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Preparing for the 2012 Development Cooperation Forum

Draft Study

"MUTUAL ACCOUNTABILITY FOR DEVELOPMENT COOPERATION RESULTS: WHERE NEXT?"

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BACKGROUND AND METHODOLOGY

Within its overall assessment of development cooperation, one key thematic focus area for the UN Development Cooperation Forum (DCF) is reinforcing mutual accountability (MA) and transparency. The United Nations Department for Economic and Social Affairs (UNDESA) has commissioned three studies on these issues in preparation of the 2008 and 2010 DCF, and DCF High-level Symposia have considered the issues in detail and identified practical policy recommendations for implementing best practices. They have also had a major impact on global, regional and national-level initiatives on MA and aid transparency.

This study builds on these achievements, to provide suggestions for a way forward for international and national mutual accountability in 2012 and beyond. It asks three questions:
- How much progress has there been on national-level MA and transparency, especially in following policy recommendations identified in the 2010 DCF?
- What has been the impact of national-level MA and transparency on changing behaviour by providers and programme countries, and the results of development cooperation?
- How much progress has there been on international-level MA and transparency, and how important is this to reinforce progress on the national-level mechanisms?

Mutual accountability is defined as accountability between the providers and recipients of development cooperation, for the effectiveness of that cooperation in producing development results. It promotes an equal partnership between programme countries and providers of development cooperation, and should be a key means of ensuring compliance with MDG8 commitments, including those agreed in the Busan Partnership for Effective Development Cooperation.

To allow in-depth analysis, this study has a narrow focus on those mechanisms in which stakeholders hold one another mutually accountable for the quantity, quality or effectiveness of development cooperation and the results it achieves, rather than for wider development results and the Internationally Agreed Development Goals (IADGs) including the Millennium Development Goals (MDGs) It stresses the need for programme countries and all other development cooperation actors to be accountable for development cooperation, but focuses on how to make accountability more "mutual", by making providers more accountable to programme country governments, and providers and programme country governments more accountable to intended beneficiaries of cooperation and taxpayers in provider countries. In this way, the study identifies clear actions for the international community (including the DCF) to improve mutual accountability and transparency, and IADG results.

The key findings of the study are based on the second survey of national-level MA and transparency, conducted jointly by the UNDESA and the United Nations Development Programme (UNDP) in January-June 2011, which mobilised responses from 80 countries (83% of target), as well as desk work conducted for a "status update" on 105 countries in March 2012. Overall, the survey shows progress on MA and transparency since the 2010 survey, but in a relatively limited number of countries: much more remains to be done.

1. PROPOSALS TO IMPROVE NATIONAL-LEVEL ACCOUNTABILITY AND TRANSPARENCY

- **Progress on mutual accountability is limited, but a few countries have established important foundations as a basis for future progress.** The national-level MA survey provides strong evidence that programme country aid policies and strategies, performance assessment frameworks, which include aid quality and results targets for individual providers, and annual high-level reviews of progress in meeting such targets, are essential to progress. A maximum of 26 countries have made important progress on MA, in the sense that they have a clear national aid policy (39), set targets for providers (28) and undertake regular assessments of progress against these targets (26). Around

20 currently have initiatives under way to increase MA. However, only 3 monitor targets for individual providers – though this is a major focus of current efforts at improvement. The international community should prioritise supporting recipient efforts to develop strategies, add individual provider targets to existing strategies, and conduct annual independent or programme country-led analysis of provider performance against targets.

- **Improving participation by non-executive stakeholders is a top priority.** Mutual accountability should enable parliaments and other domestic non-executive stakeholders to hold their own executive government and development cooperation providers responsible for aid. Parliaments in particular, as well as decentralised government agencies and civil society organisations (CSOs), should routinely be included in the governance of MA forums and produce independent analytical inputs, which should be given sufficient space for full presentation and discussion at top-level national meetings. This requires a dramatic scaling up of programmes to reinforce capacity of parliamentarians, local government agencies and CSOs on issues relating to development cooperation, budget financing and expenditures.

- **Non-DAC providers (governments, global funds, NGOs and private foundations) should be encouraged more strongly to participate in national-level MA**. If this is to be achieved, these providers will need to be encouraged and helped to develop their own targets for improving the quality of their aid, which reflect the comparative advantages of their development cooperation much more clearly.

- **Policies, targets and MA processes must focus more on gender impact of development cooperation.** Despite the prominence of gender issues in the IADGs, effectiveness of development cooperation has not focussed enough on gender equality. Programme countries should be encouraged to set gender-related targets for development cooperation in national MA mechanisms, and previous DCF studies have made concrete suggestions for these.

- **Sub-Saharan African countries and those in crisis and transition situations face particularly strong challenges in relation to national-level MA.** It is urgent for the international community to establish strong programmes to increase funding for capacity development and institutional support for these countries. It is also vital that they make rapid progress on MA, requiring improved performance, albeit adapting priorities to the statebuilding and peacebuilding needs of the "New Deal for Fragile States".

- **National-level transparency on aid information must be sharply improved, but in ways which strengthen accountability.** This means:
  o ensuring that national aid information management systems track effective development cooperation targets;
  o making national aid information management systems more accessible to non-state actors;
  o making a wider range of information (especially on disbursements, forecasts, progress on results, and gender issues) available for accountability purposes;
  o encouraging a wider range of providers to submit complete, timely and forward-looking data on development cooperation and its results at national level; ;
  o assisting non-executive stakeholders to develop capacity to analyse such information and (for parliaments) to support their decision-making on development cooperation.

- **Like-minded DAC donors need to be even more proactive in supporting national-level MA.** Global-level policy changes, individual provider targets and peer pressure have been the key factors promoting provider behaviour change. Like-minded donor support has been essential to give programme countries space to set targets for individual providers. Therefore, to ensure balanced progress among providers, peer pressure needs to be exerted strongly for national-level targets and global-level policy changes, especially in countries where fewer providers are strongly committed to mutual accountability. Like-minded donors should assess national aid effectiveness progress not just by their own performance, but also by the progress of MA across the wider donor group. In this context, the recent announcements by European Union providers and the United States of strong support for national-level MA and transparency are highly welcome.

2.   **THE IMPACT OF STRONG NATIONAL MA ON DEVELOPMENT COOPERATION RESULTS**

- **Strong national-level MA has a major quantifiable impact on changing providers and (especially) programme countries' behaviour in the way they manage and deliver development cooperation.** The 2011 survey provides strong new evidence for this, identifying the factors most influencing change in behaviour (political commitment and clear programme country vision, investment in programme country aid management capacity, and pressure from international agreements, like-minded donors and national civil society). Strong MA has visibly contributed in programme countries to improved results-based planning, monitoring and evaluation and the quality of national development strategies; reforms to Public Financial Management and procurement systems; better prioritization of spending needs and management of development finance resources (including domestically-mobilised revenue); more comprehensive reporting on aid and results data; and publication/dissemination of more analytical documents. It has also encouraged providers to increase alignment with country systems and harmonisation/coordination.

- **In countries with strong MA, these changes have increased the results of development cooperation (and other programme country government spending).** They have considerably reduced transaction and administration costs, reduced duplication and project proliferation, and increased predictability: thereby allowing more development cooperation to be spent on improved service provision for MDG results.

- The survey evidence is confirmed by analysis of the **impact of the strongest MA mechanisms on provider behaviour** at country level in Mozambique and Rwanda, which shows that they have improved performance by even those providers which are making least progress at global level as well as by analysis from many independent sources of how more effective development cooperation increases results.

3.   **PROPOSALS TO IMPROVE INTERNATIONAL TRANSPARENCY AND MUTUAL ACCOUNTABILITY**

3.1. International Transparency

- **Information provided by international transparency initiatives needs to include**:
  - projected future disbursements, current indications and pledges of aid, and funding gaps for programmes and projects, as well as clearly distinguishing off-budget and off-plan aid, to make it more useful for planning and budgeting;
  - compliance with national and international aid effectiveness targets, and intended and actual progress of implementation, and IADG results, to allow much closer tracking of whether implementation, effectiveness, and IADG results are being achieved;
  - information on non-DAC governments, CSOs and foundations, who should be encouraged to report on a voluntary basis, to make its coverage more inclusive;
  - comprehensive documentation on all projects and programmes, including loan and grant agreements, conditions attached to aid, procurement documents, and providers' country strategies, to facilitate more in-depth analysis by stakeholders.

- **Information needs to be timely and aligned, and from wider sources, including:**
  - real-time information, with providers updating disbursement transactions immediately so that it is possible to track aid from provider to ultimate beneficiary;
  - inputs from programme country governments and stakeholders to ensure that provider inputs are accurate and cross-checked against national budget monitoring, and aligned with programme country budget, plan and M&E cycles and systems;
  - in particular, input from grassroots stakeholders on tracking aid spending and results.

- **It is also essential to improve accessibility and dissemination.** This means:
  - widening dissemination (especially on development cooperation from national aid information management systems) to a much broader range of stakeholders;
  - disseminating extensive and simple user documentation assisting inexperienced users to access key elements essential for national-level transparency;
  - monitoring who uses the information and any problems (especially programme country) stakeholders are having accessing or interpreting information.

- **The top priority is to ensure that (especially programme country) stakeholders have the capacity to use the information for accountability purposes.** This means:
  o producing an overall guide to where to find (in which international or provider system) and how to access key information needed for transparency/accountability;
  o including transparency and data access/analysis issues in capacity development programmes for programme country governments and non-executive stakeholders.

3.2. International Mutual Accountability

DCF analysis finds that existing international MA mechanisms vary widely in scope, objectives and information sources. To promote greater coherence and consolidation at regional and global level, they therefore should:

- **Improve the sourcing of information and design of mechanisms,** by:
  o systematically sourcing views, information and analysis from programme country governments and non-executive stakeholders;
  o consulting these groups at all stages of the design and assessment process.

- **Make the content of international MA more relevant to national-level concerns,** by:
  o including in international MA mechanisms, indicators relating to transparency and multi-year predictability *at programme country level* (i.e., the degree to which information is proactively communicated to programme country governments and stakeholders) as well as the degree to which providers are participating in national-level MA mechanisms;
  o including indicators of key concern to these stakeholders, such as conditionality, capacity-building, flexibility, anti-corruption measures and gender focus.

- **Improve the coverage, "mutuality" and timeliness/frequency of mechanisms**, by:
  o further enhancing efforts to cover non-DAC providers, CSOs and foundations;
  o assessing the performance of individual providers in individual programme countries;
  o updating their assessments annually, preferably building on national-level annual assessments as much as possible to avoid duplication of efforts.

- **Two very useful recent initiatives have been the International Development Cooperation Report (IDCR), which offers a comprehensive analysis of progress on international mutual accountability and transparency; and the UNDP South-South Learning Initiative on Strengthening Mutual Accountability**. The latter has produced strong recommendations for improving national and regional MA in Africa.

- The most vital influence on progress in national-level MA has been the Paris Declaration monitoring indicators and the related survey process. **To ensure continued progress of national level MA, strong and comprehensive international MA mechanisms (including to follow up the Busan Partnership on Effective Development Cooperation, and eventually to link to the post-2015 development agenda) will be essential.** A future global framework needs to be comprehensive in covering the key issues which are vital to improve the effectiveness of development cooperation, and regularly monitor progress. The MA survey conducted for the DCF will continue to provide detailed information on mutual accountability and transparency.

THE WAY FORWARD

Where strong national MA and transparency processes have developed, they have had a major impact on changing programme country and provider behaviour, and thereby on increasing the results of development cooperation. It is therefore vital to accelerate efforts to promote national-level MA as part of overall partnership frameworks on accountability and results, based on very high levels of demand from programme countries.

The study has also indicated that most of the progress to date would not have been possible without the existence of a strong global-level mutual accountability process. Beyond Busan, it is essential that such a strong and comprehensive global framework be continued (though implemented on a "globally light" basis by using wherever possible other existing global processes), or the gains already made at national-level could easily be lost.

In this context, the DCF can continue to play several important roles:
1. continuing to conduct the UN survey of national-level MA and transparency for the DCF;
2. expanding its analysis of inclusion of non-executive stakeholders in cooperation with globally representative stakeholder organisations;
3. incorporating into the survey assessments of development strategies and results frameworks, undertaken at country-level by all stakeholders;
4. analysing progress in consolidating global and regional MA and transparency initiatives, and helping to ensure these are having more impact on development results;
5. providing a global forum for all stakeholders to debate progress on MA and transparency, and to develop best practice standards which can be adapted to national circumstances.

In addition, the DCF should pay more attention in its future cycles to analysing the degree of accountability and transparency to domestic stakeholders in provider countries, and of multilateral institutions to citizens of their shareholder countries.

As a multistakeholder forum, the DCF is well placed to address other challenges such as providing a forum for other providers of development cooperation (such as foundations, decentralised actors and CSOs) to establish their own MA processes and frameworks, and for suggesting ways to integrate these with national-level processes in programme countries.

Finally, mutual accountability will be vital in the post-2015 development agenda, making sure that it holds all stakeholders accountable for progress. The DCF could be well placed to facilitate consultations on the development cooperation goals of this agenda.

Through these steps, the Development Cooperation Forum could build on its existing credibility in this area of accountability, and help produce maximum results from effective development cooperation for the world's citizens.

Background
In 2005, the World Summit mandated the United Nations Economic and Social Council (ECOSOC) to establish the DCF as the focal point within the United Nations system for consideration of global development cooperation issues. During its first (2007-08) cycle, the DCF established a strong reputation for independent analysis and promoting balanced debate among multiple stakeholder groups. Based on these achievements, phases II and III of the DCF (2009-2012) have had the overall goal of producing agreement on best practice standards and practical actions to enhance the effectiveness of development cooperation, in financing faster progress towards the internationally agreed development goals (IADGs). To achieve this goal, UNDESA facilitated a series of policy dialogues on how to improve the quality of aid and maximize its impact on national priorities of developing countries.

One key DCF workstream focuses on mutual accountability and transparency.[1] Mutual accountability is defined as accountability between the providers and recipients of development cooperation, for the effectiveness of that cooperation in producing development results. It promotes an equal partnership between programme countries and providers of development cooperation, and should be a key means of ensuring compliance with MDG8 commitments, including those agreed in the Busan Partnership for Effective Development Cooperation.

Mutual accountability and transparency have long been seen as key factors in maximising the results produced by development cooperation. The Monterrey Consensus on Financing for Development in 2002 committed signatories to "global and national economic systems based on…..accountability, transparency and inclusion".[2] The Doha follow-up conference in 2008 encouraged all stakeholders to "improve mutual accountability and transparency"[3]. Mutual accountability is a key component of the Paris Declaration and the Accra Agenda for Action on aid effectiveness. Equally, partners in South-South cooperation acknowledged in Nairobi in 2009 the need to "enhance the development effectiveness of South-South cooperation by continuing to increase its mutual accountability and transparency."[4]

Three studies on mutual accountability and transparency have been produced for the DCF.

o The first (UN Development Cooperation Forum 2009) identified best practices, norms and practical steps to improve international and national-level mutual accountability and transparency. A High-level Symposium on "Accountable and Transparent Development Cooperation: Towards a More Inclusive Framework" held in Vienna on 12-13 November 2009 identified best practices, standards and practical steps to improve the functioning of international and national-level mutual accountability and transparency. Participants encouraged an independent comprehensive review of international and national mutual accountability and transparency initiatives for the DCF, starting in 2010.

o The second (UN Development Cooperation Forum 2010a) presented this review, based on a comprehensive survey of national mechanisms in 70 developing countries, jointly conducted by UNDESA and UNDP. The study compared international and national mechanisms with the best practices agreed in 2009, and analysed which factors were determining the progress and quality of mechanisms. Its results were discussed at the DCF Symposium in Helsinki on 3-4 June 2010. Debates at the Development Cooperation Forum on 29-30 June 2010 identified best practices and policy recommendations based on lessons from what worked best on the ground.

o The third (UN Development Cooperation Forum 2011a) reviewed trends in the quality and composition of development cooperation for Least Developed Countries (LDCs) and proposed an accountability framework to increase the quantity and improve the quality of their development cooperation. A symposium in Bamako on 5-6 May 2011 on "Gearing Development Cooperation towards the MDGs: Effectiveness and Results" reviewed this study, as did a side event in May 2011 during the Istanbul Fourth High-level Conference on Least Developed Countries (LDC-IV). These events highlighted lessons for advancing MA more rapidly on the ground, and monitoring progress in MA for LDCs.

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[1] For comprehensive discussion of mutual accountability and transparency definitions, see Chapter 1 of DCF 2009.
[2] A/CONF.198/11, chapter 1, resolution 1, annex, paragraph 9
[3] A/CONF.212/L.1/Rev.1, paragraph 46
[4] UNGA resolution 64/222, 21 December 2009, annex, paragraph 18

These studies and forums have had a considerable influence in promoting and refining work on mutual accountability at global and national level. In particular:
o UNDP built on the findings in an initiative for South-South Learning on Strengthening Mutual Accountability (with strong support from UNDESA), producing strong recommendations for future MA;[5]
o the Paris Declaration Monitoring Survey 2011 built on the lessons of the surveys for the DCF and refined its questions on national MA mechanisms for indicator 12 accordingly;
o the lessons of the studies have been taken into account in the strong language on mutual accountability contained in the draft outcome documents for the Busan High Level Forum on Aid Effectiveness; and
o many programme countries (for example Afghanistan and Uganda) have been creating or enhancing national MA mechanisms drawing in part on the DCF best practice principles.

Methodology
This study[6] builds on these achievements, to provide suggestions for a way forward for mutual accountability after the Busan High-Level Forum. It asks three main questions:
o How much progress has there been on national-level MA and transparency, especially in following policy recommendations identified in the 2010 DCF?
o What has been the impact of national-level MA and transparency on changing behaviour by providers and programme countries, and the results of development cooperation?
o How much progress has there been on international-level MA and transparency, and how important is this to reinforce progress on the national-level mechanisms?

To allow in-depth analysis, this study has a narrow focus on those mechanisms in which stakeholders hold one another mutually accountable for the quantity, quality or effectiveness of aid and the development results it achieves, rather than for wider development results and the IADGs. It stresses the need for programme countries and other stakeholders to be accountable for development results and their management of aid, but focuses in particular on how to make accountability more "mutual", by making providers more accountable to programme country governments, and providers and programme country governments more accountable to other stakeholders. It does not look in detail at domestic accountability structures of executive branches of governments, which have been analysed in separate work (e.g. by Commonwealth Secretariat, Inter-Parliamentary Union and OECD). In this way, it identifies clear actions for the international community (including the DCF) to improve mutual accountability and transparency, and IADG results.

This study is organised as follows:
o Chapter 2 discusses national-level mutual accountability and transparency mechanisms;
o Chapter 3 discusses the impact these mechanisms are having on results;
o Chapter 4 analyses international-level mutual accountability mechanisms and their crucial role in ensuring progress on national-level MA;
o Chapter 5 concludes with suggestions on the continuing role of the DCF in this area.

The study builds on the earlier DCF studies (UN Development Cooperation Forum 2009 and 2010a) and the first UN International Development Cooperation Report (UN Development Cooperation Forum 2010b). It also benefits from discussions among more than 500 representatives of stakeholder groups at DCF symposia in Vienna, Helsinki, Bamako and Luxembourg, as well as the DCFs in New York in 2008 and 2010. It also draws extensively on work by other institutions, notably the Task Team on Mutual Accountability of the DAC Working Party on Aid Effectiveness; International Aid Transparency Initiative; Publish What You Fund; AWEPA; IPU; and Commonwealth Secretariat. However, most importantly, it is based on two original *surveys of national mutual accountability initiatives* (see section 2.2).

The study was discussed at the DCF Symposium in Brisbane on May 14-15 2012 to push forward key actions to enhance international and national mutual accountability. It will form a key part of the second International Development Cooperation Report (IDCR) in 2012.

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[5] For more details, see Chapter 3, Box 1.
[6] This study was prepared by Matthew Martin, Senior Consultant to the United Nations DCF and Director of Development Finance International, assisted by Richard Watts. Opinions expressed are those of the authors and do not necessarily reflect the official views of the United Nations.

1. NATIONAL LEVEL MUTUAL ACCOUNTABILITY: TOWARDS COUNTRY-LED PARTNERSHIPS

1.1. National Mutual Accountability: a Definition of Standards

As already discussed in the introduction, this study defines national mutual accountability mechanisms as those in which programme countries, as well as being held accountable for development results and management of development cooperation, hold providers accountable for their development cooperation. In addition, as stressed in the 2010 DCF, mutual accountability mechanisms should ensure full inclusion of parliaments, civil society organizations, and decentralized governments.

There are a multiplicity of forums at national level in most programme countries for dialogue with providers on issues related to development and the funding needs of the national development programme. The challenge is making these into effective mechanisms of mutual accountability. In addition, every programme country has multiple performance frameworks established by providers (either in groups or individually) which hold it to account for a very large number of targets (2-6 times as many as in provider performance frameworks). Those frameworks have produced massive behavioural change in most programme country governments over the last decade, but much analysis of the "conditionality" contained in these frameworks have shown that such large numbers of targets are counter-productive. Separate analysis should be conducted on how to improve programme country accountability by rationalising the number of these agreements and targets, and making sure that these frameworks are genuinely country-led and enhancing accountability to domestic stakeholders for delivering national development priorities.

The high-level DCF symposium in November 2009 in Vienna identified key components of national MA mechanisms which had proven successful in changing provider behaviour, and which could therefore provide a basis for defining criteria to assess mechanisms. It was agreed that these should not form a blueprint or a "one size fits all" recipe for promoting change in provider behaviour, but could inform programme countries intending to establish or improve MA mechanisms about which steps are likely to be more effective. They include:
- clear programme country leadership through a detailed national aid policy, covering all aspects of aid effectiveness;
- locally-driven aid quality and results monitoring frameworks, including annual targets for individual providers, as well as for the recipient government;
- annual analysis of progress towards these results by individual providers and recipient, and high-level discussion at a national top-level meeting.

1.2. Gathering Information: the UN Surveys on Mutual Accountability and Transparency

It was realised during the 2009 study that the quality of information on national-level MA and transparency was highly variable. Therefore, to collect more reliable information, UNDESA and UNDP cooperated on executing two country-level surveys on MA and transparency to inform the DCF. The survey benefitted immensely from assistance by United Nations country offices, programme and provider country officials and other stakeholders such as parliamentarians and CSOs, in completing surveys and organising meetings at which joint and separate responses were agreed; as well as advisory input from members of the Task Team on Mutual Accountability.

In particular, the second survey benefited from broadened ownership of the survey, including greater participation at global and national level by non-executive stakeholders, coordinated by Better Aid, Action Aid and the Inter-Parliamentary Union; and a higher level of response by country authorities. The authors are most grateful to all the stakeholders for their time and excellent responses, which have made the study's conclusions immensely richer.

Table 1 below summarises the time period and response rates of each survey. As can be seen, the survey period was slightly longer in 2011, partly because the survey was conducted in tandem with the Paris Declaration Monitoring survey so as not to overburden stakeholders with too many meetings. Also as a result of this coordination, the number of countries surveyed increased considerably in 2011, as did the number of countries responding by indicating that they had no MA mechanism or that there had been no change in their

mechanism since 2010 (which therefore did not reply in full to the questionnaire). For 29 countries (20 which did not respond to the survey, and 9 others), UNDESA conducted desk analysis based on published country documents or communications with country officials, of three key aspects of national-level MA, allowing 105 countries to be covered for these issues.

TABLE 1: COMPARISON OF SURVEY RESPONSES		
	2010 Survey	2011 Survey
1. Time Period	February-April 2010	January-June 2011
2. Countries Surveyed	70	96
3. Completed Questionnaires	41	46
4. Negative Response (no MA or no change since 2010)	16	34
5. Total Response Rate [=(3+4)/2]	81%	83%
6. Desk Assessment	13	25
7. Total Countries Covered	**70**	**105**

1.3 Overall Progress: Policies, Targets and Assessments

Programme country aid policies, which set targets for providers, are crucial to setting nationally-driven standards to which providers can be held accountable. These, and regular assessment of progress towards them through monitoring, analysis and discussion in a high-level government-provider forum, are the primary drivers of progress on MA. All 105 countries were therefore assessed on these three central aspects of MA, with the following questions.
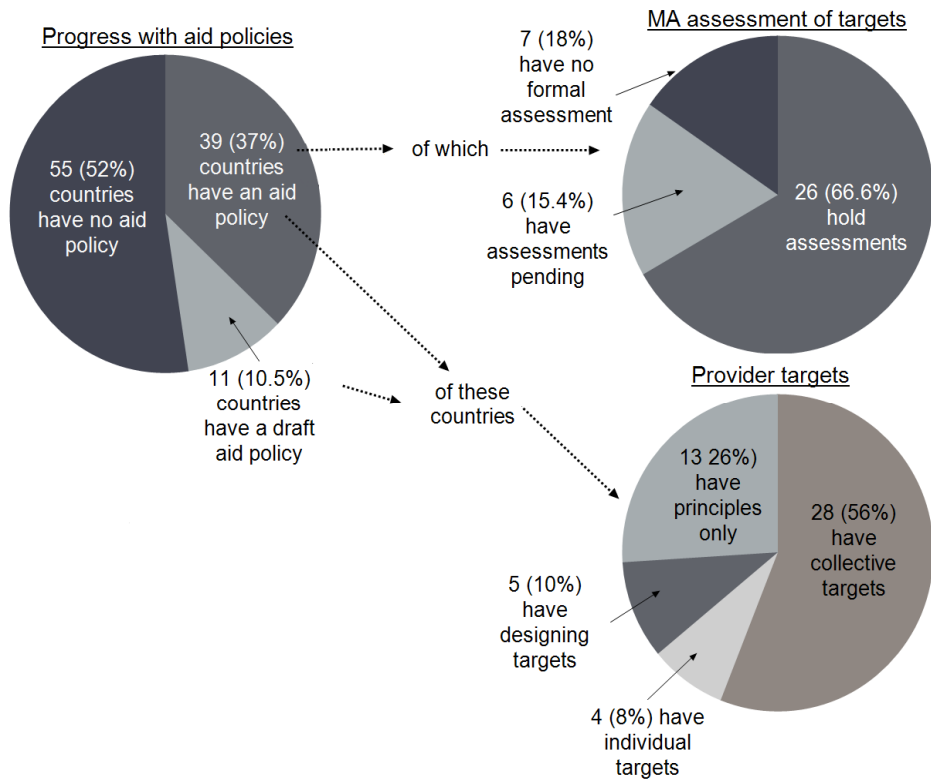
- *How many countries have aid policies ?* As of 2011, the 39 countries listed in Table 2 (p. 9) (37% of the total 105) have an aid policy or agreed document outlining aims for provider behaviour. This looks like a sharp increase from 18 countries (26%) in 2010. However, the widening of country coverage in 2011 (particularly in relation to Pacific Island countries) accounts for 17 of the additional countries. As a result, only 4 countries have adopted new policies between 2010 and 2011, so progress has been slow. On the positive side, 11 countries are currently drafting polices: but this will still leave more than half of programme countries without an aid policy.

- *Do the policies set targets for providers?* Of the countries with a policy, 28 (72%) contain targets for providers – though this represents only 27% of programme countries. An increase from 11 in 2010 mostly reflects wider survey coverage, though 4 new countries did set targets in 2011. However, most importantly given that these have much more impact on provider behaviour (see chapter 3 below), only 4 countries (Benin, Malawi, Mozambique and Rwanda) are setting and publicly analysing individual providers' progress, though another 9 (Afghanistan, Bangladesh, Ghana, Kenya, Lesotho, Liberia, Sierra Leone, Uganda and Zambia) are in the process of designing individual targets.

- *What is the content of the targets?* As shown in Table 2, of 32 countries with provider targets, the vast majority (22) contain only the complete set of Paris Declaration indicators, and 2 have only a sub-set of Paris indicators. However, the most advanced 8 (25% of countries with targets) go beyond Paris to include key aspects of the Accra Agenda for Action such as division of labour, multi-year predictability and transparency, as well as issues of concern to the programme countries such as conditionality, capacity-building, and quiet periods during which providers should not send missions to the country. There is a high correlation between countries with targets monitored for individual providers and those with more country-tailored targets, indicating that provider willingness to consider both aspects depends on similar factors.

- How helpful is *mutual accountability around budget support* ? Of the countries with provider targets, in 6 these apply only to budget support providers (little changed from 2010). Many countries began their MA processes with multi-donor budget support agreements, and then went on to wider agreements in terms of covering all types of development cooperation or providers. However, programme countries indicate that there is a high risk of the mutual accountability dialogue getting "stuck" around budget and

budget support policies, excluding other providers and types of development cooperation, and there is an urgent need to reinforce efforts to broaden MA in these countries.
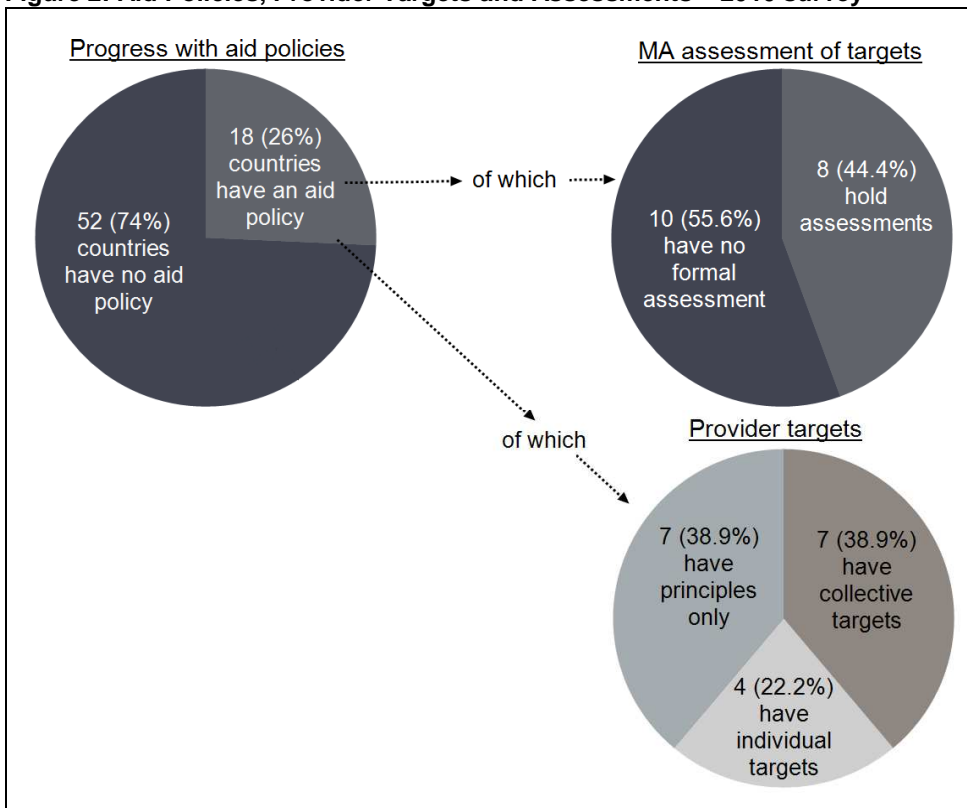
- ***Is there a regular assessment of progress towards the targets*** ? For accountability to be genuinely "mutual", monitoring and analysis should be balanced with programme countries and providers being equally treated (ie assessed individually for their performance), and regular (annual) assessments of progress so concrete dialogue can develop. However, while 85% of programme countries have some form of annual meeting between them and providers, and 62% discuss performance frameworks and targets for the programme country government, only 26 (25%) have regular assessments of providers (though 6 more are planning to introduce assessments), and only 3 countries assess individual providers. These figures show how unbalanced "mutual" accountability is, reflecting provider reluctance to be monitored and reticence by programme country governments in insisting on regular monitoring. They also show that almost a third of annual meetings hold neither programme countries nor providers accountable.

- ***Independent monitoring of providers*** (by groups not associated with the programme country government or providers) was undertaken very recently in only 4 countries – Cambodia, Mozambique, Tanzania and Vietnam. It has helped to facilitate dialogue between providers and programme countries but is not enough on its own to bring behaviour change, and is expensive in terms of relying on consultants. As a result, Mozambique has brought monitoring "in-house" to government, making it more sustainable in capacity and cost terms, and more able to reflect government concerns; and Tanzania is intending to supplement its independent monitoring with targets for individual providers, to give it more teeth.

- ***Regional provider monitoring*** has been undertaken by 14 Pacific countries (Cook Islands, Fiji, Kiribati, Marshall Islands, Micronesia, Nauru, Niue, Palau, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu, and Vanuatu). This has provided a useful basis for comparing results and experiences across programme countries (finding that three countries have made much more progress in getting providers to move on ownership, alignment and harmonisation), and analysing why provider behaviour varies in different countries (due to complex environments and political relationships, and weaker country systems), but is weakened by the lack of a systematic structured assessment of individual provider performance (Cairns Compact 2010/2011).

- ***Analysis by country categories and geographical regions*** reveals interesting trends:
    - more aid-dependent countries (those receiving aid of at least 5% of GNI) are far more likely to have an aid policy and provider targets in place.
    - Sub-Saharan African countries perform worse than average on overall MA, while Asia and Pacific countries are notably over-represented in the best performing group on overall MA (largely because of the many countries covered by the Pacific Forum)
    - countries in conflict or transition situations perform much worse than other countries on mutual accountability, but Least Developed Countries (LDCs) and Land-Locked Developing Countries (LLDCs) have average performance, and the small sample of Small Island Developing Countries (SIDS) perform better on MA than average.

Overall, there has been some progress in key pillars of national-level MA on aid effectiveness. However, in most countries this is confined to designing aid policies. Progress on including clear (especially individually-monitored) targets for provider behaviour, and on regularly assessing provider progress, has been much slower. However, this progress remains fragile and limited, and slowed in advance of the Busan HLF, given some uncertainty as to whether Busan would continue with a global MA framework. However, it is now reasonably clear that the Busan Partnership for Effective Development Cooperation will continue with a strong global MA framework. Progress on national level MA therefore needs to accelerate in future years, especially in countries in conflict and transition situations, and in Sub-Saharan Africa, to give credibility to any future assessment of provider progress and of increased effectiveness of development cooperation in achieving results.

Figure 1: Aid Policies, Provider Targets and Assessments – 2011 survey

Progress with aid policies

MA assessment of targets

7 (18%) have no formal assessment

39 (37%) countries have an aid policy

of which

55 (52%) countries have no aid policy

6 (15.4%) have assessments pending

26 (66.6%) hold assessments

11 (10.5%) countries have a draft aid policy

of these countries

Provider targets

13 26%) have principles only

28 (56%) have collective targets

5 (10%) have designing targets

4 (8%) have individual targets

Figure 2: Aid Policies, Provider Targets and Assessments – 2010 survey

Progress with aid policies

MA assessment of targets

18 (26%) countries have an aid policy

of which

8 (44.4%) hold assessments

52 (74%) countries have no aid policy

10 (55.6%) have no formal assessment

of which

Provider targets

7 (38.9%) have principles only

7 (38.9%) have collective targets

4 (22.2%) have individual targets

TABLE 2: PROGRESS ON NATIONAL-LEVEL MUTUAL ACCOUNTABILITY

COUNTRY	AID POLICY	PROVIDER TARGETS	REGULAR ANALYSIS OF PROVIDERS
Afghanistan	YES: Afghanistan National Aid Management Policy	YES – Paris indicators; collective	YES - collective analysis
Albania	YES: External Assistance Orientation Document	YES – Paris indicators; collective	YES – Progress report 2010
Benin	YES: Politique Nationale de l'Aide au Développement	YES – individual targets (mainly Paris)	YES – Joint Annual Review of Development Strategy
Burkina Faso	YES: National Action Plan for AE (revised 2010)	YES – Paris indicators; collective	YES – joint reviews involving all providers +CSOs
Cambodia	YES: Harmonisation, Alignment, Results Action Plan	YES - Paris indicators; collective	YES – mainly collective; also independent reports
Gambia	YES: Aid Effectiveness Action Plan	YES – group targets – Paris + others	NO – no formal progress assessment
Ghana	YES: Ghana Aid Policy and Strategy	NO – but targets being finalised	NO – DP-PAF since 2010 but not for full aid policy
Indonesia	YES: Jakarta Commitments (2009)	NO	NO
Kenya	YES: Kenya Joint Assistance Strategy, External Resources Strategy being finalised	YES – group targets set for 2011-12 – some Paris + division of labour	NO – annual review planned from 2012
Lao PDR	YES: Vientiane Declaration on AE	YES – PD indicators	YES - collective analysis not individual
Liberia	YES: Liberia Aid Policy	NO – Targets being designed	NO – annual review planned from 2012
Malawi	YES: Development Assistance Strategy	YES - Paris indicators; individual	NO – individual assessment pending
Mali	YES: Action Plan updated in 2011 (from 2007-09)	YES - group targets – PD + others	NO – but intended for new plan
Moldova	YES: Partnership Principles Implementation Plan	YES – group targets – PD + others	YES – annual Common Partnership Council
Mozambique	YES: International Cooperation Policy (2011)	YES - Paris + others; individual	YES – individual assessment; independent input
Nepal	YES: National Aid Policy 2008 - being updated	NO – expected once policy updated	NO – but expected once targets designed
Occupied Palestinian Territories	YES: AE Action Plan	NO	NO
Pacific Islands[7]	YES: Cairns Compact - Regional principles. PNG and Samoa also have national policies	YES - annual report on PD indicators, collective only	YES – Two rounds of monitoring completed PNG also has local meetings + AE Working Group
Rwanda	YES: Rwanda Aid Policy	YES – PD + others, individual	YES – extensive annual individual assessment
Senegal	YES: Politique Nationale de l'Aide Extérieure (2010)	YES – PD indicators, collective	NO - has been one review, but not regular
Sierra Leone	YES: Sierra Leone Aid Policy (2009)	NO - being finalised	NO – intended once targets finalised
Tajikistan	YES: Guidelines on Foreign Aid Mobilisation	YES – group targets	NO
Tanzania	YES: Joint Assistance Strategy	YES – PD indicators + others; collective	YES – but only independent report every 3-4 years
Uganda	YES: Partnership Policy (2011)	NO, but being finalized 2011	NO, but intended once targets finalised
Vietnam	YES: Hanoi Core Statement and AAA Action Plan	YES – Paris indicators	YES – independent; mainly collective
Zambia	YES: Joint Assistance Strategy (being updated 2011)	YES – sub-set of Paris indicators	NO

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[7] Cook Islands, Fiji, Kiribati, Marshall Islands, Micronesia, Nauru, Niue, Palau, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu, Vanuatu

1.4. More Detailed Analysis of Survey Responses[8]

The questionnaire completed by 46 countries covered 4 additional sets of national MA issues:
  i)   more detailed content of the national aid policy;
  ii) the workings of national mutual accountability coordination forums;
  iii) the degree of non-executive stakeholder engagement in national-level MA;
  iv) which providers are covered by national-level MA.

The questionnaire contained three main types of questions: those requiring a yes/no answer, which are reported below in terms of percentages of respondents; those allowing respondents to assess progress on a scale of 1-5 (for which average scores are reported below)[9]; and those requesting "open" i.e. descriptive answers to questions (which are reported in the text).

1.4.1 – Content of Aid Policies

As shown in figure 3 below, survey respondents suggested that for the countries with aid policies in place, these:
• are seen as focussing attention more on recipient (2.7 out of 5) than provider (2.3) performance;
• are highly consistent with national development strategies (3.8);
• give strong guidance to central and local government agencies (3.5), but only limited guidance to non-executive actors (parliaments, CSOs etc) (2.6), in terms of their roles and responsibilities in managing aid;
• focus very little on gender issues (2).

In comparison with the 2010 results, the 2011 broadening of countries covered by the survey seems to have diluted the degree of focus on recipient and provider performance, as well as the focus on gender issues, considerably, but has had little effect on other variables.

Figure 3: Content of National Aid Policies
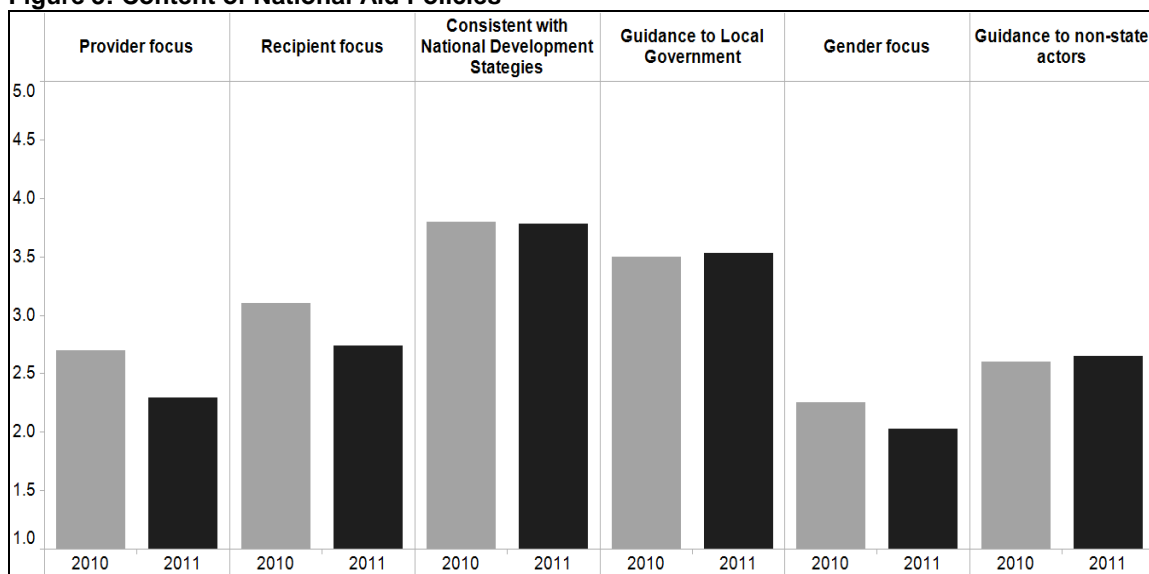
1.4.2 – Progress in Formal MA Processes - Monitoring and Analysis

As already mentioned in 1.3.1, there are a myriad of *forums* in which providers and recipients discuss development results and cooperation, but their performance on accountability varies. The questionnaire therefore tried to assess how they work in more detail.

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[8] For the complete survey questionnaire, see Annex 1.
[9] Where 1 = "no achievement", 2 = "small amount of achievement", 3 = "moderate achievement", 4 = "high level of achievement" and 5 = "complete achievement".

- Almost without exception these forums are chaired by programme country officials and supported by country institutions, and use some degree of programme country government analysis. However, the stronger national MA mechanisms, based on clear policies and targets, use national analysis much more (3.9 compared to 3.1 for others), and therefore achieve more impact.

- 40 countries also reported that they have sectoral forums which discuss progress on aid effectiveness, either without an overarching high-level forum, or (in most cases) as part of a sub-structure whose results feed into the high-level forum. The 2011 survey looked at sectoral mechanisms in more detail, finding that most countries now have in place a comprehensive system of sector working groups and reviews; and almost all have programme country-provider forums for key sectors such as health and education. However, the sectoral mechanisms tend to discuss such issues as sectoral development strategies and results, and sometimes programmatic support including sector budget support and pooled funds, leaving broader effectiveness issues to the overall forums. In addition, once again there is an imbalance in accountability, with 85% of these groups discussing programme country performance compared to only 70% discussing providers. Virtually none have specific targets for providers, and most of these focus on whether they fill sectoral financing gaps. There is also relatively little transmission of lessons from these groups to the wider national processes.

Many of these forums have potential for leveraging mutual behaviour change, but major change is achieved only in those which bring together providers and recipients at the highest level, to discuss aid policies and targets, review progress based on concrete monitoring and analysis, and agree on future approaches.

The survey assessed **non-executive stakeholder engagement**, in terms of both their ability to gain access to fora, and their input of analysis into performance assessments. The 2010 DCF pointed to the importance of participation of non-executive stakeholders in mutual accountability fora – an issue which also received much attention in the Accra Agenda for Action. As shown in Figures 4 and 5, the survey found that:

- CSOs participated in around 60% of the forums and were the best involved of stakeholder groups, with an improvement in their participation score from 2.9 in 2010 to 3.1 in 2011. However they remain much more limited in providing their own analytical inputs to MA processes (2.2, with no improvement in 2011). There are some notable exceptions to this picture, such as in Cambodia where the NGO Forum makes regular high-quality inputs to the national aid effectiveness forums (for example, NGO Forum on Cambodia 2009).

- Parliamentarians had relatively low participation (2.5) and analytical input (1.8). They improved both scores by 0.2 in 2011, reflecting increased efforts by parliaments to take advantage of the space for participation offered by the Accra commitments, but still felt marginalised in the discussions.

- In terms of participation, local governments (2.6) and the private sector (2.5) scored marginally above parliamentarians, and women's groups marginally below (2.4). Local communities (2) and trade unions (1.9) had the lowest level of participation. The broadening of the country sample in 2011 resulted in a fall in local government and trade union participation, and marginal improvement for women's groups.

- Generally the level of independent analytical input was low – respondents scored this element as 2 out of 5 on average in 2011, implying virtually none in most countries.

- There has so far been no necessary correlation between more advanced mutual accountability (aid policies and individual provider targets) and greater participation. With the exception of Benin, countries with more advanced mutual accountability have non-executive actor engagement as low as other countries.

Figure 4: Non-Executive Stakeholder Inclusion in National MA Forums
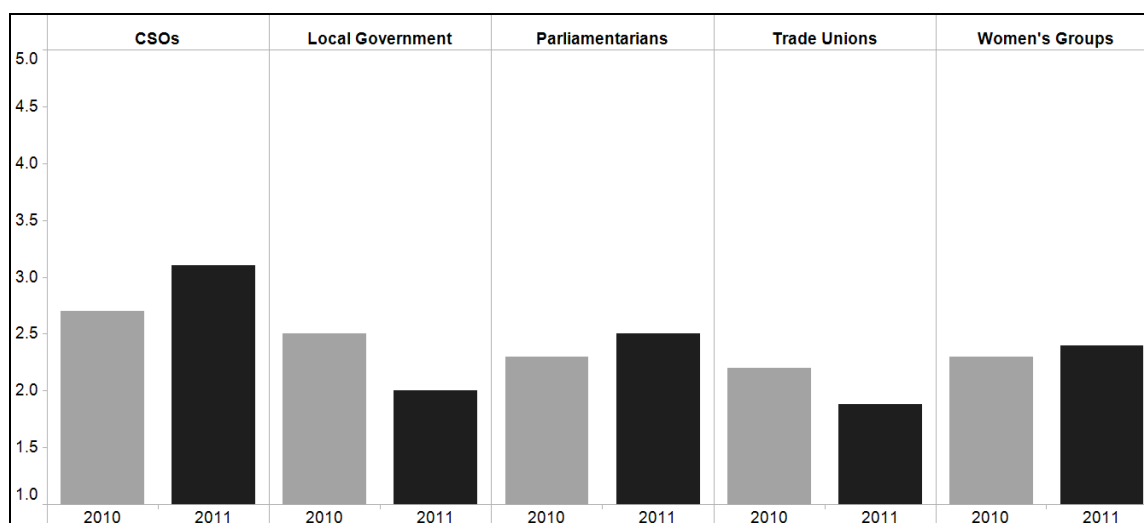
Figure 5: Use of Non-Executive Stakeholder Analysis in National MA Forums
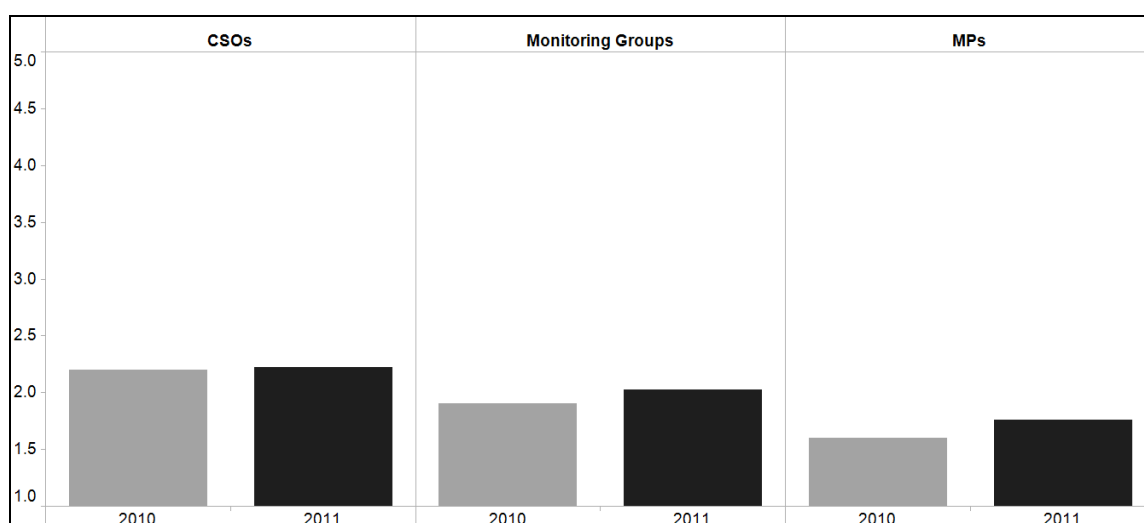
One frequent conclusion of analysis of mutual accountability is that it can work well only when programmes exist to develop capacity for MA and transparency among programme country stakeholders. In 2010, the survey found that the stakeholder group receiving most capacity building support was programme country governments (3.3), followed by CSOs (2.3), parliamentarians and local government officials (both 2.2). In 2011, the survey further disaggregated questions and found that capacity building on aid transparency was around 0.3 stronger, especially for governments and parliamentarians. All groups also indicated that they have major capacity-building needs, especially on mutual accountability.

These findings have two main implications.

- first, much more priority must be given to parliamentarians, local governments and CSOs (including women's groups, community groups and trade unions) in order to increase their capacity to analyse the effectiveness of development cooperation, and to transmit to MA forums the concerns and preoccupations of national citizens and stakeholder groups; as well as the degree of their participation in mutual accountability processes (including their participation in meetings which set the MA agenda, as well as in sectoral and lower-level

meetings which prepare annual high-level meetings; the space they are given to present their views, and the responsiveness of government and providers to their concerns;)

- second, even more priority should be given to mutual accountability (analysing data and identifying ways to improve the results of development cooperation) than to transparency (publication of and access to data on development cooperation and its results).

Overall, the survey suggests that wider stakeholder participation in mutual accountability is the least advanced of all the key elements of mutual accountability for development cooperation. There is evidence that this is changing in some countries, partly because of the emphasis given to it at the global and regional level. Global non-executive stakeholder organisations have sponsored processes for their members: Better Aid/International Trade Union Confederation for CSOs/trade unions/women's groups; Inter-Parliamentary Union and the Association of European Parliamentarians with Africa (AWEPA) for parliamentarians; and United Cities and Local Governments for decentralised government agencies. Vietnam is a positive example where parliamentarians and Vietnamese NGOs are both represented on the executive committee of the new Aid Effectiveness Forum, and are offered the prospect of funding for analytical work, implying that they could have strong influence on the agenda and content of discussions.

As shown in Figure 6, the survey also assessed **which providers are covered** by MA mechanisms, finding that they cover OECD providers much more effectively, though non-OECD providers do participate in some countries. The programme countries with strongest MA processes had much better coverage of providers (3.1 in both years) than other countries (1.9). Supplementary desk-based analysis of the individual providers participating in the 19 most robust national MA mechanisms showed that even for major OECD and multilateral providers, the number of mechanisms they participate in varies between 0 and 19.There is a strong relationship for many OECD and non-OECD providers between the scale of their cooperation programme with a country and whether they participate in MA mechanisms. As a result, broadening the country sample in 2011 (to include programme countries with less robust mechanisms and where providers have smaller programmes) has resulted in a sharp fall in coverage for some providers, by 0.9 for OECD providers, 0.7 for global funds and 0.5 for non-OECD providers. NGOs are now assessed to be almost as well covered as non-OECD providers, and better than the global funds. These results suggest a significant challenge in integrating the full range of providers into MA discussions. More robust national MA processes can help, but the most important influence is stronger leadership from provider headquarters indicating that local offices should participate in all country-level mechanisms.

Figure 6: Provider Coverage of National MA Mechanisms
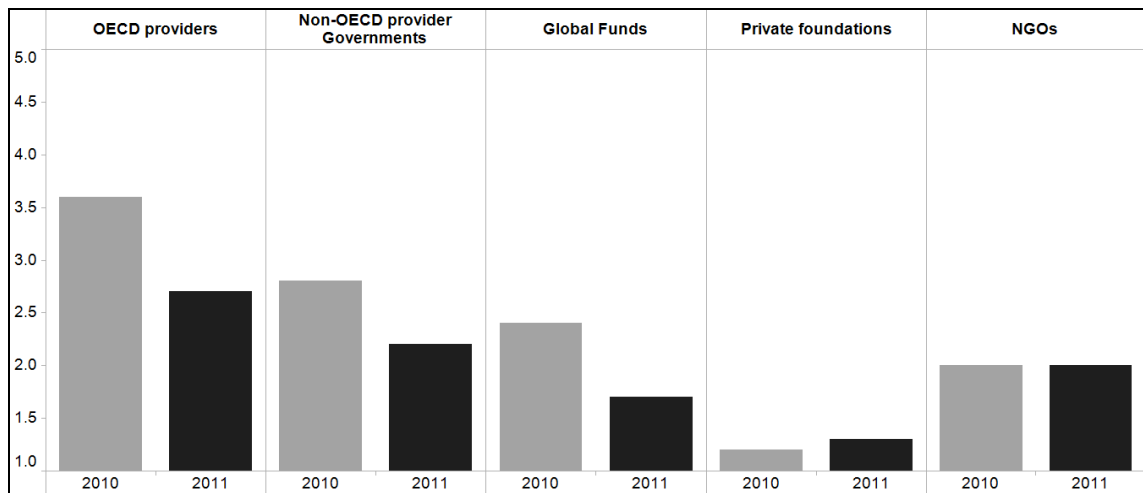
### *1.4.3 – Progress on National-Level Transparency in Programme Countries*

The 2011 survey also asked respondents about progress on national-level transparency in programme countries, in relation to information on development cooperation. In reply:

- 37 countries provided positive answers to the question "do you have an aid information system in place?". Of these, 18 (48%) were country-specific systems, 11 (30%) of the systems were Development Assistance Databases, and 8 (22%) were Aid Management Platforms. This compares with global figures for use of aid database systems of around 27 for Development Assistance Databases and 22 for Aid Management Platforms. Nevertheless, it remains striking how many countries are using their own systems, and discussions with country officials indicate that this is because they prefer to have full ownership of the system and to be able to reprogramme or adapt it to their own needs.

- 19 countries indicated that their aid information management system monitors provider and recipient progress on aid effectiveness targets. However, closer examination of the capacities of various systems indicates that these tend to be only a narrow subset of the Paris Declaration indicators (such as tying and use of government systems). Much more work remains to be done to ensure that systems can monitor all aspects of the effectiveness of development cooperation automatically, thereby reducing the workload from surveys.

However, as Figure 8 shows, there are major challenges in making information accessible:

- This applies especially to non-executive actors (who scored data accessibility and usability 2.8 on average, versus 3.7 for programme country governments and providers). There was some improvement (average of 0.3) for non-executive stakeholders, indicating that some programme countries are making greater efforts at accessibility.

- Information on development cooperation was seen by stakeholders overall as more accessible to and usable by CSOs (2.9) compared to parliamentarians (2.8), the public (2.7) and local government (2.9); there were very similar scores for usability. However, when disaggregated responses were received in 2010, CSO respondents gave lower scores for accessibility and usability of official data by CSOs (1.8) than they were given by providers (2.3) or programme country governments (2.9)

- Accessibility and usability of information by non-executive actors was generally higher in the better performing MA countries, although this relationship was not very strong. In top performing countries the scores were 2.9 and 2.8 respectively; in middle performers 2.4 and 2.7; and in low performers 2.1 and 2.2.

Figure 8: Accessibility of Information on Development Cooperation
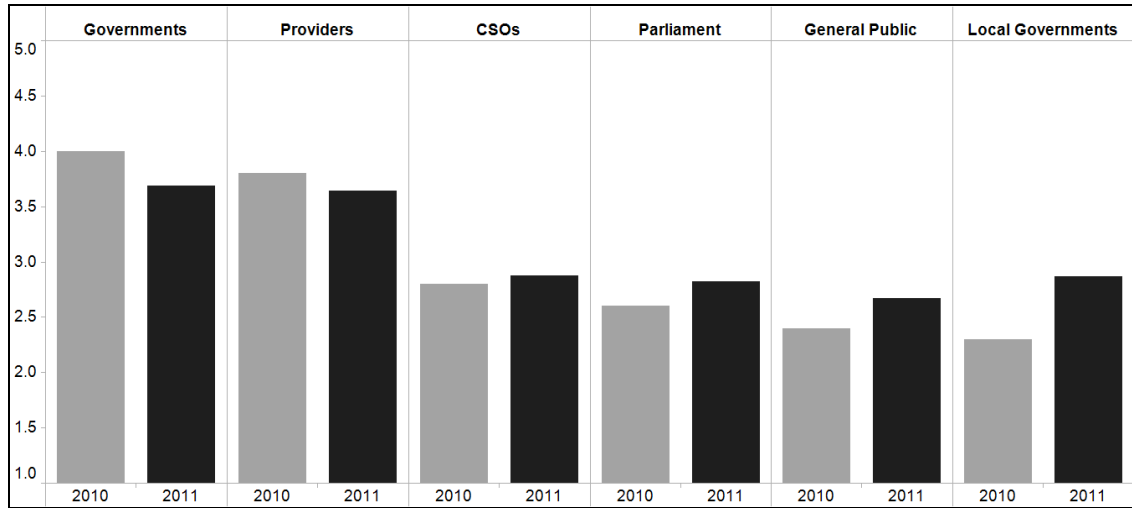
As shown in Figure 9, the types of information which seem to have the highest transparency include current (3.7) and projected (3.6) disbursements. The types with least transparency include off-budget aid (2.9), commitments of future aid (2.9), progress on project/programme execution (2.7), funding gaps (2.5), progress on the IADGs (2.2) and gender disaggregated data (1.4). The transparency of commitments of future development cooperation has increased somewhat, reflecting greater efforts by providers and programme countries, putting this as a target in several national MA agreements, as well as inputs coming from the global progress on the International Aid Transparency Initiative (IATI). On the other hand, transparency of gender-disaggregated expenditures fell, and transparency of untying and policy conditionalities (included for the first time in 2011) were very low at 2.1 and 1.7. In general this reflected much lower transparency of documents (2.7) compared to data (3.6), though procurement documents and loan/grant agreements were slightly more available than conditionalities and evaluation reports.

Figure 9: Types of Information Available
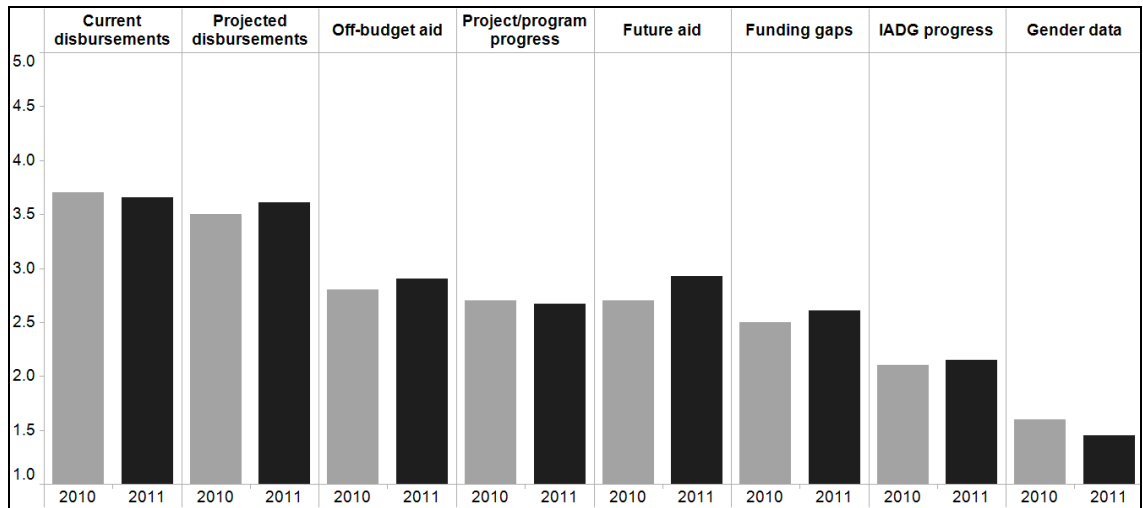
Additional findings from the national transparency section of the survey include that:

- In many countries, non-DAC providers, global funds and NGOs do not yet supply data to aid data systems, though they do so more often than they participate in MA mechanisms.

- Of 39 countries that reported on how providers submit information to them, 12 said this was at least quarterly, 9 semi-annually, and 18 annually or based on project cycles. This shows interesting variation, but proves that providers can provide quarterly data.

- Aid information is mainly used for budgeting (3.0) and monitoring and evaluation of sector results and individual programmes and projects (2.9). The broadening of the sample has sharply reduced the degree to which it is used for macro-economic planning purposes (from 3.3 to 2.7). There has been a rise in use of aid information for monitoring and evaluating results in many countries (average 0.6), compared to the previous survey. The aid information management systems remain relatively little-used for monitoring progress in improving the quality and impact of development cooperation (2.6), partly because they do not contain the necessary variables in their data entry modules.

- Aid information management systems vary considerably in their alignment with budget codes and classifications, with only 6 countries reporting full alignment.

- Aid information is moderately well disseminated by governments in budgets and reports on the progress of national development strategies (3), and more actively disseminated by the media (2.6) than CSOs (2.3).

- One of the highest scoring responses in the whole survey was that mutual accountability processes had been a key factor provoking greater transparency (3.7).

These results suggest that even though there has been significant progress in relation to establishing aid information management systems, there is still a great deal to be done to make these accessible and usable for non-state actors. It is also clear that transparency varies sharply across different types of aid information, and different providers, and in some key areas – especially in relation to supplying documents which would allow greater interpretation of data and understanding of provider and programme government policies and procedures – transparency remains weak.

The observed link between trends in transparency and progress of mutual accountability has several explanations. Higher levels of transparency are helping promote mutual accountability – or, put more negatively, many respondents (especially those from non-executive organisations) feel poor transparency is one of the main explanations for their inability to play a stronger role in national MA processes. On the other hand, they feel even more strongly that stronger national mutual accountability mechanisms are helping to create demand for greater transparency so as to supply data for independent analysis and monitoring.

2. THE IMPACT OF NATIONAL MA ON BEHAVIOUR CHANGE AND DEVELOPMENT RESULTS

The most important issue is whether national-level MA processes are having an impact on *change in the behaviour of participants in relation to the effectiveness with which they deliver development cooperation,* and thereby achieve development results. For this reason, in 2011, respondents were asked how much change MA has produced in programme country and provider behaviour. They find that **strong MA mechanisms have had a major effect on programme country government and provider behaviour**.

In more detail (using a scale where 5 is highest and 1 lowest), the results show the following:

1. Programme country behaviour change is 3.1 (slightly higher than providers at 2.9).

2. Among groups of programme countries, there are higher levels of behaviour change for Sub-Saharan Africa programme countries (3.3) than for Asia/Pacific countries (2.7); but there is no important variation from the average linked to levels of aid dependency.

3. Programme countries where MA is most advanced show much higher behaviour change by providers (3.4) than middle (3) or poor performers (2.6). Countries with provider targets show even higher provider behaviour change (3.8).

4. On the other hand, programme countries where MA is most (and least) advanced have changed their behaviour broadly in line with the average, whereas countries in the middle group have performed better than average (3.6).

5. These findings appear to reflect the following characteristics:

   1. Low-progress: when there is no MA, there is less behaviour change (especially by providers), and stakeholders find it less easy to ascribe change to the MA process;

   2. Middle-progress: as MA becomes formalized with agreements and discussion fora, there is a much stronger impact on programme country behaviour than on providers, and an MA process without provider targets facilitates this;

   3. High-progress: only when MA reaches an advanced stage (with provider targets and regular reviews) does it produce significant change in provider behaviour.

The 2011 survey also asked more detailed questions on evidence of behaviour change by providers and recipients, the factors which explain why behaviour change happened, and the major barriers to change – as well as the major contributions to development results coming from MA. It showed strong evidence of behaviour change to meet effectiveness targets:

- As shown in Figure 10, the factors most influencing change by **programme country governments** are increased political commitment and vision, resulting from cumulative lesson-learning due to earlier reforms, and investments in building capacity to manage aid, design development strategies and deliver results. External pressure provided by international agreements such as the Paris Declaration and the Accra Agenda for Action, and internal pressure for accountability from civil society, were also important.

- The evidence of change centred on governments' increased use of results-based planning, monitoring and evaluation; improved quality of national development strategies; leadership in reforming country Public Financial Management and procurement systems, prioritization of spending needs, and management of financial resources (spreading beyond aid to domestically-mobilised revenue). There was also a notable increase in reporting of aid and results data, and in publishing and disseminating documents.

- Only 9 of 46 countries reported barriers to change. These included insufficient capacity development; and external factors such as the financial crisis which shifted provider priorities away from aid effectiveness, removing incentives for programme country governments.

- In terms of influence on development results, respondents stressed the improved planning, delivery and efficiency of results within governments, as well as improved alignment of providers with national priorities, and harmonisation among them. These had considerably reduced transaction costs and made major contributions to freeing development cooperation to increase service provision and improve MDG performance.

Figure 10: Change in Programme Country Behaviour/Impact on Results
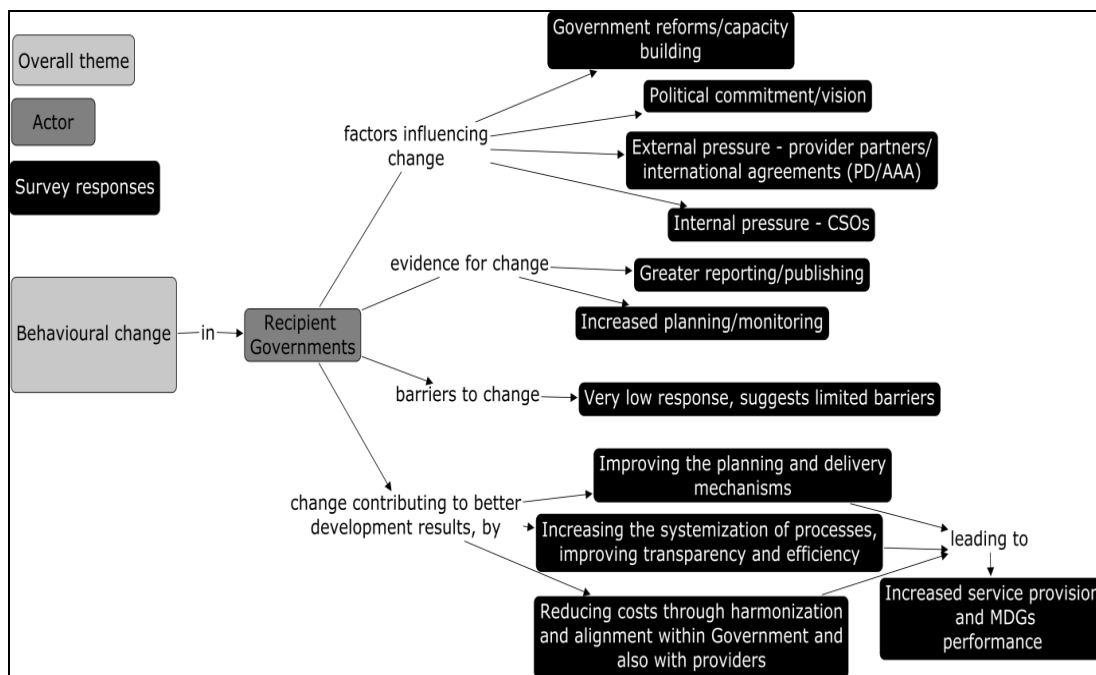
- As shown in Figure 11, the factors most influencing change among **providers** are demand from recipients at national level, as well as external leverage provided by commitments made under international agreements such as Paris Declaration/Accra Agenda for Action, and pressure from international NGOs and the general public.

- The evidence for change centres on providers' increased alignment with recipient priorities, including higher amounts of general and sectoral budget support, greater use of programme country systems, and abolition of project implementation units. There is also major progress on harmonisation and coordination, especially in division of labour, reduced numbers of missions, and respect for "quiet periods" when missions are avoided due to peak programme country workloads (eg on budgets).

- Again, there is relatively little mention of barriers to reform. Those mentioned are insufficient internalisation of aid effectiveness practices into provider working procedures and incentives as established by headquarters and implemented in field offices, inflexibility in provider HQ policies and practices, insufficient decentralisation to local offices, provider staff turnover, and the failure of programme country governments to hold providers individually rather than collectively responsible.

- As for how behavioural change influences development results, the survey suggests that the increased alignment and harmonization has led to considerable cost savings by reducing administrative and bureaucratic tasks (by abolishing parallel financial management and procurement procedures). It has also reduced duplication and proliferation of projects, and provided more predictable results delivery for providers. All these elements have freed greater resources for spending on development goals.

Figure 11: Change in Provider Behaviour/Impact on Results
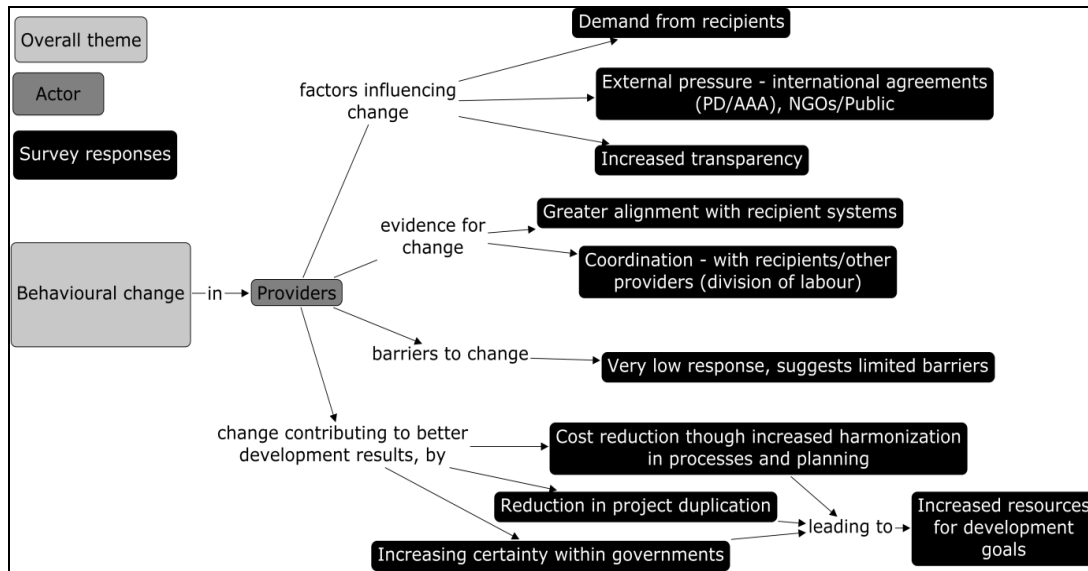
The main conclusions of the survey - **that strong national MA mechanisms have had a major effect on programme country government and provider behaviour; and that this in turn enhances results by of freeing resources for spending on national development goals -** are confirmed by analysis of behaviour by the same providers in different countries.

In Mozambique and Rwanda, where targets have been set for individual providers over a period of several years, behaviour change by providers has been much more dramatic. As can be seen in Table 3 below, Rwanda has made much more progress than the PD country average on every indicator applying to providers, whether measured in absolute numbers or by the degree of change. Mozambique has made more progress than average on 7 indicators (absolutely) and 6 (in terms of change). Interestingly, both countries have also met the PD targets for improving their development strategies and PFM systems, though not for results-based performance assessment frameworks (PAFs) for their development strategies.

In addition, even underperforming providers appear to make greater efforts in countries with individual provider targets – due to the A study by ActionAid Italy (2011) also concludes that Italy, with a relatively poor global record of living up to its aid effectiveness commitments, performs much better in Mozambique where there is strong national MA.

Individual targets are therefore an important factor improving performance by providers. They are by no means the only factor: their existence in certain countries in turn reflects a broadly stronger MA process where there is a relationship of trust between programme country and providers, and where some providers are prepared to exert "peer pressure" on others to improve their performance. However, where they have been introduced, according to programme countries and providers, they have had a very significant impact on accelerating behaviour change by providers.

Paris Declaration Indicator	TABLE 3: STRONG NATIONAL MUTUAL ACCOUNTABILITY- THE EFFECT ON PROVIDER BEHAVIOUR					
	Grades/percentages			Changes in grades/percentages		
	Paris Declaration Average	Mozambique	Rwanda	Paris Declaration Average	Mozambique	Rwanda
1: Quality of Development Strategy	37% ≥B	B	A	n/a	+1 grade	+1 grade
2a: Public Financial Management (PFM) Systems	n/a	4	4	38% + 0.5	+0.5	+0.5
3: Development Cooperation On Budget	46	90	71	+2	+7	+22
4: Coordinated Technical Assistance	57	28	92	+17	-10	+34
5a: Use of PFM Systems	37	47	50	+5	+11	+11
5b: Use of Procurement Systems	41	64	56	+4	+18	+18
6: Project Implementation Units (PIUs)	37	5	26	-17	-35	-22
7: Predictability	43	84	74	+1	+14	+9
8: Untying	88	90	97	+5	-5	+12
9: Programme-Based Approaches	37	51	67	+2	+4	+25
10a: Joint Missions	22	15	44	+2	-31	+35
10b: Joint Analysis	44	35	82	+3	-28	+45
11: Quality of Performance Assessment Frameworks (PAFs)	21% ≥B	C	C	n/a	=	=

* Indicator 2b on country procurement systems is omitted because there are no 2010 data.

The survey finding that strong national MA enhances results - by freeing resources for spending on national development goals - is interesting given the recent debate about the need to focus more on results in assessing the "development effectiveness" of aid. It is often forgotten that the primary reason for choosing the Paris Declaration "aid effectiveness" indicators was that they were intended to reduce costs and ensure that the maximum amount was spent on reaching the MDGs. The Paris Declaration implementation report (OECD 2011) as well as many independent analysts have produced findings which confirm this, and many participants in DCF symposia in 2010-11 have also emphasized this point.

The cost savings are not surprising given that other analysts have found that various Paris Declaration indicators for providers allow massive cost-saving opportunities as follows:

- Technical assistance which does not develop capacity because it is not part of coordinated government-led capacity-building programmes often means that the same sums need to be spent repeatedly. It is also often tied and therefore massively overpriced, with insufficient use of (usually much cheaper) local or South-South skills. Action Aid 2011 estimates that this reduces its value by more than 60%.

- Parallel project units, and public financial management or procurement systems, are estimated to add 10-20% to the cost of projects (Action Aid 2011).

- Unpredictability/volatility of aid reduces its value by 13-17% (Kharas 2008).

- Tying increases project costs by 15-40%. Action Aid finds that costs of projects can fall by as much as 40% when aid is untied, and 60% when local procurement is allowed.

- Programme-based approaches can save massively on the time of provider and programme country officials (European Commission 2009 estimates this to be 3-6% of aid), as well as all the costs mentioned above of parallel project units and systems. In addition, there is a wealth of evidence showing that budget support provides greater efficiency and value for money, and stronger results (UKAN 2011).

- Coordinated missions and analysis can free 5% or more of a project budget if they reduce the number of participants or consultants.

In addition, greater focus on effectiveness of development cooperation can have two other key impacts on improving results and value for money:

- Increasing speed of delivery has allowed projects to begin producing returns earlier, increasing their value for money by 15-20% per year of acceleration (Action Aid 2011). A study for the UN DCF (2008) has indicated that rapid implementation is a particular strength of many major South-South cooperation providers.

- Implementation of the International Aid Transparency Initiative by all DAC donors could increase the value of aid by 2.3% (AidInfo 2009).

National-level mutual accountability is therefore a vital means to increase the results, accountability and transparency of all development cooperation activities. Only limited progress has been made towards country-led MA, so this must be accelerated in future years, and involve all providers of development cooperation, if it is to maximise results.

3.1. Earlier DCF Findings on International MA and Transparency

There are many international and regional mechanisms and initiatives aimed to promote mutual accountability and transparency. They include official mechanisms, peer review mechanisms and independent mechanisms by civil society. These have very different scope, focus, agendas and sources of information, and it has therefore been seen by DCF stakeholders as important for UNDESA to review their performance and impact regularly, so as to provide an independent assessment of their contribution to development results.

Studies conducted for the Development Cooperation Forum (2009, 2010a and b) have analysed in detail the findings of comprehensive surveys of the vast number of existing global and regional mutual accountability and transparency initiatives. Their main findings were that:

- On mutual accountability:
  o The effectiveness of each global and regional mechanism depends on the quality, independence and transparency of its evidence; the ownership of each mechanism by all stakeholders; the degree to which it provokes debate and explanation of programme country and provider performance; and the extent to which it causes behaviour change.
  o Recipients have generally made much more progress in implementing commitments made to these mechanisms than providers.
  o Providers are virtually the only source of information used by global mechanisms. In most of them, programme country governments are woefully under-represented and other stakeholders have even less voice.
  o The content of assessments is therefore dominated by the concerns of providers; and on the other hand, virtually no mechanisms publish analysis on the performance of individual providers in individual recipient countries.
  o Cooperation and exchange of data among mechanisms is growing. In particular, the DCF organised an Expert Group Meeting in Luxembourg in 2011 which provided a forum for the implementing agencies of such initiatives and other stakeholders to discuss their performance and impact.
  o The Paris Declaration indicators and survey, has had a huge impact at country level. The DFI Guide to Donors and more recently the DCF MA survey have also been used at country level to help formulate aid policies and MA processes.
  o The impact of mechanisms on provider behaviour varies widely, partly because most assessments are not used to support national-level dialogues or tailored to the needs of stakeholders. There is need for greater consolidation of mechanisms to fulfil stakeholder needs more clearly.
  o Virtually no providers have established mechanisms through which they are systematically held accountable by all their recipient programme country governments and other stakeholders.
  o Regional MA mechanisms, through increasing their importance and quality, are in many cases virtually ignored in global and national discussions.

The International Development Cooperation Report (DCF 2010b) also published the first ever comparison of rankings of donors across major global mechanisms. (Paris Declaration, the Center for Global Development Commitment to Development Index, EU Aid Watch published by Concord, and the Guide to Donors). It found that their findings and rankings of providers were relatively consistent in spite of somewhat different methodologies.

- On transparency
  o Most current initiatives focus on publishing disbursements and data rather than aid effectiveness, development results or analytical documents on aspects such as conditionalities.
  o Data must be more timely and more closely aligned with classification systems used in progamme countries.
  o Users see the data produced as relatively inaccessible and not very user-friendly.
  o Most data and documents published come from providers, and much more emphasis needs to be placed on publishing programme country documents/data.

- o   Actual users of data are mainly OECD-based academics and CSOs, and most data are used only for analysis of trends and comparisons among providers.
- o   There has recently been considerable progress towards overcoming these problems, thanks to the International Aid Transparency Initiative (IATI)[10] and the Make Aid Transparent/Publish What You Fund campaign.
- o   However, transparency will have an impact on results only if accompanied by analysis and capacity-building (including of stakeholders in programme countries) to enhance accountability.

The studies for the DCF also found that neither MA nor transparency had focussed sufficiently on gender issues, in terms of either inclusion of indicators tracking the focus of development cooperation on gender, or participation of women's organisations in initiatives. A dialogue on this issue was therefore held under the DCF auspices, which led to recommendations on the need for strong capacity-building for women's organisations, high quality information on gender issues, more comprehensive policy design, and a set of indicators, which might be proposed for gender-focussed MA (DCF 2010b, p.69).

3.2. The Key Role of Global and Regional Initiatives in Supporting National MA

The survey also asked respondents to share details of any **regional or international mutual accountability mechanisms on the effectiveness of development cooperation that are used to support national MA processes**. Those most commonly mentioned were the OECD-managed Paris Declaration indicators and survey, as well as additional inputs coming from the text of the Accra Agenda for Action. These were mentioned by 18 of 46 countries in 2011 – and especially strongly correlated with the most advanced mutual accountability mechanisms at the national level.

In 2010, Division of Labour processes were also referenced frequently (8 countries); and in 2011 IATI (4 countries) and "New Deal for Fragile States" (2 countries) processes were mentioned. There is growing reference to regional processes such as the Pacific Islands Forum (4 countries), the Capacity Development for Development Effectiveness (CDDE) facility in Asia and the Pacific (4 countries), the African Initiative for South-South Learning on Mutual Accountability (3), and the Central American Network for International Cooperation (2).

Overall, five global and regional processes have had influences on national-level MA:

1. The influence of the **Development Cooperation Forum** has been growing by establishing best practices and identifying standards in the functioning of MA mechanisms to produce behaviour change. The DCF good practice standards are now being disseminated and adapted to stakeholder needs both through regional and national dialogue, and through global and regional dialogue among stakeholder groups (especially parliamentarians and CSOs). The DCF has also become the key forum where progress on international and national MA is discussed among all stakeholders. This regular monitoring needs to continue and be deepened, with more input from all countries and non-executive stakeholders, as the basis for refining analysis of best practices and of how to track progress.

2. The crucial role of **regional initiatives** to exchange experiences and build capacity on mutual accountability through South-South learning should also be recognized. Box 1 discusses the progress and lessons of a key recent initiative in this area in Africa led by the Governments of Ghana and Tanzania. Similar initiatives have also been undertaken through the Capacity Development for Development Effectiveness (CDDE) initiative in Asia, and through the Network for International Cooperation in Central America. As stressed by the African governments participating in the South-South Learning Initiative, it is essential that these initiatives be expanded and more fully funded, so that they can move to the stage of actively assisting progress at national level and contribute to

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[10] IATI is a key global initiative co-sponsored by programme countries, providers and international organisations, which is now covering around 75% of DAC ODA flows, as well as some major foundations and INGOs, and is encouraging other providers to join. It is intending to ensure publication of timely and accessible data, documents on conditionalities and other aspects, and of forward-looking expenditure plans as well as historical data. However, it is not clear how closely aligned it will be with national aid information management systems and budgets, and therefore how immediately usable it will be at national level.

progress in the area of mutual accountability and results including through possible "national-level accountability compacts". To keep the momentum, there is a strong case for bringing these together through a global network which can exchange experiences of best practices in MA mechanisms and provider performance, and provide readily accessible web- or hotline-based information to stakeholders.

3. An essential contribution has also been made by initiatives taken by *global or regional groups of non-executive stakeholders* such as Better Aid for CSOs, the Inter-Parliamentary Union (IPU) for parliamentarians, and the International Trade Union Confederation (ITUC) for trade unions, to build the capacity of their member organisations to engage in national MA. It has been repeatedly stressed at national level, in the South-South Learning Initiative, and at many DCF symposia, that the coordinating agencies for these initiatives need to be better resourced so that they can learn and share best practices at international and national level, and provide training and capacity-building materials and support to their member stakeholders – as well as ensuring that national parliaments and other stakeholder coalitions are sufficiently resourced.

4. Initiatives in particular areas by major stakeholders have also had an influence. This has been seen through the prominence of the "division of labour" initiative, especially sponsored by EU donors, in the first DCF survey of programme countries, and that of transparency initiatives including IATI (sponsored by multiple stakeholder groups) in the second. It is most welcome that major providers are now placing more emphasis on MA – with the EU and US indicating that they will support national level compacts, and countries providing South-South cooperation stressing the importance of MA and transparency in their Nairobi meeting (see Section 1). This gives strong reason to believe that progress in programme country-led MA could accelerate rapidly in the coming years.

**BOX 1: UNDP SOUTH-SOUTH LEARNING INITIATIVE
ON STRENGTHENING MUTUAL ACCOUNTABILITY**

The Global Aid Effectiveness Cluster in UNDP's Bureau for Development Policy, Capacity Development Group is supporting country-led aid coordination and management mechanisms, including mutual accountability. It has worked closely with UNDESA's Office for ECOSOC Support and Coordination, which provides support to the deliberations of the Development Cooperation Forum to disseminate country experiences on how to improve mutual accountability and promote greater transparency. One key project, led by Tanzania and Ghana and supported by Switzerland and Ireland, was for African countries to learn from one another about MA best practices. Two sub-regional workshops were organized, by the Government of Tanzania (attended by Ghana, Kenya, Malawi, Namibia, Lesotho, Mozambique, South Africa, Rwanda, Swaziland, Tanzania, Uganda, Zimbabwe) in January 2011, and the Government of Ghana (attended by Benin, Burkina Faso, Cape Verde, DRC, Ghana, Guinea Bissau, Liberia, Mali, Senegal, Sierra Leone, Tanzania) in April 2011.

The objectives of these workshops were to:
•   Provide space for a sub-regional exchange of experiences, results and challenges in implementing mutual accountability;
•   Discuss instruments, tools and mechanisms and formulate actions to establish or strengthen MA mechanisms in their own countries;
•   Clarify linkages between domestic and mutual accountability for results and discuss ways to better support both;
•   Define measures to achieve sustained behaviour change among programme countries and providers;
•   Identify capacity requirements and measures for creating enabling environments to strengthen country MA mechanisms;
•   Propose ways to strengthen regional knowledge sharing and links between national and international MA mechanisms.

Within the same project, UNDP supported the Government of Mozambique in organizing a peer learning visit to Maputo in May 2011 for a group of 4 Portuguese-speaking countries (Cape Verde, Guinea Bissau, Sao Tome e Principe, and Timor Leste), Togo and Madagascar

to exchange experiences on MA. Participants attended the annual MA meeting between Government of Mozambique and the donors providing direct budget support to the country. They shared progress and challenges on MA, and learned about specific MA tools and mechanisms. Each country delegation committed to establish a national action plan building on lessons learned, in order to strengthen mutual accountability.

A fourth peer learning visit for francophone countries was organized with support of the Government of Rwanda to Kigali in September 2011. Sixteen countries (Benin, Burkina Faso, Burundi, Cameroon, Cote d'Ivoire, DRC, Egypt, Gabon, Madagascar, Mali, Mauritania, Mozambique, Niger, Rwanda, Senegal and Togo) agreed on a set of key messages as the input of Francophone countries to the third meeting on the African Consensus for Busan in Addis Ababa in October 2011, and consolidated the nascent peer learning network of aid effectiveness practitioners in francophone Africa.

Resulting from these activities, stakeholders agreed that MA is crucial to increase development results and effectiveness, by promoting sustainable mutual trust among all partners in development (programme country and providers, citizens and non-executive stakeholders). This involves a change of mentality with leadership by the programme country to hold providers accountable to deliver on their performance targets, as well as to provide space for its domestic accountability to stakeholders. These three initiatives concluded that much more progress is urgently needed on national-level MA, by taking the following steps:

1. *Developing national aid policies* aligned with development strategies, which include performance targets for aid providers and their regular monitoring and evaluation.
2. *Strengthening locally-established accountability processes* between governments and domestic stakeholders rather than creating parallel processes for MA.
3. *Including all providers and all types of assistance in frameworks,* and not limiting them to DAC donors or General Budget Support.
4. *Adapting and deepening frameworks to take more account of the characteristics of non-DAC providers and CSOs,* and maximise coordination of all development cooperation.
5. *Reinforcing leadership by non-executive stakeholders,* by increasing the involvement of parliaments and civil society actors in analysing and debating accountability for development cooperation and results (including their own accountability). On-going efforts to develop mutual accountability instruments for CSOs as well as strengthening oversight functions of parliaments should be supported and expedited.
6. *Designing region-specific (e.g. African) standards for mutual accountability* to improve ownership and leadership, with closer links to existing regional frameworks.
7. *Using bottom-up approaches* which collect evidence at sector and community level and feed it to national processes.
8. *Including in MA mechanisms clear procedures for resolving disputes and managing crises,* for example if a provider unilaterally withdraws or reduces cooperation.
9. *Making greater use of regional* (eg New Partnership for Africa's Development - NEPAD) *and global MA tools* and frameworks to improve national MA.
10. *Giving all stakeholders access to information on aid to facilitate MA*, by increasing transparency of aid information management systems and documents.
11. *Developing capacity of executive and non-executive stakeholders* in leadership and implementation related to development cooperation (monitoring, procurement, financial management, data gathering).
12. *Creating a permanent community of practitioners on MA* to facilitate learning among like-minded countries through South – South exchanges*.
13. *Reinforcing high-level political commitment and country leadership* to drive progress on national-level MA, by ensuring national level MA discussions are at the highest levels, and global high-level process focus on MA.
14. *Looking beyond aid* to create national MA frameworks for partnerships with providers and other stakeholders on broader development policies (such as trade, investment, migration, agriculture, climate change) as countries transition to become middle-income countries and reduce their use of aid.

However, by far the most important influence has been from the fifth process – the Paris Declaration indicators and their monitoring survey. The Busan Partnership for Effective

Development Cooperation (BPEDC) of December 2011 identifies global and national, inclusive and mutual accountability for the effectiveness and results of development cooperation, as key priorities. It commits to:

a) "At the level of individual developing countries, agree on frameworks based on national needs and priorities for monitoring progress and promoting mutual accountability" (¶ 35a)

b) "Agree, by June 2012, on a selective and relevant set of indicators and targets through which we will monitor progress" (¶ 35b).

Nevertheless, in the discussions before and since this agreement, some providers have raised questions about whether future MA should take place only (or mainly) at national level, and whether continuing global monitoring of progress on effective development cooperation is needed.

As discussed in section 2.3.1, **the survey shows that a strong global monitoring process has been essential to support and promote the development of national-level MA.** Most countries relied extensively on the Paris Declaration indicators to define their indicators. They also used the PD to set baseline standards for 2005 and targets for 2010, and to help analyse ongoing provider performance. Other countries relied (too) extensively on the Paris survey, falling back on using its results to monitor progress, rather than developing home-grown or more regular (eg annual) processes (in large part due to lack of political will, time and capacity). However, those which did develop strong national-level MA ascribed this in part to the existence of a strong global process.

This is not to say that any future process should have exactly the same indicators as are contained in the PD, or work in the same way. Many sources, including the IDCR and the PD implementation reports, have criticised some PD indicators for not reflecting the characteristics of non-DAC providers (such as value for money, speed of delivery and appropriate technology), for not being precise enough, and for not tracking the most important issues. Similarly, many of the indicators could easily be monitored through existing global processes rather than requiring another parallel process. Nevertheless, a framework with broadly the same degree of comprehensiveness in covering the key issues which are vital to improving the effectiveness of development cooperation, and regular monitoring to complement national-level monitoring, are vital to ensure continued progress on national-level MA.

Another key influence of the Paris Declaration was its inclusion of an indicator to track progress on country-level mutual accountability (indicator 12). The indicator proved somewhat problematic to track in earlier PD surveys, but has recently been refined based on earlier DCF findings. Under a future global framework it will be vital for providers to agree:

a. that it is desirable for a national aid policy to exist (rather than joint strategies among providers or between providers and programme country);

b. that the policy should be implemented via a monitoring framework containing indicators which build on the PD/AAA commitments and are monitored at national level to assess the progress of each individual provider; and

c. that there should be an annual assessment of progress in performance by both providers and programme countries

However, the strong emphasis on inclusion of non-executive stakeholders led to its consideration as a fourth criterion used to assess the strength of MA. The UN survey has already identified some key aspects of such a criterion (groups which should be represented, participation at all levels and at all stages including setting agendas, and presentation of independent analysis), but the criterion should be further elaborated in discussion with stakeholder groups, which should also play a strong role in assessing future progress.

In addition, it would also be desirable for the assessment of accountability and results frameworks to be entirely integrated to reduce workload demands on all participants. This would imply (as happened during 2012, because PD and UN surveys were conducted concurrently) that one country level meeting be held to assess progress on national development strategies, results frameworks, and MA criteria; and one resulting set of findings be reported to the international community.

CONCLUSIONS AND IMPLICATIONS FOR MUTUAL ACCOUNTABILITY

This study has shown that national-level progress on mutual accountability and transparency of development cooperation and its results, has been slow and patchy. However, where strong national MA and transparency processes have developed, they have had a major impact on changing programme country and provider behaviour, and thereby on increasing the results achieved by development cooperation. It is therefore vital for the international community to accelerate its efforts to promote national-level MA, based on very high levels of demand from the programme countries, especially in countries in conflict or transition, and Francophone/Lusophone Sub-Saharan African countries, which are lagging behind.

However, the study has also indicated that most of the progress to date would not have been possible without the existence of a strong global-level mutual accountability process, as represented by the Paris Declaration indicators and survey; and its inclusion as one of the indicators the development of national-level mutual accountability processes. It is essential that a strong and comprehensive global framework be continued, or the gains already made at national-level could easily be lost.

However, a continuing strong and comprehensive framework can also be fully consistent with a "global light" process for implementing such a framework. Between half and two thirds of any indicators could be monitored through other existing global processes (including direct reporting by some providers to the OECD; and the DCF national-level MA survey); and the remaining indicators could be integrated into national "aid information systems" so that providers report on development cooperation automatically at national level.

In this context, the DCF can continue to play several important roles:

1. conducting in cooperation with UNDP the UN survey of national-level MA and transparency on an annual or biennial basis;
2. expanding its analysis of inclusion of non-executive stakeholders in cooperation with those stakeholder groups through their globally representative organisations (such as AWEPA, Better Aid, IPU, ITUC and UCLG);
3. incorporating into the survey assessments of progress on development strategies and results frameworks, so as to provide one overall assessment of progress on accountability and results, and ensure this is made at country-level by all stakeholders;[11]
4. analysing progress in developing and consolidating global and regional MA and transparency initiatives, and helping to ensure that these are more closely linked to national processes and having more impact on development results;
5. providing a global forum for all stakeholders to debate and analyse progress on MA and transparency, and to exchange information to develop more detailed best practice standards in close collaboration with other international fora, which can be applied in the field and adapted to national circumstances.

In addition, the DCF should pay more attention in its future cycles to analysing the degree of accountability and transparency to domestic stakeholders in provider countries, and of multilateral institutions to citizens of their shareholder countries, and the impact this has on enhancing effectiveness of development cooperation.

As a multistakeholder forum, the DCF is well placed to address other challenges such as providing a forum for other providers of development cooperation (such as foundations, decentralised actors and CSOs) to establish their own MA processes and frameworks, and for suggesting ways to integrate these with national-level processes in programme countries.

Finally, mutual accountability will be vital in the post-2015 development agenda, making sure that it holds all stakeholders accountable for progress. The DCF could be well placed to facilitate consultations on the development cooperation goals of this agenda.

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[11] UNDESA has already undertaken analysis of this type in the form of a status update on country MA and results processes in March 2012, which included assessment of inclusion of processes, and the Paris Declaration results on country development strategies and results frameworks, to try to assist the international community in identifying next priority steps on accountability and results.

Through these steps, in particular by ensuring global reach through the presence of UNDP in every country, and mobilising the full leadership and particular perspectives of different stakeholder groups, the Development Cooperation Forum could build on its existing credibility in this area of mutual accountability, and help produce maximum results from effective development cooperation to achieve development cooperation commitments.

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