coordination among government, donors and CSOs. National CSOs are members of these groups in about 60% of the countries surveyed for the EFA FTI 2011 Monitoring Exercise (Chapter 7). Difficulties for national CSOs to engage fully in sector processes include weak capacity, lack of sustainable funding, weak CSO coordination, and lack of principles for engagement (EFA FTI, forthcoming). The agriculture and rural development sector has also experienced successful attempts (*e.g.* Mali, Mozambique) to bring together various stakeholders to form interest groups able to influence policies, reforms and specific programmes or to be part of some contractual arrangements (Global Platform for Rural Development, forthcoming).

Evidence of efforts by partner countries to provide an enabling environment for CSOs that maximises their contribution to development is less positive. Several studies and reports express concerns about a tendency in some countries to limit space for CSOs, and in particular for those who monitor government development policies and practices, seek to influence these policies, or defend human rights. These restrictions take a number of forms and vary in their degree of severity (Act Alliance, 2011; Tiwana and Belay, 2010; Meja, 2010; Gaventa and Barrett, 2010; ICNL, 2010; ILO, 2008). The growing trend to approve restrictive legislation that limits the creation, functioning and funding of NGOs is of particular significance.

THE GAP BETWEEN POLICY AND PRACTICE IN PROMOTING DEMAND-DRIVEN CAPACITY DEVELOPMENT

The Paris Declaration commits developing countries to integrate specific capacity strengthening objectives in national development strategies and pursue their implementation through country-led capacity development strategies where needed. The Paris Declaration also commits donors to align their analytic and financial support with partners' capacity development objectives and strategies, make effective use of existing capacities and harmonise support for capacity development accordingly.

The Accra Agenda for Action goes further and calls upon developing countries to systematically identify areas where there is a need to strengthen the capacity to perform and deliver services at all levels – national, sub-national, sectoral, and thematic – and design strategies to address them. Developing countries and donors also commit to work together at all levels to promote operational changes that make capacity development support more effective.

The 2011 Cairo Consensus on Capacity Development provides a basis for reform processes drawing on lessons learned related to good/bad practice for priority Accra capacity themes: (i) the enabling environment; (ii) sectors; (iii) country systems; (iv) civil society; (v) technical co-operation; and (vi) fragile states (High Level Group on Capacity Development, forthcoming). As yet there is only modest evidence on the extent to which partner countries have progressed in addressing capacity issues more systematically (OECD and LenCD, 2010). A few have adopted a national capacity development strategy and action plan, and put in place institutional arrangements for an operational approach with political leadership (*e.g.* Rwanda's Public Sector Capacity Building Secretariat; Liberia's Capacity Development Plan within the Ministry of Planning and Economic Affairs). Several countries are testing less comprehensive approaches, including, the use of a sector-level strategic approach to capacity, long-term partnerships with national and international stakeholders, learning by doing, or a greater involvement of local communities, civil society and the private sector (*e.g.* Afghanistan, South Africa). Some promising country-led initiatives aim at greater national leadership specifically in the provision and management of technical assistance (*e.g.* Afghanistan, Cambodia, Tanzania).

Progress may be more visible at sector level. In the health sector, seven countries of the ten countries surveyed in 2010 reported having a human resources plan in place, although it was fully integrated with the national health plan in only three of them (Burundi, Mali, and Mozambique) (IHP+ Results, 2011). Challenges also remain including weak national ownership and capacity to manage technical assistance and continued provision of short-term bilateral assistance (OECD, forthcoming c).

Support for capacity development remains supply-driven rather than responding to genuine needs

The imperative of country ownership requires donors to strengthen their own capacity and skills and to support demand-driven capacity development. The Accra Agenda for Action specifically calls upon developing countries and donors to jointly select and manage technical cooperation and to promote the provision of technical cooperation by local and regional sources, including through south-south co-operation. Many DAC donors do not have a specific and comprehensive capacity development policy or strategic framework although several of them have less binding documents which set out their approach and tools designed to help staff at the operational level (OECD, 2010). An increasing number of donors (Australia, Denmark, EU Institutions, France, Germany, Japan, Netherlands, UK, Asian Development Bank, UNDP, World Bank) are reforming their internal business processes along the Accra lines (OECD, 2010). The most commonly used point of departure is the reform of aid-funded technical assistance. The ultimate impact of these reforms has yet to be measured, although anecdotal evidence suggests cases of more systematic partner country involvement in the management of aid-funded technical co-operation (*e.g.* Australia's Remuneration Framework and a Public Sector Transparency Initiative; the European Commission's technical co-operation reform).

The Paris Declaration indicator 4 on co-ordinated capacity development provides some evidence on the extent to which developing countries and donors are jointly managing technical co-operation. Despite progress in co-ordinating support to capacity development, there is room for further progress in delivering technical assistance through country systems and fully untying its provision (Chapter 3). The tendency of donors to focus on pre-defined, measurable outputs and indicators – often at the level of what they deliver themselves, constitutes another limiting factor to providing demand-driven support to capacity development. It is well acknowledged today that capacity development is a long term process mainly dependent on partner country action. The challenge remains to find ways to define and measure capacity development results that take account of the need for an approach that simultaneously satisfies aid agency reporting systems, while providing the flexibility to realistically track and adjust to the fundamental change processes needed for long term impact (High Level Group on Capacity Development, forthcoming).

South-south co-operation can provide a model of good-fit technical co-operation that is context responsive and provides incentives for policy and institutional change through mutual learning. Such benefits can be promoted through triangular cooperation, when DAC donors or international development organisations help developing countries to exchange experiences among themselves. Sustainability of such efforts and scaling up is challenging as activities are often implemented through limited-size and one-off projects (TT-SSC, 2010).

Evidence from the 13 countries and territories participating in the 2011 Fragile States Survey confirms that most donors are aware of the potential harm caused by their interventions. "Brain drain" of public servants to donor agencies was one of the most commonly cited challenges in the survey consultations. This undermines national capacities in contexts in which they are often particularly weak, and efforts to retain talent and consolidate institutional capacity in national administrations. At the country level, donor representatives tended to recognise that their recruitment practices can exacerbate the problem (*e.g.* Togo, Haiti), though some measures to address this were identified, such as the approach adopted by the World Bank, which mitigates this problem to an extent by requiring that government officials and civil servants may only be hired if they are on leave of absence without pay and are not being hired by the agency for which they were working immediately prior to leaving office. Co-ordinated donor recruitment policies are a notable exception (*e.g.* D.R. Congo), though their effectiveness has not been assessed and their impact on salary differentials remains marginal.

FUTURE CONSIDERATIONS

- Important progress has been made in improving the quality of national development strategies. Strengthening ownership and capacity – including that of non-state actors – to develop, implement and monitor evidence-based and prioritised strategies and policies should be seen as a longer-term endeavour.
- Measuring the extent to which commitments on "ownership" have been implemented remains challenging. Continued efforts to generate evidence on the broader dimensions of ownership – including citizen participation and the environment in which non-state actors operate – could help to strengthen dialogue at the country level and support fuller implementation of commitments on ownership.
- Donors can play – and have actually played – a significant role in supporting the development and implementation of sound development strategies, as well as the participation of non-state stakeholders in these. It remains important that donors' views and accountability requirements support rather than undermine efforts to strengthen domestic accountability.
- Efforts to address strategic issues of partner country capacity are promising but have yet to provide substantive data or analytical conclusions. To maximise the impact and sustainability of capacity development efforts, it would be important for donors to make further efforts to systematically support genuine demand-driven and performance-oriented initiatives. This includes the need to further untie technical co-operation.

NOTES

1. The 2011 Survey builds on experience from previous rounds of the survey by combining elements of self-reporting and joint country-level assessment with continued and consistent scoring undertaken by the World Bank using the same criteria as applied in the 2006 and 2008 Surveys. The major change between the surveys relates to the sourcing of evidence, which was in previous years the subject of a desk review process led by World Bank staff. For a detailed explanation of the scoring criteria applied, see World Bank (2007), pp. A14-A15.

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3 ALIGNMENT OF AID WITH COUNTRY PRIORITIES AND SYSTEMS

Alignment – one of the five principles of the Paris Declaration on Aid Effectiveness – refers to the provision of aid by donors in ways that respond to partner countries' development priorities, supporting and using partner countries' own systems and institutions. The Accra Agenda for Action placed greater emphasis on the systematic use of country systems by donors and the provision of support to partner countries in strengthening these systems. This chapter reviews the progress made and challenges encountered in implementing the Paris and Accra commitments that relate to alignment. Drawing on evidence from the 2011 Survey on Monitoring the Paris Declaration and other relevant evidence, it documents progress and challenges in the alignment of aid to partner countries' policies and strategies; the alignment of conditions associated with aid; the extent to which partner countries' own systems have improved since 2005, and in turn whether donors are implementing their commitments on the use of country systems, as well as efforts towards aid untying.

For aid to be most effective, it needs to respond to partner countries' priorities and be provided in a way that uses and strengthens partner countries' own institutions and systems. Experience shows that setting up parallel institutions to implement projects that do not reflect country needs and priorities leads to high transaction costs and can ultimately undermine the sustainability of development efforts. When aligned to partner countries' priorities and systems, aid can provide incentives and momentum to help strengthen capacity, enhance domestic accountability and contribute to more sustainable institutions.

Aid can provide incentives and momentum to help strengthen capacity, enhance domestic accountability and contribute to more sustainable institutions.

Through the Paris Declaration on Aid Effectiveness and Accra Agenda for Action, donors and partner countries committed to strengthen national policy-making processes and systems for managing aid and other development resources, and to review the performance, transparency and accountability of country systems jointly. Donors agreed to align with partner strategies, draw any conditions from partners' own strategies, and use national systems for managing aid. In addition, in Paris, partner countries agreed to integrate capacity strengthening objectives in their national strategic plans and donors committed to align to these priorities. Donors also agreed to continue making progress on untying aid as encouraged by the 2001 DAC Recommendation on Untying.

The results of the 2008 Survey on Monitoring the Paris Declaration showed that progress in implementing many of these commitments in the two years following the Paris Declaration had been mixed. For example, while progress had been made in strengthening public financial management (PFM) systems in a number of countries, less progress had been made by donors in using those systems. In some instances, donors' use of a country system declined while the quality of that system increased. These findings informed the Accra Agenda for Action, which placed greater emphasis on the systematic use of country systems ("using country systems as a first option") and on the provision of support to partner countries in strengthening these systems, whether for financial management, procurement, statistics or in the management of technical assistance. For their part, partner countries committed to strengthen their own systems further to encourage donors to use them. Donors committed to begin immediate work on plans for using country systems.

LIMITED EVIDENCE OF PROGRESS IN ALIGNING TO PARTNERS' POLICY PRIORITIES AND STRATEGIES

It is difficult to assess the degree to which donors align the aid they provide to partner countries' development priorities articulated in their policies and strategies. While most donors consider a country's policies and strategies when developing co-operation programmes – and some have placed increasing emphasis on ensuring that national development strategies are at the centre of the aid programming process – it is not possible to determine whether alignment has improved at this level.

The Paris Declaration indicator 9 on programme-based approaches considers – alongside criteria on harmonising and aligning processes for aid delivery – whether aid is provided in the context of a development programme defined by the partner country. Although limited progress was made against this indicator over the period 2005 to 2010, the target set for 2010 was not met (Chapter 4).

Evidence gathered from the 13 countries participating in the 2011 Survey on Monitoring the Fragile States Principles (Chapter 1) points to situations in which donors have sought to draw more systematically on national development strategies as a broad starting point for their engagement (*e.g.* Central African Republic, Guinea-Bissau, Haiti, Liberia, Sierra Leone, Togo, Timor-Leste). In many of these countries, however, stakeholders noted that national plans and strategies lacked prioritisation and that the absence of this leads donors to design their support based on their own preferences. It was also noted that some donors face challenges in aligning with countries' sectoral priorities, often prioritising support to sectors with more direct or attributable impact on the attainment of the Millennium Development Goals (MDGs) at the expense of cross-cutting priorities (*e.g.* security and justice) more closely linked with peacebuilding and statebuilding objectives.

Aligning with countries' priorities effectively can also be challenging in environments in which these priorities are poorly articulated, or do not reflect the needs of intended beneficiaries. Some donors recognise this explicitly in their programming processes and seek to involve other stakeholders (government, other donors, CSOs) in discussions and decision-making.

■ Aligning conditions with partner countries' development policies

One specific area in which donors committed to improve alignment of their aid programmes was in drawing conditions, whenever possible, from developing countries' own policies. When donors impose conditions on the provision of aid that are not aligned with partner countries' priorities, these can undermine efforts to implement domestic policies and hinder effective prioritisation of activities. Through the Accra Agenda for Action, donors and partner countries committed to work together to "agree on a limited set of mutually agreed conditions based on national development strategies". They also committed to specific actions to improve transparency around conditions (see Chapter 5).

While there is no single indicator that captures progress in drawing conditions from national development strategies, evidence gathered through various sources indicates overall progress in implementing at least some aspects of these commitments:

- Although partner country governments have not developed policies on conditionality, aid effectiveness strategies developed by some have laid the foundation for influencing the nature of conditionality in the future. Certain approaches – for example, sector-wide approaches – have improved the likelihood of country ownership, mutually agreed conditions, fewer conditions, and improved coordination between donors and partner countries (Smith, 2011).
- When asked to report on their own progress towards aligning conditions with partner country policies and strategies, a number of donors confirmed that they generally agree on conditions with partner countries drawn from their national development strategies (OECD, 2010a).

– Donors see themselves as deriving their conditionality or performance assessment frameworks from a government-led plan or strategy they are supporting. A recent evaluation of budget support undertaken for the World Bank suggests that donors are drawing conditions from a single joint framework in about three-quarters of budget support countries. Multilateral development banks still link their programme aid to policy reforms, but leave space for national decision-making processes by using more flexible arrangements (Mokoro, 2010).

– It is less clear to what extent performance frameworks agreed between donors and partner countries reflect government leadership. There is some evidence to suggest that these have been expanded to include policy actions advocated by each donor. Lengthy and complex performance frameworks make it harder for governments to prioritise and focus their efforts. Larger performance frameworks do not, however, always translate into more conditions attached to aid (Mokoro, 2010).

GLOBAL PROGRESS IN STRENGTHENING COUNTRY SYSTEMS HIDES WIDE VARIATIONS ACROSS COUNTRIES

In both the Paris and Accra agreements, the definition of country systems and procedures included national arrangements and procedures for public financial management, accounting, auditing, procurement, monitoring and evaluation. This section outlines the available evidence of progress on commitments to strengthen these systems.

■ Reliable public financial management systems (indicator 2a)

One of the Paris Declaration indicators – indicator 2a – looks at the quality of partner countries' PFM systems. The global target associated with this indicator foresees that by 2010, half of all partner countries taking part in the Survey on Monitoring the Paris Declaration should move up at least one measure (*i.e.* 0.5 points) in their score for budget and financial management as measured through the World Bank's Country Policy and Institutional Assessment (CPIA) framework (World Bank, 2010).

More than one-third of the countries have improved the quality of their PFM systems while a quarter of them saw setbacks

Table 3.1 Quality of country public financial management systems Indicator 2a (2005-10)

Score		2005 No. of countries	2005 %	2007 No. of countries	2007 %	2010 No. of countries	2010 %
Strong	4.5	1	2%	0	0%	2	4%
	4	10	19%	12	22%	8	14%
Moderate	3.5	19	35%	18	33%	25	45%
	3	11	20%	14	26%	12	21%
	2.5	9	17%	5	9%	6	11%
	2	4	7%	4	7%	3	5%
Weak	1.5	0	0%	1	2%	0	0%
Number of countries assessed		*54*		*54*		*56*	

This score captures three elements: (i) whether a country has a comprehensive and credible budget linked to policy priorities; (ii) the effectiveness of financial management systems, ensuring that the budget is implemented as intended; and (iii) the extent to which accounting is accurate and financial reporting is timely. A higher score denotes more reliable budget and financial management systems. The CPIA draws on a more PFM-focused assessment, the Public Expenditure and Financial Accountability framework (PEFA).

The Survey on Monitoring the Paris Declaration draws on the most recent CPIA scores published by the World Bank for participating countries. In the 2011 Survey, this means scores for indicator 2a relate to the state of play in 2010 (Table 3.1). The 2011 Survey results show progress in a notable number of countries. However, the overall target set for 2010 has not been met yet. Of the 52 survey countries for which scores were available in both 2005 and 2010, 20 countries (38%) have moved up by at least one measure since 2005. Seven of those countries (Cambodia, Central African Republic, Gambia, Laos, Mauritania, Togo and Tonga) have moved up by two full measures (1 point in the CPIA).

The quality of PFM systems varies across countries and is not necessarily higher in middle income countries: 10 survey countries in 2010 had a score of 4.0 and above including Kosovo, Moldova, Mozambique and Viet Nam. Two countries (Armenia and Burkina Faso) reached a score of 4.5 on the CPIA scale. Over half of the countries participating in the 2011 Survey for which CPIA results were available had a score of 3.5 or above.

Over one third of the countries for which scores are available have seen neither an increase nor a decline in their score for indicator 2a since 2005: 19 remained at the same level as in 2005 (three countries - Ethiopia, Ghana and Madagascar – showed improvements over the period 2005-07 followed by a reverse in these gains). A quarter of the countries (13) saw the quality of their PFM systems decline since 2005 (3 countries – Chad, Nepal and Tanzania – retreated by two full measures on the CPIA scale).

Qualitative evidence gathered through the 2011 Survey highlights the existence of detailed PFM reform plans, and it is clear that in many countries there are strong and robust PFM laws and regulations. However, some countries continue to face challenges in the compliance and implementation of those regulations (*e.g.* Uganda). In some cases (*e.g.* Bangladesh), improvements in PFM remain confined to central government agencies and ministries rather than being shared by line ministries and other government entities with whom donors cooperate. In Cambodia – which showed a substantial increase in the quality of its PFM since 2005 – sequencing was seen as one of the main drivers of progress alongside improving financial management at sub-national levels. Evidence also highlights that *de jure* implementation of PFM reforms (*e.g.* regulatory frameworks in place and governing systems and procedures) are far more often reported than *de facto* implementation (OECD, forthcoming a). However, less attention has been paid to the political economy implications of implementing PFM reform programmes and, in particular, issues relating to change management.

There is some evidence that donors have played a role in contributing to the quality of public financial management in partner countries. For example, a recent evaluation of donor support for PFM shows that it is positively and significantly associated with the quality of PFM systems. On average, countries that receive more PFM-related technical assistance have better PFM systems. However, the association is weak: an additional USD 40 to 50 million per year would correspond to a half-point increase in the average PEFA score. A longer period of donor engagement is also associated with better performance in upstream, *de jure* and concentrated processes (de Renzio *et al.*, 2010).

Evidence on efforts to improve public financial management is not limited to DAC donors. Case studies on south-south co-operation show that mutual learning contributes to better quality and usability of partner country systems. For example, southern-led capacity development around aid management platforms can help improve the incentives for donors to use country systems. Costa Rica's public financial management efforts have drawn on Chile's experiences in the institutional capacity to evaluate budget management (TT-SSC, 2010).

Reliable procurement systems (indicator 2b)

Indicator 2b considers the quality of partner country procurement systems – another dimension of country systems around which partner countries committed to make improvements. Indicator 2b offers a score that identifies the quality of a country procurement system on a four-point scale from A (high) to D (low). Measurement is based on the OECD-DAC Methodology for Assessing Procurement Systems – an in-depth diagnostic tool developed to assess strengths and challenges in public procurement (OECD, 2009). Through the Paris Declaration, it was agreed that by 2010 one-third of partner countries should move up at least one measure (*i.e.* from D to C, C to B or B to A). The methodology was first published in 2006, and as such no scoring was undertaken in 2005 – the baseline year used for the other Paris Declaration indicators.

Table 3.2
Quality of country procurement systems
Indicator 2b (2007-10)

Score		2007 No. of countries	2010 No. of countries
Very strong	A	--	--
	B	7	1
	C	9	4
Weak	D	1	--
Number of countries scored		*17*	*5*

In the 2011 Survey, 5 countries undertook an assessment of procurement systems and provided the results of these, in addition to the 17 countries who did it for the 2008 Survey (Table 3.2). Given the small sample size and the one-off nature of the assessment for most of the countries, it is difficult to draw any conclusions about trends. Evidence indicates that areas where reforms are furthest ahead in strengthening procurement systems include those related to procurement laws, regulations, procedures and standard bidding documents; the establishment of a normative and regulatory body; procurement education and training; procurement audit, internal control systems, public access to information; and provisions for anti-corruption, anti-fraud or conflict of interest (OECD, forthcoming b). Qualitative evidence gathered through the survey indicates that most countries have adopted or modernised legal frameworks for procurement since 2005 in line with international standards. Accompanying reform programmes have often led to the establishment of a national procurement agency and several countries have introduced e-procurement. Strengthening regulatory frameworks to ensure greater transparency, accountability and efficiency in procurement remain common challenges. Some countries now have commissions mandated to investigate corruption in public procurement (*e.g.* Jordan, Lesotho, Namibia, Nepal, Nigeria, Uganda).

Strategic environmental assessment

Through the Paris Declaration, donors and partner countries committed to work together to develop and apply common approaches for "strategic environmental assessment" at the sector and national levels. It also called for both donors and partner countries to commit jointly to "continue to develop the specialised technical and policy capacity necessary for environmental analysis and for enforcement of legislation".

Evidence suggests that joint efforts have been made to adopt such common approaches for strategic environmental assessment. 2006 saw the finalisation of guidelines for applying strategic environmental assessment (OECD, 2006), and more than 50 assessments have since been implemented based on these guidelines. A review of case studies in this area suggests that there remains a need for further harmonisation of approaches to strategic environmental assessment, including by strengthening linkages with budget support (OECD, forthcoming c).

Efforts to enhance capacities in the area of environmental governance vary significantly across donors and partner countries. Activities in this area typically range from the provision of environmental training and advocacy activities on a variety of relatively narrow topics, to broader support in the implementation of multilateral environmental agreements at national level. Donor support for

environment-related capacity development is now more easily measured through the use of a specific policy marker used in donor reporting to the DAC's Creditor Reporting System (Chapter 5). Evidence also suggests that some donors are now applying longer-term programmatic approaches to supporting capacity development for sound environmental governance, either bilaterally or through support provided through multilateral channels.

DONORS ARE NOT RELYING ON PARTNER COUNTRY FIDUCIARY SYSTEMS TO THE EXTENT FORESEEN IN PARIS AND ACCRA

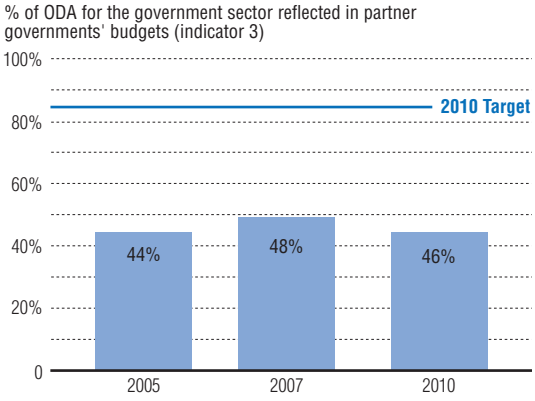
The Paris Declaration committed donors to make greater use of partner countries' own fiduciary systems in the delivery of aid. This means that donors should provide aid in ways that use the financial management procedures, processes and institutions of partner countries, rather than bypassing them. Alignment of donor practices at this level is assessed through several Paris Declaration indicators. Although many donors are making efforts to use country fiduciary systems in a number of ways, most are not relying on them to the extent foreseen by the Paris Declaration and Accra Agenda for Action, even where the quality of those systems has improved. Moreover, improvements in aligning aid with countries' priorities do not necessarily translate into progress in the use of country systems. This section outlines the degree to which aid flows are *reflected* in country systems and, secondly, the degree to which they are *integrated* into their budget execution, financial reporting, auditing and procurement systems.

■ Aligning aid flows on national budgets (indicator 3)

Less than half of all aid is recorded in partner countries' national budgets. This arises from poor reporting of disbursement intentions by donors and limited information captured by budget authorities

Indicator 3 measures the proportion of aid for the government sector recorded in the annual budgets of partner countries. Budget formulation is a central feature of the formal policy process in all countries. There are a number of interrelated benefits to be had from ensuring that aid is reflected in partner countries' budgets, including incentives for stronger budget processes, better alignment to country priorities, and greater accountability to legislatures and citizens.

Figure 3.1 Is aid for the government sector reflected in partners' budgets? (32 countries, 2005-10)



While indicator 3 is not a perfect measure of the degree to which aid responds to partner countries' policy priorities, it does offer a helpful indication of whether efforts have been made to connect aid programmes with countries' own policies and processes. As explained in the results of the 2008 Survey, indicator 3 measures budget realism – *i.e.* the extent to which partner governments' budgets reflect the aid that is made available to them. This is a shared responsibility between partners and donors.

The 2010 target of ensuring that 85% of aid flows for the government sector were captured in partner government budgets was not met.[1] Progress has been challenging: 44% of aid flows were recorded in partner governments' budgets in 2005, whereas by 2010 this figure was 46% for those countries participating in both rounds of the survey (Figure 3.1). When all 78 countries participating in 2011 are considered, only 41% of aid was captured in 2010 – well below the target of 85%.

Qualitative evidence provided through the 2011 Survey suggests that there are a number of reasons for the low coverage of aid in budgets. First, the ability or willingness of donors to provide meaningful and complete information on aid flows in time to inform the budget preparation process varies across countries. Second, even when donors do make information available, this may not be reflected in governments' budgets for a number of reasons:

– A government may choose not to include certain types of aid flows in its budget depending on its assessment of how well aligned the aid is. For example, Rwanda's legislation on state finances means that the budget law approved by Parliament does not include resources over which departments, ministries and agencies have no control. In Cambodia, government excludes grant-financed technical cooperation from its budget as it feels it has little control in the allocation, disbursement or management of these funds.
– Some governments revise estimates provided by donors (*e.g.* by applying discount factors to anticipate delays in disbursement).
– Differences in the fiscal years used by donors and partner governments may make it difficult to estimate when funds are likely to be disbursed.
– Institutional challenges and weak information management systems may hinder effective collaboration across government departments involved in budget preparation.

Despite these challenges, some stakeholders participating in the 2011 Survey have noted the usefulness of indicator 3 as a proxy for alignment. For example, in Malawi, this measure is used to assess where most aid is allocated according to specific areas of the national development strategy. This includes assistance provided by non-DAC and small donors.

■ Using country public financial management systems (indicator 5a)

Evidence shows that providing aid in a manner that uses and is integrated with partner countries' fiduciary systems can yield benefits ranging from better availability of information on aid flows, improved inter- and intra-sectoral resource allocation and strengthened control and accountability. In aid-dependent countries, it can also have a catalytic effect on the strengthening of institutions, systems and capacities for sound public financial management (OECD, 2011a).

Acknowledging the slow progress highlighted by the 2008 Survey, donors committed through the Accra Agenda for Action to use country systems as "the first option for aid in support of activities managed by the public sector". There is relatively little by way of systematic evidence on whether this commitment has been met. There are indications that almost all donors already have, or are preparing, an operational policy that encourages the use of country systems. However, while some donors require the full use of country systems as the default procedure or encourage the maximum use of country systems – conditional on the results of a specific fiduciary risk analysis – others leave the decision to operational teams or recommend the use of country systems only in relation to budget support (OECD, forthcoming d). Data from the 2011 Survey show that the use of donor systems continues to be prevalent amongst donors, and less than half of all aid reported in the Survey uses countries' PFM and procurement systems. Comments provided by stakeholders through the 2011 Survey suggest that a limited number of partner countries have engaged in dialogue specifically around this Accra commitment with the donors present in their country (*e.g.* Cambodia, Ghana, Kenya, Laos, Mali).

Indicator 5a looks at the extent to which donors make use of partner countries' PFM systems. In particular, it measures the percentage of aid provided by donors that makes use of three elements of partner countries' PFM systems: budget execution, financial reporting and auditing. By looking at the use of several components of partner country PFM systems by donors, this approach stresses that there are different ways in which these systems can be used, depending on country context. Indicator 5a shows the average percentage of aid for the government sector using country PFM systems across these three components.

The Paris Declaration emphasised the need for improved use of country PFM systems by donors and – at the same time – improvements in the quality of those systems by partner countries. With this in mind, the targets agreed for indicator 5a depend on the quality of those systems as measured by indicator 2a (reliable PFM systems – above). Targets are set for countries having reliable PFM systems (*i.e.* a minimum CPIA score of 3.5), and are higher for those scoring above 4.5 on the CPIA scale used by indicator 2a.

Donors are not systematically making greater use of country systems in countries where these systems are more reliable

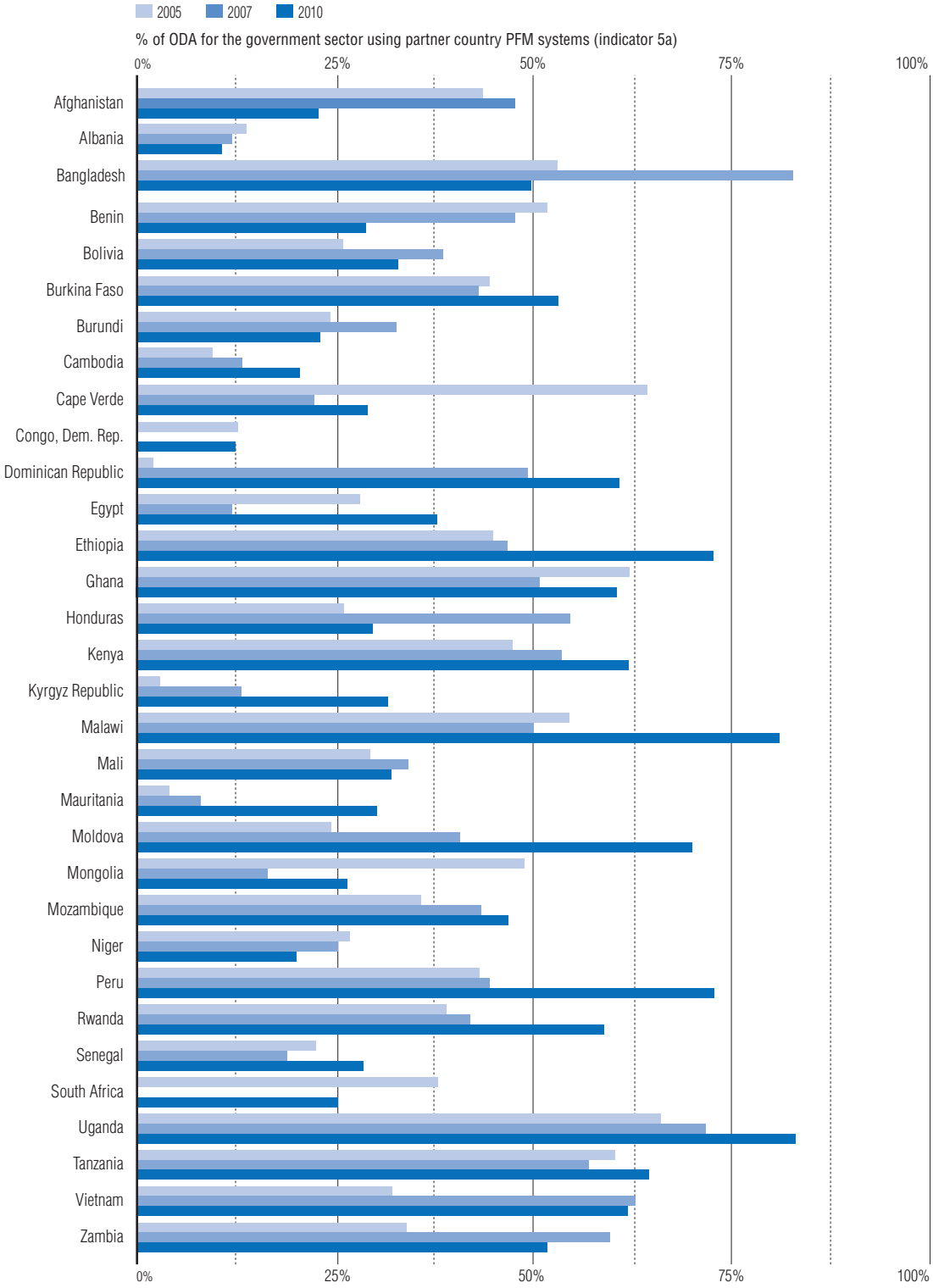
Taking into account the quality of PFM systems shown by indicator 2a, the global target for indicator 5a – for the 32 countries participating in both the 2006 and 2011 Surveys – was for 55% of aid for the government sector to use country PFM systems. This target was not met. Despite this, the Survey highlights some progress over the period 2005 to 2010, where average use of country PFM systems increased from 40% to 48% in the same group of 32 countries. This also hides wide variations in the use of country systems – and improvements and setbacks – across countries since the 2008 Survey (Figure 3.2). Use of country PFM systems was lower – at 27% in 2010 – in the 12 countries also participating in the Survey on Monitoring the Fragile States Principles.

There are notable variations in the use of country PFM systems across donors too. Six bilateral donors (Canada, France, Ireland, Japan, Spain, United Kingdom) now use country PFM systems in the delivery of at least two-thirds of their bilateral aid for the government sector (indicator 5a, 78 countries). Conversely, nine bilateral donors provide less than a third of their aid for the government sector using country PFM systems. While the proportion of total bilateral aid using country systems remained fairly constant over the period 2005-10 (based on the sample of 32 baseline countries), the proportion of aid delivered through multilateral organisations at the country level using country PFM and procurement systems (indicators 5a and 5b) increased over the same period. The EU institutions, IFAD, the World Bank and UN county teams[2] displayed noteworthy progress in this area. It is possible that bilateral donors have contributed to this change – for example, by channelling funds through programmes or pooled funding mechanisms managed by other donors at the country level – and as such the differences highlighted across donors do not necessarily reflect the efforts of individual donors to implement their commitments on alignment.

The Accra Agenda for Action also saw donors articulate their aim to "channel 50% or more of government-to-government assistance through country fiduciary systems". Not all donors have interpreted this aim in the same way, and in the absence of an agreed definition, objective assessment of progress against this aim is difficult. The global increases in use of country PFM and procurement systems shown by indicators 5a and 5b (below) would tend to suggest that at least some progress has been made on aggregate.

Furthermore, at the global level the relationship between the quality of a country's PFM systems and donors' use of them is at best weak – a finding that is consistent with previous surveys. While the Paris Declaration made the assumption that the quality of a country's systems would determine donors' willingness to use them, there is little evidence to suggest that this has been the case in the last five years. This finding hides important variations across partner countries. For example, among the ten countries with high scores for the quality of PFM systems (scores of 4.0 and above on indicator 2a), average use of country PFM systems by donors ranged from 20% (Kosovo) to 70% (Moldova) (Figure 3.3). In percentage terms, a greater proportion of aid for the government sector uses country PFM systems in Nepal than in Burkina Faso, while Burkina Faso has a score of 4.5 (high) on indicator 2a, and Nepal has a score of 2.5 (weaker). While Afghanistan improved its score on indicator 2a by one measure over the period 2007-2010, use of its PFM systems by donors has almost halved in percentage terms over the same period. Evidence sourced from PEFA assessments (PEFA, 2011) tends to confirm these findings, as do specific country studies (EURODAD, 2010a; EURODAD, 2010b).

Figure 3.2 Progress and setbacks in the use of country public financial management systems (32 countries, 2005-10)



Reasons for donors' limited use of country systems are more political than technical and include fear of financial misuse and lack of faith in partner country systems

There are a number of possible explanations for the slow progress in using partner countries' systems (OECD, forthcoming a), even where these systems have become more reliable:

– Donors' fears of financial misuse, their reluctance to let go of the ability to directly or exclusively attribute development impacts to contributions, and reluctance to lose control of development choices.

– Donor attitudes tend to target risk avoidance rather than risk management, particularly in an environment of tight budgetary frameworks. Different donors have different appetites for risk – a system that is strong enough for one donor may not be so for another donor.

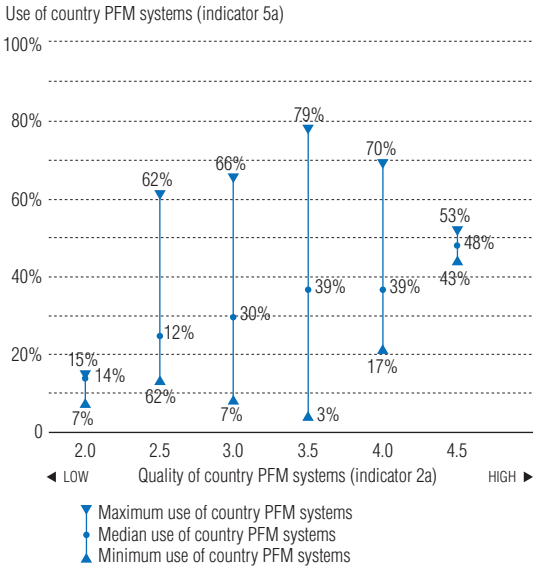
– Corporate policies, legal frameworks, organisational incentives and capacity issues remain persistent bottlenecks within donor organisations. Formal rules on approaches to aid management within donor organisations may not have changed to the extent required, and these changes may not be adequately communicated internally.

– Using partner country PFM systems is often perceived to be the same thing as providing general budget support, and donors have not yet fully assessed and understood the range of ways in which aid provided through different modalities – including project aid – can make use of partner country systems.

– In some cases, the limited use of country PFM systems may reflect the country institutions' own preferences to use parallel structures.

While budget support is not the only way in which donors can make use of country PFM systems, variations in the use of budget support across donors contribute to the overall variations observed on indicator 5a. Evidence sourced from Peer Reviews of OECD-DAC donors shows that practices vary to a large extent. A handful of donors provide major shares of their bilateral aid in the form of budget support (*e.g.* Canada, Ireland, the Netherlands and the United Kingdom) but the situation continues to evolve (OECD, forthcoming e). At the time of their respective reviews, France (2008) and Italy (2009) were piloting budget support in a limited number of partner countries.

Figure 3.3 Is there a relationship between the quality of country public financial management systems and their use by donors? (56 countries, 2011 Survey)

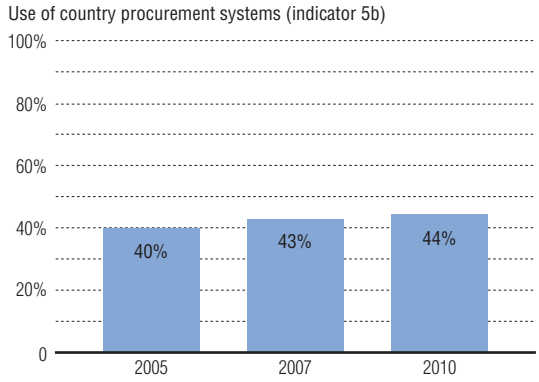


■ Using country procurement systems (indicator 5b)

Procurement is an important element of sound public financial management. The Survey on Monitoring the Paris Declaration measures – alongside the other elements of PFM systems discussed above – the percentage of aid provided in a way that makes full use of country's own procurement systems (indicator 5b).

The results of the 2011 Survey show a moderate increase in the use of partner country's procurement systems by donors over time. For the 32 countries participating in both the 2006 and 2011 Surveys, use of country procurement systems increased from 40% of aid for the government sector in 2005, to 43% in 2007 and 44% in 2010 (Figure 3.4). Use of country procurement systems was lower – at 21% in 2010 – in the 12 countries and territories participating in the Survey on Monitoring the Fragile States Principles.

Figure 3.4 Use of partner country procurement systems by donors (32 countries, 2005-10)



Most of the countries participating in the Survey reported that concerns about the credibility, efficiency and effectiveness of country procurement systems was a common reason for donors to continue using their own procurement guidelines and mechanisms or to require additional safeguards. Several partner countries participating in the survey cite regulations imposed by donor headquarters as a constraint on making greater use of countries' procurement systems (*e.g.* Albania, Bangladesh). Peer reviews of OECD-DAC members confirm that some donors still face legal obstacles in making fuller use of country procurement systems, including tying of aid (discussed in greater detail below). Use of countries' procurement systems by donors also varies across aid modalities. For example, while donors in Uganda increased their use of country PFM systems (indicator 5a) from 60% of aid in 2005 to 66% in 2010, technical assistance tends not to make use of government procurement systems. Stakeholders point to the challenges that this poses in implementation.

Untying aid (indicator 8)

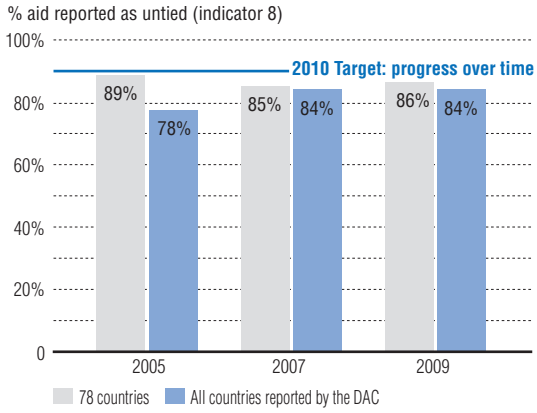
Aid is tied when donors place geographical restrictions on the sourcing of goods and services for aid-funded activities – for example, by requiring that goods and services procured with aid funds are sourced from suppliers in the donor country or in another restricted set of countries and territories. Tying aid in this way limits the choices available to partner countries procuring goods and services, and reduces cost effectiveness considerably. Estimates suggest that tied aid is 15 to 25% less cost effective in general, and over 50% less cost effective for food aid (Jepma, 1991 and 1994; Clay et al, 2009). Tying aid can also hinder ownership and alignment. The Paris Declaration committed OECD-DAC donors to continue making progress in untying aid while the Accra Agenda for Action encouraged donors to untie aid to the maximum extent.

Indicator 8 measures the proportion of aid provided by donors that is considered to be fully untied – *i.e.* placing no restrictions on the countries and territories from which aid-funded goods and services can be procured. Untying is difficult to measure at the partner country level and, as such, the survey draws on data reported by OECD-DAC donors' headquarters to the OECD. The 2011 Survey draws on data on the tying status of aid provided by donors in 2009.

The 2011 Survey results show that OECD-DAC donors did not make progress in untying aid to the full set of countries participating in the 2011 survey between 2005 and 2009 and did not meet their aggregate Paris Declaration target across this group of countries. The proportion of total aid to these countries reported as fully untied declined slightly from 89% in 2005 to 86% in 2009 (Figure 3.5). The average country ratio which, unlike the global indicator, is not weighted by aid volume, increased from 82% in 2005 to 88% in 2009, suggesting important variations in the degree to which aid is untied across countries and donors. More than 20 countries saw setbacks in the proportion of aid that is untied since 2005, while the proportion of untied aid in eight countries – Armenia, Cape Verde, Gambia, Laos, Mauritania, Morocco, Ukraine and Yemen – declined by more than 20 percentage points between 2005 and 2009. Setbacks may in part be explained by the larger number of middle-income countries participating in the survey.

Donors did not make progress in untying aid across the sample of 78 countries participating in the 2011 survey. There is scope for further progress, and most donors have developed individual plans to further untie aid

Figure 3.5 Progress in untying aid (78 countries, 2005-09)



Technical co-operation remains more tied than aid in general

The 2011 Survey also shows variations in the extent of aid untying across donors. In 2009, four DAC donors reported 100% of the aid they provided across the 78 partner countries participating in the Survey as untied (Canada, Ireland, Norway, the United Kingdom). Three DAC donors increased their share of untied aid to the countries participating in the Survey by ten percentage points or more over the period 2005-09, while four saw their shares of untied aid to these countries decline by ten percentage points or more over the same period.

While aid provided through multilateral channels is largely untied, some of the multilateral donors participating in the Survey continue to apply some restrictions on the countries from which aid-financed goods and services can be procured (for example, by requiring that goods and services be procured from firms based in the member countries of a multilateral organisation).

Country reports submitted as part of the 2011 Survey note that in many cases progress has been achieved in untying aid. However, some (*e.g.* Malawi) also report that non-traditional donors and smaller donors have not followed suit. Views gathered in some country reports also highlight that technical assistance is still perceived as being tied *de facto,* leading to supply-driven technical assistance that may be poorly aligned with partner government priorities. This phenomenon was also noted in discussions in some of the participating fragile states.

A review of the progress made by OECD-DAC donors in untying aid highlights a number of important findings in this area (OECD, 2011d):[3]

– In 2009, 79% of all bilateral ODA was reported as untied, 17% as tied, with the tying status of the remaining 5% not reported. Good progress is being made by donors in developing individual plans to further untie their aid to the maximum extent as agreed in the Accra Agenda for Action, though not all OECD-DAC donors have action-oriented strategies to untie their aid further. In a few cases, donors will need to remove or relax legislation and administrative provisions requiring aid to be tied if further progress is to be made.

– Technical co-operation is more tied than aid in general: in 2009, 64% of all bilateral technical cooperation was reported as untied, 22 % tied, with the status of the remaining 14% not reported.[4]

– Improvement is needed to meet the transparency provisions associated with the DAC's 2001 Recommendation on Untying (covering LDCs and HIPCs) to notify *ex ante* untied aid offers on a public bulletin board and to report on contract awards. For instance, although USD 4.9 billion worth of untied aid offers were notified to the OECD *ex ante*, 95% of that was due to a single donor (the United States). Only a small number of DAC members regularly make untied aid notifications and a number do not notify at all – a situation which has been deteriorating. This significantly undermines transparency and leads to increased lack of trust regarding the real extent of untied aid.

– A large share of contract awards continues to go back to suppliers in donors' own countries. In 2009, 51% of contracts (in value terms) were awarded to suppliers from donor countries with a further 7% to suppliers from other OECD countries. The share of contracts awarded to enterprises from the poorest countries has been falling – benefiting mostly the companies from other developing countries. This trend highlights the concern that aid is *de facto* less untied than it might appear and also that suppliers from LDCs and HIPCs are unable to compete for such contracts on an open and competitive basis.

– Most untied aid was linked to programmatic and pooling modalities, and combined with efforts to use and strengthen partner capacities in financial management and procurement. This was not the case, however, for most project-type aid where even those that were *de jure* untied, were found *de facto* to have elements that remained tied.

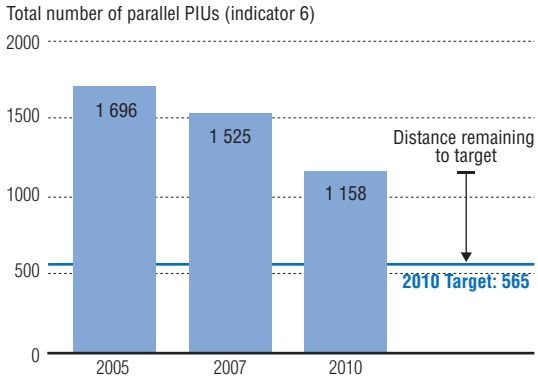
Assistance provided through south-south co-operation is often tied to goods and services from southern partners. Technical co-operation in south-south partnerships is often tied in nature. Financial co-operation, when provided in the form of concessional loans, is generally tied to the purchase of goods and services of the provider country. However, there is little conditionality involved. For instance, China and India provide tied assistance in the form of "packages" that can include not only grants, preferential loans and debt relief, but also preferential trade and investment schemes (OECD, 2010b; Clay *et al.*, 2009).

■ Avoiding parallel implementation structures (indicator 6)

When donors provide project aid, they have often established their own structures or imposed the establishment of new structures on partners for the management of these projects. Such so-called project implementation – or management – units (PIUs) are typically set up specifically to manage the implementation and administration of donor-funded projects and programmes. These structures are often set up outside – and therefore in parallel with – existing country institutions and structures and can as a result, undermine efforts to strengthen the capacity of core government institutions, distort public sector staffing and salary levels, and reduce the degree of control and accountability exercised by partner governments in the implementation of aid-funded activities.

Through the Paris Declaration, donors committed to avoid setting up such parallel structures to the maximum extent possible. They also recognised that their ability to do so depends on strengthened country systems and structures. The Accra Agenda for Action emphasised this aim, with donors committing to be transparent regarding their reasons for establishing parallel structures when they do so.

Figure 3.6 Number of parallel project implementation units (32 countries, 2005-10)



The number of parallel PIUs has continued to decrease but not enough to meet the target

In Paris, donors committed to reduce by two-thirds the number of parallel PIUs over the period 2005-10. Indicator 6 measures the number of parallel PIUs by counting – at the country level – the number of such units used by donors in the implementation of aid-funded activities for the government sector. Although substantial progress has been made towards this target, the global target was not met in 2010. The 32 countries participating in both the 2006 and 2011 Surveys had a total of 1 696 parallel PIUs in 2005. This number fell to 1 158 in 2010 (Figure 3.6). Donors' lack of confidence in country systems and procedures was often cited by stakeholders as an important reason for limited progress in reducing reliance on parallel PIUs. Some partner country governments mentioned that use of PIUs can bring short-term advantages such as greater efficiency in disbursement and risk management. While several countries reported difficulties in making progress in this area, other countries have found ways to integrate parallel PIUs by making PIUs accountable to government rather than donors or installing government-led PIUs with a common set of procedures. Other partner countries have introduced requirements for explicit government approval and clear evidence of exceptional circumstances for the use of parallel PIUs in their aid policies.

Some countries saw the number of parallel PIUs decrease as sector-wide approaches were introduced. Many countries participating in the survey recognised a joint government-donor responsibility to rationalise project implementation procedures – along with further progress in strengthening PFM systems – as factors that would ultimately help to reduce donors' use of parallel PIUs.

Stakeholders in most of the fragile states participating in the survey noted that efforts to reduce reliance on parallel PIUs have been limited. Discussions pointed to the particular challenges that the persistent reliance on parallel PIUs by donors could impose on efforts to strengthen core state functions in these environments. This is increasingly acknowledged by actors in some countries – for example, Haiti aims to gradually integrate parallel PIUs into line ministries. Stakeholders in some countries (*e.g.* Haiti, Southern Sudan) felt that donors use humanitarian aid as a means of financing public service delivery beyond immediate crises for a number of reasons. In some cases this is because of a lack of appetite for engagement with government, in others it is to avoid using national systems or supporting frequently weak sector strategies, or because humanitarian aid allows for more flexible engagement and disengagement on the part of the donor.

■ Sector experiences in using country systems: evidence from health and education

Sector evidence shows mixed progress on the use of country systems by donors. In 2009, the monitoring process of the International Health Partnership (IHP+) found that 63% of the total funding for health from 15 donors used PFM in five countries with sufficiently strong systems (IHP+Results, 2011). In the education sector, the Education for All Fast Track Initiative (EFA FTI) found that only 29% of aid in the education sector used PFM systems and 37% used country procurement systems in the countries surveyed (EFA FTI, forthcoming). However, donors used PFM and procurement systems for at least half of their aid in a third of these countries and a country's procurement systems in 11 countries. In countries with pooled fund arrangements (*e.g.* Lesotho, Nepal and Zambia), donors used the country PFM systems for more than 95% of their education aid.

Despite some positive trends in the health sector, evidence of progress tends to remain patchy and limited: even in the context of well established sector-wide approaches (*e.g.* Malawi, Cambodia, Zambia, Mali) or where PFM systems are reported as good (*e.g.* Rwanda), use of country systems could be reinforced in the health sector. Reasons cited for the lag in the use of country systems are often more political than technical, but also include capacity bottlenecks; high turnover of donor staff; lack of experience in developing results-oriented programmes; the persistence of parallel systems; and high volumes of off-budget funds undermining the integrity of country systems themselves (OECD, forthcoming f).

The EFA FTI monitoring exercise shows that on median two parallel PIUs are operating in the surveyed countries and donors reported that they did not use any parallel PIUs in 2010 in a quarter of the countries. In some countries (*e.g.* Ethiopia, Cambodia), local education groups have attempted to track the reduction in the number of parallel PIUs and to discourage the establishment of new PIUs by demanding justification when donors are planning such structures. Establishing new PIUs or maintaining existing ones reflects, at least in part, donors' concerns about weak absorption and implementation capacity on the part of partner governments. Although it was reported that reforms and capacity development initiatives have led to the a reduction in PIUs, some donors still require PIUs as a funding condition, particularly when they do not have a country presence.

FUTURE CONSIDERATIONS

- The integration of information on aid flows in national budgets depends on the degree to which donors report aid flows comprehensively to partner countries and the degree to which partner countries in turn record aid accurately. Clear regulations and reporting requirements, including deadlines and the frequency of reporting in partner countries, are a pre-requisite for donors to provide better information, and in turn, for aid to be better reflected in partner countries' budgets.
- The weak relationship between the quality of a country's PFM and procurement systems and their use by donors is an area that requires further attention, particularly in countries with reliable country systems. Evidence suggests that greater use of these systems by donors no longer depends principally on technical improvements, but rather on political considerations. Efforts to make progressively greater use of country systems over time, and thereby contribute to further strengthening country systems, should be considered.
- Using partner country PFM systems is often perceived to be the same thing as providing general budget support, though it is by no means an "all or nothing" proposition. Aid can be provided in a range of ways that make use of countries' own systems. More efforts are needed to identify how aid provided through different modalities, and in particular project aid, can make fuller use of PFM and procurement systems and support the strengthening of public sector management in a more holistic manner.
- Donors' attitudes to risks remain a bottleneck to greater use of PFM and procurement systems. Mechanisms for developing countries and their donors to jointly assess risks and work collaboratively to manage them could be explored as a way forward.
- Benefits in aligning aid with country priorities and systems can be undermined by non-aligned aid or other sources of development finance. In this context, special attention should be paid to new types of development finance, such as climate change financing, which is projected to grow rapidly in the near future. Climate funding pledged by OECD countries in support of developing countries currently amounts to USD 30 billion in total by 2012, with a commitment to reach USD 100 billion a year by 2020. Emerging evidence points to challenges arising in this context and suggests scope for drawing on lessons learned from aligning aid in other areas such as financing for health.

NOTES

1. The target agreed for indicator 3 was a 50% reduction in the proportion of aid flows to the government sector not reported in government budgets, with at least 85% reported on-budget. A 50% reduction compared with the 2005 baseline of 42% would yield a target lower than 85% and as such the 85% minimum target has been applied.
2. UN agencies, funds and programmes provided data for the 2011 Survey collectively at the country level. References to aid provided through the United Nations system in this report – and the figures provided in Appendices B and C – relate to the activities of UN agencies, funds and programmes participating in the Survey co-ordinated by the respective UN country teams.
3. Figures drawn from the OECD-DAC review are not necessarily identical to those published as part of the 2011 Survey due to differences in the partner countries covered.
4. Technical co-operation and food aid are excluded from the coverage of the DAC Recommendation on Untying. DAC donors are thus not obliged to untie technical co-operation or food aid to LDCs and HIPCs. Technical co-operation and food aid are covered in DAC-CRS statistics on the tying status of aid and are reported as tied or untied aid when the tying status is known, or otherwise recorded in the "tying status not reported" category.

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4 HARMONISATION OF DONOR PRACTICES

The Paris Declaration on Aid Effectiveness recognised that the multitude of donor approaches to providing and managing aid could result in unnecessary duplication of efforts and a greater burden on partner countries that have to deal with a wide range of policies and procedures. The Accra Agenda for Action went further by committing donors and developing countries to work together to reduce aid fragmentation both within and across developing countries. Have donors made progress in working with each other? To what extent have the commitments on the use of common arrangements, the co-ordination of technical co-operation, donor missions and analytic works set out in the Paris Declaration and Accra Agenda for Action been implemented? Have donors made efforts to reduce the fragmentation of aid, including through the adoption of an appropriate division of labour at both the country and global levels? This chapter offers answers to these questions, drawing on the results of the 2011 Survey on Monitoring the Paris Declaration.

The multitude of donors and approaches may result in unnecessary duplication of efforts and a greater burden in managing aid

Aid harmonisation is about bringing donors together to streamline the way they provide aid. Both the Rome Declaration on Harmonisation (2003) and the Paris Declaration on Aid Effectiveness (2005) recognised that the multitude of donor approaches to preparing, providing and managing development co-operation could result in unnecessary duplication of efforts and a greater burden on aid managers who deal with a multitude of policies and procedures. The Paris Declaration committed both donors and partner countries to implement common arrangements and procedures, simplifying the way in which aid is provided. It also committed them to work together to enhance complementarity in development co-operation by, for example, implementing a more effective division of labour at the country level. The Accra Agenda for Action (2008) went further by committing donors and developing countries to work together to reduce aid fragmentation both within – but also across – developing countries.

Although the harmonisation agenda focuses mainly on how donors work with each other, it cannot be implemented fully by donors working in isolation. Partner countries committed to guide donors in their harmonisation efforts – for example, by providing clear views on donors' comparative advantages. Harmonisation is closely related to ownership and alignment. Where partner countries implement their commitments to strengthen their systems, the easiest way for donors to harmonise is often to use the country's own systems. Harmonisation can however be expected to deliver benefits even when country ownership and systems are weak – for example, in fragile states and situations.

MODERATE PROGRESS IN IMPLEMENTING COMMON ARRANGEMENTS SINCE ACCRA

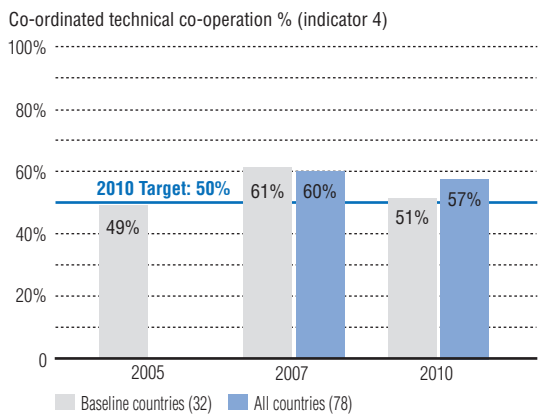
Four of the indicators agreed in the Paris Declaration assess different aspects of progress towards common arrangements for planning, providing and managing aid. One of these – co-ordinated technical co-operation (indicator 4) – was met early. The other three relate to the use of programme-based approaches (indicator 9), and the co-ordination of donor missions and analytic works (indicators 10a and 10b). These indicators show limited progress towards the global targets agreed for 2010 suggesting that greater efforts are needed to meet these targets.

Co-ordinated support to capacity development is the only target that was met, showing only a slight improvement since 2005

Strengthening capacity through co-ordinated support (indicator 4)

Capacity development is central to partner countries' efforts to promote sustainable development and poverty reduction. Partner countries frequently cite challenges in human, institutional and societal capacity as constraining factors in their development. Although capacity development is primarily an endogenous process, providing technical co-operation is one way in which donors have sought to support developing countries in strengthening the capacities that they need to design and implement policies conducive to sustainable and equitable social and economic development. Through the Paris Declaration, donors committed to provide technical co-operation that is both aligned with partner countries' priorities, and that makes use of common procedures to reduce the burden and increase the efficiency of this assistance.

Figure 4.1 Co-ordinated technical co-operation (2005-10)



Indicator 4 on co-ordinated donor support to capacity development looks at the percentage of technical co-operation that (i) is aligned with capacity development priorities communicated by partner country authorities, (ii) is controlled by the relevant authorities, and (iii) uses arrangements for co-ordinating the assistance provided by several donors where these are in place. As Figure 4.1 shows, the 50% target set for 2010 was already exceeded in 2007.

The 2011 Survey, which draws on data from the larger sample of 78 countries, shows that 57% of technical co-operation provided in 2010 was considered co-ordinated. Experience at the sector level confirms these findings (IHP+Results, 2011; and EFA FTI, forthcoming). Progress can be explained by the work of the sector working groups as co-ordination platforms, the existence of sector-wide approaches and donors' alignment to national education plans or use of joint financing arrangements. Qualitative evidence gathered through the survey suggests that many countries were using programme-based approaches and pooled funding arrangements to help better co-ordinate technical co-operation.

While indicator 4 shows progress in the alignment and harmonisation of technical co-operation, a degree of caution should be exercised when interpreting these results. Although this indicator looks at the use of common arrangements for co-ordinating technical co-operation where these exist, qualitative evidence suggests that more needs to be done to put in place such arrangements so that donors can then harmonise their support. Furthermore, a single indicator that looks at how technical co-operation is delivered can only offer a limited assessment of whether this assistance is of high quality and contributes to sustainable capacity development. Technical co-operation is only one way in which donors can support partner countries in developing their capacities. Harmonising such support around common procedures and country priorities is intended to promote effective capacity development, but is not the only ingredient in success.

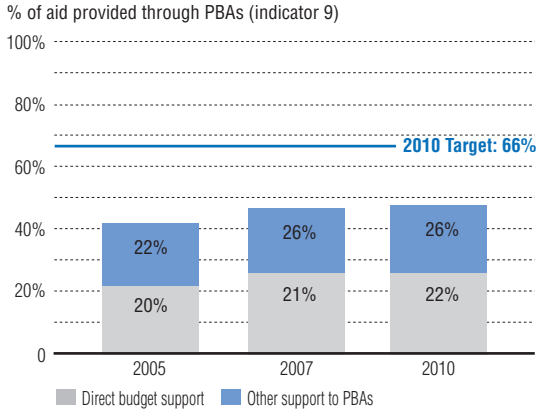
There have been global efforts to co-ordinate technical co-operation, for example between the Joint United Nations Programme on HIV/AIDS (UNAIDS) and the Global Fund to Fight HIV/AIDS, Tuberculosis and Malaria. UNAIDS has also taken steps to improve co-ordination of technical assistance by UN agencies through division of labour and the development of joint programmes of support that are aligned with national HIV/AIDS strategies. However, country perspectives have not been reviewed systematically (OECD, forthcoming a).

Programme-based approaches (indicator 9)

The Paris Declaration identifies the use of programme-based approaches (PBAs) as one way of ensuring that aid is provided in a way that makes increasing use of partner countries' systems for planning, funding and following government activities. It commits donors to provide an increasing proportion of aid in the context of PBAs. When donors and partners use PBAs, they typically agree that aid should fund activities within programmes defined by the recipient government or non-governmental organisation. This involves relying on a single budget framework for the programme, including both domestic and donor funding, and making increasing use of the country or institution's own systems for programme design, managing expenditure, monitoring and reporting. Partner country programmes supported in this way vary in size and nature, including sector programmes, institutional development strategies and programmes developed and implemented by non-governmental actors. While the provision of direct budget support is one way through which donors can support programme-based approaches, it is important to note that project-based aid – when it is designed and delivered appropriately – can also make an effective contribution.

While the 2008 Survey noted some progress in providing aid through PBAs over the period 2005-07, the results of the 2011 Survey suggest that little to no progress has been made since then. The global target of providing 66% of aid through programme-based approaches was not met in either the 32 baseline countries or the full group of 78 countries participating in the 2011 Survey. Only 45% of aid captured in the 2011 Survey was provided in the context of a PBA. For the group of 32 countries participating in both the 2006 and 2011 Surveys, performance improved by five percentage points over the period 2005-10 (Figure 4.2). Direct budget support – which is one way of channelling aid in support of programme-based approaches – accounted for almost half of all aid provided through PBAs, and its share of total aid to the countries participating in the survey has remained constant since 2005.

Figure 4.2 Proportion of aid provided in the context of programme-based approaches (32 countries, 2005-10)



It is important to note the wide variations across countries underlying this global average. A number of countries have put into operation sector-wide approaches, for example, building on the progress identified in this area in 2008. Qualitative evidence gathered during the Survey highlights the need for continued strengthening of sector strategies to make further progress. Some stakeholders also noted donors' constraints on delivering aid in support of programme-based approaches, with donor regulations preventing them from using common arrangements and procedures in some cases, or concerns over the associated transaction costs.

Closer examination of the performance of individual donors in providing aid through PBAs also suggests variations across donor organisations. For example, 72% of the aid disbursed by the Global Fund to the countries covered in the 2011 Survey was reported as being disbursed in the context of a PBA. Aid reported in the survey by multilateral donors tended to make greater use of PBAs (58% of aid to the 32 baseline countries) than aid reported by bilateral donors (38%), although most organisations fell short of the 66% global target. Accurate comparison of performance across donor organisations remains a challenge as geographical coverage varies across donors.

The proportion of aid delivered through PBAs has increased slightly from 42% to 48% between 2005 and 2010, with direct budget support contributing to almost half of this

Sector evidence shows that progress towards PBAs is happening with the existence of more clearly defined sector plans and stronger partnerships, including joint financing arrangements

Evidence from the health and education sectors indicate varying degrees of progress on programme based approaches. Progress is happening with the existence of more clearly defined sector plans and stronger sector partnerships, including joint financing arrangements. According to EFA FTI (forthcoming), 40% of aid to the education sector was provided under programme-based approaches. In the health sector (IHP+Results, 2011), 11 of the 15 donors participating in the IHP+Results monitoring process reported that they had achieved the 66% target for providing aid through programme-based approaches in the ten countries included in the process. However, challenges remain (Box 4.1).

In the education sector, donors reported that they can be prevented from providing more aid in the context of PBAs, for example, because of constraints on the ability of partner governments to manage and absorb funds efficiently and effectively. Disincentives for harmonisation in the health sector cited by donors include pressure to demonstrate results and to retain accountability, concerns about losing influence and leverage, and inflexible rules and systems. There is scope to improve the integration of global programmes at country level. Harmonisation is a challenge for global programmes due to their business model, lack of country presence and use of separate performance and reporting systems to enable performance-based funding (OECD, forthcoming a).

Box 4.1 Progress and challenges in using sector-wide approaches in the health sector

Donors started to develop new ways of working with developing country governments in the early 2000s to address some of the challenges that were undermining the impact of support to the health sector. Early experience with sector-wide approaches (SWAps) actually contributed to the harmonisation and alignment agenda behind the Paris Declaration. A sector-wide approach is a PBA at the sector level whereby donor funding supports a single, comprehensive sector or subsector policy and related programmes implemented under government leadership (OECD, 2006). SWAps have been financed very often through pooled financing among donors but can also include other modalities such as budget support or discrete funding through projects.

Evidence suggests that there has been progress in implementing common arrangements and procedures in the health sector through increased use of PBAs, leading to joint funding arrangements and common planning, financial management and procurement procedures, and joint review and monitoring in many countries. A World Bank review of SWAps concluded that such approaches are helping to co-ordinate stakeholders and strengthen sector plans at country level (*e.g.* Bangladesh, Ghana, Kyrgyz Republic, Malawi, Nepal and Tanzania). This results in less fragmented and more consolidated policy discussions between the government and donors and more regular and structured co-ordination among donors (Vaillancourt, 2009). Moreover, country-specific experience (*e.g.* Cambodia, Mali, Tanzania and Zambia) indicates that country ownership and leadership of national health policies, strategies and plans have been strengthened through PBAs. Country-level aid management arrangements such as SWAps are also enhancing accountability and domestic scrutiny through annual health sector performance reviews that involve civil society organisations and parliaments in some countries (*e.g.* Uganda and Zambia).

Despite significant progress among donors willing to work better together, SWAps raise some concerns. Country experiences (*e.g.* Mozambique and Tanzania) highlight the transaction costs of SWAps for donors although there has been no systematic analysis of the transaction costs associated with harmonisation efforts and specific delivery approaches. These include in particular the large number of meetings that absorb time and resources and can lead to loss of policy focus. SWAps can also be complex, with heavy dialogue and longer negotiation and less frequent but larger and more intensive donor missions (Vaillancourt, 2009).

Harmonisation efforts are also undermined by the prevalence of stand-alone projects. Even in countries with well established SWAps, a considerable number of projects continue not to use common procedures:

- Bangladesh: some donors continue to implement technical assistance and conduct analytical work on a bilateral basis.
- Malawi: more than 20 donors are funding more than 100 projects outside the SWAp arrangements.
- Mali: only 14 of the 50 donors to the health sector have signed the International Health Partnership compact which calls for a stronger partnership around the country-led national health strategy and plan. Donors that provide budget support also fund individual projects.
- Mozambique: only half of the main donors for health participate in the Health Common Fund.

Source: adapted from OECD (forthcoming a)

Progress seems to be under way through the Health System Strengthening Funding Platform, a joint effort by the Global Fund, GAVI Alliance, the World Bank and the World Health Organisation to improve harmonisation of planning and funding despite questions associated with inclusiveness, and relative slow progress. Discussion is ongoing around the purpose of this process. Some stakeholders believe it should happen directly within the country health national frameworks.

Institutional and technical constraints (*e.g.* limited in-country presence and staff) and a preference for working through alternative institutional arrangements may prevent providers of south-south co-operation from engaging in country level co-ordination processes. Several countries also report co-ordination challenges as one of the main obstacles to triangular co-operation. This modality can present high transaction costs due to the relatively large range of actors involved in the process. Challenges mentioned include: aligning partners' respective administrative procedures; longer negotiation between three parties; agreeing common standards and procedures for monitoring and evaluation; and unclear division of roles and responsibilities (TT-SSC, 2011).

Evidence from the 2011 Survey on Monitoring the Fragile States Principles suggests that donors have made some efforts to harmonise their support around common programmatic frameworks and funding modalities in situations of fragility. For example, at the global level, common financing mechanisms for peacebuilding and statebuilding have grown in recent years to provide opportunities for harmonised efforts in filling priority financing gaps (*e.g.* UN Peacebuilding Fund; World Bank Statebuilding and Peacebuilding Fund; country-specific multi-donor trust funds such as the Haiti Reconstruction Fund). However, stakeholder dialogue organised as part of the 2011 Survey at the country level pointed to the risks of harmonisation being seen as an end in its own right. While pooling of donor funds can bring efficiency gains and reduce transaction costs, the discussions also highlighted examples of situations in which pooled funding mechanisms are themselves becoming fragmented: for example, eight pooled funding mechanisms have been established in South Sudan to address largely overlapping recovery challenges. Some countries also noted the challenges to increased harmonisation presented by the existence of separate co-ordination groups and mechanisms at the country level for humanitarian and development assistance, especially in countries with limited leadership from national governments (*e.g.* Haiti, Somalia). Several countries also noted the continued challenges associated with co-ordination given the large number of actors involved from different sectors, which has resulted in the creation of separate co-ordination groups and mechanisms at the country level. One example is the continued lack of co-ordination between humanitarian and development actors, especially in countries with limited leadership from national governments (*e.g.* Haiti, Somalia).

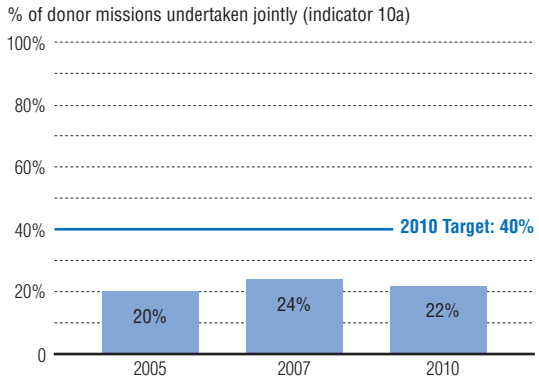
■ Co-ordinated donor missions (indicator 10a) and joint country analytic work (indicator 10b)

The lack of progress towards common arrangements and procedures is highlighted by the modest increase in joint missions and analytical work

The Paris Declaration commits donors to work together to enhance complementarity and reduce the cost and burden associated with duplicative work at the country level. In doing so, the burden on partner countries is expected to be reduced, and donors are also well placed to draw on each others' efforts to support development and inform common approaches where this is appropriate. Missions by donor staff to partner countries and analytic work undertaken by donors at the country level are examples of areas in which there is scope for greater collaboration and complementarity. Indicators 10a (co-ordinated donor missions) and 10b (joint country analytic work) were agreed as measures of progress in this area.

Partner countries often cite missions and visits by donors as placing a burden on limited resources and diverting government officials' time away from their core functions of public administration. Some countries also point to the need for donor missions to be better planned, and scheduled in a way that avoids placing an additional burden on partner country authorities during busy periods of the year such as during the budget preparation process. The survey measures the extent to which donor missions involving international travel to partner countries are conducted jointly (between two or more donors,

Figure 4.3 Co-ordinated donor missions (32 countries, 2005-10)



or by one donor on behalf of others). Encouraging several donors to undertake missions on related issues jointly or on behalf of each other is one practical way in which the burden of missions on partner countries can be reduced.

While the results of the 2008 Survey showed that there had been a modest increase in the proportion of donor missions undertaken jointly since the 2005 baseline, data from the 2011 Survey suggest that this progress has not been sustained and – in places – setbacks have been observed. The global target of 40% was not met. In 2010, 22% of missions were undertaken jointly, compared with 20% for the same group of 32 countries in 2005 (Figure 4.3). Countries that were successful in increasing the proportion of joint missions often attributed this to efforts undertaken in the context of PBAs. Several stakeholders pointed out the scope for a stronger role for partner governments in facilitating better co-ordination around missions, including in having provisions to this extent in their aid policies. For example, some countries have found it useful to introduce quiet periods with limited missions during the budget preparation process. Other countries have established a system for recording donor missions and facilitating joint planning, although the actual use of these facilities remains limited.

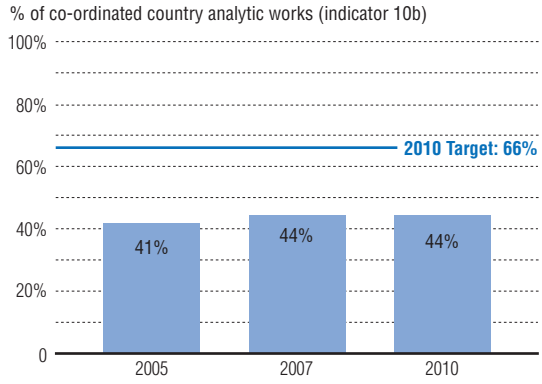
Sector evidence shows more encouraging results: 57% of the donor missions were joint and 80% of the analytical work was joint in the education sector (EFA-FTI, forthcoming). In the context of PBAs, this again could be explained by the existence of strong sector plans that provide a good basis for donors to co-ordinate their efforts regarding programming and reviewing activities and reducing duplication.

Donors undertake and participate in a range of analytic works in partner countries, many of them essential to improving understanding of development challenges, informing the design and delivery of high quality development co-operation, and contributing to policy dialogue. Analytic work of this sort typically includes the preparation of country or sector studies and strategies, evaluations, diagnostic reviews and cross-cutting analytical work such as gender assessments. Undertaking analytic work jointly – both with other donors or with substantive input from partner country authorities – can reduce costs and help develop a common understanding.

Indicator 10b assesses the extent to which donors undertake country analytic work jointly. Joint analytic work includes work undertaken by two or more donors together, work undertaken by one donor on behalf of others, and work undertaken with substantive involvement from partner country governments. Overall, 43% of country analytic work reported in the 2011 Survey (44% for the group of 32 baseline countries) was undertaken jointly. Despite representing a negligible increase since 2005, the global target of 66% was not met (Figure 4.4). Many countries participating in the survey pointed out the importance of partner government leadership in rationalising analytic work. Joint government-donor sector working groups were often mentioned as a useful mechanism to ensure a more coherent approach to analytic work.

Joint analysis is particularly important in fragile states and situations, where – through the Fragile States Principles – donors have committed to "take context as the starting point", developing a shared view of a strategic response that is appropriate to a given country and the particular challenges it faces. Evidence from countries participating in the 2011 Survey on Monitoring the Fragile States Principles suggests that in many of these countries, the scarcity of joint analysis and dialogue around it has hampered opportunities for a shared understanding of context.

Figure 4.4 Co-ordinated country analytic works (32 countries, 2005-10)



This in turn limits the ability of international actors to support country ownership around commonly agreed goals and priorities. Stakeholders in most of the 12 countries participating in the Fragile States Survey expressed the view that analysis conducted by donors is not systematically undertaken in partnership with other donors and the partner government, and that information sharing among them is often weak. Stakeholders in one country (Guinea-Bissau) suggest that donors make insufficient use of existing national data and analysis.

The Fragile States Survey also highlights other challenges to harmonised working practices in situations of fragility. For example, some international actors face challenges in ensuring meaningful synergies between their aid and non-aid support in fragile states. In these environments, foreign policy, security and development agendas often impact on the use of aid and overall harmonisation efforts. Many donors give increasing recognition to the need for whole-of-government approaches – particularly at headquarter level – but translating this into practice at the country level has been slow. Often, the priorities and objectives of international security, political and development actors are not shared or jointly designed at the country level, further hindering harmonisation efforts (*e.g.* Central African Republic, D.R. Congo, Guinea-Bissau, Haiti, Southern Sudan).

EFFORTS TO REDUCE AID FRAGMENTATION AT COUNTRY AND INTERNATIONAL LEVELS ARE MIXED

Aid fragmentation is worsening. An emerging body of evidence measures the extent of the challenge and points to its causes

The Accra Agenda for Action commits donors and partner countries to "reduce the fragmentation of aid by improving the complementarity of donors' efforts and the division of labour among donors, including through improved allocation of resources within sectors, within countries, and across countries". Fragmentation can be an important barrier to effective development co-operation: as the number of donors and initiatives increases in a given country or sector, so too do the risks of duplication, increased overhead costs for partner governments in managing aid coming through a multitude of channels and projects, and the cost of engaging in dialogue with multiple small donors. At the same time, it should be recognised that there may be benefits to working with a number of donors and different sources of development finance including, for example, the ability to bring diverse points of view into policy dialogue, or to foster innovation through pilot projects and approaches drawing on specific expertise.

■ Aid fragmentation within partner countries

The Paris and Accra commitments on donor complementarity did not include specific targets or define indicators for assessing progress. It is therefore difficult to offer a comprehensive assessment of progress in this area. There is probably no single optimal allocation of donors and their support at the country level – different countries have different needs and capacities to manage diverse aid portfolios. Different donors bring with them a range of financing instruments, expertise and partnership approaches. The Accra Agenda for Action recognises this, and commits developing countries to leading in determining optimal roles for donors in supporting development efforts at the national, regional and sector levels.

Recent quantitative analysis shows that while the amount of aid available at the country level has increased by 28% over the period 2005-09, this has been accompanied by an increase in both the average number of donors providing support in each country, and in the fragmentation of aid across

sectors at the country level.[1] In 2005, the average sector in partner country received aid from 7.4 donors. This average had risen to 9.6 by 2009. There are also important variations across sectors in the number of donors providing aid: in 2009 the "government and civil society" sector received aid from more than 14 donors in the average partner country, while 7.5 donors support the "water supply and sanitation" sector. The education and government and civil society sectors saw the biggest increases in fragmentation over the period 2005-09.

One way in which aid fragmentation can be managed is through the adoption of a donor division of labour at the country level. The International Good Practice Principles for Country-Led Division of Labour and Complementarity were finalised in April 2009, and stress the importance of partner country leadership in guiding donors towards focussing their support on a limited number of sectors or areas in which they can deliver high quality aid (OECD, 2009).

Implementation of division of labour exercises at the country level has been relatively slow. It is important to see these as gradual processes that cannot be implemented rapidly without disrupting development activities. Projects and programmes are typically designed on a multi-year basis, and it is often desirable to wait for the completion of donor-funded activities, or the implementation of transition arrangements, before donors exit a particular sector and consolidate their support to others. Efforts to move towards a more efficient division of labour vary significantly across partner countries and donors, with ownership and political will being commonly-cited factors influencing the extent of efforts being made.

- In Rwanda, the government has taken the lead in guiding donors to provide support in a more limited number of sectors. It has done this on the basis of an extensive mapping of donor activities, and consultations aimed at identifying the relative strengths and weaknesses of support provided by different donors in different sectors. Rwanda has stressed government leadership in the process, and has adopted a relatively pragmatic approach. The results of this division of labour exercise on aid fragmentation have not yet been fully felt, – and will not be until the implementation of Rwanda's third national development strategy (2013), with transition arrangements in place covering the period 2010-12.
- Government stakeholders in some countries (*e.g.* Cambodia, Laos, Pakistan) have indicated their preference to work with donors to manage diversity and streamline aid management processes through greater use of PBAs rather than aiming to reduce the number of donors providing support to each sector or thematic area.
- Donor efforts to move towards more efficient division of labour at the country level include the European Union (EU)'s Fast Track Initiative on Division of Labour. Since 2008, this initiative has seen 14 EU member states and the EU Institutions partnering at the country level in around 30 countries to consult on programming decisions using the EU Code of Conduct on Division of Labour adopted in 2007. It is too early to see how effective such initiatives will be.

In order to address some of the challenges associated with aid fragmentation, some donors have explored ways to engage in arrangements that involve delegating responsibility for a complete sector or country programme to another donor (OECD, forthcoming b). This means that such donors do not need to have a bilateral relationship with the partner country. Countries with a longer history of working closely with other donors are ahead in developing delegated co-operation arrangements (*e.g.* the Nordic Plus Group or Australia which channels its aid to the Cook Islands into a single co-ordinated programme managed by New Zealand). Several OECD-DAC members had to revise their legislation, with the European Commission being the most notable example.

Table 4.1 Aid fragmentation ratio by income group

	No. of countries	Significant aid relations a 2009	Non-significant aid relations b 2009	Total aid relations a+b 2009	Fragmentation ratio For reference 2004	2008	b/(a+b) 2009
Low-income countries	61	985	557	1 542	*33*	*34*	36
Lower middle-income countries	48	590	531	1 121	*46*	*46*	47
Upper middle-income countries	43	390	204	594	*33*	*35*	34
Global	*152*	*1 965*	*1 292*	*3 257*	*38*	*38*	*40*

Source: OECD (forthcoming c)

International fragmentation and division of labour

While the challenges faced by partner countries in managing aid relations with a growing number of donors can in part be tackled through the sorts of country-level initiatives described above, competing donor practices at the country level can still impose a burden on partner countries (Knack and Rahman, 2007). Efficiency gains may be achieved when donors rationalise the number and size of their global donor-partner country relations. Donors often select the countries to which they want to provide aid without giving consideration to the presence of other donors in those countries. This means that partner countries often have to interface with a large number of donors, each providing a relatively small volume of aid. Fragmentation of this sort at the international level entails not only costs for partner countries but also for donors – the operational costs associated with preparing, negotiating, implementing and monitoring aid programmes in a large number of partner countries can be high, often constituting a large proportion of funding allocated for a country.

The Accra Agenda for Action commits donors and developing countries to work towards a more efficient allocation of resources across countries and, in particular, to start dialogue on international division of labour across countries by June 2009. Technical-level dialogue bringing together donors and partner countries has taken place under the auspices of both the OECD's Development Assistance Committee and the Working Party on Aid Effectiveness, drawing on ongoing OECD work on aid allocation and fragmentation patterns. International dialogue on this important issue at the political level, however, is lacking.

Evidence suggests that global fragmentation of aid is increasing (OECD, forthcoming c). In 2009, there were almost 4 000 aid relations (donor-partner country relations) worldwide, counting only aid provided by members of the OECD-DAC and 22 major multilateral organisations. Half of these aid relations together represent just 5% of global aid. The average donor provided aid to 68 partner countries. The average partner country received aid from no fewer than 20 donors, not counting non-DAC donors and aid provided by some 246 multilateral organisations from which data are not available.

One approach adopted to assess how fragmented aid is – and to begin assessing where efficiency gains might be achieved – is to look at the "significance" of aid relations between each provider and recipient of aid. The significance of an aid relation can be assessed both through the share of aid to a given partner country provided by a specific donor, and also the share of a given donor's aid to a particular partner country. Globally, one-third of aid relations between donors and partner countries are "non-significant" in financial terms (OECD, forthcoming c).

Analysis of data on the significance of aid relationships in aid volume terms also highlights wide variations across countries. Table 4.1 shows that low-income countries have seen aid become more fragmented since 2005 and this may be particularly problematic in view of limited capacities to manage fragmented aid relations in many of these countries.

Fragmentation also remains particularly high in lower middle-income countries, though there is evidence that the situation is changing in this group, as bilateral donors in particular prepare to phase out bilateral aid to some of these countries (*e.g.* Armenia, Azerbaijan, Republic of Congo, Georgia, India, Indonesia, Moldova, Mongolia and Nicaragua).

In addition to committing to reduce fragmentation, donors and partner countries committed through the Accra Agenda for Action to "work to address the issue of countries that receive insufficient aid". While there is no single accepted definition of aid insufficiency, the body of analytic work that aims to identify "aid orphans" continues to evolve. There is no consensus around what constitutes an aid orphan. Recent analysis suggests that two-thirds of low-income countries receive insufficient aid according to a set of emerging benchmarks. Around half of these countries are considered fragile or conflict-affected (OECD, forthcoming d).

FUTURE CONSIDERATIONS

- Most efforts by donors to reduce the burden of aid management for partner countries have not had a significant impact to date. It would be timely to take stock of progress and reflect on which changes in practice matter the most for development, can have an impact on underlying challenges, and respond to country-specific needs and priorities.
- With the growing number and increasing diversity of actors involved in development co operation, it is important to identify the necessary incentives for all donors – including emerging ones – to engage better at the country level and to ensure that commitments on harmonisation translate into changes in behaviour.
- Country ownership and leadership are key conditions for the success of in-country division of labour, as is consistent donor commitment. This requires continuous political support and some degree of institutionalisation. The existence of international norms, codes and guidance is important, but division of labour could be better tailored to country-specific contexts – including through joint strategies among donors with the political will to work together – and integrated with other aspects of the aid effectiveness agenda, such as transparency and predictability.
- Efforts to reduce the fragmentation of aid at the international level have been at best limited to date. Drawing on an emerging body of evidence on fragmentation – and better understanding the costs to donors of inaction – could play an important role in informing political dialogue within and across donors to stimulate more efficient aid allocation decisions across countries. The issue of "under-aided countries" should also feature in such a dialogue.

NOTES

1. The increase in aid volume cited refers to country programmable aid (CPA), which is a measure of donors' contributions to development programmes in partner countries. These findings are summarised from the work of the Working Party on Aid Effectiveness (OECD, 2011a; 2011b) and are based on OECD data using the sector definitions employed by the DAC. Calculations have been revised to cover a larger range of donors and recipient countries. They do not, however, consider south-south co-operation, or assistance provided by private foundations and NGOs.

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5 AID PREDICTABILITY AND TRANSPARENCY

The importance of predictability and transparency in aid relationships was highlighted in the Paris Declaration on Aid Effectiveness. The Accra Agenda for Action placed further emphasis on the need for progress in these important areas. To what extent is aid predictable? Have commitments to improve the predictability of aid in the short- and medium-term been implemented? To what extent are commitments on transparency – including around aid conditionality – being implemented? Is corruption being addressed by developed and developing countries? This chapter provides answers to these questions, reviewing relevant evidence and drawing on the findings of the 2011 Survey on Monitoring the Paris Declaration.

Donors committed to improve the availability of information on aid flows to support medium-term planning and increase the transparency around conditions attached to aid

The transparency and predictability with which aid is provided have important consequences for the implementation of development programmes in partner countries, and the results that they contribute to. The Paris Declaration recognised that predictability was an important feature of effective aid, and committed donors to provide aid over a multi-year horizon and disburse it according to schedule. The Accra Agenda for Action reflected a deepening of this commitment, donors committing to immediate actions to improve the availability of information on aid flows at the country level to support medium-term planning. It also emphasised the need for greater transparency around the conditions attached to aid, and the need for continued efforts on the part of both donors and partner countries to strengthen accountability, including provision of timely information and efforts to address corruption.

AID IS RELATIVELY PREDICTABLE IN THE SHORT-TERM, BUT MEDIUM-TERM PREDICTABILITY REMAINS A CHALLENGE

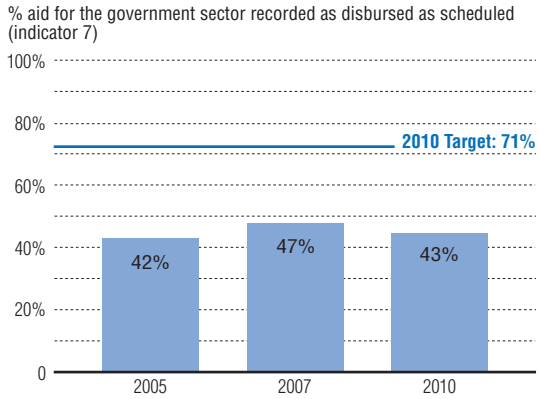
Aid is predictable when partner countries can be confident about the amounts and the timing of aid disbursements. Not being predictable has a cost: although the effects of the unpredictability of aid remain a divisive issue among scholars, one assessment suggests that the imputed deadweight loss associated with volatility in aid flows ranges from 10% to 20% of country programmable aid for donors from the European Union (EU) in recent years (Kharas, 2008). Using this estimate, losses from EU donors alone would be between EUR 2.3 and 4.6 billion annually (Carlsson *et al.*, 2009).

■ In-year predictability (indicator 7)

For aid-dependent countries, in-year variations in aid flows may have devastating effects on a government's ability to implement development strategies. Through the Paris Declaration, donors committed to be more predictable to reduce the burden and increase the efficiency of their assistance. In the Accra Agenda for Action, donors committed, "beginning now", to "provide full and timely information on annual commitments and actual disbursements".

Indicator 7 looks at the extent to which aid was disbursed within the fiscal year for which it was scheduled. As Figure 5.1 shows, the target set for 2010 (halving the proportion of aid not disbursed within the fiscal year) has not been met, despite some signs of progress

Figure 5.1 In-year predictability of aid (32 countries, 2005-10)



Recording aid more accurately and comprehensively in partner country budgets and public accounts has proven to be a greater challenge than initially thought

shown in the 2008 Survey. For the 32 countries participating in both the 2006 and 2011 Surveys, no progress has been made against this indicator over the period 2005-10. On average, 43% of aid to these countries was disbursed in the year for which it was scheduled and recorded as such in partner government accounts. When all 78 countries participating in the 2011 Survey are considered, this figure falls to 37%.

A degree of caution should be exercised when interpreting these results. Indicator 7 can be difficult to interpret for a number of reasons. First, the global indicator value does not necessarily mean that only 37% of aid to these countries was disbursed in the year for which it was scheduled and recorded as such in partner government accounts. Donors did not under-disburse in all cases – in individual cases where a donor disburses more than scheduled, the ratio used in indicator 7 is inverted so as to avoid the cancelling-out caused by different donors' or countries' over- and under-disbursements. This approach to calculating indicator 7 recognises that over-disbursement (donors disbursing more than scheduled) can be as challenging for a partner government as under-disbursement (a donor disbursing less than the amount scheduled) as it hinders effective planning, budgeting and execution. While globally, 67% of aid for the government sector scheduled for disbursement in 2010 was recorded as disbursed (see the global weighted average, Table A.7, Appendix A), the value for indicator 7 (37%) reflects the average donor's performance in the average partner country – a more accurate picture of individual efforts to improve predictability.

Second, because indicator 7 measures aid disbursements that were recorded by *the partner government* at the end of the year, compared with aid that was scheduled for disbursement *by donors* at the beginning of that year, performance on indicator 7 depends not only on the extent to which donors disburse the aid that they schedule, but also the extent to which partner country governments record aid disbursements in their public accounts. Globally donors themselves reported that they had disbursed 98% of the amount of aid that they had scheduled for disbursement a year earlier. While this hides the fact that there are numerous over- and under-disbursements in individual countries, only 13 of the 78 partner countries participating in the 2011 Survey had variations greater than 25% between actual aid disbursements and aid scheduled collectively by donors in country.[1] Data from the 32 countries participating in both the 2006 and 2011 surveys suggest that proportionately less of the aid disbursed by donors is captured in partner government accounting systems than in 2005 (68% of aid for the government sector disbursed by donors in 2010 was captured in government accounting systems in 2010, compared with 76% in 2005).

In conclusion, data from the survey show that while donors fare relatively well when it comes to disbursing what they had scheduled at the beginning of the year, information on disbursements is not – on the whole – captured systematically in partner countries' own systems. This is either due to a lack of information on disbursements provided by donors, or because partner governments choose not to include some aid flows in their accounts (similar to the reasons for which partner country budgets may not capture all planned aid – see indicator 3 on alignment of aid flows on national priorities, Chapter 3). This has the potential to hinder governments' financial management efforts and their ability to account effectively for aid resources to domestic stakeholders. Responsibility for strengthening the linkage between donor disbursements and partners' accounting processes is shared between donors and partner governments.

Table 5.1 How reliable are donors' estimates of future aid disbursements?

	One-Year Predictability (Planned early 2010)	Two-Year Predictability (Planned early 2009)	Three-Year Predictability (Planned early 2008)
All donors	95%	93%	98%
DAC countries	100%	88%	90%
Multilateral organisations	91%	97%	105%

Source: OECD (2011a).

Medium-term predictability

The Paris Declaration identifies the delivery of reliable indicative commitments over a multi-year period and disbursement of aid in a timely and predictable fashion as one way of ensuring that aid makes increasing use of partner countries' systems for planning, and creates an enabling environment for public and private investment. The Accra Agenda for Action specifies that "beginning now donors will provide regular and timely information on their rolling three to five year forward expenditure and/or implementation plans […and] will address any constraints to providing such information". In addition, the Agenda stipulates that both donor and recipient countries "will work together at the international level on ways of further improving the medium-term predictability of aid, including by developing tools to measure it".

Assessing the extent of medium-term predictability has only become possible recently with the provision by OECD/DAC donors, since 2007, of information through forward spending surveys. These offer the first opportunity to assess systematically donors' indications of future resource allocations with their actual disbursements in the same years. These surveys cover all DAC donors and 24 multilateral organisations (OECD, 2011a). Table 5.1 shows the ratio of aid disbursed in 2010 as a percentage of what was (i) planned in 2010, (ii) planned in 2009 and (iii) planned in 2008. This provides a one-year, two-year and three-year perspective on donors' ability to provide predictable aid, allowing a comparison of how planning figures are being adjusted over time.

For all donors, aggregate one-year predictability was – according to the OECD data – on average 104% for 2008[2], 103% for 2009 and 95% for 2010, two-year predictability was 108% for 2009 and 93% for 2010, and three-year predictability was 98% for 2010. This shows that on aggregate, donors' predictions of future aid spending are robust: information on future aid totals collected in advance is a relatively good predictor of actual aid disbursements. However, there are wide variations underpinning these averages. The ability to predict future aid volumes varies strongly from one donor to another. In some cases, only half of the initially programmed amounts were actually disbursed. Multilateral organisations disbursed more than planned in 2009, mainly due to the frontloading of additional resources to assist countries during the financial crisis.

Seen from the perspective of a partner country, the variations are even larger depending on which donors are present in the country. For some countries, the disbursed aid volumes were roughly the same as indicated up to three years earlier (*e.g.* Indonesia, Tanzania). In other countries, the actual disbursements can be more than two times higher than donors initially indicated (*e.g.* Nigeria and the Central African Republic), or only half of what was indicated three years earlier (*e.g.* Angola and El Salvador).

Moreover, the information captured through the DAC Survey on Donors' Forward Spending Plans is of limited relevance to individual partner countries as information pertaining to specific donors' indication for any given country is currently confidential at the request of some donors. A pilot initiative

Box 5.1 Improving predictability: donors' multi-year frameworks at country level

A recent review of ten donors suggests that most donors now have some form of multi-year framework at the country level that includes some financial commitments or at least indicative information (Mokoro, 2011). Some donors offer rolling spending limits over a three or four year horizon, updated annually (*e.g.* Denmark, Finland, Germany, Switzerland, New Zealand). Others offer indications on a non-rolling basis (*e.g.* Belgium, EU Institutions, World Bank). For multilaterals, these plans are usually limited to the duration of replenishment cycles (up to six years in the case of the European Development Fund). Commitments of funding for specific programmes and projects often benefit from longer term horizons.

Examples drawn from the DAC Peer Reviews (OECD, forthcoming) highlight some cases in which longer-term frameworks are in use:

- Australia has committed aid for ten years in the case of two programmes in Vanuatu.
- Belgium has made a commitment to stay active in the same sectors in each partner country for three successive indicative programme cycles (12 years).
- New Zealand has adopted five- to ten-year programming frameworks for partner countries, alongside three-year allocations.
- The United Kingdom makes use of ten-year Development Partnership Arrangements in some of its partner countries, setting out indicative annual aid volumes over this period.

Source: adapted from OECD (forthcoming a)

to assess whether making this information available to partner country governments would assist them in their planning and aid management processes is ongoing in Ghana and Rwanda, with initial feedback from Rwanda suggesting that partner governments may benefit from fuller disclosure of information collected by the OECD in the future (Ministry of Finance and Economic Planning and OECD, 2011).

Evidence gathered through the 2011 Survey on Monitoring the Fragile States Principles shows that although most donors have three- to five-year plans in place, they rarely commit funding beyond one year. This lack of predictability hampers effective prioritisation and the matching of needs with resources in environments in which longer-term and predictable engagement can be particularly important.

Making aid more predictable requires most donors to address structural constraints in their own planning and budgeting systems in order for them to be able to provide reliable indications of forward expenditure

Despite some emerging good practice in improving multi-year predictability (Box 5.1), many bilateral donors are still strongly limited by annual budgeting systems, without real internal multi-year programming tools, which explains why the level of detail and reliability of forward spending information provided at country level vary considerably. No bilateral donor has sought to establish a working definition of predictability or to introduce policies and guidelines to improve it. Furthermore, information is not necessarily provided to partner countries at the right time and in the right format (Mokoro, 2011).

Evidence from six partner countries suggests that the reliability of disbursement projections depends on both donors and recipients (Mokoro, 2011; Hedger *et al.*, 2010). Both are confronted by changing domestic orientations, administrative and contracting processes and delays, staff turnover and often complex mechanisms for donor co-ordination. No single aid modality is identified clearly as being superior to others as far as predictability is concerned, though some evidence suggests that sector budget support may be more predictable than general budget support (being less vulnerable to interruption for political reasons). Finally, it appears that there is no trade-off between predictability and flexibility, nor between predictability and some types of conditions – as long as they are appropriate and transparent.

In conclusion, medium-term predictability appears to be a bigger challenge than in-year predictability. This is particularly true for bilateral donors that are facing structural constraints. While most donors provide relatively reliable aid flow projections in aggregate terms and have multi-year indicative frameworks for most partner countries, the aid community is not yet able to provide reliable three- to five-year forward expenditure figures to the majority of individual partner countries.

EFFORTS TO MAKE PUBLIC ALL CONDITIONS LINKED TO AID DISBURSEMENTS

In addition to working together to ensure that conditions linked to aid disbursements are aligned with partner countries' priorities (Chapter 3), donors and partner countries committed – through the Accra Agenda for Action – to take immediate steps to "regularly make public all conditions linked to disbursements."

Evidence in this area is limited, but tends to point to some progress among donors in promoting a transparent approach to conditionality. Evidence at the partner country level suggests that increasingly conditions are being made public by donors, and initiatives to improve the transparency of aid include information on conditionality. Partner countries view the existing conditionality commitment as appropriate and sufficient for the present but recognise the need for better implementation of existing commitments (Smith, 2011). Many donors report that they make conditions public on their web sites, or through documents such as bilateral agreements, country programmes, memoranda of understanding and/or matrices that guide budget support dialogue and negotiations. At the same time, most donors recognise the need to improve consistency and standards in making this information available. Some donors (*e.g.* EU Institutions, Germany) suggest that public disclosure is only feasible with the agreement of partner countries and other donors involved in common arrangements (OECD, 2010).

A review of the practices of 19 providers of concessional aid notes that although a few donors publish full details of their conditions (*e.g.* the Asian Development Bank, International Monetary Fund, Netherlands, United Kingdom, World Bank), most do not. Furthermore, it is often unclear to what extent disbursements are conditional on the specific provisions of aid agreements. This may however reflect a positive trend towards less explicit conditionality, greater use of minimum standards and reference to countries' own performance frameworks (Mokoro, 2010). The United Kingdom shows a positive example of this commitment in practice: its Department for International Development provides a complete listing of occasions when disbursements were delayed, reduced or cancelled due to breaches of partnership principles in its Annual Report, along with an explanation of the cause of the disagreement, and a description of the action taken and funds affected.

BROADER REPORTING, BUT AID TRANSPARENCY REMAINS A CHALLENGE

There are promising examples of efforts to improve transparency around aid although it is too early to tell whether these efforts are leading to tangible improvements

Transparency is a key and cross-cutting issue in the Accra Agenda for Action, associated with many commitments ranging from those on country systems (and reasons donors use them or not), through results, and parliamentary scrutiny. Although implementing a whole range of commitments with clauses relating to transparency is important, this section assesses the extent to which more general commitments on aid transparency have been implemented. While the Accra Agenda for Action commits partner countries to improve transparency in the management of public finances (Chapter 3), it also commits donors to "publicly disclose regular, detailed and timely information on volume, allocation and, when available, results of development expenditure."

There exists no single, authoritative source of evidence to assess progress in fulfilling the Accra commitments relating to transparency. Various sources, however, indicate that progress on different aspects of transparency has been uneven.

Reporting to the OECD statistical system. All OECD/DAC members report to the OECD on the full range of their resource flows for development.[3] In addition, 20 non-DAC countries – including several Arab donors, as well as the Gates Foundation – now report annually on their aid volumes, as do all major multilateral organisations. The United Arab Emirates and the Gates Foundation have joined DAC donors and several multilaterals in providing activity-level information through the Creditor Reporting System (CRS). A new interactive portal was introduced in 2009 to improve the usefulness of the CRS. In addition to information on the sector allocation of aid, the CRS allows for reporting of aid flows according to policy objectives. For example, aid focused on achieving gender equality and women's empowerment can be identified through a specific marker now provided by all DAC members.

This facilitates the monitoring of trends in bilateral donor funding for Accra commitments on gender equality. The CRS also facilitates the tracking of aid in support of maternal, new-born and child health. 2009 saw the introduction of a new marker for aid in support of climate change adaptation, complementing an existing marker for climate change mitigation. Major multilateral providers of aid also report to the DAC using the CRS policy markers.

A major gap in data covered by these systems relates to information on a few major south-south co-operation actors. Some of these are beginning to collect and publish aid statistics, which can be challenging when – as is often the case – a large number of institutions are involved. Mexico recently launched a Reporting System for International Development Co-operation to track both incoming and outgoing development co-operation flows. Brazil recently published an overview of its development co-operation from 2005 to 2009 (IPEA, 2010). The governments of India and the Russian Federation are also in discussions with the OECD around potential statistical collaboration.

The International Aid Transparency Initiative (IATI). IATI was launched at the Accra High Level Forum on Aid Effectiveness in 2008, and is perhaps the most significant initiative at the global level aiming to improve the accessibility of information on aid. Based on the OECD's CRS standards, IATI has developed additional features finalised in the IATI standard agreed in February 2011, such as more timely data (quarterly), information on forward spending plans, and documentary information (*e.g.* country strategies; conditionality and results frameworks). Most signatories have agreed to publish information according to the IATI standard before the Fourth High Level Forum on Aid Effectiveness (November-December 2011).[4] As of June 2011, three signatories (the United Kingdom, Hewlett Foundation and the World Bank) publish their aid information using the IATI standard, and an additional eight have submitted plans to do so.

Individual donor initiatives. Individual donors are also contributing to improved aid transparency, through a variety of domestic and join initiatives, including the US President's Open Government Directive, Sweden's "OpenAid" system, the EU aid information gathering system (TR-AID), and the World Bank's Open Data Initiative. The United Kingdom has been a major proponent of transparency and has itself adopted far-reaching policies to make its own government's information more transparent and publically available, including on aid.

Aid transparency indices. A number of independently developed indices have blossomed recently, such as the Brookings Transparency Index, the Publish What You Fund Transparency Index and the aid transparency section of the AidWatch report (EU countries only), which rate donors on their transparency practices. They show a wide variation in performance across bilateral and multilateral donors. Although there are inherent methodological challenges associated with these approaches and different indices rank donors differently, these efforts to assess donor performance confirm that several large donors leave significant room for improvement (Ghosh and Kharas, 2011; Publish What You Fund, 2010; AidWatch, 2011).

Aid information management systems in partner countries. In 2009, 32 out of 70 countries taking part in a UN survey reported that they had an aid information system in place. While 19 of these countries indicated that their system monitors provider and recipient progress on aid effectiveness targets, tracking of targets tends to be limited to a narrow subset of the Paris Declaration indicators (United Nations, 2010).

– Major challenges in making information accessible and useable were reported, especially in low performing countries and in particular for parliamentarians, local government and civil society organisations. Transparency varies sharply across types of information: while current and projected disbursement are frequently reported, off-budget aid, progress on projects/programmes, commitments of future aid, funding gaps, progress on the Millennium Development Goals and sex disaggregated data are frequently unavailable.

– Evidence from partner countries suggests that many donors face challenges in reporting accurately and in a timely manner through government-managed aid information management systems. Reporting by non-DAC donors, global programmes and non-governmental organisations is occurring but is limited in some countries.

SOME EVIDENCE OF PROGRESS IN THE FIGHT AGAINST CORRUPTION

Aid transparency has the potential to play an important role in reducing the incidence of corruption. Corruption undermines efforts to promote development and reduce poverty. It can distort decision making, access to public services, and markets. Widespread corruption undermines political processes and citizen participation and, in conflict-affected and fragile areas, it can amplify existing tensions. The Accra Agenda for Action commits both donors and developing countries to address corruption in adherence with mutually agreed principles, including those set out in the UN Convention against Corruption. In particular, donors committed to "take steps in their own countries to combat corruption by individuals or corporations, and to track, freeze and recover illegally acquired assets", while developing countries committed to do their part in addressing corruption by "improving systems of investigation, legal redress, accountability and transparency in the use of public funds".

■ Donor efforts to combat corruption at home

There is no comprehensive source of evidence on donors' efforts to sanction firms and individuals involved in corruption in partner countries, nor on international action towards the recovery of illegally acquired assets. The evidence that is available points to mixed progress in these areas.

The 38 countries that are party to the OECD Anti-Bribery Convention provide information on foreign bribery – one type of corruption offence. This shows that 13 parties to the Convention have between them sanctioned 199 individuals and 91 entities by the end of 2010, with 260 ongoing investigations reported in total and criminal charges initiated against 140 individuals or entities. This indicates increased efforts by some countries in recent years (OECD, 2011b).

Survey evidence generated by the OECD and the UN Office on Drugs and Crime/World Bank Stolen Assets Recovery programme shows the efforts made in 30 OECD countries to track the proceeds of corruption originating from developing countries (OECD and World Bank, forthcoming). Between 2006 and 2009:

– only four countries have returned assets to a foreign jurisdiction, worth a total of USD 277 million;
– these four countries and two others have frozen or confiscated assets (USD 1.225 billion);
– there was no reported activity in the remaining 23 countries.

Most countries have not adopted legislation that truly facilitates asset recovery, such as laws permitting the rapid tracing and freezing of assets in the absence of a formal mutual legal assistance request and laws that facilitate international co-operation. Experience shows that setting up effective and proactive dedicated units can produce important results.

■ Efforts made by developing countries in addressing corruption

Strengthening accountability also includes efforts by donors and partner countries to address corruption but evidence is limited in this area

Evidence of developing countries' efforts to address corruption is limited in scope and coverage. While many partner countries have made efforts to strengthen systems for accountability in the use of public funds (Chapter 3), specific assessments of efforts to target corruption tend to rely on opinion data from surveys. These tend to indicate limited progress. The indicator on "control of corruption" provided by the Worldwide Governance Indicators shows little overall change in levels of perceived corruption since 2005. The main exceptions are a fairly significant deterioration in the former Soviet Union, while sub-Saharan Africa, Latin America, Eastern Europe and the Baltic countries show slight improvements (Kaufmann *et al.*, 2010; 2011). The findings of the 2010 Global Corruption Barometer Survey, which covers 86 countries, provide a more pessimistic picture (Transparency International, 2011). They highlight that in almost 60% of countries, corruption has increased over the last three years although petty bribery, which remains widespread, has not changed since 2006.

FUTURE CONSIDERATIONS

- Progress on in-year predictability requires improved communication between donors and governments to make the best use of annual aid commitments / predictions provided by donors. Better alignment of aid with country priorities and systems is also likely to contribute to more comprehensive reporting in countries' budgets and accounting systems.
- Progress towards improved medium-term predictability is necessary but remains difficult. It requires deep structural changes within donor governments and their development agencies which need to adopt internal multi-year programming systems, with rolling spending ceilings revised annually in order for them to be able to share reliable aid projections with partner governments. Donors would also need to share information more systematically with partner countries, which in turn would need to strengthen their capacities to use this information for budgeting and planning purposes.
- Less use of specific conditions, greater use of minimum standards and reference to overall performance assessment frameworks have reduced conditionality-related fluctuations in aid levels. There is room for streamlining performance assessment frameworks, linking them better with progress in reforms and coordinating the use of results-related conditionality at various levels.
- Mechanisms and systems used to store and disseminate information on aid could benefit from enhanced transparency by including elements such as more frequent reporting; information on forward spending plans, and linkages between global and country-level information management systems. Donors that do not already do so could be encouraged to disclose their aid data, with an appropriate level of information on countries, sectors and projects.
- More effort is needed to strengthen national systems to investigate, prosecute and sanction corruption-related crimes. Effective anti-corruption programmes must take a "whole of government" approach, and development agencies should work more effectively across institutions within donor governments, using all instruments and institutions at their disposal, including but not limited to customs authorities, tax authorities, anti-money laundering, tax audits, and procurement audits.

NOTES

1. In addition to the values calculated for indicator 7, which use the methodology agreed in the Paris Declaration, Table A.7 (Appendix A) shows for reference the percentage of scheduled aid disbursements reported as disbursed by donors in 2010, offering an alternative measure of in-year predictability.
2. This meant that, on average, each donor disbursed 4% more country programmable aid than forecasted one year earlier. Country programmable aid is introduced in more detail in Chapter 4.
3. The OECD collects and publishes annual aggregate data on resource flows for development, in a reliable, transparent and comparable manner. The most detailed information collected relates to official development assistance (ODA), a concept defined in 1969 in order to identify flows that were from official sources, provided for developmental purposes, and extended at concessional terms. In addition to the aggregate data system, the CRS provides a tool through which DAC members and several multilaterals make activity-level information available.
4. IATI is a partnership now comprising 20 donor signatories, 20 partner country endorsers and civil society and non-governmental organisations.

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6 RESULTS AND MUTUAL ACCOUNTABILITY

The Paris Declaration on Aid Effectiveness called for stronger management for development results alongside efforts to strengthen mutual (donor-partner country) accountability. This chapter reviews the evidence on the implementation of these two Paris principles. It details the progress made in promoting management for development results, including through improved performance assessment frameworks, statistical systems and statistics, and efforts to both strengthen and make greater use of partner country systems for results management. It also reviews the evidence on progress in strengthening and deepening mutual accountability, drawing on evidence from the 2011 Survey on Monitoring the Paris Declaration and other relevant sources.

Donors and partner countries committed to work together to manage aid for the achievement of development results and be accountable to each other in this endeavour

The Paris Declaration on Aid Effectiveness is part of an international push for results that was initiated with the Millennium Summit in 2000, and included the adoption of a set of targets and indicators to measure progress in achieving the Millennium Development Goals (MDGs). Improving the ability of countries and institutions to manage for results is central to the international community's efforts in support of country-level outcomes such as the MDGs. The Paris Declaration calls for stronger management for development results, committing developing countries and donors to work together to manage aid for the achievement of development results, using information on results to improve decision-making. Developing countries are expected to develop cost-effective results-oriented reporting and performance assessment frameworks, while donors commit to using any such arrangements and refraining from requiring separate reporting. The Accra Agenda for Action reiterates the importance of managing for results, emphasising greater transparency and accountability for the use of all development resources. Accountability for results is an objective in its own right – citizens are fully entitled to know how public resources are being used, but it is also a way of establishing powerful incentives that help to improve the effectiveness of all public resources in achieving development results.

The Paris Declaration recognises that for aid to become truly effective, stronger and more balanced accountability mechanisms are required. It calls upon donors and developing countries to be accountable to each other for commitments to make aid more effective in delivering development results. To do so, they agreed to assess progress in implementing commitments through country-level mechanisms. The Accra Agenda for Action has broadened the understanding of accountability by putting stronger emphasis on transparency and accountability towards citizens, both in donor and developing countries, and on the role of parliaments and civil society. It calls for further efforts to ensure that mutual assessment reviews are in place by 2010 in all countries that have endorsed the Paris Declaration. Such reviews should be based on country results reporting and information systems complemented with available donor data and credible independent evidence. They should also draw on emerging good practice with stronger parliamentary scrutiny and citizen engagement (Chapter 2).

ENCOURAGING PROGRESS IN PROMOTING MANAGEMENT FOR DEVELOPMENT RESULTS

Developing countries have made progress in establishing results-oriented frameworks starting from a low base in 2005. This is an encouraging sign given that management for development results was singled out as the area where there had been least progress ahead of the Accra Third High Level Forum on Aid Effectiveness in 2008 (Wood *et al.*, 2008).

■ Transparent and monitorable performance assessment frameworks (indicator 11)

High quality results-oriented frameworks are now in place in a quarter of the countries first surveyed in 2005

In order to monitor progress against the Paris Declaration objective of managing for development results, indicator 11 on results-oriented frameworks was designed to track the extent to which partner countries have established transparent and monitorable performance assessment frameworks to assess progress against national and sectoral development strategies. The target established for 2010 was a one-third reduction in the proportion of countries without transparent and monitorable performance assessments, compared with the 2005 baseline established by the 2006 Survey.

Indicator 11 looks at the quality of country results-based monitoring frameworks. In particular, it considers the quality of these frameworks through three dimensions:

i) the quality of information generated;
ii) stakeholder access to the information; and
iii) co-ordinated country-level monitoring and evaluation systems.

Indicator 11 thus captures both the extent to which sound data are collected and various aspects of the way information is used, disseminated among stakeholders and fed back into policy making and implementation. This indicator is scored on a five-point scale ranging from A (high – progress is sustainable), to E (little action has been taken). A score of B is used to denote a "largely developed results-oriented framework". As with indicator 1, information used to score indicator 11 is gathered through a structured questionnaire discussed by stakeholders at the country level. This information is then reviewed by the World Bank, which assigns scores based on existing criteria, consistent with the methodology applied in the 2006 and 2008 Surveys.[1]

The results of the 2011 Survey indicate that partner countries are making important progress in developing results-oriented frameworks, although the target established for 2010 – that 36% of countries should attain scores of A or B – was not met. The distribution of scores for the countries for which data were available in the 2011 Survey is shown in Table 6.1.

The percentage of countries considered to have relatively strong results-oriented frameworks (scores A or B) has increased from 5% in 2005 to 21% in 2010. This group includes 30 countries that were assessed for the first time in 2011. The 32 countries constituting the baseline for 2005 performed slightly better with 25% of them scoring B.

Table 6.1 Do partner countries have transparent and monitorable performance assessment frameworks? Indicator 11 (2005-10)

Score		2005 No. of countries	2005 %	2007 No. of countries	2007 %	2010 No. of countries	2010 %
High	A	0	0%	0	0%	0	0%
	B	2	5%	3	6%	16	21%
Medium	C	20	45%	27	57%	41	54%
	D	22	50%	17	36%	18	24%
Low	E	0	0%	0	0%	1	1%
Number of countries assessed:		*44*		*47*		*76*	

Note: data are available for an increasing number of countries over time. Where countries did not participate in previous rounds of the survey, historical data for these countries have been included in the analysis above where available.

Such countries have in place monitoring and evaluation frameworks to track progress against the national development strategy. These frameworks are characterised by clear institutional responsibilities and co-ordination, comprehensive data coverage and frequent data collection with quality and reliability ensured through standards adherence. Stakeholder access to information is good and improving and the reports produced are used by policy makers.

Only Tanzania has retained its B score since 2005, while scores for Uganda and Mozambique (C) show setbacks in these countries. Eight countries have improved their scores from C to B (Cameroon, Ethiopia, Honduras, Kenya, Moldova, Nepal, Pakistan and Vietnam). The change for Cameroon and Moldova is particularly noteworthy since their scores have improved by two grades (from D to B) over the period 2005-10. For most of these countries, improvements can be explained by the adoption of new national development strategies in 2010 with stronger results frameworks or use of monitoring and evaluation to inform decision making as part of broader public sector management reforms. Middle income countries tend to perform better than others on this indicator, and they account for the majority of those countries with largely developed results-oriented frameworks.

More than half of the countries now have a score of C suggesting that there is scope for further progress in the future as these countries go through the next iterations of their national development strategies. Stakeholder access to information is the component for which strongest progress has been made (largely developed in 38% of countries) while co-ordinated monitoring and evaluation remains the area with the least progress (largely developed in 16% of countries).

Sector-specific evidence shows encouraging progress as well. More than three-quarters of the countries taking part in the 2011 monitoring exercise of the Education for All Fast Track Initiative use results-oriented frameworks to monitor the implementation of their national education plan (EFA-FTI, forthcoming). Such frameworks enable them to improve accountability within the sector and to identify bottlenecks for the achievement of education plan targets. Agreed and transparent performance assessment frameworks are also used to assess progress in the health sector in seven out of the ten countries participating in a monitoring exercise conducted under the auspices of the International Health Partnership (IHP+ Results, 2011).

Improvement in statistical systems and statistics

The increased focus on results makes the need for improved statistical and information systems more prominent. Robust national data are a prerequisite to highlight issues, to make appropriate policy choices, to allocate resources, to monitor outcomes and to evaluate impacts. The Paris Declaration calls for results-oriented frameworks to track a manageable number of indicators for which data are cost-effectively available. The Accra Agenda for Action reiterates the importance of improving information systems, including, as appropriate, disaggregating data by sex, region and socio-economic status.

The capacity of countries to produce, analyse and use statistics has improved, but further progress is needed in the implementation of national strategies for statistical development

National strategies for the development of statistics

At the Second International Roundtable on Managing for Development Results held in Marrakech, Morocco in 2004, the international community recognised that the provision of statistical data to inform, monitor, and evaluate national development plans requires in turn a strategic planning process of its own. Participants endorsed a Marrakech Action Plan for Statistics, which promoted a process that has since become the benchmark in strategic statistical planning: the National Strategy for the Development of Statistics (NSDS). Developing countries have embraced the NSDS approach. Out of the 79 low-income countries eligible to borrow from the International Development Association (IDA), only 8 neither have a strategy nor are planning one (PARIS21, 2011).

In parallel with progress in developing NSDSs, countries have shown improvements in capacities to produce, analyse, and use statistics, as evidenced by an indicator compiled by the World Bank on statistical capacity (PARIS21, 2009a). Between 1999 and 2009, overall scores for 111 low- and middle-income countries improved from 52 to 68 on a scale running from 1 to 100, with data periodicity being the area in which country scores increased the most over that ten-year period. For example, health survey periodicity has improved considerably, with the number of countries conducting a health-related survey at least every three years (or having three or more surveys in a ten-year period) almost doubling in number. This may reflect efforts by and increased financial support from donors for health surveys. However, progress made in statistical capacity has varied across regions and countries. For instance the positive change achieved by countries in Africa, as a group, was much lower than for countries in other regions.

The quality of data is improving, with MDG-related statistics increasingly available at country level

Implementation of the strategies and action plans remains an important source of concern. National agencies most commonly cite insufficient funding as a major factor affecting implementation. Recent analysis highlights issues related to the quality and coverage of national strategies: a number of NSDSs are unrealistic, not properly costed and budgeted, and insufficiently integrated into national planning and budget cycles (World Bank, 2010a). There is also a need to broaden gradually the coverage of many existing plans, both horizontally to include other producers and users of statistics and vertically to take into account the needs of government at sub-national levels. Sustaining improvements in statistics also requires strengthened and increased demand for data. In part this means that plans for the improvement of statistics must be closely linked with existing and future national strategies and other planning documents. A recent review of poverty reduction strategy papers (PRSPs) showed increasing use and analysis of statistics, identification of statistical problems, and proposals for action with an increased role for monitoring and evaluation over time (PARIS21, 2009b). While there is evidence of increased attention to statistics in PRSPs, the treatment falls short of having a statistical development plan supporting, and integrated into the PRSP.

Many countries are likely to face a financing gap if they try to implement the plans set out in their NSDSs. An estimate of financing requirements (World Bank, 2010b) suggests a gap of USD 1.4 billion for the period from 2011 to 2015. Determining how much countries spend on their national statistical systems is complicated by the absence of aggregated data on statistical expenditures. There is an overall trend toward increased donor support for statistics (PARIS21, 2010) although support remains concentrated on a small number of countries and comes from a small number of donors. Estimated commitments to the top 15 recipient countries account for 45% of the global country-specific commitments while three donors (EU Institutions, United Kingdom and the World Bank) provide over half of total support.

Overall availability and quality of data

Nationally produced data on MDG indicators, which cover many priority social statistics for countries have improved (United Nations, 2011a). In 2003 only four countries (2%) had two data points for 16 to 22 indicators, by 2006 this had improved to 104 countries (64%). The total reached 118 countries (72%) in 2009. Half of the countries had ten or fewer indicators in 2003, but this went down to just 11% in 2009. This does reflect, at least in part, an increased availability of data from national sources and a stronger capacity of national statistical systems to address monitoring requirements. But there are persistent challenges: the UN report highlights that many countries are still without good measures of income poverty.

Data disaggregated by sex is rarely collected systematically and is most common in the health and education sectors. The optional Paris Declaration Survey module on gender equality (Chapter 1) invited countries to propose an overall performance score for a pilot indicator: "Data are disaggregated by sex (managing for gender equality results)". Using a similar approach to indicator 11 of the Survey on Monitoring the Paris Declaration, respondents were provided with criteria and invited to propose a score for their country on a five-point scale.

Most countries (21 out of 24) rated their efforts as either C ("action taken") or D ("elements exist"). Several countries note that existing sex-disaggregated data are not used, or not sufficiently used, in policy and programme management. Country examples indicate that the use of data disaggregated by sex as a basis for decision making leads to increased budget allocations for gender equality and women's empowerment (*e.g.* Cameroon, Egypt, Mali, Morocco, Rwanda and Togo). Donors are likely to use – at least partly – data disaggregated by sex for decision making when such data are available, although donor support for strengthening capacity to collect sex-disaggregated data remains limited. Some countries note that donors support the collection of sex-disaggregated data for their own needs and not in priority areas for the country.

Using and strengthening country systems for results management

In order to accelerate progress, the Accra Agenda for Action reiterates the importance of using and strengthening country systems and calls on donors: to rely more extensively on partner countries' statistical, monitoring and evaluation systems; and to support, and invest in strengthening, developing countries' national statistical capacity and information systems, including those for managing aid. Donors can support management for results in two ways. The first is country focused: strengthening country capacity for results management by providing tools and technical assistance and fostering regional and national communities of practice. The second is internally focused: improving the relevance and effectiveness of aid by introducing results frameworks into co-operation strategies and programmes, reorienting internal incentives to focus on sustainable country results, and developing reporting systems on results.

There is limited evidence to assess the actual performance of donors. The first phase of the evaluation of the Paris Declaration confirmed that all donors seemed to be engaged in some sort of capacity development assistance (support to development of statistics, results frameworks and results culture) that should strengthen managing for results but that these efforts appear piecemeal and often tied to the specific needs of donors (Wood *et al.*, 2008). The evaluation also noted that donors were under pressure to set up their own parallel reporting systems, as those in developing countries were not geared to providing reliable reporting.

There is limited evidence to assess the extent to which donors are using partner countries' monitoring and evaluation systems for their own reporting needs

The multilateral development banks play a lead role in supporting the promotion of results culture at country level. Efforts to build the institutional capacity of developing countries that would lead to enhanced management for development results include both regular operations (lending and technical assistance) and specific initiatives, notably through dedicated Communities of Practice. Although these Communities of Practice appear to build social capital in their respective regions, their efficiency and overall impact are difficult to assess at this stage. An independent evaluation of experience in Latin America and the Caribbean indicates that management for development results is still at an early stage (OECD, forthcoming a). Progress on results-based budgeting is a long-term process that requires significant adjustments in legal frameworks. Monitoring and evaluation is also a weak area with only two or three countries in Latin America having good systems. Findings of the review of piloting a tool for self-assessment of capacity development needs in four African countries (Mauritania, Niger and Senegal, and Malawi in the energy sector) indicate that such a process has contributed to: increased awareness of managing for development results to achieve national policy goals; increased empowerment and ownership of management for development results by key stakeholders; a common framework for measuring and monitoring institutional capacity to manage for results, including accountability mechanisms; and alignment of donor support. Lack of predictable and sustainable funding for follow-up and implementation of action plans constitutes a major obstacle to further progress.

Donors are increasingly adopting results-oriented management systems, partly in response to growing public and political concern about the effectiveness of aid in reducing poverty. But the use of performance indicators that are consistent with partners' national development strategies and reporting and

The establishment of aid effectiveness targets for both partner countries and individual donors and broad-based dialogue to assess progress towards these targets are critical elements for effective mutual accountability

monitoring frameworks remains infrequent. Some donors tend to focus on funding and activities (inputs/processes) rather than results on the ground that can be measured by outputs and outcomes that can take longer to achieve in the latter case. Pressured to demonstrate results, some donors may adopt a risk-averse attitude that prevents them from engaging in initiatives that have less quantifiable outcomes or that entail higher risks (OECD, forthcoming a). Applying the practices and standards of managing for development results also poses challenges to south-south technical co-operation, especially to small-scale capacity development activities. Most south-south co-operation providers struggle with building monitoring and evaluation systems and generating transparent, regular, and timely information, making it difficult to assess how such co-operation contributes to development (TT-SSC, 2010).

A recent review of the current results reporting practices of several donors confirms disparate approaches to results reporting, often largely driven by the need to report to specific constituencies on specific issues and use partner country systems as a major source of data in only a third of cases (GGI *et al.*, 2011). Sector evidence also indicates that the existence of a single performance framework does not completely eliminate the need for reporting on additional indicators that are not part of national frameworks. Although 60% of the donors active in the health sector claim to use national frameworks as the primary basis of assessing the performance of their support, they also indicate that they require reporting on additional indicators in some countries. (IHP+ Results, 2011). Overall there has been progress in rethinking and reshaping health aid beyond processes and towards results and outcomes. The International Health Partnership places a strong focus on results, building on and reinforcing ongoing efforts in countries to move towards results-based management. Global programmes that have been created with a strong focus on results and are performance-based have pushed developing countries to think more in terms of outcomes and have boosted the establishment of results-oriented frameworks and policies with positive results (OECD, forthcoming b).

FURTHER PROGRESS IS NEEDED ON MUTUAL ACCOUNTABILITY (INDICATOR 12)

The 2008 mid-term review concluded that progress towards mutual accountability was slow (OECD, 2008a). While the 2008 Survey indicated that the number of countries with mechanisms for mutual review of partnership commitments did not increase much, the first phase of the Evaluation of the Paris Declaration identified quite a wide range of existing and evolving mechanisms for mutual review at various levels that could be better harnessed to fulfil the mutual accountability commitment (OECD, 2008b; Wood *et al.*, 2008).

While the findings of the 2011 Survey indicate significant challenges in putting in place mechanisms for mutual review, an increasing number of countries have established mutual accountability mechanisms or are in the process of doing so. Progress has also been made in establishing new partnerships at global and country levels that contribute to strengthening accountability for results at the sector level.

Progress towards mutual accountability is gauged by the number of developing countries that undertake mutual assessments of progress (indicator 12). These are exercises that engage both authorities in developing countries and donors at country level in a review of mutual performance in implementing agreed commitments on aid effectiveness. The agreed target is for all countries to have a mechanism that meets this need by 2010.

In contrast with the previous Surveys undertaken in 2006 and 2008, the 2011 Survey encouraged more[2] accurate reporting against established criteria. All three of the following aspects of mutual accountability need to be met to consider a country as having a mutual review in place for indicator 12:

i) *Aid policy or strategy*. Developing countries are expected to have a document that sets out agreed approaches to the delivery of aid in the country, containing agreed principles, processes and/or targets designed to improve the effectiveness of aid. This may take the form of a stand-alone policy or strategy document, or may be addressed within another document (*e.g.* as part of a national development strategy). Such a document should have been the subject of consultation between the government and donors.

Table 6.2 Mechanisms for mutual review Indicator 12 (2005, 2007 and 2010)

Number of countries reporting mutual reviews meeting established criteria	2005	2007	2010
32 baseline countries	14	12	16
All survey countries	15 (of 34)	13 (of 23)	30 (of 78)

ii) *Country level aid effectiveness targets.* Country targets for improved aid effectiveness should have been established including within the framework of the agreed partnership commitments and Indicators of progress included in the Paris Declaration. They may go beyond the Paris Declaration wherever governments and donors agree to do so. There should be targets for both governments and donors.

iii) *Broad-based dialogue.* Mutual assessments should engage a broad range of government ministries and donors in dialogue. Governments and donors should also consider engaging with non-executive stakeholders, including parliamentarians and civil society organisations.

Of the 78 countries participating in the 2011 Survey, 38% reported having reviews of mutual accountability in place in 2010, which is well short of the target of 100% (Table 6.2). The 32 countries constituting the baseline for 2005 performed better, though still fell well short of the target, with 50% of them having a mutual accountability mechanism in place. In this group, nine have made progress over the past five years while four of them have actually moved backwards. The latter situation can either result from a more rigorous application of the criteria listed above or reflect an actual slippage in performance on mutual accountability. Several countries also report that existing tools entail a fair amount of asymmetry in accountability requirements between partners and therefore do not necessarily reflect a true spirit of mutual accountability.

Overall, this represents a progression of 16 new countries that have established reviews of mutual accountability since 2005. In addition, a larger number of countries have made progress on one or two aspects of mutual accountability. This suggests that efforts are under way to increase mutual accountability in 26 countries while there seems to have been little if any progress in the remaining 22 countries. Although sub-Saharan African countries are major aid recipients and as such, are more likely to have an aid policy and donor targets in place, they perform below average on mutual accountability. Only 32% of sub-Saharan African countries have a mutual accountability mechanism. In contrast, Asia and the Pacific countries perform above average with 60% of them having a mutual accountability mechanism.

Most countries have yet to implement thorough review processes which include aid effectiveness targets for both partner countries and individual donors and benefit from broad participation

The preliminary findings of an in-depth, complementary survey of national-level mutual accountability co-ordinated under the auspices of the United Nations Development Cooperation Forum in 2011 tend to support the finding that while there has been progress on national-level mutual accountability since 2008, progress falls short of the Paris Declaration target (United Nations, 2011b). The previous round of this survey – undertaken for the first time in 2010 – highlighted the importance of mutual accountability for behaviour change at the country level (Table 6.3). As in 2010, the UN survey shows that only 4 of the 76 countries assessed in this process had what were considered to be the three "building blocks" for mutual accountability in place: a detailed aid policy; locally driven aid quality frameworks including targets for individual aid providers; and annual, high-level discussion.

Table 6.3 How do mutual accountability mechanisms support behaviour change at country level? Summary of findings

	Countries with more advanced mutual accountability	Countries will less advanced mutual accountability
Behaviour change of donors	• putting aid on budget • using government systems • predictability	• harmonisation among donors • delegated partnerships
Behaviour change of partner countries	• results monitoring and evaluation • improved national development strategies • leadership in reforming country PFM and procurement systems • prioritisation of spending needs • better tracking of aid information • more consultation with CSOs • improved management of resources	

Source: based on United Nations (2010).

However, the study highlighted evidence of continued progress by a number of countries in introducing aid policies, and ongoing work in a number of countries to introduce targets for individual donors. While the 2010 UN Survey showed that targets for individual donors could play a particularly important role in supporting behaviour change, the 2011 Paris Declaration Survey finds that 55 out of the 62 countries had no aid policy or targets for donors. Involving parliaments, local governments and civil society fully in national mutual accountability processes also remains a challenge (United Nations, 2010; 2011b).

Even the most advanced mechanisms for mutual accountability may not be able to integrate the full range of donors in the discussions. Existing mechanisms cover OECD-DAC donors far more effectively than non-DAC providers, global funds, NGOs and private foundations, which often lack a direct presence on the ground. Countries suggested that the lack of progress reflected low government capacity and leadership in a third of the cases, and to a lesser extent poor transparency by donors and inflexibility of donor policies and procedures.

Findings from countries participating in the 2011 Survey on Monitoring the Fragile States Principles suggest that even in complex and fragile settings, partner countries are increasingly demanding mutual accountability. Examples of mutual assessment frameworks that placed particular emphasis on the peacebuilding responsibilities of both partner countries and international actors included frameworks developed through countries' engagement with the United Nations Peacebuilding Commission (*e.g.* Burundi, Central African Republic, Guinea-Bissau, Sierra Leone). Compacts have also been used with some success to help hold actors accountable to a limited set of priorities and to ensure that domestic and international resources are used in tandem to meet these priorities (Afghanistan, Liberia, South Sudan). Demands for mutual accountability are not, however, always translated into frameworks that are appropriate to the particular challenges faced in fragile states. Mutual accountability frameworks may bring with them significant demands on human and institutional capacity, making them difficult to implement (*e.g.* Afghanistan, Sudan). Parallel structures can also complicate prioritisation and effective accountability (*e.g.* Haiti's Recovery Commission – IHRC; mutual accountability mechanisms centred in New York under the auspices of the UN Peacebuilding Commission). It is also interesting to note that in some situations, partners interpreted – perhaps incorrectly – demands for increased mutual accountability as a hidden way of introducing conditionality.

Gender equality is addressed, or partly addressed, in high-level dialogue between developing countries and donors in 8 out of the 16 countries that tested the optional gender equality module (Chapter 2) and reported having broad-based dialogue. Many of the countries that tested the gender equality module call for a stronger accountability framework for tracking funding and measuring progress on gender equality and women's empowerment at the country level. One of them notes that donors are not held accountable for the performance of gender equality programmes they support but that "poor performance is always explained by poor country systems" (Zambia). This suggests that incentives for donors to contribute to the achievement of gender equality results may be limited.

Sector evidence provides a contrasting assessment of progress. Developing country governments are increasingly leading discussions about alignment and harmonisation and using sector partnership initiatives to hold donors increasingly accountable for meeting their commitments at sector level. Sector reviews are jointly carried out in three-quarters of the countries taking part in the 2011 Monitoring Exercise of the Education for All Fast Track Initiative (EFA-FTI, forthcoming) and enable the government, donors, CSOs and other local education stakeholders to review progress in implementing national education plans. In the health sector, country level compacts or equivalent agreements developed under the International Health Partnership (IHP) have the potential to strengthen accountability for results. Monitoring undertaken under the IHP+Results process produces a set of scorecards for both participating countries and donors. These scorecards can be used at joint annual health sector reviews to report on progress against commitments.

While only a limited sample of donors and partner countries participated in the monitoring process in 2010, seven out of the ten countries surveyed reported some form of mutual assessment of progress and 12 out of 15 donors reported participating in these mutual assessments of progress, with participation varying across countries (IHP+ Results, 2011). Even if mutual accountability is perceived as an important dimension of IHP+, further progress is needed in defining accountability commitments and incororating them into internal performance targets or joint annual health reviews. In addition, separate and uncoordinated donor review and monitoring and evaluation missions have not declined in the health sector, despite the increasing number of countries using joint annual health sector review mechanisms. An increasing use of the project aid modality in the health sector is considered to be one factor that weakens mutual accountability (OECD, forthcoming c).

International partnerships at the sector level constitute promising approaches to strengthen accountability for results

Providers of south-south co-operation see it as an appropriate framework for increased ownership and mutual accountability in its own right. South-south cooperation is often referred to as horizontal partnerships based on peer-to-peer learning, knowledge exchange about shared development challenges and experience, and sustainable investment in long-term mutually beneficial relationships. Mutual accountability is often interpreted as working together as equal partners. Trust and mutual respect are identified as key factors (TT-SSC, 2010) although some other factors are considered necessary to influence the emergence of ownership and mutual accountability: joint definition of needs and objectives: participation at both the political and technical levels; use of participatory information platforms and horizontal result dissemination; flexibility and adaptation to local context; and innovative solution-oriented projects. However, these are principles that rest on good will and may not necessarily translate into practice due to the rather sporadic country presence and limited institutional monitoring and evaluation capacity of south-south co-operation providers.

FUTURE CONSIDERATIONS

- The increasing number of countries having sound results-oriented frameworks in place is an encouraging sign of a shift towards a stronger results culture in developing countries. More efforts are needed to actually implement these frameworks. This may require further thinking on what shorter-term information is needed for both developing countries and donors to be reassured that the achievement of longer-term results is on track. This would also require that all donors rely on the information generated at country level and avoid imposing additional reporting requirements.
- The sustainability of achievements in developing national strategies for the development of statistics will depend on efforts focusing on better use of improved statistics by decision makers, greater data openness, and improved dissemination. This would require stronger linkages between official statistics and monitoring and evaluation processes, as well as targeted support to strengthen monitoring and evaluation, which remain areas where limited progress has been observed.
- More efforts are needed to establish mutual accountability frameworks in different countries which include the critical elements for effective mutual accountability, namely aid effectiveness targets for both partner countries and individual donors and a 'broad based dialogue' to assess progress against these targets. Mutual accountability should not be seen as an end in itself, but as a means to improve the quality of aid, promote behaviour change, and ultimately contribute to maximising the impact of aid. As they establish and strengthen mutual accountability mechanisms, developing countries and their donors need to consider which approaches best serve their needs, building on existing frameworks and processes rather than creating parallel processes that increase transaction costs.

NOTES

1. The 2011 Survey builds on experience from previous rounds of the survey by combining elements of self-reporting and joint country-level assessment with continued and consistent scoring undertaken by the World Bank using the same criteria as applied in the 2006 and 2008 Surveys. The major change between the Surveys relates to the sourcing of evidence, which was in previous years the subject of a desk review process led by World Bank staff. For a detailed explanation of the scoring criteria applied, see World Bank (2007), pp. A14-A15.
2. While the focus of the criteria remains unchanged from those used in previous surveys, three questions were introduced, drawing on clearer definitions to guide a more accurate assessment of progress. Methodological improvements in this area have been informed by the findings of the 2010 UN Development Cooperation Forum Survey on Mutual Accountability (United Nations, 2010).

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7 EXPERIENCE IN MONITORING THE EFFECTIVENESS OF AID

Why monitor aid effectiveness? How was the 2011 Survey on Monitoring the Paris Declaration conducted, and who participated in the process? What other initiatives have contributed to a growing global evidence base of what works and what does not to help make aid more effective? This chapter answers these questions, highlighting the importance of monitoring the effectiveness of aid as a means of strengthening learning and supporting accountability. Since its inception in 2005, the international framework used to monitor the Paris Declaration on Aid Effectiveness has been applied in a growing number of countries, and has also informed the development of a number of complementary initiatives which are outlined in this chapter.

RATIONALE FOR MONITORING

The increasing number of countries participating in the survey suggests that there are benefits from the monitoring process, which supports learning and accountability

The commitment to monitor progress through 12 internationally accepted indicators was a distinguishing feature of the Paris Declaration on Aid Effectiveness. The Survey on Monitoring the Paris Declaration marked the first attempt at the international level to put in place a framework for monitoring and global accountability for the implementation of commitments made by both donors and developing country governments. The aims of the survey are two-fold:

– First, the survey offers a framework – adopted by developing countries and donors on a voluntary basis – for collecting evidence of progress in the implementation of the Paris Declaration at the country level. This in turn supports developing countries, donors and other stakeholders in identifying challenges and opportunities to make aid more effective at the country level. It can play a role in strengthening mutual accountability at the country level.

– Second, the survey allows the international community to assess whether – at the global level – donors and partner countries have met the targets established for 2010 by the Paris Declaration. This promotes global accountability and joint learning, and in turn emphasises individual incentives for the implementation of the commitments entered into in the Paris Declaration.

The first survey was undertaken in 2006 and aimed to generate an accurate picture of existing aid practices and provide a baseline for assessing progress. A mid-term survey was conducted in 2008 ahead of the Accra Third High Level Forum on Aid Effectiveness and informed the assessment of progress and challenges underpinning the Accra Agenda for Action. A third and final survey round was conducted in 2011 to determine whether the targets set in the Paris Declaration for 2010 have been met. The survey has generated significant evidence to inform the debates at the Fourth High Level Forum on Aid Effectiveness (Busan, Korea, 29 November – 1 December 2011).

Box 7.1 The Working Party on Aid Effectiveness: transforming Global Partnerships for Development

The Working Party on Aid Effectiveness, which is hosted at the OECD, started as a donor-only grouping in 2003 and evolved into a joint partnership of donors and developing countries in 2005. This mirrors the shift in focus from donor harmonisation during the First High Level Forum on Aid Effectiveness (Rome, 2003) to a broader aid effectiveness agenda encompassing the five principles of the Paris Declaration adopted during the Second High Level Forum on Aid Effectiveness (Paris, 2005). It has now become the international partnership for aid effectiveness with 80 participants drawn from bilateral and multilateral donors, aid recipients, emerging providers of development assistance, civil society organisations, global programmes, the private sector and parliaments.

After the Third High Level Forum on Aid Effectiveness (Accra, 2008), the shape of the Working Party changed to address the call for strengthening the partnership for effective aid. Since 2009, the Working Party has been led by two co-chairs: one from a developing country, another from a donor organisation. Its participants included 24 aid-recipient countries, 8 countries which both provide and receive aid, 31 bilateral donors, 9 multilateral development organisations, 6 civil society and other institutions (including one representing parliamentarians).

The Working Party on Aid Effectiveness has volunteered to take forward work in key areas where more progress was needed in order to meet the Paris Declaration target by 2010. To that end, it has hosted several working groups to bring in the necessary knowledge and expertise and network with other relevant international forums on the following topics: ownership and accountability; country systems; aid transparency and predictability; managing for development results; south-south co-operation; innovative financing; and health as a tracer sector.

The Working Party on Aid Effectiveness is responsible for monitoring progress in implementing the Paris Declaration and the Accra Agenda for Action (Box 7.1). It is supported by the OECD, which co-ordinates the Survey on Monitoring the Paris Declaration at the international level in partnership with the World Bank and UNDP. A working group on monitoring the Paris Declaration comprising experts from the various constituencies of the Working Party on Aid Effectiveness has provided guidance to the OECD on methodological aspects and the actual survey roll-out process.

GROWING PARTICIPATION AMONG DEVELOPING COUNTRIES

Participation in the survey has increased over time and the 78 countries participating in the 2011 Survey accounted for 78% of global core aid

In 2006, 34 countries participated in the survey. Out of these, 32 countries repeated the process in 2011, constituting a panel of countries for which progress in achieving the 2010 targets can be assessed. However, a broader assessment of progress is also derived from a larger group of countries that participated in the survey for the first time in 2008 or 2011. Participation increased to 55 countries in 2008 and then 78 countries in 2011. This represents about 80% of the developing and transition countries which have endorsed the Paris Declaration. In 2011, the majority of the low-income countries that are on the DAC list of ODA recipients participated in the survey. Participation of middle-income countries has grown over time, from 25% of participating countries in 2006 to 40% in 2011. In 2011, 12 countries and territories jointly conducted the Survey on Monitoring the Paris Declaration and that on Monitoring the Principles for Good International Engagement in Fragile States and Situations (the "Fragile States Principles"). This combined process allowed these countries to assess progress in implementing commitments both on aid effectiveness, and on the effectiveness of broader international engagement in situations of fragility.

The fact that an increasing number of partner country governments have chosen to participate in successive rounds of the survey suggests that they attach value to the benefits of participating in country and global-level efforts to monitor the Paris Declaration. Feedback received during the 2011 Survey process highlighted in particular the usefulness of the global monitoring process in creating incentives for country-level data collection.

Coverage of the survey in terms of global aid volumes is quite comprehensive. Data are available for 57 donors, including OECD-DAC donors, UN entities, international financial institutions, and several global programmes. In 2006, the 34 countries surveyed accounted for 38% of core aid provided by DAC members in 2005. By 2008, more than half of core aid was covered by the survey, and in 2011,

this amount reached 78%. The 2011 Survey saw a modest increase in the number of non-DAC providers of assistance participating in the process and providing information on development co-operation in some countries. Approximately 15 non-DAC bilateral providers of assistance provided data in a limited number of countries (typically one to four partner countries each). This included a number of countries involved in south-south co-operation (*e.g.* China, Chile, Colombia, Thailand). The increased participation of the Czech Republic and Turkey is particularly noteworthy: the Czech Republic provided data on its co-operation in 7 partner countries through the 2011 Survey (up from 3 in the 2008 Survey), and Turkey reported in 12 partner countries (compared with 2 in 2008).

A COUNTRY-LED PROCESS

Participation in the survey process is voluntary. It is a country-based process, with authorities in participating countries nominating a national co-ordinator to lead the process. National co-ordinators are typically senior officials in ministries of finance, planning or foreign affairs responsible for aid management and co-ordination. Donors actively support the process at country level by providing the necessary data and in many places, in appointing a donor focal point to provide practical help to the national co-ordinator. Civil society organisations (CSOs), parliamentarians and other stakeholders play important roles in the survey. National co-ordinators have been encouraged to include CSOs and parliamentarians in relevant discussions and meetings regarding the 2011 Survey although CSOs do not provide ODA and, for the purpose of the survey, did not submit data on their activities. The level of engagement of different national stakeholders in the dialogue around the survey varied across countries. A detailed description of the process is provided in the Survey Guidance (OECD, 2010a).

The Accra Agenda for Action encouraged donors and developing countries to monitor, at country level and on a voluntary basis, the implementation of the Fragile States Principles. For the 12 countries participating in both the Paris Declaration and Fragile States Principles Surveys, monitoring efforts were streamlined by bringing the two processes together.[1] This was done through combined survey guidance and questionnaires, data collection, dialogue around findings and validation of data. Findings from both surveys were synthesised in a single country report. These efforts are meant to reduce transaction costs for both donors and partner countries, and to generate more holistic dialogue on the challenges faced in these countries. A detailed description of the process is provided in the joint Survey Guidance (OECD, 2010b).

In 12 countries, the process also assessed the effectiveness of broader international engagement through the Principles for Good International Engagement in Fragile States and Situations

The survey process can be burdensome, particularly for countries participating for the first time and not having well-established aid management information systems and co-ordination processes. However, several countries mentioned that the benefits of participating in the process outweighed the costs associated in terms of obtaining the evidence and having an informed dialogue at the country level. Drawing on reviews of lessons learned, the process has been enhanced over time with a view to facilitating the task of national co-ordinators and ensuring greater accuracy and credibility of data (OECD, 2008; Hammond, 2010). This has included refinements to the Survey Guidance to encourage consistent reporting against agreed criteria, a series of survey launch workshops organised by the OECD, UNDP and partner countries to help prepare national co-ordinators for the effective roll-out of the survey, and a global helpdesk facility.

OPTIONAL MODULES ON GENDER EQUALITY AND INCLUSIVE OWNERSHIP

The qualitative assessments in the 2011 Survey were deepened to ensure that evidence of progress across key commitments set out in both the Paris Declaration and the Accra Agenda for Action would be captured. For example, questions relating to division of labour, medium-term predictability, conditionality and mutual accountability were added to the guidelines for qualitative inputs. In addition, two optional survey modules were proposed to countries interested in carrying out a more in-depth analysis of inclusive ownership and gender equality.

In 2011, qualitative assessments were deepened to assess progress against key commitments of the Accra Agenda for Action, such as inclusive ownership and gender equality

The optional gender equality module supplements the core survey and aims to provide a starting point for dialogue on aid effectiveness and gender equality at the country level, generating evidence on efforts to address gender equality in the context of the Paris and Accra commitments. National co-ordinators for the 2011 Survey were invited to complete the module in consultation with ministries, donors, civil society and parliamentarians. A total of 24 countries opted to test the module.[2] This process facilitated an exchange about progress made and country ownership of gender equality and women's empowerment amongst government officials, civil society and donors. The three gender equality indicators used in the module link directly to the Paris Declaration monitoring indicators: (i) ownership – gender equality and women's empowerment are grounded in a systematic manner in national development strategies, (ii) results – data are disaggregated by sex, and (iii) mutual accountability for gender equality and women's empowerment.

The optional module on inclusive ownership provided an opportunity for countries participating in the 2011 Survey to engage in a deeper discussion on the participation of national stakeholders in the dialogue on development policy and the contribution that aid can make to this dialogue. This optional module was designed to complement indicator 1 (operational development strategies) by analysing the mechanisms for and extent of participation of different stakeholders (*e.g.* parliament, local governments, social partners, CSOs) in the formulation, implementation and monitoring of development policies and strategies. A total of 14 countries responded to the optional module on inclusive ownership.[3] The process of answering the questionnaire was not uniform across countries, but in more than half of cases the process of answering the optional module questionnaire has itself been a participatory process, involving partner country government officials, donors, representatives of CSOs and academics.

MONITORING AID EFFECTIVENESS AT THE SECTOR LEVEL

Complementary monitoring initiatives have also drawn on elements of the Paris Declaration Monitoring Framework. These include efforts to monitor aid effectiveness in the health and education sectors under the responsibility of the International Health Partnership and other related initiatives (IHP+) and the Education for All Fast Track Initiative (EFA FTI).

The IHP+ brings together donors and developing countries that have – through the IHP+ Global Compact – committed to provide resources in an effective manner to support the achievement of results set out in partner countries' own health sector plans. This agreement is backed by a monitoring framework comprising a set of Standard Performance Measures. While the IHP+ Results framework goes beyond a simple sector application of the Paris Declaration indicators, the standards, concepts and definitions used were drawn on extensively in defining the Standard Performance Measures. Of the 22 measures, 11 are Paris Declaration indicators or adaptations of them. Monitoring of the IHP+ Global Compact is co-ordinated by an international consortium, IHP+Results. Visual scorecards are published for every participating donor and partner country, offering a user-friendly overview of progress and challenges. In 2010, the process covered 10 countries and 15 of their donors.

The EFA FTI is a global partnership of donors, developing countries, multilateral organisations, civil society organisations, private foundations and private sector organisations dedicated to ensuring that all children receive quality basic education. Through the EFA FTI Partnership, developing countries and their donors co-ordinate at both national and international levels to ensure greater donor harmonisation, knowledge sharing and resource mobilisation. At country level, EFA FTI supports the development and the implementation of comprehensive sector-wide education plans or interim education plans in fragile states. A monitoring and evaluation strategy is under development and includes a results framework that defines the objectives and the targets of the EFA FTI Partnership.

Box 7.2 Use and adaptation of the Paris Declaration monitoring framework: innovative practices

Cambodia: real-time monitoring of aid effectiveness through the Cambodia ODA Database

The Cambodia ODA Database was set up by the Royal Government of Cambodia to act as a repository for information on aid flows to Cambodia (http://cdc.khmer.biz). It captures project-level information on aid commitments and disbursements, and acts as the main tool through which donors in Cambodia provide information on aid flows to national authorities. It is publically accessible, and includes information on non-DAC providers of development co-operation.

In addition to capturing financial data and information on the nature of aid-funded activities, the Cambodia ODA Database captures – *at the project level* – data against most of the Paris Declaration indicators. For example, data on the use of country PFM systems (indicator 5a) is reported by donors for each project disbursement at the same time as other financial data. This approach to integrating the Paris Declaration indicators in the national aid management system facilitates:

- *Real-time reporting on implementation of the Paris Declaration and Cambodia's own action plan* – instead of waiting for the next round of the global monitoring process, stakeholders have up-to-date aggregates on most of the Paris indicators.
- *Tracking of progress at a range of levels* – for example, Paris Declaration indicators can be applied to the analysis of aid flows to a given sector or geographical area.
- *Accessibility* – donors, government, non-state actors and the general public have access to recent country-level information on progress in the implementation of an important international agreement.

Rwanda: Donor Performance Assessment Framework

Rwanda's Aid Policy (2006) builds on and makes explicit reference to the Paris Declaration, its monitoring framework, and the global targets agreed in it. In their efforts to strengthen mutual accountability, the Government of Rwanda and its donors finalised two complementary performance assessment frameworks in 2009 – the Common Performance Assessment Framework used by most donors as a basis for assessing Rwanda's performance in implementing its national development strategy, and the Donor Performance Assessment Framework, which assesses individual and collective donor performance towards agreed goals for the quality of development co-operation.

Rwanda's Donor Performance Assessment Framework includes all of the Paris Declaration indicators, going further than these by proposing a number of innovations:

- *Annual assessment* – government and donor performance assessments are conducted annually and are timed to coincide with the joint review of performance in implementing the national development strategy. Both government and donor performance feature in discussions at an annual two-day meeting, leading to agreement on policy actions where improvements are needed.
- *Country-specific and "augmented" Paris indicators* – 27 indicators of donor performance are included, some of them designed to respond to country-specific needs (***e.g.*** an indicator of the quality and timeliness of data provided by donors to government). Others are modifications of the global Paris Declaration indicators (***e.g.*** number of donor missions per USD million of aid provided).
- *Clear, easily understood "traffic light" scoring* – donor performance is summarised as red (targets not met), amber (insufficient information) or green (targets met), simplifying communication.
- *Monitoring of donors' policy actions* – in addition to proxies for the quality of aid provided, donors are assessed against their implementation of policy actions and practices that contribute to aid effectiveness at the country level.

A Mutual Accountability Matrix will describe the roles and responsibilities of all partners – governments, donors, civil society, international non-governmental organisations (NGOs) and the private sector – that work towards achieving quality education for all. Monitoring the effectiveness of all aid to education is included in the regular monitoring of the EFA FTI Results Framework and draws upon selected Paris Declaration indicators. Progress is also tracked on the following aspects: three-year predictability of domestic financing and donor commitments; monitoring learning outcomes; and participation of civil society in education sector processes. To conduct monitoring, the EFA FTI Secretariat works with local education groups which bring together the education ministries, donors, international NGOs and national CSOs under the leadership of the government and/or a donor. At the country level, one donor has been tasked with co-ordinating the exercise on behalf of the Local Education Group and working closely with the Ministry of Education. The 2011 Monitoring Exercise covers 42 developing countries and 30 of their bilateral and multilateral donors.[4]

INTERNALISING AND CUSTOMISING THE PARIS DECLARATION MONITORING FRAMEWORK

The Paris Declaration monitoring framework has been used and adapted to serve country-specific accountability and performance assessment needs and monitor global health and education initiatives

Since the endorsement of the Paris Declaration in 2005 and the finalisation of its monitoring framework in 2006, a number of examples of innovative practices in the use and adaptation of elements of the Paris Declaration monitoring framework have been identified involving a broad range of stakeholders. These applications recognise the value that a set of global standards and norms on the quality of development co-operation – along with publicly available time series data – can bring to a range of existing activities and processes. Such initiatives can be categorised as follows:

i) Partner country or context-specific frameworks and tools for assessing performance and promoting mutual accountability *e.g.* Cambodia and Rwanda – Box 7.2).[5]

ii) Sector, thematic or other *mezzo*-level diagnostic and mutual review processes (*e.g.* IHP+Results and the EFA-FTI).

iii) Donor-specific initiatives to strengthen corporate performance and accountability to taxpayers (*e.g.* Asian Development Bank and the UK's Department for International Development).

iv) Non-governmental initiatives aiming to generate knowledge, foster transparency and promote domestic accountability (*e.g.* the Quality of Official Development Assistance Assessment developed by the Brookings Institution and the Centre for Global Development).

FUTURE CONSIDERATIONS

- The increasing coverage of the Survey on Monitoring the Paris Declaration over successive rounds – combined with strong partner country leadership over the process in many countries – suggests that there are continued benefits to be had from a process which supports monitoring and accountability on development co-operation issues at both the country level and internationally. The Fourth High Level Forum on Aid Effectiveness should consider how efforts to monitor existing commitments on aid effectiveness should be sustained over time, drawing on the lessons learned through periodic monitoring of the Paris Declaration.
- Global norms and benchmarks can offer a helpful starting point for the development of more detailed monitoring frameworks within partner countries and donor organisations. Future efforts to monitor commitments on aid and development effectiveness should balance the need for both a degree of standardisation to support international comparability and accountability with the need for sufficient flexibility to adapt concepts and targets to meet country- and context-specific needs.

The experiences of countries that have successfully internalised and adapted the Paris Declaration monitoring framework to their needs and priorities can offer valuable lessons, as can existing initiatives to monitor aid effectiveness at the sector level, and efforts to monitor the implementation of commitments on international engagement in fragile states and situations.

- Any future monitoring framework should draw on lessons learned to date in the selection of appropriate indicators and targets. While the indicators of progress agreed in Paris aimed to offer a range of proxies through which progress against the five principles could be assessed, some offer more relevant insights into the sorts of behaviour that matter for aid effectiveness than others. While the Accra Agenda for Action reflected a deepening of the Paris Declaration, monitoring some of the commitments set out in it has been challenging in the absence of agreed norms and indicators. The optional modules on inclusive ownership and gender equality piloted as part of the 2011 Survey could be drawn on as examples to inform the development of indicators and assessment methods covering a wider range of commitments.
- The 2011 Survey sought to ensure broader participation in the survey process at the country level, including parliamentarians and civil society organisations. Future initiatives should build on efforts made to date to support the active participation of a broader set of stakeholders in the monitoring of commitments relating to aid and development. The involvement of emerging donors and south-south co-operation actors in the design of future monitoring initiatives should support the development of better information on development co-operation at the country level, providing opportunities for more inclusive dialogue and mutual learning.

NOTES

1. The following countries and territories participated in both processes: Burundi, Central African Republic, Chad, Comoros, D.R. Congo, Guinea Bissau, Haiti, Liberia, Sierra Leone, South Sudan, Togo, Timor-Leste. Somalia is the only participant in the Fragile States Principles survey not taking part in the Survey on Monitoring the Paris Declaration.
2. The optional module on gender equality and aid effectiveness was developed under the auspices of the DAC Network on Gender Equality. Countries piloting the optional gender equality module in 2011 included: Albania, Burkina Faso, Burundi, Cameroon, Cape Verde, Comoros, D.R. Congo, Dominican Republic, Ecuador, Egypt, Gabon, Honduras, Kenya, Malawi, Mali, Moldova, Morocco, Mozambique, Nepal, Niger, Peru, Rwanda, Togo and Zambia.
3. The optional module on inclusive ownership was developed under the auspices of the WP-EFF, and was completed with – in some cases – active involvement of representatives of partner country governments, donors and CSOs. The following countries volunteered to pilot the optional module: Albania, Colombia, Ecuador, El Salvador, Gabon, Honduras, Kenya, Malawi, Mali, Moldova, Nepal, Niger, Togo and Zambia. Countries piloting the optional module on inclusive ownership in 2011: Albania, Colombia, Ecuador, El Salvador, Gabon, Honduras, Kenya, Malawi, Mali, Moldova, Nepal, Niger, Togo and Zambia.
4. This progress report draws on the data available for 32 countries by end-July 2011.
5. Several other countries are now conducting the survey on an annual basis (*e.g.* Morocco, Philippines). Some countries participating in the survey for the first time in 2011 conducted a survey in 2010 to establish a baseline (*e.g.* Bosnia-Herzegovina, Guatemala).

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STATISTICAL APPENDICES

APPENDICES A, B AND C provide data for all of the 12 indicators measured through the 2011 Survey on Monitoring the Paris Declaration, along with data drawn from the 2006 and 2008 Surveys to facilitate comparison. The charts contained in the body of the report are based on this data.

Appendix A provides a breakdown of the data for each of the indicators on a country-by-country basis, while Appendix B covers all surveyed indicators on a donor-by-donor basis. Appendix C summarises each donor's data in a single table containing the surveyed indicators. Appendix D outlines the indicators of progress agreed in the Paris Declaration, and the means through which 2010 targets are established.

STATISTICAL APPENDICES TABLE OF CONTENTS

A. COUNTRY DATA (ONE TABLE PER INDICATOR) 111

Table A.0: Coverage of the survey: aid reported in the survey vs. Core aid reported to the DAC 114

Table A.1: Do countries have operational development strategies? 117

Table A.2a: How reliable are country public financial management systems? 118

Table A.2b: How reliable are country procurement systems? 119

Table A.3: Are government budget estimates comprehensive and realistic? 120

Table A.4: How much technical assistance is co-ordinated with country programmes? 122

Table A.5: How much aid for the government sector uses country systems? 124

Table A.6: How many PIUs are parallel to country structures? 126

Table A.7: Are disbursements on schedule and recorded by government? 128

Table A.8: How much bilateral aid is untied? 130

Table A.9: How much aid was programme-based? 132

Table A.10a: How many donor missions were co-ordinated? 134

Table A.10b: How much country analysis was co-ordinated? 136

Table A.11: Do countries have monitorable performance assessment frameworks? 138

Table A.12: Do countries have reviews of mutual accountability? 139

B. DONOR DATA (ONE TABLE PER INDICATOR) 141

Table B.3: Are government budget estimates comprehensive and realistic? . . 144

Table B.4: How much technical assistance is co-ordinated with country programmes? 146

Table B.5: How much aid for the government sector uses country systems? . 148

Table B.6: How many PIUs are parallel to country structures? 150

Table B.7: Are disbursements on schedule and recorded by government? 152

Table B.8: How much bilateral aid is untied? 154

Table B.9: How much aid was programme-based? 156

Table B.10a: How many donor missions were co-ordinated? 158

Table B.10b: How much country analysis was co-ordinated? 160

C. DONOR DATA (ONE TABLE PER DONOR) 163
Table C.1: African Development Bank 165
Table C.2: Asian Development Bank. 166
Table C.3: Australia 167
Table C.4: Austria 168
Table C.5: Belgium 169
Table C.6: Canada. 170
Table C.7: Denmark. 171
Table C.8: EU Institutions 172
Table C.9: Finland. 173
Table C.10: France. 174
Table C.11: GAVI Alliance. 175
Table C.12: Germany 176
Table C.13: Global Fund. 177
Table C.14: IFAD 178
Table C.15: IMF. 179
Table C.16: Inter-American Development Bank 180
Table C.17: Ireland 181
Table C.18: Italy. 182
Table C.19: Japan. 183
Table C.20: Korea 184
Table C.21: Luxembourg. 185
Table C.22: Netherlands 186
Table C.23: New Zealand 187
Table C.24: Norway 188
Table C.25: Portugal. 189
Table C.26: Spain. 190
Table C.27: Sweden. 191
Table C.28: Switzerland. 192
Table C.29: Turkey 193
Table C.30: United Kingdom. 194
Table C.31: United Nations 195
Table C.32: United States 196
Table C.33: World Bank 197

D. PARIS DECLARATION INDICATORS OF PROGRESS . . . 199

A COUNTRY DATA

ONE TABLE PER INDICATOR

THE FOLLOWING TABLES provide the data for all 12 of the indicators on a country-by-country basis. Data are presented for the 78 countries and territories that have taken part in the 2011 Survey.

HOW TO USE APPENDIX A

Progress over the period 2005-2010 is measured for a set of 32 countries that participated in both the 2006 Baseline Survey and the 2011 Survey. The upper part of the following tables shows the data for this group of countries. All available data for all other countries are then shown in the lower part of each table, though because not all countries participated in every round of the Survey, these data do not form a basis for accurate comparisons over time.

Table A.0 provides information on the coverage of the 2011 Survey. The amounts reported in the Survey equate to over 100% of core aid in 2009 – that is, aid programmed for spending in partner countries – which members of the Development Assistance Committee reported for 2009.

DATA SOURCES

The tables in Appendix A draw on a number of different sources:

- Indicator 1 (operational development strategies) and Indicator 11 (results-oriented frameworks) draw on an assessment undertaken by World Bank staff on the basis of information provided by stakeholders in each partner country through a Government Questionnaire. The criteria for assessment are the same as those used in the 2006 and 2008 Surveys, and are published in World Bank (2007) *Results-based National Development Strategies: assessment and challenges ahead,* World Bank, Washington, D.C.
- Indicator 2a (reliable public financial management systems) is drawn from the World Bank's Country Policy and Institutional Assessment (CPIA), criterion 13 (Quality of Budgetary and Financial Management).
- Indicator 2b (reliable procurement systems) is – where available – based on the OECD-DAC Methodology for Assessing Procurement Systems.
- Indicator 8 (untying aid) is based on reporting by OECD-DAC members on the tying status of aid through the Creditor Reporting System.
- Data for the remaining indicators are drawn from the 2011 Survey on Monitoring the Paris Declaration, and are collected at the country level through government and donor questionnaires.

GLOBAL INDICATORS AND AVERAGE COUNTRY RATIOS

Where indicators are calculated on the basis of data collected through questionnaires, the column headings of the tables in Appendix A are labelled to show the formula used in the calculation of each indicator. For most of these indicators, global values are the weighted averages of the country values. The average country ratio is presented under each total for reference purposes only. This is an un-weighted average of all of the individual donor-partner country calculations; *i.e.* it gives equal weight to each donor / partner country irrespective of the volume of aid involved.

Indicators 3 (aid flows are aligned on national priorities) and 7 (aid is more predictable) are notable exceptions to the approach described above. For these indicators, the individual country values presented in tables A.3 and A.7 tend to overstate the extent to which aid is captured in government budgets and accounting systems as within a given country, over- and under-estimates by different donors cancel each other out. Consistent with the methodology used in 2008, the global values presented for indicators 3 and 7 are an un-weighted average of all of the individual donor-partner country calculations. These individual calculations address the challenge presented by over- and under-estimation by inverting the numerator and denominator to ensure that the ratio presented is always less than or equal to 100%. This offers a more realistic – albeit un-weighted – indicator of progress.

ADDITIONAL INFORMATION

The provision of final data for indicator 8 (aid untying) by donors for 2005 and 2007 after publication of reports on the previous surveys means that the historical figures provided in table A.8 may differ from those published previously.

Southern Sudan became the Republic of South Sudan in July 2011. All data for the 2011 Survey were collected in the first half of 2011 and relate to aid activities in 2010, prior to independence. In order to avoid double counting, the calculation of global values for some indicators excludes data submitted by Southern Sudan where the country submission for the Republic of the Sudan was known to include data on activities in Southern Sudan. Where this is the case, data for Southern Sudan are shown at the end of each table for reference.

TABLE A.0 Coverage of the Survey: Aid reported in the Survey vs. Core aid reported to the DAC

	Aid reported in the 2011 Survey (USD m)	Core aid reported to the DAC for 2009[x] (USD m)	Ratio			Gross ODA reported to the DAC for2009[y] (USD m)	Ratio			Aid disbursed through other donors 2010 (USD m)
			2005	2007	2010		2005	2007	2010	
	a	b	(for reference)	(for reference)	c = a / b	d	(for reference)	(for reference)	e = a / d	
2006/2011 Survey Countries (32)										
Afghanistan	5 807	5 661	95%	79%	103%	6 236	86%	73%	93%	1 186
Albania	372	402	100%	86%	93%	403	100%	85%	92%	12
Bangladesh	2 137	1 774	106%	90%	120%	1 868	103%	81%	114%	262
Benin	658	689	68%	81%	95%	697	63%	79%	94%	39
Bolivia	708	731	111%	87%	97%	741	104%	29%	96%	23
Burkina Faso	974	1 074	83%	87%	91%	1 113	78%	84%	88%	39
Burundi	595	475	62%	78%	125%	1 555	36%	59%	38%	32
Cambodia	884	733	86%	106%	121%	745	85%	104%	119%	83
Cape Verde	344	214	62%	85%	161%	216	62%	84%	159%	5
Congo, Dem. Rep.	1 644	1 824	91%	123%	90%	2 552	48%	69%	64%	103
Dominican Republic	394	199	104%	167%	198%	210	103%	158%	188%	2
Egypt	1 824	1 427	72%	90%	128%	1 556	64%	81%	117%	14
Ethiopia	3 228	3 167	99%	88%	102%	3 818	62%	77%	85%	374
Ghana	1 489	1 592	91%	95%	94%	1 645	63%	93%	91%	31
Honduras	821	454	78%	101%	181%	464	32%	25%	177%	19
Kenya	1 025	1 627	83%	55%	63%	1 991	75%	48%	51%	86
Kyrgyz Republic	370	356	63%	75%	104%	370	61%	74%	100%	7
Malawi	942	760	108%	72%	124%	770	93%	29%	122%	17
Mali	1 093	1 001	84%	89%	109%	1 031	77%	77%	106%	3
Mauritania	284	274	85%	107%	104%	289	72%	102%	98%	19
Moldova	448	260	87%	83%	173%	261	82%	80%	172%	24
Mongolia	357	417	72%	44%	86%	421	70%	44%	85%	19
Mozambique	1 854	2 003	96%	90%	93%	2 035	93%	89%	91%	26
Niger	511	436	88%	82%	117%	484	70%	76%	105%	39
Peru	1 055	646	90%	56%	163%	699	80%	52%	151%	6
Rwanda	1 096	920	105%	109%	119%	937	91%	107%	117%	31
Senegal	681	1 039	76%	78%	66%	1 065	60%	76%	64%	42
South Africa	1 222	1 111	78%	0%	110%	1 114	77%	0%	110%	1
Tanzania	2 763	2 878	94%	88%	96%	2 954	87%	66%	94%	80
Uganda	1 504	1 653	98%	83%	91%	1 791	83%	72%	84%	44
Viet Nam	3 977	4 154	94%	97%	96%	4 174	93%	96%	95%	98
Zambia	882	1 240	92%	98%	71%	1 267	37%	90%	70%	58
Sub-Total	**41 942**	**41 190**	**91%**	**84%**	**102%**	**45 474**	**73%**	**70%**	**92%**	**2 826**

TABLE A.0 Coverage of the Survey: Aid reported in the Survey vs. Core aid reported to the DAC

	Aid reported in the 2011 Survey (USD m)	Core aid reported to the DAC for 2009[x] (USD m)	Ratio			Gross ODA reported to the DAC for2009[y] (USD m)	Ratio			Aid disbursed through other donors 2010 (USD m)
			2005	2007	2010		2005	2007	2010	
	a	b	(for reference)	(for reference)	c = a / b	d	(for reference)	(for reference)	e = a / d	
All Other Countries (45)										
Armenia	367	569	--	--	64%	570	--	--	64%	0
Bosnia-Herzegovina	358	430	--	--	83%	437	--	--	82%	43
Botswana	72	291	--	--	25%	292	--	--	25%	0
Cameroon	431	738	--	77%	58%	797	--	24%	54%	8
Central African Rep.	180	203	--	98%	89%	779	--	72%	23%	23
Chad	246	296	--	68%	83%	598	--	37%	41%	34
Colombia	670	1 030	--	58%	65%	1 117	--	51%	60%	140
Comoros	57	57	--	--	100%	60	--	--	95%	9
Ecuador	183	296	--	--	62%	306	--	--	60%	18
El Salvador	431	322	--	--	134%	347	--	--	124%	19
Fiji	66	72	--	--	92%	74	--	--	89%	6
Gabon	135	82	--	60%	164%	113	--	60%	119%	2
Gambia	97	141	--	--	69%	142	--	--	68%	0
Guatemala	247	424	--	--	58%	430	--	--	57%	0
Guinea-Bissau	132	151	--	--	88%	165	--	--	80%	9
Haiti	1 664	975	--	107%	171%	1 949	--	90%	85%	89
Indonesia	6 436	3 383	--	158%	190%	3 676	--	142%	175%	278
Jamaica	1 013	216	--	--	468%	218	--	--	466%	3
Jordan	583	781	--	72%	75%	812	--	63%	72%	0
Kosovo	381	767	--	--	50%	784	--	--	49%	23
Laos	426	462	--	82%	92%	472	--	82%	90%	35
Lesotho	295	144	--	--	205%	147	--	--	201%	1
Liberia	402	362	--	108%	111%	527	--	92%	76%	16
Madagascar	442	437	--	86%	101%	455	--	77%	97%	32
Morocco	1 551	1 400	--	108%	111%	1 402	--	107%	111%	6
Namibia	199	330	--	--	60%	333	--	--	60%	4
Nepal	875	901	--	96%	97%	969	--	87%	90%	27
Nigeria	2 101	1 697	--	51%	124%	1 703	--	32%	123%	31
Pakistan	2 944	2 926	--	--	101%	3 454	--	--	85%	127
Papua New Guinea	599	440	--	102%	136%	447	--	101%	134%	4
Philippines	1 899	1 137	--	160%	167%	1 212	--	157%	157%	52
Samoa	180	80	--	--	224%	83	--	--	217%	0
Sao Tome & Principe	43	31	--	--	139%	31	--	--	138%	1
Sierra Leone	451	441	--	89%	102%	450	--	26%	100%	15
Solomon Islands	203	210	--	--	97%	211	--	--	96%	205
St.Vincent & Grenadines	4	35	--	--	13%	36	--	--	13%	1
Sudan	1 293	1 035	--	97%	125%	2 330	--	39%	55%	301
Swaziland	132	67	--	--	196%	69	--	--	192%	5
Tajikistan	387	418	--	--	93%	436	--	--	89%	35
Timor-Leste	341	211	--	--	161%	216	--	--	158%	37
Togo	146	262	--	67%	56%	541	--	62%	27%	20
Tonga	54	39	--	--	138%	41	--	--	132%	7
Ukraine	566	674	--	80%	84%	675	--	80%	84%	127
Vanuatu	114	106	--	--	108%	106	--	--	108%	2
West Bank and Gaza	1 589	1 848	--	--	86%	2 569	--	--	62%	291
Sub-Total	**30 985**	**26 918**	**--**	**71%**	**115%**	**32 580**	**--**	**54%**	**95%**	**2 087**
TOTAL	**72 927**	**68 109**	**91%**	**79%**	**107%**	**78 054**	**73%**	**64%**	**93%**	**4 913**
For reference: Global coverage of the Survey										
Total for the Survey (77 countries)	72 927	68 109	91%	79%	107%	78 054	73%	64%	93%	
All other countries (79 countries)	--	25 732	--	--	--	29 967	--	--	--	
TOTAL(z)	**72 927**	**93 840**	**35%**	**55%**	**78%**	**108 021**	**23%**	**43%**	**68%**	

(x): "Core aid" matches closely the definition of aid used in the Survey; it excludes debt reorganisation and humanitarian aid.
(y): "Gross ODA" includes all types of ODA reported to the DAC for the calendar year 2009.
(z): The total includes country allocable aid only; it excludes regional and global activities.

TABLE A.1 Do countries have operational development strategies?

	Indicator 1		
	2005 (for reference)	2007 (for reference)	2010 Rating
2006/2011 Survey Countries (32)			
Afghanistan	N/A	D	C
Albania	C	C	B
Bangladesh	C	C	C
Benin	C	C	B
Bolivia	C	C	C
Burkina Faso	C	B	C
Burundi	D	C	D
Cambodia	C	C	B
Cape Verde	C	C	D
Congo, Dem. Rep.	D	D	D
Dominican Republic	N/A	N/A	D
Egypt	N/A	N/A	B
Ethiopia	C	B	B
Ghana	C	B	B
Honduras	C	C	B
Kenya	D	C	B
Kyrgyz Republic	C	C	D
Malawi	C	C	B
Mali	C	C	C
Mauritania	B	C	C
Moldova	D	C	C
Mongolia	D	C	C
Mozambique	C	C	B
Niger	C	C	C
Peru	N/A	N/A	D
Rwanda	B	B	A
Senegal	C	C	C
South Africa	N/A	N/A	B
Tanzania	B	B	A
Uganda	B	B	B
Viet Nam	B	B	B
Zambia	C	B	B

	Indicator 1		
	2005 (for reference)	2007 (for reference)	2010 Rating
All Other Countries (45)			
Armenia	C	C	C
Bosnia-Herzegovina	C	C	D
Botswana	N/A	N/A	B
Cameroon	C	C	C
Central African Rep.	D	D	D
Chad	C	C	D
Colombia	N/A	N/A	B
Comoros	N/A	N/A	D
Ecuador	N/A	N/A	B
El Salvador	N/A	N/A	C
Fiji	N/A	N/A	C
Gabon	N/A	N/A	D
Gambia	D	C	C
Guatemala	N/A	N/A	D
Guinea-Bissau	E	D	D
Haiti	D	D	D
Indonesia	N/A	N/A	B
Jamaica	N/A	N/A	B
Jordan	N/A	N/A	B
Kosovo	N/A	N/A	E
Laos	C	C	B
Lesotho	C	C	C
Liberia	D	D	D
Madagascar	C	C	D
Morocco	N/A	N/A	N/A
Namibia	N/A	N/A	C
Nepal	C	C	D
Nigeria	N/A	C	B
Pakistan	C	C	B
Papua New Guinea	N/A	N/A	C
Philippines	N/A	N/A	B
Samoa	N/A	N/A	C
Sao Tome & Principe	D	D	D
Sierra Leone	D	C	C
Solomon Islands	N/A	N/A	C
St.Vincent & Grenadines	N/A	N/A	D
Sudan	D	D	B
Swaziland	N/A	N/A	D
Tajikistan	C	C	C
Timor-Leste	N/A	N/A	C
Togo	N/A	N/A	B
Tonga	N/A	N/A	D
Ukraine	N/A	N/A	D
Vanuatu	N/A	N/A	C
West Bank and Gaza	N/A	N/A	N/A
For reference:			
Southern Sudan	N/A	N/A	N/A

TABLE A.2a How reliable are country public financial management systems?

	Indicator 2a		
	2005 (for reference)	2007 (for reference)	2010 Rating
2006/2011 Survey Countries (32)			
Afghanistan	N/A	3.0	3.5
Albania	4.0	N/A	N/A
Bangladesh	3.0	3.0	3.0
Benin	4.0	3.5	3.5
Bolivia	3.5	3.5	3.5
Burkina Faso	4.0	4.0	4.5
Burundi	2.5	3.0	3.0
Cambodia	2.5	3.0	3.5
Cape Verde	3.5	4.0	4.0
Congo, Dem. Rep.	2.5	2.5	2.5
Dominican Republic	N/A	N/A	N/A
Egypt	N/A	N/A	N/A
Ethiopia	3.5	4.0	3.5
Ghana	3.5	4.0	3.5
Honduras	4.0	4.0	3.5
Kenya	3.5	3.5	3.5
Kyrgyz Republic	3.0	3.0	3.5
Malawi	3.0	3.0	3.0
Mali	4.0	3.5	3.5
Mauritania	2.0	2.5	3.0
Moldova	3.5	4.0	4.0
Mongolia	4.0	4.0	4.0
Mozambique	3.5	3.5	4.0
Niger	3.5	3.5	3.5
Peru	N/A	N/A	N/A
Rwanda	3.5	4.0	4.0
Senegal	3.5	3.5	3.5
South Africa	N/A	N/A	N/A
Tanzania	4.5	4.0	3.5
Uganda	4.0	4.0	3.5
Viet Nam	4.0	4.0	4.0
Zambia	3.0	3.5	3.5

	Indicator 2a		
	2005 (for reference)	2007 (for reference)	2010 Rating
All Other Countries (45)			
Armenia	4.0	4.0	4.5
Bosnia-Herzegovina	3.5	3.5	3.5
Botswana	N/A	N/A	N/A
Cameroon	3.5	3.5	3.0
Central African Rep.	2.0	2.0	3.0
Chad	3.0	2.0	2.0
Colombia	N/A	N/A	N/A
Comoros	2.0	1.5	2.0
Ecuador	N/A	N/A	N/A
El Salvador	N/A	N/A	N/A
Fiji	N/A	N/A	N/A
Gabon	N/A	N/A	N/A
Gambia	2.5	3.0	3.5
Guatemala	N/A	N/A	N/A
Guinea-Bissau	2.5	2.5	2.5
Haiti	2.5	3.0	3.0
Indonesia	3.5	N/A	N/A
Jamaica	N/A	N/A	N/A
Jordan	N/A	N/A	N/A
Kosovo	N/A	N/A	4.0
Laos	2.5	3.0	3.5
Lesotho	3.0	3.0	3.5
Liberia	N/A	N/A	2.5
Madagascar	3.0	3.5	2.5
Morocco	N/A	N/A	N/A
Namibia	N/A	N/A	N/A
Nepal	3.5	3.5	2.5
Nigeria	3.0	3.0	3.0
Pakistan	3.5	3.5	3.5
Papua New Guinea	3.5	3.5	3.0
Philippines	N/A	N/A	N/A
Samoa	4.0	3.5	3.5
Sao Tome & Principe	3.0	3.0	3.0
Sierra Leone	3.5	3.5	3.5
Solomon Islands	3.0	2.5	2.5
St.Vincent & Grenadines	3.5	3.5	3.5
Sudan	2.5	2.0	2.0
Swaziland	N/A	N/A	N/A
Tajikistan	3.0	3.0	3.5
Timor-Leste	N/A	3.0	3.0
Togo	2.0	2.0	3.0
Tonga	2.5	2.5	3.5
Ukraine	N/A	N/A	N/A
Vanuatu	3.5	3.5	4.0
West Bank and Gaza	N/A	N/A	N/A
For reference:			
Southern Sudan	N/A	N/A	N/A

TABLE A.2b: How reliable are country procurement systems?

	2007 (for reference)	2010 Rating
Country		
Afghanistan	C	
Albania		C
Cambodia		C
Cameroon	B	
Ghana	C	
Indonesia	C	
Kosovo		B
Laos	C	
Malawi	C	
Moldova		C
Mongolia	C	
Namibia		C
Niger	B	
Philippines	C	
Rwanda	B	
Senegal	B	
Sierra Leone	B	
Tanzania	B	
Uganda	B	
Viet Nam	C	
Yemen	D	
Zambia	C	

TABLE A.3: Are government budget estimates comprehensive and realistic?

	Government's budget estimates of aid flows for 2010	Aid disbursed by donors for government sector in 2010	Indicator 3				Progress
	(USD m) a	(USD m) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010 c = b /a	2010 / 2005 (% points)
2006/2011 Survey Countries (32)							
Afghanistan	1 494	5 465	55%	69%	27%		-27
Albania	286	333	32%	73%	86%		+54
Bangladesh	2 256	2 267	88%	92%	100%		+11
Benin	259	596	47%	28%	43%		-3
Bolivia	559	480	71%	83%		86%	+15
Burkina Faso	759	904	68%	92%	84%		+16
Burundi	260	503	39%	54%	52%		+12
Cambodia	821	720	79%	85%		88%	+9
Cape Verde	163	318	85%	90%	51%		-34
Congo, Dem. Rep.	2 114	1 131	81%	58%		53%	-28
Dominican Republic	430	319	62%	51%		74%	+12
Egypt	545	2 277	58%	57%	24%		-34
Ethiopia	1 277	2 651	74%	62%	48%		-26
Ghana	1 333	1 435	96%	95%	93%		-3
Honduras	308	707	50%	99%	44%		-6
Kenya	1 135	814	91%	64%		72%	-19
Kyrgyz Republic	73	299	70%	63%	24%		-45
Malawi	559	618	54%	64%	90%		+37
Mali	661	999	60%	73%	66%		+6
Mauritania	--	204	65%	57%		--	--
Moldova	421	389	70%	57%		92%	+23
Mongolia	58	305	2%	37%	19%		+17
Mozambique	1 519	1 683	83%	83%	90%		+7
Niger	370	436	99%	91%	85%		-15
Peru	663	842	46%	63%	79%		+33
Rwanda	639	898	49%	51%	71%		+22
Senegal	409	613	89%	88%	67%		-22
South Africa	0	926	71%	--	0%		-71
Tanzania	2 310	2 134	90%	84%		92%	+3
Uganda	1 132	1 088	79%	98%		96%	+17
Viet Nam	3 334	3 783	81%	80%	88%		+8
Zambia	350	670	52%	74%	52%		0
Sub-Total*			**44%**	**48%**	**46%**		**+1.8**
Global weighted average	26 498	36 805	90%	90%	72%		-17.7

TABLE A.3: Are government budget estimates comprehensive and realistic?

	Government's budget estimates of aid flows for 2010	Aid disbursed by donors for government sector in 2010	Indicator 3				Progress
	(USD m) a	(USD m) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010 c = b /a	2010 / 2005 (% points)
All Other Countries (45)							
Armenia	282	336	--	--	84%		--
Bosnia-Herzegovina	0	273	--	--	0%		--
Botswana	65	41	--	--		63%	--
Cameroon	302	360	--	86%	84%		--
Central African Rep.	0	127	--	36%	0%		--
Chad	93	216	--	88%	43%		--
Colombia	393	491	--	22%	80%		--
Comoros	39	38	--	--		97%	--
Ecuador	96	98	--	--	98%		--
El Salvador	15	380	--	--	4%		--
Fiji	51	54	--	--	95%		--
Gabon	123	134	--	22%	92%		--
Gambia	22	67	--	--	33%		--
Guatemala	56	162	--	--	35%		--
Guinea-Bissau	44	113	--	--	39%		--
Haiti	235	1 052	--	95%	22%		--
Indonesia	6 480	6 158	--	70%		95%	--
Jamaica	0	745	--	--	0%		--
Jordan	263	435	--	60%	60%		--
Kosovo	106	301	--	0%	35%		--
Laos	387	441	--	66%	88%		--
Lesotho	136	89	--	--		66%	--
Liberia	9	160	--	0%	5%		--
Madagascar	164	357	--	87%	46%		--
Morocco	1 401	1 429	--	80%	98%		--
Namibia	49	115	--	--	43%		--
Nepal	695	710	--	74%	98%		--
Nigeria	--	1 552	--	6%		--	--
Pakistan	1 621	2 691	--	--	60%		--
Papua New Guinea	528	375	--	76%		71%	--
Philippines	444	1 729	--	51%	26%		--
Samoa	143	123	--	--		86%	--
Sao Tome & Principe	41	38	--	--		91%	--
Sierra Leone	186	356	--	54%	52%		--
Solomon Islands	34	162	--	--	21%		--
St.Vincent & Grenadines	3	4	--	--	89%		--
Sudan	352	1 007	--	85%	35%		--
Swaziland	--	123	--	--		--	--
Tajikistan	171	340	--	--	50%		--
Timor-Leste	180	220	--	--	82%		--
Togo	99	112	--	69%	89%		--
Tonga	38	34	--	--		90%	--
Ukraine	174	369	--	75%	47%		--
Vanuatu	44	83	--	--	54%		--
West Bank and Gaza	--	1 246	--	--		--	--
Sub-Total *			**--**	**36%**	**36%**		**--**
Global weighted average	15 567	25 446	--	67%	61%		--
TOTAL *			**44%**	**45%**	**41%**		**--**
Global weighted average	42 066	62 251	90%	82%	68%		--
For reference:							
Southern Sudan	--	513	--	--		--	--

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

TABLE A.4: How much technical assistance is coordinated with country programmes?

	Co-ordinated technical cooperation	Total technical cooperation	Indicator 4			Progress
	(USD m) a	(USD m) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010/2005 (% points)
2006/2011 Survey Countries (32)						
Afghanistan	686	2 884	37%	54%	24%	-13
Albania	67	114	28%	51%	58%	+30
Bangladesh	221	407	31%	69%	54%	+24
Benin	78	96	56%	54%	82%	+25
Bolivia	82	156	80%	83%	53%	-28
Burkina Faso	56	116	3%	56%	49%	+45
Burundi	77	144	43%	41%	53%	+11
Cambodia	72	263	36%	35%	27%	-9
Cape Verde	22	54	93%	39%	40%	-53
Congo, Dem. Rep.	112	330	11%	38%	34%	+23
Dominican Republic	55	62	37%	87%	89%	+52
Egypt	253	325	76%	86%	78%	+2
Ethiopia	387	448	27%	67%	86%	+59
Ghana	125	210	40%	74%	59%	+19
Honduras	74	105	47%	84%	70%	+23
Kenya	241	571	60%	64%	42%	-18
Kyrgyz Republic	114	141	24%	74%	81%	+57
Malawi	74	112	47%	52%	66%	+19
Mali	128	208	15%	75%	62%	+47
Mauritania	36	50	19%	53%	72%	+52
Moldova	64	91	26%	29%	71%	+45
Mongolia	73	90	18%	66%	81%	+63
Mozambique	61	214	38%	27%	28%	-10
Niger	34	61	15%	50%	55%	+40
Peru	252	333	5%	66%	76%	+70
Rwanda	242	265	58%	84%	92%	+34
Senegal	133	166	18%	54%	80%	+62
South Africa	622	709	95%	--	88%	-7
Tanzania	113	432	50%	61%	26%	-23
Uganda	95	125	42%	58%	76%	+34
Viet Nam	338	573	85%	68%	59%	-26
Zambia	105	132	32%	34%	79%	+47
Sub-Total	**5 091**	**9 988**	**49%**	**61%**	**51%**	**+1.9**
Avg. country ratio			40%	60%	57%	+16.7

TABLE A.4: How much technical assistance is coordinated with country programmes?

	Co-ordinated technical cooperation	Total technical cooperation	Indicator 4			Progress
	(USD m) a	(USD m) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010/2005 (% points)
All Other Countries (45)				--	51%	
Armenia	34	66	--	--	77%	--
Bosnia-Herzegovina	56	73	--	--	84%	--
Botswana	13	16	--	30%	65%	--
Cameroon	66	100	--	37%	34%	--
Central African Rep.	5	15	--	64%	83%	--
Chad	40	49	--	41%	90%	--
Colombia	318	354	--	--	43%	--
Comoros	5	13	--	--	54%	--
Ecuador	38	70	--	--	31%	--
El Salvador	58	183	--	--	52%	--
Fiji	10	20	--	70%	53%	--
Gabon	14	26	--	--	50%	--
Gambia	9	18	--	--	68%	--
Guatemala	53	78	--	--	48%	--
Guinea-Bissau	16	33	--	65%	82%	--
Haiti	369	450	--	60%	68%	--
Indonesia	569	838	--	--	85%	--
Jamaica	37	43	--	95%	94%	--
Jordan	298	316	--	51%	5%	--
Kosovo	9	174	--	54%	74%	--
Laos	96	130	--	--	89%	--
Lesotho	67	75	--	35%	96%	--
Liberia	134	139	--	71%	77%	--
Madagascar	50	64	--	82%	82%	--
Morocco	138	167	--	--	81%	--
Namibia	63	78	--	15%	48%	--
Nepal	105	220	--	71%	40%	--
Nigeria	249	628	--	--	80%	--
Pakistan	354	441	--	25%	64%	--
Papua New Guinea	86	135	--	89%	98%	--
Philippines	326	333	--	--	77%	--
Samoa	10	13	--	--	54%	--
Sao Tome & Principe	9	17	--	22%	73%	--
Sierra Leone	89	122	--	--	86%	--
Solomon Islands	45	52	--	--	97%	--
St.Vincent & Grenadines	0	0	--	53%	59%	--
Sudan	291	497	--	--	78%	--
Swaziland	34	43	--	--	83%	--
Tajikistan	108	130	--	--	50%	--
Timor-Leste	76	154	--	29%	60%	--
Togo	13	21	--	--	37%	--
Tonga	5	13	--	35%	26%	--
Ukraine	67	257	--	--	60%	--
Vanuatu	22	36	--	--	80%	--
West Bank and Gaza	142	178		57%	67%	
Sub-Total	**4 596**	**6 879**	**--**	**57%**	**67%**	**--**
Avg. country ratio			--	49%	59%	--
TOTAL	**9 687**	**16 867**	**49%**	**60%**	**57%**	**--**
Avg. country ratio			40%	56%	58%	--
For reference:						
Southern Sudan	27	215	--	--	13%	--

TABLE A.5: How much aid for the government sector uses country systems?

	Aid disbursed by donors for gov. sector	Public financial management											
		Budget execution	Financial reporting	Auditing	Indicator 5a			Progress	Proc. systems	Indicator 5b			Progress
					2005	2007	2010		(USD m)	2005	2007	2010	2010 / 2005
	(USD m) a	(USD m) b	(USD m) c	(USD m) d	(for reference)	(for reference)	avg(b,c,d) / a	2010/2005 (% pts.)	e	(for reference)	(for reference)	e / a	(% points)
2006/2011 Survey Countries (32)													
Afghanistan	5 342	1 626	1 529	930	44%	48%	25%	-18	600	44%	18%	11%	-33
Albania	333	45	36	33	14%	12%	11%	-3	34	6%	10%	10%	+4
Bangladesh	1 721	915	1 211	1 229	53%	77%	65%	+12	501	48%	66%	29%	-19
Benin	596	197	161	161	52%	47%	29%	-23	238	64%	63%	40%	-24
Bolivia	480	364	117	0	26%	39%	33%	+7	187	15%	36%	39%	+24
Burkina Faso	904	480	499	458	45%	43%	53%	+8	546	60%	54%	60%	-0
Burundi	503	109	125	118	24%	33%	23%	-1	154	19%	35%	31%	+11
Cambodia	720	167	144	140	10%	14%	21%	+11	171	6%	16%	24%	+18
Cape Verde	318	95	95	87	64%	23%	29%	-35	251	53%	22%	79%	+26
Congo, Dem. Rep.	1 131	117	160	150	13%	0%	13%	-0	104	31%	1%	9%	-22
Dominican Republic	319	230	228	227	2%	49%	72%	+69	231	5%	40%	73%	+67
Egypt	1 758	971	844	767	28%	12%	49%	+21	988	25%	23%	56%	+31
Ethiopia	2 777	1 770	2 050	1 958	45%	47%	69%	+24	1 526	43%	41%	55%	+12
Ghana	1 435	934	815	856	62%	51%	60%	-2	804	52%	56%	56%	+4
Honduras	707	431	57	147	26%	55%	30%	+4	152	5%	63%	22%	+16
Kenya	888	614	354	580	47%	54%	58%	+11	336	45%	37%	38%	-7
Kyrgyz Republic	299	99	100	86	3%	13%	32%	+29	83	2%	12%	28%	+26
Malawi	752	519	542	437	55%	50%	66%	+12	463	35%	35%	62%	+27
Mali	999	333	336	297	29%	34%	32%	+3	365	45%	35%	36%	-8
Mauritania	204	69	61	57	4%	8%	31%	+26	69	20%	22%	34%	+14
Moldova	389	272	281	266	25%	41%	70%	+45	276	25%	39%	71%	+46
Mongolia	305	57	96	91	49%	17%	27%	-22	63	26%	29%	21%	-5
Mozambique	1 683	902	871	593	36%	44%	47%	+11	942	38%	54%	56%	+18
Niger	436	134	126	122	27%	26%	29%	+2	101	49%	37%	23%	-26
Peru	842	648	580	605	43%	45%	73%	+30	584	44%	51%	69%	+26
Rwanda	1 063	443	653	499	39%	42%	50%	+11	677	46%	43%	64%	+18
Senegal	613	157	219	154	23%	19%	29%	+6	236	29%	41%	38%	+9
South Africa	926	238	228	235	38%	--	25%	-13	279	44%	--	30%	-14
Tanzania	2 227	1 851	1 718	1 717	66%	71%	79%	+13	1 603	61%	69%	72%	+11
Uganda	1 051	701	555	824	60%	57%	66%	+6	454	54%	37%	43%	-11
Viet Nam	3 783	2 604	2 212	2 209	32%	63%	62%	+30	2 480	33%	59%	66%	+33
Zambia	670	336	342	359	34%	59%	52%	+17	362	44%	71%	54%	+11
Sub-Total	**36 172**	**18 425**	**17 343**	**16 391**	**40%**	**45%**	**48%**	**+8.1**	**15 859**	**40%**	**43%**	**44%**	**+4.3**
Avg. country ratio					32%	34%	37%	+4.8		37%	42%	41%	+3.7

TABLE A.5: How much aid for the government sector uses country systems?

	Aid disbursed by donors for gov. sector	Public financial management											
		Budget execution	Financial reporting	Auditing	Indicator 5a			Progress	Proc. systems	Indicator 5b			Progress
					2005	2007	2010		(USD m)	2005	2007	2010	2010 / 2005
	(USD m) a	(USD m) b	(USD m) c	(USD m) d	(for reference)	(for reference)	avg(b,c,d) / a	2010/2005 (% pts.)	e	(for reference)	(for reference)	e / a	(% points)
All Other Countries (45)													
Armenia	336	254	91	91	--	--	43%	--	72	--	--	21%	--
Bosnia-Herzegovina	273	121	118	173	--	--	50%	--	122	--	--	45%	--
Botswana	67	41	43	47	--	--	65%	--	36	--	--	53%	--
Cameroon	360	40	39	41	--	53%	11%	--	82	--	63%	23%	--
Central African Rep.	127	37	37	37	--	24%	29%	--	37	--	10%	29%	--
Chad	216	20	11	11	--	1%	7%	--	12	--	11%	5%	--
Colombia	491	56	30	24	--	9%	7%	--	19	--	4%	4%	--
Comoros	38	7	5	5	--	--	15%	--	11	--	--	30%	--
Ecuador	98	27	22	22	--	--	24%	--	50	--	--	51%	--
El Salvador	380	136	87	95	--	--	28%	--	107	--	--	28%	--
Fiji	54	25	30	18	--	--	45%	--	4	--	--	7%	--
Gabon	134	46	41	40	--	5%	32%	--	40	--	32%	30%	--
Gambia	67	8	6	10	--	--	12%	--	22	--	--	33%	--
Guatemala	162	64	32	29	--	--	26%	--	50	--	--	31%	--
Guinea-Bissau	113	17	17	17	--	--	15%	--	9	--	--	8%	--
Haiti	1 052	566	566	566	--	46%	54%	--	391	--	31%	37%	--
Indonesia	6 158	5 381	5 294	5 276	--	71%	86%	--	4 295	--	56%	70%	--
Jamaica	996	142	103	103	--	--	12%	--	106	--	--	11%	--
Jordan	435	337	297	298	--	26%	71%	--	356	--	27%	82%	--
Kosovo	301	59	63	57	--	3%	20%	--	61	--	1%	20%	--
Laos	393	166	162	151	--	31%	41%	--	150	--	16%	38%	--
Lesotho	243	105	88	88	--	--	38%	--	102	--	--	42%	--
Liberia	160	78	54	70	--	32%	42%	--	52	--	0%	32%	--
Madagascar	357	41	46	46	--	21%	12%	--	48	--	26%	13%	--
Morocco	1 429	1 239	1 229	1 211	--	79%	86%	--	1 060	--	81%	74%	--
Namibia	153	5	19	17	--	--	9%	--	21	--	--	14%	--
Nepal	769	468	489	481	--	68%	62%	--	266	--	56%	35%	--
Nigeria	1 552	512	511	508	--	0%	33%	--	558	--	0%	36%	--
Pakistan	2 461	1 868	1 882	1 753	--	--	75%	--	679	--	--	28%	--
Papua New Guinea	375	135	53	73	--	16%	23%	--	113	--	21%	30%	--
Philippines	1 729	1 302	1 130	1 321	--	68%	72%	--	1 103	--	64%	64%	--
Samoa	166	80	77	86	--	--	49%	--	85	--	--	51%	--
Sao Tome & Principe	38	3	3	3	--	--	7%	--	16	--	--	43%	--
Sierra Leone	356	77	137	179	--	20%	37%	--	76	--	38%	21%	--
Solomon Islands	162	56	53	60	--	--	35%	--	58	--	--	36%	--
St.Vincent & Grenadines	4	0	0	0	--	--	3%	--	0	--	--	0%	--
Sudan	1 007	74	74	276	--	3%	14%	--	77	--	0%	8%	--
Swaziland	123	15	0	0	--	--	4%	--	15	--	--	12%	--
Tajikistan	340	105	105	105	--	--	31%	--	104	--	--	30%	--
Timor-Leste	220	46	32	38	--	--	18%	--	32	--	--	14%	--
Togo	112	60	64	58	--	4%	54%	--	52	--	15%	47%	--
Tonga	52	24	15	19	--	--	37%	--	19	--	--	36%	--
Ukraine	369	157	70	70	--	1%	27%	--	75	--	2%	20%	--
Vanuatu	83	28	26	24	--	--	31%	--	24	--	--	29%	--
West Bank and Gaza	1 246	536	529	314	--	--	37%	--	639	--	--	51%	--
Sub-Total	**25 758**	**14 563**	**13 780**	**13 910**		**53%**	**55%**		**11 305**		**47%**	**44%**	
Avg. country ratio						22%	28%				22%	27%	
TOTAL	**61 930**	**32 989**	**31 123**	**30 301**	**40%**	**48%**	**51%**		**27 164**	**40%**	**44%**	**44%**	**--**
Avg. country ratio					32%	30%	32%			37%	36%	35%	--
For reference:													
Southern Sudan	513	0	0	136	--	--	9%	--	0	--	--	0%	--

TABLE A.6: How many PIUs are parallel to country structures?

	Indicator 6			Progress 2010/2005 (units)
	2005 (for reference)	2007 (for reference)	2010 (PIUs)	
2006/2011 Survey Countries (32)				
Afghanistan	28	26	28	+0
Albania	57	24	18	-39
Bangladesh	38	24	18	-20
Benin	29	58	58	+29
Bolivia	66	19	36	-30
Burkina Faso	131	102	47	-84
Burundi	37	29	84	+47
Cambodia	56	121	66	+10
Cape Verde	10	18	10	+0
Congo, Dem. Rep.	34	146	78	+44
Dominican Republic	50	36	3	-47
Egypt	100	32	16	-84
Ethiopia	103	56	49	-54
Ghana	45	16	5	-40
Honduras	52	36	47	-5
Kenya	17	21	15	-2
Kyrgyz Republic	85	88	80	-5
Malawi	69	51	26	-43
Mali	65	60	82	+17
Mauritania	23	27	84	+61
Moldova	43	59	18	-25
Mongolia	80	53	52	-28
Mozambique	40	26	5	-35
Niger	52	47	53	+1
Peru	55	79	40	-15
Rwanda	48	41	26	-22
Senegal	23	55	11	-12
South Africa	15	--	22	+7
Tanzania	56	28	18	-38
Uganda	54	55	15	-39
Viet Nam	111	58	18	-93
Zambia	24	34	30	+6
Sub-Total	**1 696**	**1 525**	**1 158**	**-538**
Average	54	49	37	-17

TABLE A.6: How many PIUs are parallel to country structures?

	Indicator 6			Progress 2010/2005 (units)
	2005 (for reference)	2007 (for reference)	2010 (PIUs)	
All Other Countries (45)				
Armenia	--	--	5	--
Bosnia-Herzegovina	--	--	56	--
Botswana	--	--	1	--
Cameroon	--	38	20	--
Central African Rep.	--	11	9	--
Chad	--	17	5	--
Colombia	--	38	48	--
Comoros	--	--	24	--
Ecuador	--	--	32	--
El Salvador	--	--	68	--
Fiji	--	--	7	--
Gabon	--	5	2	--
Gambia	--	--	16	--
Guatemala	--	--	12	--
Guinea-Bissau	--	--	8	--
Haiti	--	39	92	--
Indonesia	--	86	58	--
Jamaica	--	--	8	--
Jordan	--	2	92	--
Kosovo	--	107	29	--
Laos	--	25	22	--
Lesotho	--	--	12	--
Liberia	--	16	4	--
Madagascar	--	48	56	--
Morocco	--	47	15	--
Namibia	--	--	30	--
Nepal	--	106	68	--
Nigeria	--	23	20	--
Pakistan	--	--	32	--
Papua New Guinea	--	36	23	--
Philippines	--	33	9	--
Samoa	--	--	9	--
Sao Tome & Principe	--	--	5	--
Sierra Leone	--	2	3	--
Solomon Islands	--	--	17	--
St.Vincent & Grenadines	--	--	1	--
Sudan	--	105	111	--
Swaziland	--	--	3	--
Tajikistan	--	--	15	--
Timor-Leste	--	--	22	--
Togo	--	13	9	--
Tonga	--	--	2	--
Ukraine	--	46	84	--
Vanuatu	--	--	9	--
West Bank and Gaza	--	--	27	--
Sub-Total	**--**	**843**	**1 200**	**--**
Average	--	40	27	--
TOTAL	**1 696**	**2 368**	**2 358**	**--**
Average	54	46	31	--
For reference:				
Southern Sudan	--	--	109	--

TABLE A.7: Are disbursements on schedule and recorded by government?

	Disbursements recorded by government in 2010	Aid scheduled by donors for disbursement in 2010	Indicator 7						Progress	Aid disbursed by donors for government sector in 2010	For reference: % of scheduled aid disbursements reported as disbursed by donors in 2010**	
	(USD m) a	(USD m) b	2005 (for reference)		2007 (for reference)		2010 c = a / b	c = b / a	2010/ 2005 (% pts.)	(USD m) d	(%) e = d / b	e = b / d
2006/2011 Survey Countries (32)												
Afghanistan	1 494	6 392		84%	70%		23%		-60	5 342	84%	
Albania	191	342	49%		29%		56%		+7	333	97%	
Bangladesh	1 517	1 805	91%			100%	84%		-7	1 721	95%	
Benin	105	575	53%		32%		18%		-35	596		96%
Bolivia	203	480	63%		30%		42%		-21	480		100%
Burkina Faso	718	954	92%		92%		75%		-16	904	95%	
Burundi	285	591	53%		44%		48%		-4	503	85%	
Cambodia	742	821	69%			96%	90%		+21	720	88%	
Cape Verde	341	188	92%		96%			55%	-37	318		59%
Congo, Dem. Rep.	851	1 448	83%		20%		59%		-24	1 131	78%	
Dominican Republic	488	313	11%		25%			64%	+53	319		98%
Egypt	1 458	1 002	29%		79%			69%	+39	1 758		57%
Ethiopia	2 121	2 457	96%		73%		86%		-10	2 777		88%
Ghana	1 072	1 599		92%	82%		67%		-25	1 435	90%	
Honduras	432	575	72%		66%		75%		+3	707		81%
Kenya	588	1 307	44%		47%		45%		+1	888	68%	
Kyrgyz Republic	96	217	66%		64%		44%		-22	299		73%
Malawi	651	678	58%		58%		96%		+38	752		90%
Mali	396	1 180	71%		68%		34%		-37	999	85%	
Mauritania	--	263	39%		52%			--	--	204	77%	
Moldova	332	409	67%		77%		81%		+14	389	95%	
Mongolia	96	315	47%		34%		30%		-17	305	97%	
Mozambique	1 339	1 593	70%		74%		84%		+14	1 683		95%
Niger	229	316	73%		78%		72%		-1	436		73%
Peru	682	853	48%		61%		80%		+32	842	99%	
Rwanda	651	875	66%		67%		74%		+9	1 063		82%
Senegal	424	681	69%		61%		62%		-7	613	90%	
South Africa	660	710	44%			--	93%		+49	926		77%
Tanzania	2 269	2 207	70%		61%			97%	+27	2 227		99%
Uganda	906	1 226	84%		74%		74%		-10	1 051	86%	
Viet Nam	3 402	4 034	78%		70%		84%		+6	3 783	94%	
Zambia	0	883	50%		85%		0%		-50	670	76%	
Sub-Total *			**42%**		**47%**		**43%**		**+0.8**			
Global weighted average	24 736	37 290	72%		69%		66%		-5.6	36 172	97%	

TABLE A.7: Are disbursements on schedule and recorded by government?

	Disbursements recorded by government in 2010	Aid scheduled by donors for disbursement in 2010	Indicator 7						Progress	Aid disbursed by donors for government sector in 2010	For reference: % of scheduled aid disbursements reported as disbursed by donors in 2010**	
	(USD m) a	(USD m) b	2005 (for reference)		2007 (for reference)		2010 c = a / b	c = b / a	2010/ 2005 (% pts.)	(USD m) d	(%) e = d / b	e = b / d
All Other Countries (45)												
Armenia	308	387	--	--		--	80%		--	336	87%	
Bosnia-Herzegovina	0	279	--	--		--	0%		--	273	98%	
Botswana	0	80	--	--		--	0%		--	67	84%	
Cameroon	181	502	--	--	51%		36%		--	360	72%	
Central African Rep.	0	120	--	--	45%		0%		--	127		95%
Chad	145	172	--	--	0%		84%		--	216		80%
Colombia	450	523	--	--	0%		86%		--	491	94%	
Comoros	5	43	--	--		--	11%		--	38	89%	
Ecuador	96	107	--	--		--	90%		--	98	92%	
El Salvador	74	336	--	--		--	22%		--	380		88%
Fiji	2	54	--	--		--	4%		--	54	99%	
Gabon	70	250	--	--	17%		28%		--	134	54%	
Gambia	6	73	--	--		--	8%		--	67	92%	
Guatemala	56	192	--	--		--	29%		--	162	84%	
Guinea-Bissau	28	128	--	--		--	22%		--	113	88%	
Haiti	1 841	806	--	--		67%		44%	--	1 052		77%
Indonesia	5 008	6 510	--	--	25%		77%		--	6 158	95%	
Jamaica	0	1 102	--	--		--	0%		--	996	90%	
Jordan	786	371	--	--	48%			47%	--	435		85%
Kosovo	55	298	--	--	3%		19%		--	301		99%
Laos	200	398	--	--	38%		50%		--	393	99%	
Lesotho	53	209	--	--		--	25%		--	243		86%
Liberia	9	411	--	--	0%		2%		--	160	39%	
Madagascar	208	354	--	--	79%		59%		--	357		99%
Morocco	1 318	1 678	--	--	68%		79%		--	1 429	85%	
Namibia	0	202	--	--		--	0%		--	153	76%	
Nepal	362	664	--	--	47%		55%		--	769		86%
Nigeria	1 510	1 391	--	--	7%			92%	--	1 552		90%
Pakistan	1 474	1 714	--	--		--	86%		--	2 461		70%
Papua New Guinea	199	576	--	--	19%		35%		--	375	65%	
Philippines	423	1 601	--	--		78%	26%		--	1 729		93%
Samoa	136	161	--	--		--	84%		--	166		97%
Sao Tome & Principe	30	42	--	--		--	71%		--	38	90%	
Sierra Leone	180	312	--	--	30%		58%		--	356		87%
Solomon Islands	54	199	--	--		--	27%		--	162	81%	
St.Vincent & Grenadines	0	0	--	--		--	0%		--	4		5%
Sudan	328	906	--	--	52%		36%		--	1 007		90%
Swaziland	108	115	--	--		--	94%		--	123		93%
Tajikistan	228	250	--	--		--	91%		--	340		73%
Timor-Leste	8	278	--	--		--	3%		--	220	79%	
Togo	51	110	--	--	14%		46%		--	112		99%
Tonga	38	49	--	--		--	77%		--	52		94%
Ukraine	253	589	--	--	60%		43%		--	369	63%	
Vanuatu	77	69	--	--		--		89%	--	83		83%
West Bank and Gaza	971	1 035	--	--		--	94%		--	1 246		83%
Sub-Total *			**--**		**30%**		**30%**		**--**			
Global weighted average	17 331	25 644	--		52%		68%		--	25 758	100%	
TOTAL *			**42%**		**42%**		**37%**					
Global weighted average	42 067	62 933	72%		63%		67%			61 930	98%	
For reference:												
Southern Sudan	0	470	--		--		0%		--	--		

(*) Ratio is c = a / b except where disbursements recorded by government are greater than aid scheduled for disbursement (c = b /a).
(**) Ratio is e = d / b except where disbursements by donors are greater than aid scheduled for disbursements (e = b / d).

TABLE A.8: How much bilateral aid is untied?

	Total bilateral aid as reported to the DAC	Untied aid	Share of untied aid			Progress
	(USD m)	(USD m)	2005 (for reference)	2007 (for reference)	2009 (%)	2009 / 2005 (% points)
2006/2011 Survey Countries (32)						
Afghanistan	4 338	3 592	81%	91%	83%	+1
Albania	87	56	65%	78%	64%	-1
Bangladesh	1 401	1 301	89%	89%	93%	+4
Benin	220	212	80%	95%	97%	+17
Bolivia	450	323	90%	59%	72%	-18
Burkina Faso	1 013	991	89%	87%	98%	+9
Burundi	247	222	90%	92%	90%	0
Cambodia	476	445	85%	89%	93%	+8
Cape Verde	174	72	72%	48%	41%	-31
Congo, Dem. Rep.	1 218	1 136	92%	90%	93%	+2
Dominican Republic	160	54	51%	39%	33%	-18
Egypt	568	463	81%	56%	82%	+1
Ethiopia	1 997	1 713	66%	76%	86%	+20
Ghana	785	722	91%	89%	92%	+1
Honduras	128	100	95%	52%	79%	-16
Kenya	1 624	1 468	93%	81%	90%	-3
Kyrgyz Republic	87	67	94%	83%	77%	-17
Malawi	289	255	97%	88%	88%	-9
Mali	641	566	97%	96%	88%	-9
Mauritania	44	24	84%	61%	55%	-29
Moldova	48	38	81%	81%	80%	-2
Mongolia	238	196	86%	66%	82%	-3
Mozambique	1 505	1 351	95%	93%	90%	-5
Niger	191	161	85%	76%	84%	-1
Peru	536	463	86%	70%	86%	+1
Rwanda	658	639	85%	94%	97%	+12
Senegal	386	366	94%	79%	95%	+1
South Africa	977	964	97%	97%	99%	+2
Tanzania	2 130	2 048	97%	97%	96%	-1
Uganda	982	934	93%	90%	95%	+2
Viet Nam	3 223	2 766	68%	69%	86%	+18
Zambia	621	612	99%	97%	98%	-1
Sub-Total	**27 440**	**24 319**	**87%**	**84%**	**89%**	**+1.95**
Avg. country ratio			83%	84%	88%	+4.5

TABLE A.8: How much bilateral aid is untied?

	Total bilateral aid as reported to the DAC	Untied aid	Share of untied aid			Progress
	(USD m)	(USD m)	2005 (for reference)	2007 (for reference)	2009 (%)	2009 / 2005 (% points)
All Other Countries (45)						
Armenia	99	69	99%	45%	70%	-29
Bosnia-Herzegovina	315	277	86%	79%	88%	+2
Botswana	105	100	94%	96%	95%	+1
Cameroon	282	269	92%	98%	95%	+4
Central African Rep.	101	92	72%	83%	91%	+19
Chad	364	291	84%	77%	80%	-4
Colombia	943	442	62%	68%	47%	-15
Comoros	15	15	54%	96%	100%	+46
Ecuador	111	89	87%	76%	80%	-7
El Salvador	242	194	84%	92%	80%	-3
Fiji	32	30	65%	53%	92%	+27
Gabon	42	42	94%	98%	100%	+6
Gambia	16	9	81%	75%	55%	-25
Guatemala	265	181	76%	71%	68%	-8
Guinea-Bissau	34	29	85%	78%	86%	+1
Haiti	590	515	81%	86%	87%	+6
Indonesia	2 441	1 780	85%	94%	73%	-12
Jamaica	39	19	53%	41%	50%	-3
Jordan	770	757	97%	98%	98%	+2
Kosovo	260	153	--	--	59%	--
Laos	156	111	98%	70%	71%	-26
Lesotho	63	61	95%	73%	96%	+1
Liberia	489	450	76%	91%	92%	+16
Madagascar	106	98	92%	83%	92%	0
Morocco	922	526	87%	68%	57%	-30
Namibia	389	384	79%	89%	99%	+19
Nepal	457	440	96%	95%	96%	0
Nigeria	655	652	100%	100%	100%	0
Pakistan	2 247	1 984	84%	76%	88%	+5
Papua New Guinea	11	10	92%	95%	99%	+6
Philippines	1 154	977	68%	81%	85%	+17
Samoa	21	18	79%	96%	88%	+9
Sao Tome & Principe	5	4	94%	95%	90%	-3
Sierra Leone	203	191	84%	96%	94%	+10
Solomon Islands	91	89	96%	99%	98%	+2
St.Vincent & Grenadines	0	0	69%	99%	43%	-26
Sudan	2 092	1 848	86%	71%	88%	+3
Swaziland	25	23	91%	90%	92%	+1
Tajikistan	130	86	78%	70%	66%	-12
Timor-Leste	112	79	89%	85%	70%	-19
Togo	368	360	84%	87%	98%	+14
Tonga	12	10	83%	91%	83%	-1
Ukraine	248	145	96%	58%	58%	-38
Vanuatu	45	42	90%	90%	93%	+3
West Bank and Gaza	1 829	1 425	68%	87%	78%	+10
Sub-Total	**18 897**	**15 368**	**90%**	**86%**	**81%**	**-9.13**
Avg. country ratio			82%	85%	88%	+6.3
TOTAL	**46 337**	**39 687**	**89%**	**85%**	**86%**	**-2.92**
Avg. country ratio			82%	84%	88%	+5.4
For reference: Global coverage of the Survey						
Total for the Survey (77 countries)	46 337	39 687	89%	85%	85%	
All other countries	17 720	14 114	67%	83%	80%	
TOTAL	**64 058**	**53 801**	**78%**	**84%**	**84%**	

TABLE A.9: How much aid was programme-based?

	Programme-based approaches			Total aid disbursed	Indicator 9			Progress
	Budget support	Other PBAs	Total					
	(USD m) a	(USD m) b	(USD m) c = a + b	(USD m) d	2005 (for reference)	2007 (for reference)	2010 e = c / d	2010/2005 (% points)
2006/2011 Survey Countries (32)								
Afghanistan	1 251	891	2 142	5 807	43%	40%	37%	-6
Albania	0	82	82	372	5%	14%	22%	+17
Bangladesh	225	492	717	2 137	41%	50%	34%	-8
Benin	133	194	327	658	61%	49%	50%	-11
Bolivia	78	213	291	708	32%	40%	41%	+9
Burkina Faso	371	113	484	974	45%	57%	50%	+4
Burundi	95	195	290	595	54%	36%	49%	-5
Cambodia	11	295	307	884	24%	28%	35%	+11
Cape Verde	70	42	112	344	37%	31%	33%	-4
Congo, Dem. Rep.	111	494	605	1 644	54%	21%	37%	-17
Dominican Republic	214	20	235	394	5%	64%	60%	+55
Egypt	657	240	897	1 824	61%	49%	49%	-12
Ethiopia	0	1 968	1 968	3 228	53%	66%	61%	+8
Ghana	603	245	848	1 489	53%	69%	57%	+4
Honduras	189	171	360	821	43%	17%	44%	+1
Kenya	61	312	374	1 025	45%	30%	36%	-8
Kyrgyz Republic	39	39	78	370	12%	18%	21%	+9
Malawi	193	289	482	942	32%	42%	51%	+19
Mali	253	231	484	1 093	48%	41%	44%	-4
Mauritania	13	62	76	284	37%	35%	27%	-10
Moldova	197	32	230	448	16%	30%	51%	+35
Mongolia	54	60	114	357	29%	6%	32%	+3
Mozambique	462	476	938	1 854	46%	46%	51%	+4
Niger	99	113	212	511	31%	49%	41%	+10
Peru	332	14	346	1 055	16%	12%	33%	+17
Rwanda	369	363	732	1 096	42%	38%	67%	+25
Senegal	92	198	289	681	57%	39%	42%	-15
South Africa	169	580	748	1 222	27%	--	61%	+35
Tanzania	833	818	1 651	2 763	55%	61%	60%	+4
Uganda	372	359	732	1 504	50%	66%	49%	-1
Viet Nam	1 242	1 208	2 450	3 977	34%	58%	62%	+28
Zambia	229	167	395	882	47%	47%	45%	-2
Sub-Total	**9 018**	**10 976**	**19 994**	**41 942**	**43%**	**47%**	**48%**	**+5**
Avg. country ratio					35%	34%	37%	+2

TABLE A.9: How much aid was programme-based?

	Programme-based approaches			Total aid disbursed	Indicator 9			Progress
	Budget support	Other PBAs	Total					
	(USD m) a	(USD m) b	(USD m) c = a + b	(USD m) d	2005 (for reference)	2007 (for reference)	2010 e = c / d	2010/2005 (% points)
All Other Countries (45)								
Armenia	124	62	186	367	--	--	51%	--
Bosnia-Herzegovina	116	10	126	358	--	--	35%	--
Botswana	0	9	9	72	--	--	12%	--
Cameroon	41	81	122	431	--	40%	28%	--
Central African Rep.	0	0	0	180	--	34%	0%	--
Chad	0	26	26	246	--	1%	11%	--
Colombia	29	60	89	670	--	16%	13%	--
Comoros	10	0	11	57	--	--	19%	--
Ecuador	22	7	28	183	--	--	15%	--
El Salvador	67	26	93	431	--	--	22%	--
Fiji	0	3	3	66	--	--	5%	--
Gabon	10	14	24	135	--	0%	18%	--
Gambia	6	6	12	97	--	--	12%	--
Guatemala	6	5	11	247	--	--	4%	--
Guinea-Bissau	9	32	41	132	--	--	31%	--
Haiti	235	344	580	1 664	--	61%	35%	--
Indonesia	2 673	1 268	3 940	6 436	--	51%	61%	--
Jamaica	890	31	921	1 013	--	--	91%	--
Jordan	165	60	225	583	--	78%	39%	--
Kosovo	43	5	48	381	--	2%	13%	--
Laos	48	27	76	426	--	9%	18%	--
Lesotho	90	37	127	295	--	--	43%	--
Liberia	20	28	48	402	--	21%	12%	--
Madagascar	0	40	40	442	--	44%	9%	--
Morocco	538	378	916	1 551	--	70%	59%	--
Namibia	17	11	28	199	--	--	14%	--
Nepal	114	156	269	875	--	23%	31%	--
Nigeria	658	327	986	2 101	--	4%	47%	--
Pakistan	357	562	919	2 944	--	--	31%	--
Papua New Guinea	0	171	171	599	--	42%	29%	--
Philippines	753	261	1 014	1 899	--	32%	53%	--
Samoa	49	57	106	180	--	--	59%	--
Sao Tome & Principe	1	6	8	43	--	--	17%	--
Sierra Leone	68	86	154	451	--	27%	34%	--
Solomon Islands	49	31	79	203	--	--	39%	--
St.Vincent & Grenadines	0	0	0	4	--	--	1%	--
Sudan	0	17	18	1 293	--	19%	1%	--
Swaziland	0	34	34	132	--	--	25%	--
Tajikistan	29	2	30	387	--	--	8%	--
Timor-Leste	19	64	83	341	--	--	24%	--
Togo	33	18	51	146	--	39%	35%	--
Tonga	13	9	22	54	--	--	40%	--
Ukraine	33	22	54	566	--	8%	10%	--
Vanuatu	1	30	31	114	--	--	27%	--
West Bank and Gaza	536	376	912	1 589	--	--	57%	--
Sub-Total	**7 873**	**4 798**	**12 671**	**30 985**	**--**	**40%**	**41%**	**--**
Avg. country ratio					--	21%	25%	--
TOTAL	**16 891**	**15 774**	**32 665**	**72 927**	**43%**	**45%**	**45%**	
Avg. country ratio					35%	30%	31%	
For reference:								
Southern Sudan	0	0	0	576	--	--	0%	--

TABLE A.10a: How many donor missions were co-ordinated?

	Coordinated donor missions*	Total donor missions	Indicator 10a			Progress
	(missions) a	(missions) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010 / 2005 (% points)
2006/2011 Survey Countries (32)						
Afghanistan	47	786	26%	37%	6%	-20
Albania	73	414	9%	29%	18%	+8
Bangladesh	115	403	19%	20%	29%	+9
Benin	36	185	14%	25%	19%	+5
Bolivia	19	140	17%	29%	13%	-3
Burkina Faso	46	261	17%	13%	18%	+1
Burundi	36	263	24%	13%	14%	-11
Cambodia	47	251	26%	12%	19%	-7
Cape Verde	26	123	11%	43%	21%	+11
Congo, Dem. Rep.	127	579	38%	21%	22%	-16
Dominican Republic	98	230	20%	32%	42%	+23
Egypt	67	331	18%	22%	20%	+2
Ethiopia	52	210	27%	29%	25%	-2
Ghana	57	376	20%	39%	15%	-5
Honduras	117	394	22%	21%	30%	+8
Kenya	85	306	9%	48%	28%	+18
Kyrgyz Republic	44	217	23%	23%	20%	-3
Malawi	51	229	24%	22%	22%	-1
Mali	55	330	7%	15%	17%	+9
Mauritania	70	307	14%	11%	23%	+9
Moldova	44	187	20%	14%	23%	+3
Mongolia	29	295	3%	7%	10%	+7
Mozambique	42	278	46%	17%	15%	-31
Niger	24	877	21%	15%	3%	-18
Peru	42	221	11%	28%	19%	+8
Rwanda	36	82	9%	21%	44%	+35
Senegal	129	522	15%	17%	25%	+10
South Africa	662	1 276	19%	--	52%	+33
Tanzania	85	320	17%	16%	26%	+9
Uganda	55	235	17%	21%	24%	+6
Viet Nam	70	644	10%	17%	11%	+1
Zambia	65	244	15%	16%	27%	+12
Sub-Total	**2 549**	**11 516**	**20%**	**24%**	**22%**	**+2.3**

TABLE A.10a: How many donor missions were co-ordinated?

	Coordinated donor missions*	Total donor missions	Indicator 10a			Progress
	(missions) a	(missions) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010 / 2005 (% points)
All Other Countries (45)						
Armenia	18	178	--	--	10%	--
Bosnia-Herzegovina	14	131	--	--	10%	--
Botswana	4	76	--	--	5%	--
Cameroon	26	221	--	26%	12%	--
Central African Rep.	29	108	--	10%	26%	--
Chad	16	131	--	18%	12%	--
Colombia	86	338	--	31%	26%	--
Comoros	10	111	--	--	9%	--
Ecuador	33	168	--	--	19%	--
El Salvador	12	97	--	--	12%	--
Fiji	29	138	--	--	21%	--
Gabon	16	141	--	5%	12%	--
Gambia	6	77	--	--	8%	--
Guatemala	46	102	--	--	45%	--
Guinea-Bissau	22	130	--	--	17%	--
Haiti	66	362	--	21%	18%	--
Indonesia	53	312	--	13%	17%	--
Jamaica	15	94	--	--	16%	--
Jordan	19	174	--	25%	11%	--
Kosovo	23	351	--	11%	7%	--
Laos	163	620	--	18%	26%	--
Lesotho	18	153	--	--	12%	--
Liberia	18	146	--	11%	12%	--
Madagascar	27	359	--	24%	7%	--
Morocco	54	277	--	12%	19%	--
Namibia	21	126	--	--	17%	--
Nepal	72	341	--	23%	21%	--
Nigeria	27	256	--	19%	11%	--
Pakistan	83	487	--	--	17%	--
Papua New Guinea	20	146	--	24%	13%	--
Philippines	51	183	--	18%	28%	--
Samoa	12	77	--	--	15%	--
Sao Tome & Principe	5	39	--	--	13%	--
Sierra Leone	26	189	--	27%	14%	--
Solomon Islands	26	149	--	--	17%	--
St.Vincent & Grenadines	1	21	--	--	3%	--
Sudan	38	307	--	15%	12%	--
Swaziland	10	54	--	--	18%	--
Tajikistan	49	222	--	--	22%	--
Timor-Leste	46	296	--	--	16%	--
Togo	20	174	--	15%	12%	--
Tonga	16	97	--	--	16%	--
Ukraine	17	203	--	11%	8%	--
Vanuatu	14	59	--	--	23%	--
West Bank and Gaza	14	278	--	--	5%	--
Sub-Total	**1 388**	**8 699**	**--**	**20%**	**16%**	**--**
TOTAL	**3 937**	**20 215**	**20%**	**23%**	**19%**	**-0.4**
For reference:						
Southern Sudan	7	119	--	--	6%	--

(*) Number of coordinated missions by country were adjusted to avoid double counting.

TABLE A.10b: How much country analysis was co-ordinated?

	Coordinated donor analytic work*	Total donor analytic work	Indicator 10b			Progress
	(analyses) a	(analyses) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010/2005 (% points)
2006/2011 Survey Countries (32)						
Afghanistan	70	200	34%	32%	35%	+1
Albania	26	99	22%	34%	26%	+3
Bangladesh	47	100	38%	42%	47%	+10
Benin	65	106	38%	44%	61%	+23
Bolivia	28	88	30%	48%	32%	+2
Burkina Faso	53	110	45%	39%	48%	+3
Burundi	22	66	55%	74%	33%	-22
Cambodia	23	65	64%	17%	35%	-30
Cape Verde	32	65	34%	64%	48%	+14
Congo, Dem. Rep.	29	80	35%	23%	36%	0
Dominican Republic	47	79	48%	62%	59%	+11
Egypt	37	96	40%	56%	38%	-2
Ethiopia	80	153	50%	70%	52%	+3
Ghana	54	129	40%	60%	42%	+2
Honduras	101	196	45%	43%	52%	+6
Kenya	77	137	32%	78%	56%	+24
Kyrgyz Republic	23	108	53%	38%	22%	-32
Malawi	41	79	60%	61%	51%	-9
Mali	44	111	30%	39%	40%	+10
Mauritania	31	61	59%	25%	50%	-9
Moldova	30	79	50%	46%	38%	-12
Mongolia	25	118	35%	32%	21%	-14
Mozambique	24	68	63%	32%	35%	-28
Niger	13	38	40%	32%	34%	-6
Peru	38	88	15%	15%	43%	+28
Rwanda	49	60	36%	42%	82%	+45
Senegal	45	83	40%	28%	54%	+14
South Africa	38	98	75%	--	39%	-36
Tanzania	60	126	38%	65%	48%	+9
Uganda	43	76	40%	54%	56%	+16
Viet Nam	62	153	24%	54%	41%	+17
Zambia	59	118	46%	46%	50%	+4
Sub-Total	**1 411**	**3 233**	**41%**	**44%**	**44%**	**+2.9**

TABLE A.10b: How much country analysis was co-ordinated?

	Coordinated donor analytic work*	Total donor analytic work	Indicator 10b			Progress
	(analyses) a	(analyses) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010/2005 (% points)
All Other Countries (45)						
Armenia	49	88	--	--	55%	--
Bosnia-Herzegovina	21	72	--	--	29%	--
Botswana	24	39	--	--	62%	--
Cameroon	11	28	--	49%	40%	--
Central African Rep.	14	55	--	23%	26%	--
Chad	13	31	--	35%	41%	--
Colombia	70	168	--	44%	42%	--
Comoros	4	19	--	--	20%	--
Ecuador	32	76	--	--	41%	--
El Salvador	32	80	--	--	39%	--
Fiji	14	41	--	--	33%	--
Gabon	21	46	--	37%	46%	--
Gambia	23	43	--	--	54%	--
Guatemala	10	43	--	--	23%	--
Guinea-Bissau	22	50	--	--	44%	--
Haiti	40	86	--	53%	46%	--
Indonesia	68	161	--	45%	42%	--
Jamaica	5	23	--	--	23%	--
Jordan	16	80	--	47%	20%	--
Kosovo	19	61	--	27%	31%	--
Laos	65	123	--	25%	53%	--
Lesotho	21	39	--	--	54%	--
Liberia	23	52	--	66%	43%	--
Madagascar	44	152	--	42%	29%	--
Morocco	31	70	--	25%	44%	--
Namibia	38	64	--	--	60%	--
Nepal	47	98	--	28%	47%	--
Nigeria	23	87	--	33%	26%	--
Pakistan	122	204	--	--	60%	--
Papua New Guinea	8	49	--	59%	15%	--
Philippines	77	102	--	33%	75%	--
Samoa	12	26	--	--	46%	--
Sao Tome & Principe	5	16	--	--	33%	--
Sierra Leone	20	59	--	56%	34%	--
Solomon Islands	29	53	--	--	54%	--
St.Vincent & Grenadines	0	3	--	--	0%	--
Sudan	35	94	--	45%	38%	--
Swaziland	7	29	--	--	23%	--
Tajikistan	46	91	--	--	50%	--
Timor-Leste	34	72	--	--	47%	--
Togo	46	106	--	21%	43%	--
Tonga	8	52	--	--	16%	--
Ukraine	17	62	--	40%	27%	--
Vanuatu	20	34	--	--	60%	--
West Bank and Gaza	25	88	--	--	28%	--
Sub-Total	**1 306**	**3 115**	**--**	**38%**	**42%**	**--**
TOTAL	**2 716**	**6 348**	**41%**	**42%**	**43%**	**+2.1**
For reference:						
Southern Sudan	8	47	--	--	18%	--

(*) Number of coordinated missions by country were adjusted to avoid double counting.

TABLE A.11: Do countries have monitorable performance assessment frameworks?

	Indicator 11		
	2005 (for reference)	2007 (for reference)	2010 Rating
2006/2011 Survey Countries (32)			
Afghanistan	N/A	D	C
Albania	D	D	C
Bangladesh	D	C	C
Benin	C	C	D
Bolivia	C	C	C
Burkina Faso	C	C	C
Burundi	D	D	D
Cambodia	C	C	C
Cape Verde	D	C	C
Congo, Dem. Rep.	D	D	C
Dominican Republic	N/A	N/A	D
Egypt	N/A	N/A	B
Ethiopia	C	C	B
Ghana	C	C	C
Honduras	C	C	B
Kenya	C	C	B
Kyrgyz Republic	C	C	C
Malawi	C	C	C
Mali	D	D	C
Mauritania	C	C	C
Moldova	D	C	B
Mongolia	C	C	C
Mozambique	C	B	C
Niger	D	D	C
Peru	N/A	N/A	C
Rwanda	C	C	C
Senegal	C	C	C
South Africa	N/A	N/A	B
Tanzania	B	B	B
Uganda	B	B	C
Viet Nam	C	C	B
Zambia	D	C	C

	Indicator 11		
	2005 (for reference)	2007 (for reference)	2010 Rating
All Other Countries (45)			
Armenia	C	C	D
Bosnia-Herzegovina	D	C	C
Botswana	N/A	N/A	C
Cameroon	D	D	B
Central African Rep.	D	D	C
Chad	D	D	D
Colombia	N/A	N/A	B
Comoros	N/A	N/A	D
Ecuador	N/A	N/A	C
El Salvador	N/A	N/A	C
Fiji	N/A	N/A	C
Gabon	N/A	N/A	D
Gambia	D	D	D
Guatemala	N/A	N/A	D
Guinea-Bissau	D	D	D
Haiti	D	D	D
Indonesia	N/A	N/A	B
Jamaica	N/A	N/A	B
Jordan	N/A	N/A	C
Kosovo	N/A	N/A	E
Laos	D	C	C
Lesotho	D	C	C
Liberia	D	D	C
Madagascar	C	C	D
Morocco	N/A	N/A	
Namibia	N/A	N/A	C
Nepal	C	C	B
Nigeria	N/A	C	C
Pakistan	C	C	B
Papua New Guinea	N/A	N/A	D
Philippines	N/A	N/A	C
Samoa	N/A	N/A	C
Sao Tome & Principe	D	D	D
Sierra Leone	D	D	C
Solomon Islands	N/A	N/A	C
St.Vincent & Grenadines	N/A	N/A	D
Sudan	N/A	D	C
Swaziland	N/A	N/A	D
Tajikistan	D	D	C
Timor-Leste	N/A	N/A	D
Togo	N/A	N/A	C
Tonga	N/A	N/A	D
Ukraine	N/A	N/A	B
Vanuatu	N/A	N/A	C
West Bank and Gaza	N/A	N/A	
For reference:			
Southern Sudan	N/A	N/A	N/A

TABLE A.12: Do countries have reviews of mutual accountability?

Indicator 12	
Yes (30 countries)	No (48 countries)
Albania	Afghanistan
Benin	Armenia
Cambodia	Bangladesh
Central African Rep.	Bolivia
Colombia	Bosnia-Herzegovina
Ethiopia	Botswana
Ghana	Burkina Faso
Indonesia	Burundi
Jordan	Cameroon
Kyrgyz Republic	Cape Verde
Laos	Chad
Malawi	Comoros
Mali	Congo, Dem. Rep.
Moldova	Dominican Republic
Mongolia	Ecuador
Morocco	Egypt
Mozambique	El Salvador
Nepal	Fiji
Pakistan	Gabon
Peru	Gambia
Philippines	Guatemala
Rwanda	Guinea-Bissau
Samoa	Haiti
Senegal	Honduras
St.Vincent & Grenadines	Jamaica
Tanzania	Kenya
Tonga	Kosovo
Uganda	Lesotho
Ukraine	Liberia
Viet Nam	Madagascar
	Mauritania
	Namibia
	Niger
	Nigeria
	Papua New Guinea
	Sao Tome & Principe
	Sierra Leone
	Solomon Islands
	South Africa
	Southern Sudan
	Sudan
	Swaziland
	Tajikistan
	Timor-Leste
	Togo
	Vanuatu
	West Bank and Gaza
	Zambia

B DONOR DATA

ONE TABLE PER INDICATOR

THE FOLLOWING TABLES present results for all surveyed indicators (indicators 3 to 10b) on a donor-by-donor basis.

Data were available for 57 donors in one or more partner countries participating in the 2011 Survey. Not all donors are listed in the tables that follow. The following criteria were applied in establishing the 33 donors that are listed in Appendix B:

- All donors that have reported over USD 100 million of aid disbursed for the government sector in at least three surveyed countries; and
- All donors who do not meet the first criterion but would like to publish their results.

HOW TO USE APPENDIX B

As with Appendix A, progress over the period 2005-2010 is measured for a set of 32 countries that participated in both the 2006 Baseline Survey and the 2011 Survey. The upper part of the following tables shows the data by donor for this group of countries, allowing for a comparison of progress in the same set of countries between 2005 and 2010. In addition, the "global picture" for 2010, encompassing all countries which have recorded each donor's aid in the 2011 Survey, is provided.

Donors that are not listed individually have been aggregated in rows labelled "All Other Donors". Data for all donors are included in the individual country chapters, available online at: www.oecd.org/dac/effectiveness.

DATA SOURCES

The tables in Appendix B draw on two different sources:

- Indicator 8 (untied aid) uses data drawn from the OECD-DAC Creditor Reporting System (CRS). Data is only available for DAC members reporting the tying status of aid.
- Data for all other indicators provided in Appendix B are drawn from the 2011 Survey on Monitoring the Paris Declaration, and are collected at the country level through government and donor questionnaires.

GLOBAL INDICATORS AND AVERAGE COUNTRY RATIOS

The column headings of the tables in Appendix B are labelled to show the formula used in the calculation of each indicator. For most of these indicators, global values are the weighted averages of the country values. The average country ratio is presented under each total for reference purposes only. This is an un-weighted average of all of the individual donor-partner country calculations; *i.e.* it gives equal weight to each donor / partner country irrespective of the volume of aid involved.

Indicators 3 (aid flows are aligned on national priorities) and 7 (aid is more predictable) are notable exceptions to the approach described above. For these indicators, dividing the amounts of aid captured in governments' budget estimates by the amount of aid disbursed for the government sector (indicator 3), or the amounts captured in government accounting systems by amounts scheduled for disbursement (indicator 7) would overstate performance, as over- and under-estimates in different countries would cancel each other out. Consistent with the methodology used in 2008, the global values presented for indicators 3 and 7 are an un-weighted average of all of the individual donor-partner country calculations. These individual calculations address the challenge presented by over- and under-estimation by inverting the numerator and denominator to ensure that the ratio presented is always less than or equal to 100%. This offers a more realistic – albeit un-weighted – indicator of progress.

TABLE B.3: Are government budget estimates comprehensive and realistic?

	No. of countries 2010	Government's budget estimates of aid flows for 2010	Aid disbursed by donors for government sector in 2010	Indicator 3				Progress
		(USD m) a	(USD m) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010 c = b /a	2010 / 2005 (% points)
2006/2011 Survey Countries (32)								
African Dev. Bank	20	1 817	1 492	59%	58%		67%	+8
Asian Dev. Bank	6	1 840	1 900	62%	86%	58%		-3
Australia	5	73	87	29%	25%	36%		+8
Austria	6	17	18	36%	43%	65%		+30
Belgium	16	272	302	42%	52%	44%		+2
Canada	22	331	429	52%	45%	39%		-12
Denmark	16	597	555	49%	65%		68%	+19
EU Institutions	32	2 558	2 820	58%	62%	61%		+3
Finland	11	133	133	35%	58%	56%		+21
France	24	622	544	45%	58%		41%	-5
GAVI Alliance	25	82	186	0%	0%	19%		+19
Germany	31	832	1 252	53%	59%	53%		0
Global Fund	30	609	1 115	38%	43%	42%		+4
IFAD	26	173	188	69%	57%	52%		-17
IMF	5	192	216	19%	4%	58%		+39
InterAmer.Dev.Bank	4	415	335	32%	37%		48%	+15
Ireland	9	165	167	48%	45%	60%		+12
Italy	16	214	170	18%	38%		32%	+14
Japan	32	2 038	2 768	31%	43%	43%		+12
Korea	12	142	161	11%	34%	46%		+35
Luxembourg	8	29	60	66%	44%	38%		-28
Netherlands	24	509	612	48%	60%	54%		+6
New Zealand	4	6	6	58%	25%	35%		-24
Norway	12	200	244	61%	66%	46%		-14
Portugal	2	47	249	15%	11%	19%		+4
Spain	18	117	240	42%	20%	51%		+9
Sweden	18	402	293	35%	52%		55%	+20
Switzerland	22	102	134	42%	38%	30%		-12
Turkey	6	0	95	0%	0%	0%		0
United Kingdom	19	1 295	1 226	50%	69%		48%	-2
United Nations	32	1 304	2 872	35%	40%	34%		-1
United States	32	984	6 069	33%	25%	30%		-4
World Bank	32	8 079	9 518	66%	73%	74%		+8
All other donors	--	304	349	-- --	-- --	87%		--
Total *				**44%**	**48%**	**46%**		**+1.8**
Global weighted average		26 498	36 805	90%	90%	72%		-17.7

TABLE B.3: Are government budget estimates comprehensive and realistic?

	No. of countries 2010	Government's budget estimates of aid flows for 2010	Aid disbursed by donors for government sector in 2010	Indicator 3				Progress
		(USD m) a	(USD m) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010 c = b /a	2010 / 2005 (% points)
Global picture - 78 countries & territories								
African Dev. Bank	35	2 372	2 101	--	--		59%	--
Asian Dev. Bank	20	3 632	4 276	--	--	64%		--
Australia	18	679	862	--	--	48%		--
Austria	9	17	22	--	--	55%		--
Belgium	20	285	327	--	--	47%		--
Canada	36	344	524	--	--	30%		--
Denmark	24	617	605	--	--		60%	--
EU Institutions	75	3 660	4 912	--	--	51%		--
Finland	17	147	157	--	--	55%		--
France	46	1 424	1 562	--	--	42%		--
GAVI Alliance	46	93	293	--	--	11%		--
Germany	59	1 097	1 931	--	--	45%		--
Global Fund	64	736	1 437	--	--	36%		--
IFAD	44	227	301	--	--	46%		--
IMF	10	248	416	--	--	48%		--
InterAmer.Dev.Bank	10	474	965	--	--	51%		--
Ireland	14	173	187	--	--	51%		--
Italy	28	227	211	--	--		29%	--
Japan	70	4 842	6 148	--	--	40%		--
Korea	26	302	263	--	--		38%	--
Luxembourg	11	41	78	--	--	38%		--
Netherlands	33	540	669	--	--	48%		--
New Zealand	14	65	72	--	--	40%		--
Norway	20	232	362	--	--	42%		--
Portugal	5	76	316	--	--	32%		--
Spain	33	331	645	--	--	43%		--
Sweden	27	426	329	--	--		49%	--
Switzerland	35	134	209	--	--	24%		--
Turkey	12	0	129	--	--	0%		--
United Kingdom	34	1 523	1 547	--	--	42%		--
United Nations	77	1 904	4 830	--	--	31%		--
United States	61	1 738	8 365	--	--	32%		--
World Bank	76	12 635	16 546	--	--	62%		--
All other donors	--	825	654	--	--		79%	--
Total *				**--**	**--**	**41%**		**--**
Global weighted average		42 066	62 251	90%	82%	68%		--

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

TABLE B.4: How much technical assistance is co-ordinated with country programmes?

	No. of countries 2010	Co-ordinated technical cooperation (USD m) a	Total technical cooperation (USD m) b	Indicator 4 2005 (for reference)	Indicator 4 2007 (for reference)	Indicator 4 2010 c = a / b	Progress 2010/2005 (% points)
2006/2011 Survey Countries (32)							
African Dev. Bank	20	95	138	38%	31%	68%	+30
Asian Dev. Bank	6	14	33	37%	78%	42%	+5
Australia	5	52	83	25%	36%	63%	+38
Austria	6	6	11	11%	37%	52%	+41
Belgium	16	74	112	18%	30%	66%	+48
Canada	22	81	275	39%	61%	30%	-9
Denmark	16	61	66	51%	74%	93%	+42
EU Institutions	32	179	361	36%	50%	50%	+14
Finland	11	20	35	52%	72%	56%	+4
France	24	47	92	20%	48%	51%	+31
GAVI Alliance	25	0	0	--	100%	--	--
Germany	31	370	535	39%	75%	69%	+30
Global Fund	30	0	0	--	40%	--	--
IFAD	26	9	26	72%	76%	34%	-39
IMF	5	0	1	70%	35%	0%	-70
InterAmer.Dev.Bank	4	29	35	25%	54%	84%	+59
Ireland	9	15	20	52%	97%	74%	+22
Italy	16	19	53	38%	73%	36%	-2
Japan	32	360	444	75%	75%	81%	+6
Korea	12	4	39	74%	79%	11%	-63
Luxembourg	8	7	16	0%	13%	46%	+46
Netherlands	24	47	85	35%	61%	55%	+20
New Zealand	4	2	5	11%	61%	47%	+36
Norway	12	8	17	79%	57%	45%	-34
Portugal	2	5	37	77%	6%	13%	-64
Spain	18	119	158	10%	45%	75%	+65
Sweden	18	28	58	64%	51%	47%	-16
Switzerland	22	48	99	20%	52%	48%	+29
Turkey	6	2	19	15%	66%	13%	-2
United Kingdom	19	178	275	61%	66%	65%	+4
United Nations	32	970	1 437	49%	62%	67%	+18
United States	32	1 715	4 648	47%	54%	37%	-11
World Bank	32	518	728	58%	85%	71%	+13
All other donors	--	9	46	--	--	20%	--
Total		**5 091**	**9 988**	**49%**	**61%**	**51%**	**+1.9**
Avg. country ratio				40%	60%	57%	+16.7

TABLE B.4: How much technical assistance is co-ordinated with country programmes?

	No. of countries 2010	Co-ordinated technical cooperation	Total technical cooperation	Indicator 4			Progress
		(USD m) a	(USD m) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010/2005 (% points)
Global picture - 78 countries & territories							
African Dev. Bank	35	112	163	--	--	69%	--
Asian Dev. Bank	20	34	77	--	--	44%	--
Australia	18	244	412	--	--	59%	--
Austria	9	9	20	--	--	47%	--
Belgium	20	79	120	--	--	66%	--
Canada	36	109	398	--	--	27%	--
Denmark	24	66	75	--	--	88%	--
EU Institutions	75	364	733	--	--	50%	--
Finland	17	24	47	--	--	51%	--
France	46	89	155	--	--	57%	--
GAVI Alliance	46	0	0	--	--	--	--
Germany	59	623	838	--	--	74%	--
Global Fund	64	0	0	--	--	--	--
IFAD	44	15	34	--	--	43%	--
IMF	10	0	3	--	--	0%	--
InterAmer.Dev.Bank	10	41	63	--	--	65%	--
Ireland	14	17	22	--	--	76%	--
Italy	28	24	65	--	--	37%	--
Japan	70	623	778	--	--	80%	--
Korea	26	30	69	--	--	43%	--
Luxembourg	11	12	25	--	--	49%	--
Netherlands	33	60	119	--	--	51%	--
New Zealand	14	23	35	--	--	66%	--
Norway	20	19	55	--	--	35%	--
Portugal	5	24	73	--	--	32%	--
Spain	33	196	236	--	--	83%	--
Sweden	27	40	76	--	--	52%	--
Switzerland	35	82	175	--	--	47%	--
Turkey	12	9	40	--	--	23%	--
United Kingdom	34	232	597	--	--	39%	--
United Nations	77	1 885	2 693	--	--	70%	--
United States	61	3 400	6 975	--	--	49%	--
World Bank	76	1 120	1 529	--	--	73%	--
All other donors	--	83	168	--	--	49%	--
Total		**9 687**	**16 867**	**--**	**--**	**57%**	**--**
Avg. country ratio				--	--	58%	--

TABLE B.5: How much aid for the government sectors uses country systems?

	No. of countries 2010	Aid disbursed by donors for gov. sector	Public financial management							Procurement				
			Budget execution	Financial reporting	Auditing	Indicator 5a			Progress	Proc. systems	Indicator 5b			Progress
		(USD m) a	(USD m) b	(USD m) c	(USD m) d	2005 (for ref.)	2007 (for ref.)	2010 avg(b,c,d)/a	2010/2005 (%pts.)	(USD m) e	2005 (for ref.)	2007 (for ref.)	2010 e / a	2010/2005 (% points)
2006/2011 Survey Countries (32)														
African Dev. Bank	20	1 528	500	663	643	33%	39%	39%	+6	498	43%	37%	33%	-11
Asian Dev. Bank	6	1 412	1 326	997	993	69%	81%	78%	+10	525	45%	59%	37%	-8
Australia	5	87	37	31	31	6%	13%	38%	+31	33	5%	16%	38%	+32
Austria	6	24	15	16	15	19%	35%	63%	+44	21	30%	44%	86%	+56
Belgium	16	297	57	44	46	24%	18%	17%	-7	132	43%	44%	44%	+1
Canada	22	442	336	338	280	42%	75%	72%	+30	340	44%	38%	77%	+33
Denmark	16	538	403	323	280	29%	53%	62%	+34	433	44%	66%	80%	+36
EU Institutions	32	2 847	1 638	1 603	1 554	41%	40%	56%	+16	1 568	42%	36%	55%	+13
Finland	11	144	100	80	70	35%	57%	58%	+23	91	50%	66%	63%	+14
France	24	581	341	309	195	27%	40%	48%	+21	455	60%	60%	78%	+19
GAVI Alliance	25	226	0	0	0	33%	30%	0%	-33	0	2%	11%	0%	-2
Germany	31	1 410	598	691	537	37%	42%	43%	+6	860	32%	59%	61%	+29
Global Fund	30	1 105	507	849	676	41%	42%	61%	+20	771	45%	43%	70%	+25
IFAD	26	195	134	144	146	44%	58%	72%	+28	167	61%	84%	85%	+24
IMF	5	216	216	216	216	79%	89%	100%	+21	122	79%	63%	56%	-23
InterAmer.Dev.Bank	4	335	331	31	4	54%	43%	36%	-18	48	0%	31%	14%	+14
Ireland	9	171	153	163	116	90%	79%	84%	-5	156	96%	88%	91%	-5
Italy	16	149	84	55	38	28%	18%	40%	+12	62	50%	52%	41%	-8
Japan	32	2 712	1 641	1 638	1 618	30%	63%	60%	+31	1 641	27%	62%	61%	+34
Korea	12	185	0	0	0	45%	10%	0%	-45	69	0%	5%	37%	+37
Luxembourg	8	60	4	5	0	0%	2%	5%	+5	10	0%	4%	17%	+17
Netherlands	24	594	434	425	357	70%	64%	68%	-2	487	78%	80%	82%	+4
New Zealand	4	6	2	2	2	10%	52%	34%	+24	3	14%	45%	51%	+37
Norway	12	239	203	203	183	61%	59%	82%	+21	211	69%	76%	88%	+20
Portugal	2	249	8	5	5	79%	3%	2%	-77	223	80%	4%	90%	+10
Spain	18	253	164	107	137	17%	52%	54%	+37	165	14%	57%	65%	+51
Sweden	18	284	214	207	182	47%	57%	71%	+24	216	45%	56%	76%	+31
Switzerland	22	126	57	48	39	43%	39%	38%	-5	45	49%	48%	36%	-13
Turkey	6	100	0	1	0	0%	0%	0%	0	1	85%	0%	1%	-84
United Kingdom	19	1 520	1 137	1 142	1 074	76%	78%	73%	-2	1 142	77%	69%	75%	-2
United Nations	32	3 117	1 121	1 170	539	18%	19%	30%	+13	403	7%	11%	13%	+6
United States	32	5 762	344	145	208	10%	3%	4%	-6	250	12%	5%	4%	-8
World Bank	32	8 779	6 288	5 657	6 174	43%	55%	69%	+26	4 699	42%	43%	54%	+12
All other donors	--	477	34	34	34	40%	46%	7%	-33	12	--	--	2%	--
Total		**36 172**	**18 425**	**17 343**	**16 391**	**40%**	**45%**	**48%**	**+8.1**	**15 859**	**40%**	**43%**	**44%**	**+4.3**
Avg. country ratio						32%	34%	37%	+4.8		37%	42%	41%	+3.7

TABLE B.5: How much aid for the government sectors uses country systems?

	No. of countries 2010	Aid disbursed by donors for gov. sector	Public financial management							Procurement				
			Budget execution	Financial reporting	Auditing	Indicator 5a			Progress	Proc. systems	Indicator 5b			Progress
		(USD m) a	(USD m) b	(USD m) c	(USD m) d	2005 (for ref.)	2007 (for ref.)	2010 avg(b,c,d)/a	2010/2005 (%pts.)	(USD m) e	2005 (for ref.)	2007 (for ref.)	2010 e / a	2010/2005 (% points)
Global picture - 78 countries & territories														
African Dev. Bank	35	2 140	911	1 065	1 046	--	--	47%	--	674	--	--	32%	--
Asian Dev. Bank	20	3 659	3 486	3 189	3 163	--	--	90%	--	1 074	--	--	29%	--
Australia	18	859	252	171	166	--	--	23%	--	220	--	--	26%	--
Austria	9	29	15	16	15	--	--	53%	--	22	--	--	77%	--
Belgium	20	322	67	44	46	--	--	16%	--	142	--	--	44%	--
Canada	36	538	386	387	330	--	--	68%	--	341	--	--	63%	--
Denmark	24	573	423	343	291	--	--	62%	--	449	--	--	78%	--
EU Institutions	75	5 043	2 520	2 447	2 387	--	--	49%	--	2 388	--	--	47%	--
Finland	17	168	110	85	85	--	--	56%	--	101	--	--	60%	--
France	46	1 600	1 143	1 143	1 029	--	--	69%	--	1 182	--	--	74%	--
GAVI Alliance	46	333	0	0	0	--	--	0%	--	1	--	--	0%	--
Germany	59	2 085	871	1 040	845	--	--	44%	--	1 248	--	--	60%	--
Global Fund	64	1 443	536	873	714	--	--	49%	--	864	--	--	60%	--
IFAD	44	295	227	229	229	--	--	77%	--	242	--	--	82%	--
IMF	10	416	408	352	352	--	--	89%	--	135	--	--	32%	--
InterAmer.Dev.Bank	10	1 168	370	31	4	--	--	12%	--	62	--	--	5%	--
Ireland	14	191	167	169	122	--	--	80%	--	169	--	--	89%	--
Italy	28	190	97	67	49	--	--	37%	--	82	--	--	43%	--
Japan	70	6 081	4 191	4 182	4 162	--	--	69%	--	4 201	--	--	69%	--
Korea	26	286	25	32	25	--	--	10%	--	103	--	--	36%	--
Luxembourg	11	80	4	5	0	--	--	4%	--	14	--	--	17%	--
Netherlands	33	654	442	425	357	--	--	62%	--	496	--	--	76%	--
New Zealand	14	76	24	18	28	--	--	31%	--	40	--	--	53%	--
Norway	20	350	218	228	196	--	--	61%	--	232	--	--	66%	--
Portugal	5	316	8	5	5	--	--	2%	--	250	--	--	79%	--
Spain	33	657	488	379	440	--	--	66%	--	507	--	--	77%	--
Sweden	27	316	226	209	183	--	--	65%	--	225	--	--	71%	--
Switzerland	35	200	64	55	46	--	--	27%	--	59	--	--	29%	--
Turkey	12	135	0	1	0	--	--	0%	--	1	--	--	0%	--
United Kingdom	34	1 856	1 271	1 299	1 217	--	--	68%	--	1 282	--	--	69%	--
United Nations	77	5 171	1 356	1 390	737	--	--	22%	--	600	--	--	12%	--
United States	61	8 273	1 093	896	764	--	--	11%	--	1 041	--	--	13%	--
World Bank	76	15 533	11 417	10 280	11 205	--	--	71%	--	8 605	--	--	55%	--
All other donors	--	895	173	67	63	--	--	11%	--	--	--	--	--	--
Total		**61 930**	**32 989**	**31 123**	**30 301**	**--**	**--**	**51%**	**--**	**27 164**	**--**	**--**	**44%**	**--**
Avg. country ratio								32%					35%	

TABLE B.6: How many PIUs are parallel to country structures?

	No. of countries 2010	Indicator 6			Progress
		2005 (for reference)	2007 (for reference)	2010 (PIUs)	2010 / 2005 (units)
2006/2011 Survey Countries (32)					
African Dev. Bank	20	132	113	46	-86
Asian Dev. Bank	6	39	40	2	-37
Australia	5	27	14	8	-19
Austria	6	13	23	5	-8
Belgium	16	67	124	71	+4
Canada	22	64	36	31	-33
Denmark	16	69	38	15	-54
EU Institutions	32	189	98	55	-134
Finland	11	9	4	7	-2
France	24	63	67	25	-38
GAVI Alliance	25	0	0	0	0
Germany	31	39	26	23	-16
Global Fund	30	4	2	0	-4
IFAD	26	13	24	28	+15
IMF	5	0	0	0	+0
InterAmer.Dev.Bank	4	29	58	27	-2
Ireland	9	6	0	2	-4
Italy	16	27	39	16	-11
Japan	32	2	2	0	-2
Korea	12	0	11	4	+4
Luxembourg	8	1	5	10	+9
Netherlands	24	22	13	21	-1
New Zealand	4	0	0	0	0
Norway	12	2	7	4	+2
Portugal	2	1	0	0	-1
Spain	18	59	70	47	-12
Sweden	18	33	22	3	-30
Switzerland	22	54	55	51	-3
Turkey	6	0	1	37	+37
United Kingdom	19	40	17	25	-15
United Nations	32	295	283	299	+4
United States	32	187	187	180	-7
World Bank	32	216	78	44	-172
All other donors	--	13	68	72	+59
Total		**1 696**	**1 525**	**1 158**	**-538**
Average		37	31	21	-17

TABLE B.6: How many PIUs are parallel to country structures?

	No. of countries 2010	Indicator 6			Progress
		2005 (for reference)	2007 (for reference)	2010 (PIUs)	2010 / 2005 (units)
Global picture - 78 countries & territories					
African Dev. Bank	35	--	--	78	--
Asian Dev. Bank	20	--	--	8	--
Australia	18	--	--	62	--
Austria	9	--	--	12	--
Belgium	20	--	--	74	--
Canada	36	--	--	111	--
Denmark	24	--	--	24	--
EU Institutions	75	--	--	80	--
Finland	17	--	--	12	--
France	46	--	--	62	--
GAVI Alliance	46	--	--	0	--
Germany	59	--	--	35	--
Global Fund	64	--	--	0	--
IFAD	44	--	--	45	--
IMF	10	--	--	0	--
InterAmer.Dev.Bank	10	--	--	66	--
Ireland	14	--	--	2	--
Italy	28	--	--	29	--
Japan	70	--	--	0	--
Korea	26	--	--	11	--
Luxembourg	11	--	--	14	--
Netherlands	33	--	--	21	--
New Zealand	14	--	--	12	--
Norway	20	--	--	23	--
Portugal	5	--	--	0	--
Spain	33	--	--	51	--
Sweden	27	--	--	6	--
Switzerland	35	--	--	80	--
Turkey	12	--	--	42	--
United Kingdom	34	--	--	56	--
United Nations	77	--	--	688	--
United States	61	--	--	448	--
World Bank	76	--	--	83	--
All other donors	--	--	--	123	--
Total		**--**	**--**	**2 358**	--
Average		--	--	38	--

TABLE B.7: Are disbursements on schedule and recorded by government?

	No. of countries 2010	Disbursements recorded by government in 2010	Aid scheduled by donors for disbursement in 2010	Indicator 7				Progress	Aid disbursed by donors for government sector in 2010	For reference: % of scheduled aid disbursements reported as disbursed by donors in 2010 **	
		(USD m) a	(USD m) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010 c = b / a	2010 / 2005 (% points)	(USD m) d	(%) e = d / b	(%) e = b / d
2006/2011 Survey Countries (32)											
African Dev. Bank	20	1 279	1 707	52%	51%	59%		+7	1 528	90%	
Asian Dev. Bank	6	1 317	1 682	86%	81%	60%		-25	1 412	84%	
Australia	5	83	107	33%	39%	47%		+14	87	82%	
Austria	6	19	23	30%	39%	60%		+30	24		96%
Belgium	16	118	339	32%	39%	30%		-2	297	87%	
Canada	22	349	457	44%	51%	49%		+5	442	97%	
Denmark	16	275	522	50%	50%	52%		+2	538		97%
EU Institutions	32	1 995	2 547	51%	63%	60%		+10	2 847		89%
Finland	11	115	166	33%	42%	58%		+25	144	87%	
France	24	335	505	32%	46%	45%		+13	581		87%
GAVI Alliance	25	32	269	0%	11%	10%		+10	226	84%	
Germany	31	715	1 381	50%	54%	50%		0	1 410		98%
Global Fund	30	713	886	36%	43%	33%		-3	1 105		80%
IFAD	26	102	253	53%	44%	34%		-19	195	77%	
IMF	5	231	249	21%	5%	65%		+44	216	87%	
InterAmer.Dev.Bank	4	286	330	95%	53%	42%		-53	335		99%
Ireland	9	140	169	63%	64%	69%		+6	171		99%
Italy	16	88	272	10%	29%	39%		+30	149	55%	
Japan	32	1 869	2 637	34%	45%	44%		+10	2 712		97%
Korea	12	181	176	11%	19%		32%	+21	185		95%
Luxembourg	8	32	75	51%	34%	40%		-11	60	80%	
Netherlands	24	413	811	54%	59%	39%		-15	594	73%	
New Zealand	4	6	10	58%	28%	39%		-19	6	56%	
Norway	12	208	251	52%	58%	58%		+6	239	95%	
Portugal	2	286	154	15%	47%		48%	+33	249		62%
Spain	18	137	246	26%	30%	49%		+23	253		97%
Sweden	18	303	360	48%	56%	46%		-2	284	79%	
Switzerland	22	76	161	39%	44%	32%		-8	126	78%	
Turkey	6	0	30	0%	0%	0%		0	100		30%
United Kingdom	19	1 204	1 595	51%	70%	59%		+8	1 520	95%	
United Nations	32	1 140	3 638	18%	30%	25%		+8	3 117	86%	
United States	32	1 798	6 554	29%	37%	30%		+1	5 762	88%	
World Bank	32	8 213	8 427	65%	71%	61%		-4	8 779		96%
All other donors	--	680	300	-- --	-- --		44%	--	477		63%
Total*				**42%**	**47%**	**43%**		**+0.8**			
Global weighted average		24 736	37 290	72%	69%	66%		-5.6	36 172	97%	

TABLE B.7: Are disbursements on schedule and recorded by government?

	No. of countries 2010	Disbursements recorded by government in 2010	Aid scheduled by donors for disbursement in 2010	Indicator 7				Progress	Aid disbursed by donors for government sector in 2010	For reference: % of scheduled aid disbursements reported as disbursed by donors in 2010 **	
		(USD m) a	(USD m) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010 c = b / a	2010 / 2005 (% points)	(USD m) d	(%) e = d / b	(%) e = b / d
Global picture - 78 countries & territories											
African Dev. Bank	35	2 020	2 494	--	--	50%		--	2 140	86%	
Asian Dev. Bank	20	2 755	3 099	--	--	54%		--	3 659		85%
Australia	18	402	1 126	--	--	46%		--	859	76%	
Austria	9	20	28	--	--	53%		--	29		97%
Belgium	20	134	385	--	--	28%		--	322	84%	
Canada	36	591	590	--	--		38%	--	538	91%	
Denmark	24	285	556	--	--	48%		--	573		97%
EU Institutions	75	3 180	4 559	--	--	48%		--	5 043		90%
Finland	17	121	197	--	--	46%		--	168	85%	
France	46	1 157	1 591	--	--	37%		--	1 600		99%
GAVI Alliance	46	41	402	--	--	8%		--	333	83%	
Germany	59	931	1 966	--	--	40%		--	2 085		94%
Global Fund	64	830	1 171	--	--	27%		--	1 443		81%
IFAD	44	154	392	--	--	38%		--	295	75%	
IMF	10	287	318	--	--	60%		--	416		76%
InterAmer.Dev.Bank	10	614	1 275	--	--	48%		--	1 168	92%	
Ireland	14	146	176	--	--	53%		--	191		92%
Italy	28	99	296	--	--	35%		--	190	64%	
Japan	70	4 102	5 961	--	--	37%		--	6 081		98%
Korea	26	229	269	--	--	20%		--	286		94%
Luxembourg	11	32	100	--	--	32%		--	80	80%	
Netherlands	33	462	894	--	--	37%		--	654	73%	
New Zealand	14	38	87	--	--	34%		--	76	87%	
Norway	20	278	376	--	--	44%		--	350	93%	
Portugal	5	304	196	--	--		48%	--	316		62%
Spain	33	563	630	--	--	45%		--	657		96%
Sweden	27	319	393	--	--	42%		--	316	80%	
Switzerland	35	108	238	--	--	29%		--	200	84%	
Turkey	12	3	30	--	--	0%		--	135		22%
United Kingdom	34	1 633	2 073	--	--	53%		--	1 856	90%	
United Nations	77	1 703	5 915	--	--	23%		--	5 171	87%	
United States	61	4 556	9 571	--	--	28%		--	8 273	86%	
World Bank	76	13 096	14 834	--	--	51%		--	15 533		96%
All other donors	--	875	742	--	--		85%	--	895		83%
Total *				--	--	**37%**		**--**			
Global weighted average		42 067	62 933	--	--	67%		--	61 930	98%	

(*) Ratio is c = a / b except where disbursements recorded by government are greater than aid scheduled for disbursement (c = b /a).
(**) Ratio is e=d / b except where disbursements by donors are greater than aid scheduled for disbursement (e = b / d).

TABLE B.8: How much bilateral aid is untied?

	No. of countries 2010	Total bilateral aid as reported to the DAC	Untied aid	Share of untied aid			Progress
		(USD m)	(USD m)	2005 (for reference)	2007 (for reference)	2009 (%)	2009 / 2005 (% points)
2006/2011 Survey Countries (32)							
African Dev. Bank	20	--	--	--	--	--	--
Asian Dev. Bank	6	--	--	--	--	--	--
Australia	5	152	152	54%	99%	100%	+46
Austria	6	59	40	39%	38%	68%	+29
Belgium	16	477	433	97%	86%	91%	-7
Canada	22	465	464	79%	87%	100%	+21
Denmark	16	825	799	94%	94%	97%	+3
EU Institutions	32	--	--	--	--	--	--
Finland	11	286	249	98%	100%	87%	-11
France	24	1 301	1 126	90%	74%	87%	-3
GAVI Alliance	25	--	--	--	--	--	--
Germany	31	1 043	1 027	94%	99%	98%	+5
Global Fund	30	--	--	--	--	--	--
IFAD	26	--	--	--	--	--	--
IMF	5	--	--	--	--	--	--
InterAmer.Dev.Bank	4	--	--	--	--	--	--
Ireland	9	355	355	100%	100%	100%	0
Italy	16	296	142	35%	35%	48%	+13
Japan	32	4 386	4 305	89%	88%	98%	+9
Korea	12	698	327	--	21%	47%	--
Luxembourg	8	114	113	100%	100%	99%	-1
Netherlands	24	1 326	1 321	90%	94%	100%	+9
New Zealand	4	15	15	60%	100%	99%	+39
Norway	12	653	653	99%	100%	100%	+1
Portugal	2	140	14	26%	14%	10%	-15
Spain	18	705	481	75%	61%	68%	-6
Sweden	18	1 084	1 084	100%	100%	100%	0
Switzerland	22	282	277	95%	97%	98%	+3
Turkey	6	--	--	--	--	--	--
United Kingdom	19	3 436	3 436	100%	100%	100%	0
United Nations	32	--	--	--	--	--	--
United States	32	9 323	7 489	70%	79%	80%	+11
World Bank	32	--	--	--	--	--	--
All other donors	--	20	19	--	--	98%	--
Total		**27 440**	**24 319**	**87%**	**84%**	**89%**	**+1.96**
Avg. country ratio				83%	84%	88%	+4.5

TABLE B.8: How much bilateral aid is untied?

	No. of countries 2010	Total bilateral aid as reported to the DAC	Untied aid	Share of untied aid			Progress
		(USD m)	(USD m)	2005 (for reference)	2007 (for reference)	2009 (%)	2009 / 2005 (% points)
Global picture - 78 countries & territories							
African Dev. Bank	35	--	--	--	--	--	--
Asian Dev. Bank	20	--	--	--	--	--	--
Australia	18	426	412	67%	99%	97%	+30
Austria	9	138	70	64%	89%	51%	-13
Belgium	20	587	538	95%	90%	92%	-4
Canada	36	651	648	77%	81%	100%	+23
Denmark	24	1 024	998	93%	94%	97%	+4
EU Institutions	75	--	--	--	--	--	--
Finland	17	421	383	98%	96%	91%	-8
France	46	2 645	2 121	95%	83%	80%	-15
GAVI Alliance	46	--	--	--	--	--	--
Germany	59	1 907	1 884	94%	99%	99%	+4
Global Fund	64	--	--	--	--	--	--
IFAD	44	--	--	--	--	--	--
IMF	10	--	--	--	--	--	--
InterAmer.Dev.Bank	10	--	--	--	--	--	--
Ireland	14	453	453	100%	100%	100%	0
Italy	28	473	264	66%	52%	56%	-10
Japan	70	7 462	6 866	90%	91%	92%	+2
Korea	26	1 111	492	--	20%	44%	--
Luxembourg	11	177	176	100%	100%	99%	-1
Netherlands	33	1 799	1 750	90%	96%	97%	+7
New Zealand	14	123	120	85%	99%	97%	+12
Norway	20	1 107	1 106	99%	100%	100%	+1
Portugal	5	168	39	42%	44%	23%	-19
Spain	33	1 560	1 068	78%	59%	68%	-9
Sweden	27	1 428	1 402	100%	100%	98%	-2
Switzerland	35	592	583	97%	97%	98%	+2
Turkey	12	--	--	--	--	--	--
United Kingdom	34	4 768	4 768	100%	100%	100%	0
United Nations	77	--	--	--	--	--	--
United States	61	17 284	13 517	73%	77%	78%	+5
World Bank	76	--	--	--	--	--	--
All other donors	--	34	30	--	--	89%	--
Total		**46 337**	**39 687**	**89%**	**85%**	**86%**	**-2.92**
Avg. country ratio				82%	84%	88%	**+5.4**

TABLE B.9: How much aid was programme-based?

	Number of countries 2010	Programme-based approaches			Total aid disbursed	Indicator 9			Progress
		Budget support	Other PBAs	Total					
		(USD m) a	(USD m) b	(USD m) c = a + b	(USD m) d	2005 (for reference)	2007 (for reference)	2010 e = c / d	2010/2005 (% points)
2006/2011 Survey Countries (32)									
African Dev. Bank	20	318	191	509	1 591	40%	32%	32%	-8
Asian Dev. Bank	6	378	389	767	1 412	23%	34%	54%	+31
Australia	5	28	35	63	282	29%	20%	22%	-6
Austria	6	8	12	20	31	36%	30%	64%	+28
Belgium	16	28	76	104	391	32%	17%	27%	-5
Canada	22	231	172	403	713	51%	56%	57%	+6
Denmark	16	193	266	459	682	58%	63%	67%	+10
EU Institutions	32	1 188	677	1 865	3 172	51%	47%	59%	+7
Finland	11	43	55	98	193	35%	58%	51%	+15
France	24	71	143	213	806	28%	31%	26%	-2
GAVI Alliance	25	0	92	92	232	18%	37%	39%	+21
Germany	31	220	489	709	1 448	20%	35%	49%	+29
Global Fund	30	5	1 100	1 105	1 303	82%	76%	85%	+2
IFAD	26	5	36	40	199	3%	34%	20%	+17
IMF	5	127	34	161	216	71%	41%	74%	+3
InterAmer.Dev.Bank	4	50	112	162	349	61%	55%	47%	-14
Ireland	9	64	101	165	227	64%	84%	73%	+8
Italy	16	27	24	51	210	41%	26%	24%	-16
Japan	32	179	1 429	1 608	2 797	34%	53%	58%	+23
Korea	12	0	79	79	186	0%	1%	42%	+42
Luxembourg	8	0	19	19	71	41%	31%	27%	-15
Netherlands	24	249	248	498	919	69%	71%	54%	-15
New Zealand	4	2	2	4	12	6%	48%	32%	+26
Norway	12	135	43	178	421	35%	50%	42%	+7
Portugal	2	5	96	100	255	4%	3%	39%	+36
Spain	18	27	40	67	562	14%	14%	12%	-3
Sweden	18	144	112	256	454	42%	47%	57%	+14
Switzerland	22	32	37	69	244	26%	36%	28%	+3
Turkey	6	0	16	16	107	0%	0%	15%	+15
United Kingdom	19	690	536	1 226	2 034	58%	71%	60%	+2
United Nations	32	755	1 454	2 210	3 685	30%	34%	60%	+30
United States	32	40	1 270	1 310	7 349	27%	36%	18%	-9
World Bank	32	3 641	1 544	5 185	8 785	56%	57%	59%	+3
All other donors	--	135	47	182	605	--	--	30%	--
Total		**9 018**	**10 976**	**19 994**	**41 942**	**43%**	**47%**	**48%**	**+5**
Avg. country ratio						35%	34%	37%	+2

TABLE B.9: How much aid was programme-based?

	Number of countries 2010	Programme-based approaches			Total aid disbursed	Indicator 9			Progress
		Budget support	Other PBAs	Total					
		(USD m) a	(USD m) b	(USD m) c = a + b	(USD m) d	2005 (for reference)	2007 (for reference)	2010 e = c / d	2010/2005 (% points)
Global picture - 78 countries & territories									
African Dev. Bank	35	663	193	856	2 481	--	--	35%	--
Asian Dev. Bank	20	1 134	681	1 815	3 660	--	--	50%	--
Australia	18	75	202	277	1 369	--	--	20%	--
Austria	9	8	14	21	43	--	--	49%	--
Belgium	20	30	85	115	433	--	--	26%	--
Canada	36	231	230	461	927	--	--	50%	--
Denmark	24	211	277	489	753	--	--	65%	--
EU Institutions	75	1 837	1 183	3 021	5 760	--	--	52%	--
Finland	17	45	60	105	223	--	--	47%	--
France	46	625	336	961	1 905	--	--	50%	--
GAVI Alliance	46	7	110	117	339	--	--	34%	--
Germany	59	241	604	845	2 183	--	--	39%	--
Global Fund	64	5	1 329	1 334	1 844	--	--	72%	--
IFAD	44	20	56	76	301	--	--	25%	--
IMF	10	183	34	217	416	--	--	52%	--
InterAmer.Dev.Bank	10	700	251	951	1 184	--	--	80%	--
Ireland	14	64	108	172	261	--	--	66%	--
Italy	28	38	33	71	278	--	--	26%	--
Japan	70	1 170	1 916	3 086	6 211	--	--	50%	--
Korea	26	0	86	86	291	--	--	29%	--
Luxembourg	11	0	25	25	95	--	--	26%	--
Netherlands	33	260	256	517	1 081	--	--	48%	--
New Zealand	14	13	43	56	112	--	--	50%	--
Norway	20	143	81	224	639	--	--	35%	--
Portugal	5	5	121	125	332	--	--	38%	--
Spain	33	61	95	156	1 181	--	--	13%	--
Sweden	27	150	135	285	593	--	--	48%	--
Switzerland	35	34	79	114	385	--	--	30%	--
Turkey	12	0	16	16	180	--	--	9%	--
United Kingdom	34	811	599	1 410	2 704	--	--	52%	--
United Nations	77	858	1 998	2 856	6 416	--	--	45%	--
United States	61	659	1 681	2 340	11 623	--	--	20%	--
World Bank	76	6 387	2 765	9 151	15 639	--	--	59%	--
All other donors	--	--	--	--	--	--	--	--	--
Total		**16 891**	**15 774**	**32 665**	**72 927**	**--**	**--**	**45%**	**--**
Avg. country ratio						--	--	31%	--

TABLE B.10a: How many donor missions were co-ordinated?

	No. of countries 2010	Coordinated donor missions	Total donor missions	Indicator 10a			Progress
		(missions) a	(missions) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010 / 2005 (% points)
2006/2011 Survey Countries (32)							
African Dev. Bank	20	45	513	19%	13%	9%	-10
Asian Dev. Bank	6	40	359	5%	16%	11%	+6
Australia	5	18	33	7%	41%	55%	+48
Austria	6	5	14	15%	0%	36%	+21
Belgium	16	16	100	22%	13%	16%	-6
Canada	22	33	199	17%	14%	17%	0
Denmark	16	57	125	33%	46%	46%	+12
EU Institutions	32	152	599	34%	37%	25%	-8
Finland	11	10	29	23%	37%	34%	+12
France	24	71	417	10%	20%	17%	+7
GAVI Alliance	25	9	26	--	100%	35%	--
Germany	31	99	272	30%	35%	36%	+7
Global Fund	30	24	105	14%	15%	23%	+8
IFAD	26	65	170	54%	84%	38%	-15
IMF	5	8	38	31%	23%	21%	-10
InterAmer.Dev.Bank	4	143	176	47%	47%	81%	+35
Ireland	9	16	23	41%	36%	70%	+29
Italy	16	28	121	8%	13%	23%	+15
Japan	32	10	292	2%	2%	3%	+1
Korea	12	5	63	0%	15%	8%	+8
Luxembourg	8	9	32	20%	18%	28%	+8
Netherlands	24	85	164	45%	52%	52%	+7
New Zealand	4	0	10	20%	67%	0%	-20
Norway	12	22	58	59%	33%	38%	-22
Portugal	2	15	26	50%	0%	58%	+8
Spain	18	17	39	9%	23%	44%	+35
Sweden	18	35	69	32%	32%	51%	+19
Switzerland	22	36	146	31%	21%	25%	-6
Turkey	6	0	98	89%	17%	0%	-89
United Kingdom	19	70	131	42%	61%	53%	+12
United Nations	32	1 640	3 900	28%	45%	42%	+14
United States	32	60	978	28%	9%	6%	-22
World Bank	32	638	1 879	23%	32%	34%	+11

TABLE B.10a: How many donor missions were co-ordinated?

	No. of countries 2010	Coordinated donor missions	Total donor missions	Indicator 10a			Progress
		(missions) a	(missions) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010 / 2005 (% points)
Global picture - 78 countries & territories							
African Dev. Bank	35	97	717	--	--	14%	--
Asian Dev. Bank	20	129	846	--	--	15%	--
Australia	18	91	192	--	--	47%	--
Austria	9	5	18	--	--	28%	--
Belgium	20	20	122	--	--	16%	--
Canada	36	48	331	--	--	15%	--
Denmark	24	67	159	--	--	42%	--
EU Institutions	75	252	1 304	--	--	19%	--
Finland	17	17	63	--	--	27%	--
France	46	124	928	--	--	13%	--
GAVI Alliance	46	12	35	--	--	34%	--
Germany	59	195	527	--	--	37%	--
Global Fund	64	34	186	--	--	18%	--
IFAD	44	109	244	--	--	45%	--
IMF	10	22	82	--	--	27%	--
InterAmer.Dev.Bank	10	244	366	--	--	67%	--
Ireland	14	21	29	--	--	72%	--
Italy	28	37	189	--	--	20%	--
Japan	70	24	509	--	--	5%	--
Korea	26	8	167	--	--	5%	--
Luxembourg	11	14	48	--	--	29%	--
Netherlands	33	95	190	--	--	50%	--
New Zealand	14	14	61	--	--	23%	--
Norway	20	27	87	--	--	31%	--
Portugal	5	17	56	--	--	30%	--
Spain	33	33	107	--	--	31%	--
Sweden	27	44	105	--	--	42%	--
Switzerland	35	57	312	--	--	18%	--
Turkey	12	31	160	--	--	19%	--
United Kingdom	34	110	256	--	--	43%	--
United Nations	77	2 420	6 452	--	--	38%	--
United States	61	95	1 456	--	--	7%	--
World Bank	76	1 017	3 555	--	--	29%	--

TABLE B.10b: How much country analysis was co-ordinated?

	No. of countries 2010	Coordinated donor analytic work	Total donor analytic work	Indicator 10b			Progress
		(analyses) a	(analyses) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010 / 2005 (% points)
2006/2011 Survey Countries (32)							
African Dev. Bank	20	35	66	55%	41%	53%	-2
Asian Dev. Bank	6	9	27	49%	15%	33%	-15
Australia	5	7	12	25%	78%	58%	+33
Austria	6	1	5	33%	53%	20%	-13
Belgium	16	14	40	33%	67%	35%	+2
Canada	22	82	121	37%	24%	68%	+31
Denmark	16	66	88	82%	88%	75%	-7
EU Institutions	32	79	134	45%	90%	59%	+14
Finland	11	13	15	63%	83%	87%	+24
France	24	27	53	41%	54%	51%	+10
GAVI Alliance	25	0	0	--	0%	--	--
Germany	31	60	100	52%	78%	60%	+8
Global Fund	30	18	83	33%	24%	22%	-12
IFAD	26	16	25	89%	78%	64%	-25
IMF	5	4	11	14%	22%	36%	+23
InterAmer.Dev.Bank	4	82	105	65%	39%	78%	+13
Ireland	9	17	21	57%	82%	81%	+24
Italy	16	13	25	22%	36%	52%	+30
Japan	32	16	28	52%	31%	57%	+5
Korea	12	3	6	--	0%	50%	--
Luxembourg	8	7	9	67%	80%	78%	+11
Netherlands	24	34	65	77%	49%	52%	-25
New Zealand	4	3	3	100%	0%	100%	0
Norway	12	9	13	80%	86%	69%	-11
Portugal	2	14	18	0%	0%	78%	+78
Spain	18	48	55	12%	42%	87%	+75
Sweden	18	46	69	34%	65%	67%	+32
Switzerland	22	22	35	61%	69%	63%	+2
Turkey	6	0	1	100%	--	0%	-100
United Kingdom	19	51	89	66%	69%	57%	-9
United Nations	32	969	1 599	60%	68%	61%	+1
United States	32	94	244	40%	37%	39%	-2
World Bank	32	71	128	47%	58%	55%	+8

TABLE B.10b: How much country analysis was co-ordinated?

	No. of countries 2010	Coordinated donor analytic work	Total donor analytic work	Indicator 10b			Progress
		(analyses) a	(analyses) b	2005 (for reference)	2007 (for reference)	2010 c = a / b	2010 / 2005 (% points)
Global picture - 78 countries & territories							
African Dev. Bank	35	50	100	--	--	50%	--
Asian Dev. Bank	20	64	164	--	--	39%	--
Australia	18	42	89	--	--	47%	--
Austria	9	8	14	--	--	57%	--
Belgium	20	16	46	--	--	35%	--
Canada	36	91	158	--	--	58%	--
Denmark	24	68	95	--	--	72%	--
EU Institutions	75	163	285	--	--	57%	--
Finland	17	13	26	--	--	50%	--
France	46	41	140	--	--	29%	--
GAVI Alliance	46	0	0	--	--	--	--
Germany	59	112	218	--	--	51%	--
Global Fund	64	31	125	--	--	25%	--
IFAD	44	33	55	--	--	60%	--
IMF	10	25	43	--	--	58%	--
InterAmer.Dev.Bank	10	91	121	--	--	75%	--
Ireland	14	19	25	--	--	76%	--
Italy	28	18	48	--	--	38%	--
Japan	70	19	40	--	--	48%	--
Korea	26	10	20	--	--	50%	--
Luxembourg	11	10	13	--	--	77%	--
Netherlands	33	46	82	--	--	56%	--
New Zealand	14	8	13	--	--	62%	--
Norway	20	9	22	--	--	41%	--
Portugal	5	20	28	--	--	71%	--
Spain	33	62	77	--	--	81%	--
Sweden	27	53	82	--	--	65%	--
Switzerland	35	34	72	--	--	47%	--
Turkey	12	20	23	--	--	87%	--
United Kingdom	34	95	166	--	--	57%	--
United Nations	77	1 946	3 174	--	--	61%	--
United States	61	194	457	--	--	42%	--
World Bank	76	187	317	--	--	59%	--

C DONOR DATA

ONE TABLE PER DONOR

THE FOLLOWING TABLES present results on a donor-by-donor basis for all the indicators that are based on donor data (Indicators 3 to 10b). There is one table per donor. Data were available for 57 donors in one or more partner countries participating in the 2011 Survey. Not all donors have a table in Appendix C. The following criteria were applied in establishing the 33 donors that are shown in Appendix C:

- All donors that have reported over USD 100 million of aid disbursed for the government sector in at least three surveyed countries; and
- All donors who do not meet the first criterion but would like to publish their results.

DATA SOURCES

The tables in Appendix C draw on two different sources:

- Indicator 8 (untied aid) uses data drawn from the OECD-DAC Creditor Reporting System (CRS). Data is only available for DAC members reporting the tying status of aid.
- Data for all other indicators provided in Appendix B are drawn from the 2011 Survey on Monitoring the Paris Declaration, and are collected at the country level through government and donor questionnaires.

ILLUSTRATIVE DONOR TARGETS FOR 2010

Under the Paris Declaration, donors and partner countries agreed to collective targets for 2010. Achieving collective targets depends on the efforts of individual donors and partner countries. The tables in Appendix C show illustrative 2010 targets for each donor, based on an arithmetic implementation of the Paris Declaration targets (Appendix D). This follows a similar logic to the targets presented for individual partner countries in the country chapters. For those indicators where the target is established in relation to the 2005 baseline (indicators 3, 5a, 6, 7 and 8), the illustrative target shown has been calculated on the basis of the donor's baseline value for each of the indicators in the group of 32 countries for which 2005 data are shown. Targets for the remaining indicators are fixed, and do not depend on the 2005 baseline (indicators 4, 9, 10a and 10b).

It is important to note that these notional targets may not be representative of a donor's global aid efforts. The survey coverage of each donor's ODA varies, as indicated at the top of each donor table. Furthermore, many donors provide part of their bilateral ODA through other donors at the country level (for example, in the context of delegated co-operation arrangements, "silent" partnerships or contributions channelled through multilateral organisations at the country level). This aid is not reflected in the table for the donor providing the funds, and the notes at the top of each table offer an indication of the amounts of aid that are not included for this reason. The targets presented in Appendix C do not prejudge individual targets that donors or partner countries may have agreed, and indeed a number of donors have established their own targets, both internationally and as part of plans formulated to support the implementation of the Paris Declaration in individual partner countries.

The target for indicator 5a (use of country PFM systems) is dependent on the quality of PFM systems in each country as assessed through indicator 2a (reliable PFM systems). The illustrative targets shown for indicator 5a are therefore a weighted average of targets calculated for each donor in each country based on the criteria agreed for the global targets (*i.e.* a one-third reduction in the % of aid to the public sector not using partner countries' PFM systems for those countries scoring between 3.5 and 4.5 on indicator 2a. Where a given country scores below 3.5 on indicator 2a, or where the quality of its PFM systems has not been scored, the baseline score for 5a is retained for the purpose of calculating the illustrative target).

No illustrative target is shown for indicator 5b (use of country procurement systems), as the 2010 target for donors' use of country procurement systems depends on the quality of procurement systems as assessed by indicator 2b (reliable procurement systems). Only five partner countries reported ratings for indicator 2b in 2010, presenting too small a sample for meaningful analysis.

HOW TO USE APPENDIX C

For each indicator, the tables in Appendix C show the indicator values for a given donor calculated across the 32 countries that participated in both the 2006 and 2011 surveys. This is intended to facilitate comparison over the period 2005 to 2010. The column labelled "all countries" offers a global snapshot of performance against each indicator in 2010, drawing on data for all of the countries in which the donor took part in the 2011 Survey.

INDICATOR VALUES AND AVERAGE COUNTRY RATIOS

For each donor, the table includes two sets of columns: indicator values and average country ratios. In most cases, indicator values are the weighted averages of the values reported for the donor in each country surveyed as shown in the tables contained in Appendix B – *i.e.* it is the aggregate value of the numerator divided by the aggregate value of the denominator (see illustrative example).

The average country ratio is an un-weighted average, *i.e.* it gives equal weight to each country irrespective of the volume of activity. This offers an indication of the variability of individual country indicators compared to the weighted average.

Illustrative example

Indicator 5b (use of country procurement systems)

$$\text{Country A} = \frac{2}{3} = 66\% \qquad \text{Country B} = \frac{9}{10} = 90\%$$

$$\text{Country C} = \frac{16}{87} = 18\%$$

Indicator value (weighted average)

$$\frac{2+9+16}{3+10+87} = \frac{27}{100} = 27\%$$

Average country ratio

$$\frac{66\% + 90\% + 18\%}{3} = 58\%$$

In this example, the indicator value is much lower than the average country ratio because of the high weight (87 out of 100 units) for Country C.

ADDITIONAL INFORMATION

The percentages in the header on the coverage of the survey use figures reported to the OECD-DAC, dividing 'core ODA' (gross ODA minus debt relief and humanitarian aid) to those countries that report aid from that donor in each country by total core ODA provided by the donor to all countries (excluding amounts which are not allocated by region). In this report, the coverage for the 2011 Survey is calculated using OECD-DAC data for 2009, the latest available.

TABLE C.1: AFRICAN DEVELOPMENT BANK

2005 column: Information based on data reported in 17 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 81% of country programmed aid in 2005.

2007 column: Information based on data reported in 18 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 79% of country programmed aid in 2007.

2010 column: Information based on data reported in 35 of the 78 countries participating in the 2011 Survey, reflecting 96% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 6.6 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	59%	58%	67%	59%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	38%	31%	68%	69%	50%	36%	47%	56%	65%
5a Use of country public financial management systems	33%	39%	39%	47%	43%	28%	39%	42%	38%
5b Use of country procurement systems	43%	37%	33%	32%	Not applicable	32%	31%	37%	30%
6 Avoid parallel implementation structures	132	113	46	78	44	8.3	6.3	2.3	2.2
7 Aid is more predictable	52%	51%	59%	50%	76%	--	--	--	--
8 Aid is untied	--	--	--	--	--	--	--	--	--
9 Use of common arrangements or procedures	40%	32%	32%	35%	66%	37%	27%	38%	38%
10a Joint missions	19%	13%	9%	14%	40%	--	--	--	--
10b Joint country analytic work	55%	41%	53%	50%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.2: ASIAN DEVELOPMENT BANK

2005 column: Information based on data reported in 6 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 47% of country programmed aid in 2005.

2007 column: Information based on data reported in 5 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 41% of country programmed aid in 2007.

2010 column: Information based on data reported in 20 of the 78 countries participating in the 2011 Survey, reflecting 85% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 4.1 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	62%	86%	58%	64%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	37%	78%	42%	44%	50%	64%	72%	56%	68%
5a Use of country public financial management systems	69%	81%	78%	90%	84%	56%	54%	66%	76%
5b Use of country procurement systems	45%	59%	37%	29%	Not applicable	35%	41%	35%	40%
6 Avoid parallel implementation structures	39	40	2	8	13	6.5	8.0	0.3	0.4
7 Aid is more predictable	86%	81%	60%	54%	93%	--	--	--	--
8 Aid is untied	--	--	--	--	--	--	--	--	--
9 Use of common arrangements or procedures	23%	34%	54%	50%	66%	27%	26%	47%	29%
10a Joint missions	5%	16%	11%	15%	40%	--	--	--	--
10b Joint country analytic work	49%	15%	33%	39%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.3: AUSTRALIA

2005 column: Information based on data reported in 5 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 11% of country programmed aid in 2005.

2007 column: Information based on data reported in 4 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 10% of country programmed aid in 2007.

2010 column: Information based on data reported in 18 of the 78 countries participating in the 2011 Survey, reflecting 87% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 447.6 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	29%	25%	36%	48%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	25%	36%	63%	59%	50%	53%	63%	43%	50%
5a Use of country public financial management systems	6%	13%	38%	23%	33%	6%	15%	16%	30%
5b Use of country procurement systems	5%	16%	38%	26%	Not applicable	10%	13%	16%	32%
6 Avoid parallel implementation structures	27	14	8	62	9	6.8	3.5	1.6	3.4
7 Aid is more predictable	33%	39%	47%	46%	67%	--	--	--	--
8 Aid is untied	54%	99%	100%	97%	More than 54%	39%	100%	100%	100%
9 Use of common arrangements or procedures	29%	20%	22%	20%	66%	28%	20%	21%	24%
10a Joint missions	7%	41%	55%	47%	40%	--	--	--	--
10b Joint country analytic work	25%	78%	58%	47%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.4: AUSTRIA

2005 column: Information based on data reported in 6 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 12% of country programmed aid in 2005.

2007 column: Information based on data reported in 8 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 17% of country programmed aid in 2007.

2010 column: Information based on data reported in 9 of the 78 countries participating in the 2011 Survey, reflecting 40% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 5.2 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	36%	43%	65%	55%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	11%	37%	52%	47%	50%	11%	40%	59%	51%
5a Use of country public financial management systems	19%	35%	63%	53%	31%	17%	17%	37%	25%
5b Use of country procurement systems	30%	44%	86%	77%	Not applicable	27%	28%	65%	56%
6 Avoid parallel implementation structures	13	23	5	12	4	2.6	2.9	0.8	1.3
7 Aid is more predictable	30%	39%	60%	53%	65%	--	--	--	--
8 Aid is untied	39%	38%	68%	51%	More than 39%	47%	64%	79%	72%
9 Use of common arrangements or procedures	36%	30%	64%	49%	66%	22%	25%	45%	33%
10a Joint missions	15%	0%	36%	28%	40%	--	--	--	--
10b Joint country analytic work	33%	53%	20%	57%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.5: BELGIUM

2005 column: Information based on data reported in 16 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 59% of country programmed aid in 2005.

2007 column: Information based on data reported in 17 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 66% of country programmed aid in 2007.

2010 column: Information based on data reported in 20 of the 78 countries participating in the 2011 Survey, reflecting 74% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 55.8 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	42%	52%	44%	47%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	18%	30%	66%	66%	50%	26%	53%	65%	61%
5a Use of country public financial management systems	24%	18%	17%	16%	39%	29%	31%	22%	20%
5b Use of country procurement systems	43%	44%	44%	44%	Not applicable	54%	64%	51%	47%
6 Avoid parallel implementation structures	67	124	71	74	22	4.2	7.8	4.4	3.7
7 Aid is more predictable	32%	39%	30%	28%	66%	--	--	--	--
8 Aid is untied	97%	86%	91%	92%	More than 97%	89%	88%	94%	94%
9 Use of common arrangements or procedures	32%	17%	27%	26%	66%	32%	27%	23%	22%
10a Joint missions	22%	13%	16%	16%	40%	--	--	--	--
10b Joint country analytic work	33%	67%	35%	35%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.6: CANADA

2005 column: Information based on data reported in 21 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 47% of country programmed aid in 2005.

2007 column: Information based on data reported in 23 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 57% of country programmed aid in 2007.

2010 column: Information based on data reported in 36 of the 78 countries participating in the 2011 Survey, reflecting 83% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 381.2 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	52%	45%	39%	30%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	39%	61%	30%	27%	50%	32%	53%	38%	34%
5a Use of country public financial management systems	42%	75%	72%	68%	67%	32%	42%	53%	43%
5b Use of country procurement systems	44%	38%	77%	63%	Not applicable	37%	59%	56%	42%
6 Avoid parallel implementation structures	64	36	31	111	21	3.4	1.8	1.4	3.1
7 Aid is more predictable	44%	51%	49%	38%	72%	--	--	--	--
8 Aid is untied	79%	87%	100%	100%	More than 79%	68%	80%	99%	96%
9 Use of common arrangements or procedures	51%	56%	57%	50%	66%	33%	34%	31%	26%
10a Joint missions	17%	14%	17%	15%	40%	--	--	--	--
10b Joint country analytic work	37%	24%	68%	58%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.7: DENMARK

2005 column: Information based on data reported in 17 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 75% of country programmed aid in 2005.

2007 column: Information based on data reported in 16 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 76% of country programmed aid in 2007.

2010 column: Information based on data reported in 24 of the 78 countries participating in the 2011 Survey, reflecting 73% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 43.7 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	49%	65%	68%	60%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	51%	74%	93%	88%	50%	45%	77%	84%	72%
5a Use of country public financial management systems	29%	53%	62%	62%	49%	26%	55%	48%	39%
5b Use of country procurement systems	44%	66%	80%	78%	Not applicable	45%	69%	68%	60%
6 Avoid parallel implementation structures	69	38	15	24	23	4.1	2.4	0.9	1.0
7 Aid is more predictable	50%	50%	52%	48%	75%	--	--	--	--
8 Aid is untied	94%	94%	97%	97%	More than 94%	97%	97%	96%	98%
9 Use of common arrangements or procedures	58%	63%	67%	65%	66%	55%	62%	57%	47%
10a Joint missions	33%	46%	46%	42%	40%	--	--	--	--
10b Joint country analytic work	82%	88%	75%	72%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.8: EU INSTITUTIONS

2005 column: Information based on data reported in 32 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 44% of country programmed aid in 2005.

2007 column: Information based on data reported in 30 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 43% of country programmed aid in 2007.

2010 column: Information based on data reported in 75 of the 78 countries participating in the 2011 Survey, reflecting 70% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 684.8 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	58%	62%	61%	51%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	36%	50%	50%	50%	50%	23%	56%	56%	51%
5a Use of country public financial management systems	41%	40%	56%	49%	53%	40%	40%	46%	40%
5b Use of country procurement systems	42%	36%	55%	47%	Not applicable	41%	30%	44%	37%
6 Avoid parallel implementation structures	189	98	55	80	63	6.1	3.3	1.7	1.1
7 Aid is more predictable	51%	63%	60%	48%	76%	--	--	--	--
8 Aid is untied	--	--	--	--	--	--	--	--	--
9 Use of common arrangements or procedures	51%	47%	59%	52%	66%	47%	41%	50%	38%
10a Joint missions	34%	37%	25%	19%	40%	--	--	--	--
10b Joint country analytic work	45%	90%	59%	57%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.9: FINLAND

2005 column: Information based on data reported in 10 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 53% of country programmed aid in 2005.

2007 column: Information based on data reported in 9 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 58% of country programmed aid in 2007.

2010 column: Information based on data reported in 17 of the 78 countries participating in the 2011 Survey, reflecting 78% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 38.3 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	35%	58%	56%	55%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	52%	72%	56%	51%	50%	57%	69%	49%	59%
5a Use of country public financial management systems	35%	57%	58%	56%	59%	27%	44%	42%	39%
5b Use of country procurement systems	50%	66%	63%	60%	Not applicable	40%	59%	48%	43%
6 Avoid parallel implementation structures	9	4	7	12	3	0.9	0.4	0.6	0.7
7 Aid is more predictable	33%	42%	58%	46%	67%	--	--	--	--
8 Aid is untied	98%	100%	87%	91%	More than 98%	95%	100%	83%	89%
9 Use of common arrangements or procedures	35%	58%	51%	47%	66%	36%	43%	30%	24%
10a Joint missions	23%	37%	34%	27%	40%	--	--	--	--
10b Joint country analytic work	63%	83%	87%	50%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.10: FRANCE

2005 column: Information based on data reported in 24 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 25% of country programmed aid in 2005.

2007 column: Information based on data reported in 20 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 22% of country programmed aid in 2007.

2010 column: Information based on data reported in 46 of the 78 countries participating in the 2011 Survey, reflecting 45% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 76.7 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	45%	58%	41%	42%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	20%	48%	51%	57%	50%	17%	50%	48%	52%
5a Use of country public financial management systems	27%	40%	48%	69%	45%	23%	31%	35%	35%
5b Use of country procurement systems	60%	60%	78%	74%	Not applicable	52%	53%	63%	52%
6 Avoid parallel implementation structures	63	67	25	62	21	3.2	3.4	1.0	1.3
7 Aid is more predictable	32%	46%	45%	37%	66%	--	--	--	--
8 Aid is untied	90%	74%	87%	80%	More than 90%	87%	78%	95%	96%
9 Use of common arrangements or procedures	28%	31%	26%	50%	66%	19%	24%	25%	25%
10a Joint missions	10%	20%	17%	13%	40%	--	--	--	--
10b Joint country analytic work	41%	54%	51%	29%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.11: GAVI ALLIANCE

2005 column: Information based on data reported in 10 countries of the 32 participating in both the 2006 and 2011 surveys.

2007 column: Information based on data reported in 12 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 21% of country programmed aid in 2007.

2010 column: Information based on data reported in 46 of the 78 countries participating in the 2011 Survey, reflecting 87% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 6.7 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	0%	0%	19%	11%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	--	100%	--	--	50%	--	100%	--	--
5a Use of country public financial management systems	33%	30%	0%	0%	30%	30%	30%	0%	0%
5b Use of country procurement systems	2%	11%	0%	0%	Not applicable	7%	18%	0%	2%
6 Avoid parallel implementation structures	0	0	0	0	0	0.0	0.0	0.0	0.0
7 Aid is more predictable	0%	11%	10%	8%	50%	--	--	--	--
8 Aid is untied	--	--	--	--	--	--	--	--	--
9 Use of common arrangements or procedures	18%	37%	39%	34%	66%	29%	46%	32%	38%
10a Joint missions	--	100%	35%	34%	40%	--	--	--	--
10b Joint country analytic work	--	0%	--	--	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.12: GERMANY

2005 column: Information based on data reported in 30 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 32% of country programmed aid in 2005.

2007 column: Information based on data reported in 29 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 31% of country programmed aid in 2007.

2010 column: Information based on data reported in 59 of the 78 countries participating in the 2011 Survey, reflecting 59% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 24.4 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	53%	59%	53%	45%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	39%	75%	69%	74%	50%	38%	73%	80%	80%
5a Use of country public financial management systems	37%	42%	43%	44%	48%	29%	36%	41%	41%
5b Use of country procurement systems	32%	59%	61%	60%	Not applicable	33%	53%	53%	49%
6 Avoid parallel implementation structures	39	26	23	35	13	1.4	0.9	0.7	0.6
7 Aid is more predictable	50%	54%	50%	40%	75%	--	--	--	--
8 Aid is untied	94%	99%	98%	99%	More than 94%	70%	99%	99%	99%
9 Use of common arrangements or procedures	20%	35%	49%	39%	66%	23%	33%	46%	33%
10a Joint missions	30%	35%	36%	37%	40%	--	--	--	--
10b Joint country analytic work	52%	78%	60%	51%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.13: GLOBAL FUND

2005 column: Information based on data reported in 25 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 50% of country programmed aid in 2005.

2007 column: Information based on data reported in 28 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 48% of country programmed aid in 2007.

2010 column: Information based on data reported in 64 of the 78 countries participating in the 2011 Survey, reflecting 64% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 141.5 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	38%	43%	42%	36%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	--	40%	--	--	50%	--	40%	--	--
5a Use of country public financial management systems	41%	42%	61%	49%	53%	39%	33%	43%	31%
5b Use of country procurement systems	45%	43%	70%	60%	Not applicable	40%	45%	41%	40%
6 Avoid parallel implementation structures	4	2	0	0	1	0.2	0.1	0.0	0.0
7 Aid is more predictable	36%	43%	33%	27%	68%	--	--	--	--
8 Aid is untied	--	--	--	--	--	--	--	--	--
9 Use of common arrangements or procedures	82%	76%	85%	72%	66%	75%	61%	67%	54%
10a Joint missions	14%	15%	23%	18%	40%	--	--	--	--
10b Joint country analytic work	33%	24%	22%	25%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.14: IFAD

2005 column: Information based on data reported in 10 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 20% of country programmed aid in 2005.

2007 column: Information based on data reported in 19 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 30% of country programmed aid in 2007.

2010 column: Information based on data reported in 44 of the 78 countries participating in the 2011 Survey, reflecting 63% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 1.9 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	69%	57%	52%	46%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	72%	76%	34%	43%	50%	50%	74%	64%	72%
5a Use of country public financial management systems	44%	58%	72%	77%	37%	37%	41%	63%	63%
5b Use of country procurement systems	61%	84%	85%	82%	Not applicable	67%	74%	75%	69%
6 Avoid parallel implementation structures	13	24	28	45	4	1.6	1.3	1.1	1.0
7 Aid is more predictable	53%	44%	34%	38%	77%	--	--	--	--
8 Aid is untied	--	--	--	--	--	--	--	--	--
9 Use of common arrangements or procedures	3%	34%	20%	25%	66%	11%	22%	18%	14%
10a Joint missions	54%	84%	38%	45%	40%	--	--	--	--
10b Joint country analytic work	89%	78%	64%	60%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.15: IMF

2005 column: Information based on data reported in 13 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 28% of country programmed aid in 2005.

2007 column: Information based on data reported in 9 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 11% of country programmed aid in 2007.

2010 column: Information based on data reported in 10 of the 78 countries participating in the 2011 Survey, reflecting 16% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	19%	4%	58%	48%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	70%	35%	0%	0%	50%	56%	29%	0%	0%
5a Use of country public financial management systems	79%	89%	100%	89%	12%	46%	49%	100%	73%
5b Use of country procurement systems	79%	63%	56%	32%	Not applicable	70%	32%	20%	20%
6 Avoid parallel implementation structures	0	0	0	0	0	0.0	0.0	0.0	0.0
7 Aid is more predictable	21%	5%	65%	60%	61%	--	--	--	--
8 Aid is untied	--	--	--	--	--	--	--	--	--
9 Use of common arrangements or procedures	71%	41%	74%	52%	66%	79%	38%	60%	40%
10a Joint missions	31%	23%	21%	27%	40%	--	--	--	--
10b Joint country analytic work	14%	22%	36%	58%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.16: INTER-AMERICAN DEVELOPMENT BANK

2005 column: Information based on data reported in 3 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 50% of country programmed aid in 2005.

2007 column: Information based on data reported in 4 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 35% of country programmed aid in 2007.

2010 column: Information based on data reported in 10 of the 78 countries participating in the 2011 Survey, reflecting 74% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	32%	37%	48%	51%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	25%	54%	84%	65%	50%	60%	68%	77%	53%
5a Use of country public financial management systems	54%	43%	36%	12%	69%	38%	38%	38%	26%
5b Use of country procurement systems	0%	31%	14%	5%	Not applicable	0%	35%	24%	32%
6 Avoid parallel implementation structures	29	58	27	66	10	14.5	14.5	6.8	6.6
7 Aid is more predictable	95%	53%	42%	48%	98%	--	--	--	--
8 Aid is untied	--	--	--	--	--	--	--	--	--
9 Use of common arrangements or procedures	61%	55%	47%	80%	66%	33%	32%	25%	29%
10a Joint missions	47%	47%	81%	67%	40%	--	--	--	--
10b Joint country analytic work	65%	39%	78%	75%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.17: IRELAND

2005 column: Information based on data reported in 6 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 66% of country programmed aid in 2005.

2007 column: Information based on data reported in 6 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 64% of country programmed aid in 2007.

2010 column: Information based on data reported in 14 of the 78 countries participating in the 2011 Survey, reflecting 82% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 18.0 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	48%	45%	60%	51%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	52%	97%	74%	76%	50%	47%	99%	58%	71%
5a Use of country public financial management systems	90%	79%	84%	80%	85%	90%	86%	87%	74%
5b Use of country procurement systems	96%	88%	91%	89%	Not applicable	95%	93%	92%	81%
6 Avoid parallel implementation structures	6	0	2	2	2	1.0	0.0	0.2	0.1
7 Aid is more predictable	63%	64%	69%	53%	82%	--	--	--	--
8 Aid is untied	100%	100%	100%	100%	100%	100%	100%	100%	100%
9 Use of common arrangements or procedures	64%	84%	73%	66%	66%	59%	81%	59%	45%
10a Joint missions	41%	36%	70%	72%	40%	--	--	--	--
10b Joint country analytic work	57%	82%	81%	76%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.18: ITALY

2005 column: Information based on data reported in 12 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 29% of country programmed aid in 2005.

2007 column: Information based on data reported in 16 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 34% of country programmed aid in 2007.

2010 column: Information based on data reported in 28 of the 78 countries participating in the 2011 Survey, reflecting 57% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 50.1 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	18%	38%	32%	29%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	38%	73%	36%	37%	50%	42%	60%	40%	36%
5a Use of country public financial management systems	28%	18%	40%	37%	18%	32%	13%	39%	35%
5b Use of country procurement systems	50%	52%	41%	43%	Not applicable	47%	39%	43%	36%
6 Avoid parallel implementation structures	27	39	16	29	9	2.3	2.4	1.0	1.0
7 Aid is more predictable	10%	29%	39%	35%	55%	--	--	--	--
8 Aid is untied	35%	35%	48%	56%	More than 35%	59%	32%	29%	33%
9 Use of common arrangements or procedures	41%	26%	24%	26%	66%	25%	32%	42%	35%
10a Joint missions	8%	13%	23%	20%	40%	--	--	--	--
10b Joint country analytic work	22%	36%	52%	38%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.19: JAPAN

2005 column: Information based on data reported in 28 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 20% of country programmed aid in 2005.

2007 column: Information based on data reported in 30 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 24% of country programmed aid in 2007.

2010 column: Information based on data reported in 70 of the 78 countries participating in the 2011 Survey, reflecting 59% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 731.6 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	31%	43%	43%	40%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	75%	75%	81%	80%	50%	37%	81%	82%	82%
5a Use of country public financial management systems	30%	63%	60%	69%	48%	16%	21%	31%	30%
5b Use of country procurement systems	27%	62%	61%	69%	Not applicable	14%	22%	31%	31%
6 Avoid parallel implementation structures	2	2	0	0	1	0.1	0.1	0.0	0.0
7 Aid is more predictable	34%	45%	44%	37%	67%	--	--	--	--
8 Aid is untied	89%	88%	98%	92%	More than 89%	99%	98%	100%	99%
9 Use of common arrangements or procedures	34%	53%	58%	50%	66%	28%	30%	42%	41%
10a Joint missions	2%	2%	3%	5%	40%	--	--	--	--
10b Joint country analytic work	52%	31%	57%	48%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.20: KOREA

2005 column: Information based on data reported in 3 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 6% of country programmed aid in 2005.

2007 column: Information based on data reported in 9 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 27% of country programmed aid in 2007.

2010 column: Information based on data reported in 26 of the 78 countries participating in the 2011 Survey, reflecting 58% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 3.4 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	11%	34%	46%	38%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	74%	79%	11%	43%	50%	50%	88%	28%	59%
5a Use of country public financial management systems	45%	10%	0%	10%	26%	33%	10%	0%	6%
5b Use of country procurement systems	0%	5%	37%	36%	Not applicable	0%	6%	8%	14%
6 Avoid parallel implementation structures	0	11	4	11	0	0.0	1.4	0.3	0.4
7 Aid is more predictable	11%	19%	32%	20%	56%	--	--	--	--
8 Aid is untied	--	21%	47%	44%	--	--	6%	61%	57%
9 Use of common arrangements or procedures	0%	1%	42%	29%	66%	0%	0%	18%	15%
10a Joint missions	0%	15%	8%	5%	40%	--	--	--	--
10b Joint country analytic work	--	0%	50%	50%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.21: LUXEMBOURG

2005 column: Information based on data reported in 3 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 30% of country programmed aid in 2005.

2007 column: Information based on data reported in 4 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 34% of country programmed aid in 2007.

2010 column: Information based on data reported in 11 of the 78 countries participating in the 2011 Survey, reflecting 71% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 16.8 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	66%	44%	38%	38%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	0%	13%	46%	49%	50%	0%	14%	42%	46%
5a Use of country public financial management systems	0%	2%	5%	4%	20%	0%	2%	6%	4%
5b Use of country procurement systems	0%	4%	17%	17%	Not applicable	0%	4%	17%	18%
6 Avoid parallel implementation structures	1	5	10	14	0	0.5	1.3	1.3	1.3
7 Aid is more predictable	51%	34%	40%	32%	76%	--	--	--	--
8 Aid is untied	100%	100%	99%	99%	100%	100%	100%	100%	100%
9 Use of common arrangements or procedures	41%	31%	27%	26%	66%	32%	25%	21%	21%
10a Joint missions	20%	18%	28%	29%	40%	--	--	--	--
10b Joint country analytic work	67%	80%	78%	77%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.22: NETHERLANDS

2005 column: Information based on data reported in 22 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 55% of country programmed aid in 2005.

2007 column: Information based on data reported in 22 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 62% of country programmed aid in 2007.

2010 column: Information based on data reported in 33 of the 78 countries participating in the 2011 Survey, reflecting 86% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 278.7 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	48%	60%	54%	48%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	35%	61%	55%	51%	50%	56%	66%	56%	50%
5a Use of country public financial management systems	70%	64%	68%	62%	74%	59%	59%	60%	46%
5b Use of country procurement systems	78%	80%	82%	76%	Not applicable	71%	74%	71%	59%
6 Avoid parallel implementation structures	22	13	21	21	7	1.0	0.6	0.9	0.6
7 Aid is more predictable	54%	59%	39%	37%	77%	--	--	--	--
8 Aid is untied	90%	94%	100%	97%	More than 90%	82%	93%	95%	88%
9 Use of common arrangements or procedures	69%	71%	54%	48%	66%	63%	58%	52%	42%
10a Joint missions	45%	52%	52%	50%	40%	--	--	--	--
10b Joint country analytic work	77%	49%	52%	56%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.23: NEW ZEALAND

2005 column: Information based on data reported in 3 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 7% of country programmed aid in 2005.

2007 column: Information based on data reported in 3 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 11% of country programmed aid in 2007.

2010 column: Information based on data reported in 14 of the 78 countries participating in the 2011 Survey, reflecting 70% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 9.4 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	58%	25%	35%	40%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	11%	61%	47%	66%	50%	7%	59%	60%	66%
5a Use of country public financial management systems	10%	52%	34%	31%	35%	34%	38%	22%	22%
5b Use of country procurement systems	14%	45%	51%	53%	Not applicable	36%	27%	32%	31%
6 Avoid parallel implementation structures	0	0	0	12	0	0.0	0.0	0.0	0.9
7 Aid is more predictable	58%	28%	39%	34%	79%	--	--	--	--
8 Aid is untied	60%	100%	99%	97%	More than 60%	79%	100%	100%	99%
9 Use of common arrangements or procedures	6%	48%	32%	50%	66%	8%	48%	19%	28%
10a Joint missions	20%	67%	0%	23%	40%	--	--	--	--
10b Joint country analytic work	100%	0%	100%	62%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.24: NORWAY

2005 column: Information based on data reported in 12 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 39% of country programmed aid in 2005.

2007 column: Information based on data reported in 10 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 34% of country programmed aid in 2007.

2010 column: Information based on data reported in 20 of the 78 countries participating in the 2011 Survey, reflecting 67% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 260.3 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	61%	66%	46%	42%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	79%	57%	45%	35%	50%	68%	44%	58%	47%
5a Use of country public financial management systems	61%	59%	82%	61%	75%	55%	57%	63%	49%
5b Use of country procurement systems	69%	76%	88%	66%	Not applicable	66%	69%	75%	57%
6 Avoid parallel implementation structures	2	7	4	23	1	0.2	0.7	0.3	1.2
7 Aid is more predictable	52%	58%	58%	44%	76%	--	--	--	--
8 Aid is untied	99%	100%	100%	100%	More than 99%	98%	99%	100%	100%
9 Use of common arrangements or procedures	35%	50%	42%	35%	66%	31%	40%	29%	24%
10a Joint missions	59%	33%	38%	31%	40%	--	--	--	--
10b Joint country analytic work	80%	86%	69%	41%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.25: PORTUGAL

2005 column: Information based on data reported in 2 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 39% of country programmed aid in 2005.

2007 column: Information based on data reported in 2 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 30% of country programmed aid in 2007.

2010 column: Information based on data reported in 5 of the 78 countries participating in the 2011 Survey, reflecting 69% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	15%	11%	19%	32%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	77%	6%	13%	32%	50%	50%	4%	13%	42%
5a Use of country public financial management systems	79%	3%	2%	2%	73%	54%	6%	2%	1%
5b Use of country procurement systems	80%	4%	90%	79%	Not applicable	54%	8%	90%	58%
6 Avoid parallel implementation structures	1	0	0	0	0	0.5	0.0	0.0	0.0
7 Aid is more predictable	15%	47%	48%	48%	58%	--	--	--	--
8 Aid is untied	26%	14%	10%	23%	More than 26%	85%	88%	74%	87%
9 Use of common arrangements or procedures	4%	3%	39%	38%	66%	6%	5%	44%	38%
10a Joint missions	50%	0%	58%	30%	40%	--	--	--	--
10b Joint country analytic work	0%	0%	78%	71%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.26: SPAIN

2005 column: Information based on data reported in 10 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 33% of country programmed aid in 2005.

2007 column: Information based on data reported in 16 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 31% of country programmed aid in 2007.

2010 column: Information based on data reported in 33 of the 78 countries participating in the 2011 Survey, reflecting 60% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 176.0 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	42%	20%	51%	43%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	10%	45%	75%	83%	50%	40%	40%	41%	67%
5a Use of country public financial management systems	17%	52%	54%	66%	38%	22%	35%	45%	43%
5b Use of country procurement systems	14%	57%	65%	77%	Not applicable	23%	43%	50%	54%
6 Avoid parallel implementation structures	59	70	47	51	20	5.9	5.0	2.6	1.5
7 Aid is more predictable	26%	30%	49%	45%	63%	--	--	--	--
8 Aid is untied	75%	61%	68%	68%	More than 75%	73%	64%	57%	58%
9 Use of common arrangements or procedures	14%	14%	12%	13%	66%	16%	18%	16%	17%
10a Joint missions	9%	23%	44%	31%	40%	--	--	--	--
10b Joint country analytic work	12%	42%	87%	81%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.27: SWEDEN

2005 column: Information based on data reported in 23 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 63% of country programmed aid in 2005.

2007 column: Information based on data reported in 20 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 60% of country programmed aid in 2007.

2010 column: Information based on data reported in 27 of the 78 countries participating in the 2011 Survey, reflecting 78% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 201.5 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	35%	52%	55%	49%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	64%	51%	47%	52%	50%	57%	56%	57%	54%
5a Use of country public financial management systems	47%	57%	71%	65%	65%	40%	48%	53%	39%
5b Use of country procurement systems	45%	56%	76%	71%	Not applicable	40%	44%	58%	52%
6 Avoid parallel implementation structures	33	22	3	6	11	1.4	1.1	0.2	0.2
7 Aid is more predictable	48%	56%	46%	42%	74%	--	--	--	--
8 Aid is untied	100%	100%	100%	98%	100%	100%	100%	100%	98%
9 Use of common arrangements or procedures	42%	47%	57%	48%	66%	35%	37%	42%	34%
10a Joint missions	32%	32%	51%	42%	40%	--	--	--	--
10b Joint country analytic work	34%	65%	67%	65%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.28: SWITZERLAND

2005 column: Information based on data reported in 21 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 45% of country programmed aid in 2005.

2007 column: Information based on data reported in 21 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 46% of country programmed aid in 2007.

2010 column: Information based on data reported in 35 of the 78 countries participating in the 2011 Survey, reflecting 77% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 49.0 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	42%	38%	30%	24%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	20%	52%	48%	47%	50%	27%	40%	39%	39%
5a Use of country public financial management systems	43%	39%	38%	27%	56%	46%	38%	26%	18%
5b Use of country procurement systems	49%	48%	36%	29%	Not applicable	52%	47%	24%	21%
6 Avoid parallel implementation structures	54	55	51	80	18	2.7	2.6	2.3	2.3
7 Aid is more predictable	39%	44%	32%	29%	70%	--	--	--	--
8 Aid is untied	95%	97%	98%	98%	More than 95%	92%	87%	94%	96%
9 Use of common arrangements or procedures	26%	36%	28%	30%	66%	19%	28%	27%	24%
10a Joint missions	31%	21%	25%	18%	40%	--	--	--	--
10b Joint country analytic work	61%	69%	63%	47%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.29: TURKEY

2005 column: Information based on data reported in 2 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 10% of country programmed aid in 2005.

2007 column: Information based on data reported in 4 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 33% of country programmed aid in 2007.

2010 column: Information based on data reported in 12 of the 78 countries participating in the 2011 Survey, reflecting 52% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	0%	0%	0%	0%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	15%	66%	13%	23%	50%	42%	52%	27%	16%
5a Use of country public financial management systems	0%	0%	0%	0%	8%	0%	0%	7%	3%
5b Use of country procurement systems	85%	0%	1%	0%	Not applicable	50%	0%	20%	9%
6 Avoid parallel implementation structures	0	1	37	42	0	0.0	0.3	6.2	3.5
7 Aid is more predictable	0%	0%	0%	0%	50%	--	--	--	--
8 Aid is untied	--	--	--	--	--	--	--	--	--
9 Use of common arrangements or procedures	0%	0%	15%	9%	66%	0%	0%	13%	6%
10a Joint missions	89%	17%	0%	19%	40%	--	--	--	--
10b Joint country analytic work	100%	--	0%	87%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.30: UNITED KINGDOM

2005 column: Information based on data reported in 21 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 51% of country programmed aid in 2005.

2007 column: Information based on data reported in 18 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 47% of country programmed aid in 2007.

2010 column: Information based on data reported in 34 of the 78 countries participating in the 2011 Survey, reflecting 70% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 530.4 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	50%	69%	48%	42%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	61%	66%	65%	39%	50%	48%	68%	70%	58%
5a Use of country public financial management systems	76%	78%	73%	68%	87%	54%	51%	49%	37%
5b Use of country procurement systems	77%	69%	75%	69%	Not applicable	52%	50%	49%	34%
6 Avoid parallel implementation structures	40	17	25	56	13	1.9	0.9	1.3	1.6
7 Aid is more predictable	51%	70%	59%	53%	76%	--	--	--	--
8 Aid is untied	100%	100%	100%	100%	100%	100%	100%	100%	100%
9 Use of common arrangements or procedures	58%	71%	60%	52%	66%	45%	48%	56%	36%
10a Joint missions	42%	61%	53%	43%	40%	--	--	--	--
10b Joint country analytic work	66%	69%	57%	57%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.31: UNITED NATIONS

2005 column: Information based on data reported in 32 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 38% of country programmed aid in 2005.

2007 column: Information based on data reported in 31 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 41% of country programmed aid in 2007.

2010 column: Information based on data reported in 77 of the 78 countries participating in the 2011 Survey, reflecting 76% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 135.4 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	35%	40%	34%	31%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	49%	62%	67%	70%	50%	55%	64%	68%	66%
5a Use of country public financial management systems	18%	19%	30%	22%	36%	15%	16%	21%	17%
5b Use of country procurement systems	7%	11%	13%	12%	Not applicable	9%	11%	13%	11%
6 Avoid parallel implementation structures	295	283	299	688	98	9.8	9.1	9.3	8.9
7 Aid is more predictable	18%	30%	25%	23%	59%	--	--	--	--
8 Aid is untied	--	--	--	--	--	--	--	--	--
9 Use of common arrangements or procedures	30%	34%	60%	45%	66%	48%	32%	41%	29%
10a Joint missions	28%	45%	42%	38%	40%	--	--	--	--
10b Joint country analytic work	60%	68%	61%	61%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.32: UNITED STATES

2005 column: Information based on data reported in 27 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 25% of country programmed aid in 2005.

2007 column: Information based on data reported in 29 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 35% of country programmed aid in 2007.

2010 column: Information based on data reported in 61 of the 78 countries participating in the 2011 Survey, reflecting 75% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 403.1 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	33%	25%	30%	32%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	47%	54%	37%	49%	50%	34%	44%	44%	58%
5a Use of country public financial management systems	10%	3%	4%	11%	60%	16%	7%	12%	11%
5b Use of country procurement systems	12%	5%	4%	13%	Not applicable	12%	9%	14%	17%
6 Avoid parallel implementation structures	187	187	180	448	62	7.2	6.7	5.6	7.3
7 Aid is more predictable	29%	37%	30%	28%	65%	--	--	--	--
8 Aid is untied	70%	79%	80%	78%	More than 70%	50%	62%	72%	67%
9 Use of common arrangements or procedures	27%	36%	18%	20%	66%	16%	19%	18%	20%
10a Joint missions	28%	9%	6%	7%	40%	--	--	--	--
10b Joint country analytic work	40%	37%	39%	42%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

TABLE C.33: WORLD BANK

2005 column: Information based on data reported in 30 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 55% of country programmed aid in 2005.

2007 column: Information based on data reported in 30 countries of the 32 participating in both the 2006 and 2011 surveys, reflecting 56% of country programmed aid in 2007.

2010 column: Information based on data reported in 76 of the 78 countries participating in the 2011 Survey, reflecting 83% of country programmed aid in 2009. Figures for the 32 baseline countries are also shown to facilitate comparison over time. The donor has also reported an additional USD 111.8 million of aid to the countries covered in the 2011 Survey as being channelled through other donors at country level. This assistance is not considered in the figures shown below.

Indicators	Indicator values				Illustrative 2010 Targets	Average country ratio (a) (for reference)			
	2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries		2005 32 countries	2007 32 countries	2010 32 countries	2010 All countries
3 Aid flows are aligned on national priorities	66%	73%	74%	62%	85%	--	--	--	--
4 Strengthen capacity by co-ordinated support	58%	85%	71%	73%	50%	51%	78%	76%	75%
5a Use of country public financial management systems	43%	55%	69%	71%	51%	35%	46%	54%	47%
5b Use of country procurement systems	42%	43%	54%	55%	Not applicable	33%	39%	49%	38%
6 Avoid parallel implementation structures	216	78	44	83	72	8.0	2.6	1.4	1.1
7 Aid is more predictable	65%	71%	61%	51%	83%	--	--	--	--
8 Aid is untied	--	--	--	--	--	--	--	--	--
9 Use of common arrangements or procedures	56%	57%	59%	59%	66%	41%	49%	53%	40%
10a Joint missions	23%	32%	34%	29%	40%	--	--	--	--
10b Joint country analytic work	47%	58%	55%	59%	66%	--	--	--	--

(a) The average country ratio is the average ratio across all countries where the donor has reported activities.

D PARIS DECLARATION INDICATORS OF PROGRESS

	Indicators	Targets for 2010
1	**Operational development strategies**	At least 75% of partner countries have operational development strategies.
2a	**Reliable Public Financial Management (PFM) systems**	Half of partner countries move up at least one measure (i.e., 0.5 points) on the PFM/ CPIA (Country Policy and Institutional Assessment) scale of performance.
2b	**Reliable Procurement systems**	One-third of partner countries move up at least one measure (i.e., from D to C, C to B or B to A) on the four-point scale used to assess performance for this indicator.
3	**Aid flows are aligned on national priorities**	Halve the gap — halve the proportion of aid flows to government sector not reported on government's budget(s) (with at least 85% reported on budget).
4	**Strengthen capacity by co-ordinated support**	50% of technical co-operation flows are implemented through co-ordinated programmes consistent with national development strategies.
5a	**Use of country Public Financial Management systems**	Reduce the gap by two-thirds – A two-thirds reduction in the % of aid to the public sector not using partner countries' PFM systems. For partner countries with a score of 5 or above on the PFM/CPIA scale of performance (see Indicator 2a).
		Reduce the gap by one-third — A one-third reduction in the % of aid to the public sector not using partner countries' PFM systems. For partner countries with a score between 3.5 and 4.5 on the PFM/CPIA scale of performance (see Indicator 2a).
5b	**Use of country procurement systems**	Reduce the gap by two-thirds — A two-thirds reduction in the % of aid to the public sector not using partner countries' procurement systems; for partner countries with a score of 'A' on the Procurement scale of performance (see Indicator 2b).
		Reduce the gap by one-third — A one-third reduction in the % of aid to the public sector not using partner countries' procurement systems; for partner countries with a score of 'B' on the Procurement scale of performance (see Indicator 2b).
6	**Strengthen capacity by avoiding parallel PIU**	Reduce by two-thirds the stock of parallel Project Implementation Units (PIUs).
7	**Aid is more predictable**	Halve the gap — halve the proportion of aid not disbursed within the fiscal year for which it was scheduled.
8	**Aid is untied**	Continued progress over time.
9	**Use of common arrangements or procedures**	66% of aid flows are provided in the context of programme-based approaches.
10a	**Joint missions to the field**	40% of donor missions to the field are joint.
10b	**Joint country analytic work**	66% of country analytic work is joint.
11	**Results-oriented frameworks**	Reduce the gap by one-third — Reduce the proportion of countries without transparent and monitorable performance assessment frameworks by one-third.
12	**Mutual accountability**	All partner countries have mutual assessment reviews in place.

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Better Aid

Aid Effectiveness 2011

PROGRESS IN IMPLEMENTING THE PARIS DECLARATION

Contents

Chapter 1. Overview of findings

Chapter 2. Ownership of development policies and strategies

Chapter 3. Alignment of aid with country priorities and systems

Chapter 4. Harmonisation of donor practices

Chapter 5. Aid predictability and transparency

Chapter 6. Results and mutual accountability

Chapter 7. Experience in monitoring the effectiveness of aid

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