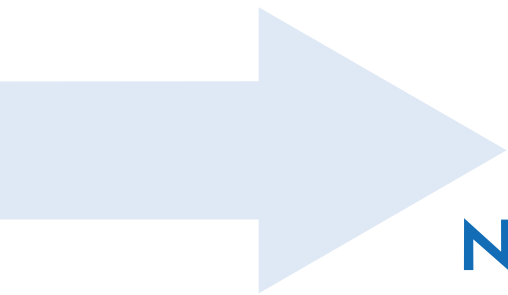


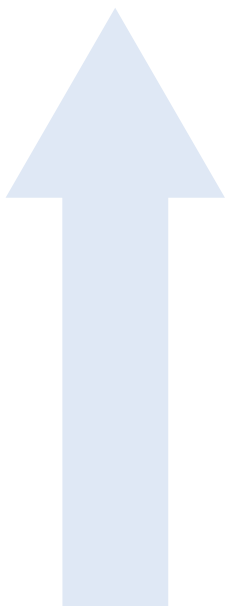
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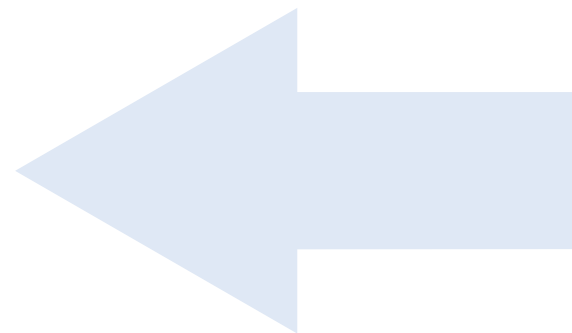
S o c i a l A f f a i r s



**National mutual accountability
and transparency in development
cooperation:**
Study on the findings of the
Fourth DCF Survey



2016



Angela Bester (Consultant)¹

¹ This study was prepared by independent consultant Angela Bester and commissioned by UNDESA, as part of a research project funded by UKAID on “Development cooperation in a post-2015 setting”, in preparation for the 2016 High-level Meeting of the Development Cooperation Forum. The findings and conclusions of the study do not necessarily reflect the views of UNDESA.

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Acronyms and Abbreviations

AAAA	Addis Ababa Action Agenda
CRF	Country results framework
CSO	Civil society organisation
DCF	Development Cooperation Forum
DCIS	Development cooperation information system
DESA	Department of Economic and Social Affairs, United Nations
ECOSOC	United Nations Economic and Social Council
FFD	Financing for Development
GPEDC	Global Partnership for Effective Development Cooperation
LDC	Least Developed Country
MA	Mutual Accountability
NDCP	National Development Cooperation Policy
NGO	Non-Governmental Organisation
ODA	Official Development Assistance
OECD	Organisation for Economic Cooperation and Development
SDGs	Sustainable Development Goals
UNDP	United Nations Development Programme

Glossary of Terms

Development cooperation	Development cooperation, for the purposes of the survey is defined as international action explicitly intended to support national or international development priorities in favour of developing countries that would not be promoted by profit-oriented market principles alone and that is based on cooperative relationships that seek to advance developing country ownership. ² This definition incorporates financial and non-financial cooperation and excludes those transactions that are purely commercial, for example, foreign direct investment and commercial loans.
Monitoring	Continuous examination of progress achieved during the implementation of an undertaking to track progress against targets and plans, and to take necessary decisions to improve performance. ³
Mutual Accountability	Mutual Accountability (MA) is defined as "...accountability between the providers and recipients of development cooperation, for the effectiveness of that cooperation in producing development results." ⁴ It is the concept that has been used to address imbalances in the relationship between providers and recipients and serves as a driver for mutual learning and knowledge sharing. The 2030 Agenda for Sustainable Development reflects the broader range of actors that have emerged in development cooperation. Participation by parliaments, civil society and local governments in MA forums is a top priority to hold all development actors responsible.
Development partners	The various actors in development cooperation, including governments (national, local and regional), multi-lateral organizations, philanthropic foundations and non-governmental organisations, and the private sector.
2030 Agenda for Sustainable Development	As a successor to the Millennium Development Goals (MDGs), the 2030 Agenda for Sustainable Development aims to tackle many issues, including ending poverty and hunger, improving health and education, making cities more sustainable, combating climate change, and protecting oceans and forests, as well as mobilizing financing and other means of implementation. It was adopted at the United Nations Summit on development in New York in September 2015. ⁵

² The definition is drawn from analysis by Alonso, J. A. and Glennie, J., Development cooperation and the post-2015 agenda: A scoping study for the UN Development Cooperation Forum, 2015.

³ United Nations Evaluation Group Norms for Evaluation in the UN System

⁴ UNDESA, Mutual accountability for development cooperation results: where next?, New York, United Nations, 2012, see: [http://www.un.org/en/ecosoc/newfunct/pdf/dcf_mutual_accountability_busan_study\(29jun\).pdf](http://www.un.org/en/ecosoc/newfunct/pdf/dcf_mutual_accountability_busan_study(29jun).pdf)

⁵ Transforming our world: the 2030 Agenda for Sustainable Development, A/RES/70/1.

Private Sector

This includes local and foreign, small, medium and large enterprises, business associations, chamber of commerce and multi-national corporations.

Review

An assessment of performance or progress of a programme or institution. Reviews tend to focus on operational issues and can be ad hoc or regular (e.g. annual). Reviews can take the form of independent reviews or self-assessments. They do not apply the rigor of evaluations.⁶

⁶ United Nations Evaluation Group Norms for Evaluation in the UN System

Executive Summary

The principle of ‘mutual accountability’ has been an integral part of the global dialogue on development cooperation since the early 2000s. Its original dichotomous connotation, of ‘donor-recipient’ relationship, is increasingly under question in the context of overall changes in the development cooperation landscape. A broader notion of accountability is emerging, engaging a wider range of actors and stakeholders in development cooperation.

The Development Cooperation Forum (DCF) has undertaken a Global Accountability Survey of progress in national mutual accountability, transparency and effective development cooperation on a biennial basis since 2009. This brief summarizes the key findings and recommendations of the *Fourth Survey* conducted in 2015 against the backdrop of the unfolding 2030 Agenda for Sustainable Development. A total of 58 developing countries participated in the survey, with many of them engaging development partners (including both bilateral and multi-lateral) and other stakeholders at national level (e.g. parliamentarians, representatives of local government agencies, non-governmental / civil society organizations, local communities, women’s organizations, youth organizations, trade unions, private sector, private philanthropic organizations and academic / research / policy think tanks) in formulating their survey responses.

The DCF Global Accountability Survey was perceived by surveyed countries to be instrumental in five ways:

- promoting frank dialogue on development cooperation;
- enhancing transparency of information;
- improving coordination within their governments and with their development partners;
- advancing conceptual clarity on monitoring, review and accountability of development cooperation; and
- facilitating mutual learning among stakeholders.

Key findings

National development cooperation policies (NDCPs) are one of the key enablers for enhanced mutual accountability and effectiveness in development cooperation: they articulate the vision and objectives of development cooperation and roles of different actors. In 2015, 42 countries participating in the survey indicated they had NDCPs in place, compared to 46 countries in 2013. Yet, an additional 10 countries indicated they are finalizing NDCPs, which means the number of countries with NDCPs has increased from the previous survey.

NDCPs tended to focus on Official Development Assistance (ODA), as many were developed in the context of the Paris Declaration on Aid Effectiveness (2005) and the Accra Agenda for Action (2008). In 2015, a small number of countries had already revised their NDCPs to be aligned with the 2030 Agenda covering a broader range of cooperation modalities.

As in the 2013 survey, targets set in NDCPs were primarily for developing country governments and to a lesser extent for development partners. Policies were least likely to contain targets for partners providing mostly non-financial development cooperation. Parliaments were involved in the NDCPs, including through reviewing the policies (19 out of 42 countries) and receiving progress reports on their implementation (23 countries).

Country results frameworks (CRFs) are a key tool for articulating a country’s approach to monitoring and assessing progress made against nationally driven targets.⁷ CRFs were in place in 34 out of 58 countries. CRFs often tend to be disconnected from country’s national monitoring frameworks for

⁷ See Elaine Venter, 2016 Development Cooperation Forum Policy Brief No. 11, “Promoting integrated, aligned and country-driven results frameworks for effective monitoring and review”.

development policies. Countries reported that development partners often run parallel results frameworks, which risks misalignment with government priorities and increases their reporting burden.

54 countries have frameworks for monitoring national development policies. Governments include in these frameworks objectives and targets for themselves at national level (41 out of 54 countries) and, to a lesser extent, at local government level (24 countries) and for individual development partners (25 countries). 38 out of 54 countries had monitoring frameworks that include objectives and targets for budget transparency and accountability.

37 countries discussed the monitoring outcome at a national coordination forum or similar structure. Most countries (44 out of 54) indicated that monitoring of targets leads to greater alignment of partner activities with their own country priorities. 46 countries identified various challenges in operationalizing CRFs, as shown in Box 1.

Box 1: Challenges in operationalizing country results frameworks

- Weak and fragmented national monitoring and evaluation frameworks
- Lack of accurate and reliable statistics
- Lack of technical skills in developing indicators
- Insufficient financial resources for monitoring and collecting data
- Few incentives for development partners to adapt/align with programme country policies
- Lack of predictability of donor resources including commitments made

National development cooperation forums (NDCFs), the main platforms where governments and development partners discuss issues related to development cooperation, were in place in most countries (51 out of 58). 42 countries had in place additional forums, such as United Nations Development Assistance Framework (UNDAF) Committees, bi-lateral donor forums and sectoral working groups.

“There is greater emphasis on the inclusiveness of the dialogue at country level and more focus on results, as exemplified by the decision to include in the new Development Cooperation Strategy a joint results framework whose progress is jointly reviewed.”

In addition to development partners (49 responses), civil society organizations (CSOs) (41 responses) and parliamentarians (30 responses) of developing countries were also engaged in NDCFs.

There was limited involvement in NDCFs of private philanthropic organizations (17 out of 51 responses), trade unions (18 responses), youth organizations (23 responses) and local communities (23 responses) of developing countries.

NDCFs mainly reviewed the contributions of national government ministries (43 out of 51 countries) and also multilateral organizations (38 countries), OECD-DAC partners (37 countries) and other bilateral partners (38 countries). Contributions of private foundations/philanthropic organizations were reviewed in 14 countries.

39 NDCFs drew on performance information of their CRF in their deliberations. 40 countries indicated they make the results of NDCF discussions public.

“The most effective forums are those based on knowledge sharing and mutual learning, as it deepens collaboration and the willingness to work beyond silos.”

Overall, surveyed countries strongly valued NDCF as an instrument for building trust among stakeholders, advancing negotiations on development cooperation, aligning cooperation with national policy-making and promoting knowledge sharing and mutual

learning.

Development cooperation information systems (DCIS) were in place in 52 out of 58 countries to track information on development cooperation.

“We need to be able to tell a comprehensive story on financial flows to low-income countries and the challenges faced by developing countries in mobilizing and managing a diverse set of financial flows and partnerships.”

50 countries had relevant laws or mechanisms in place that require the government to make information on development cooperation available to the public.

Not all stakeholders had full access to DCIS; national government ministries (46 countries) and development partners (of 43 countries) were more likely to have access than other stakeholders, namely, CSOs, parliamentarians, local governments, media and the public. Yet, these latter groups had full access to DCIS in more than half of the countries surveyed.

The DCIS were regularly used mostly by national governments (43 out of 52 countries) and development partners (in 40 countries). Regular usage of DCIS was relatively low among local governments (26 countries), CSOs (23 countries), parliamentarians (20 countries) and the general public (18 countries). In future years, the survey will examine reasons for these groups not using the DCIS regularly, such as the lack of awareness of DCIS; usability of information; or capacity to access the information.

The public had limited access to information on loans and grant agreements (14 countries out of 52) and conditionalities (13 countries out of 52).

“The analysis of data also is a challenge.”

Support for strengthening capacities for monitoring, review and accountability. There were no significant changes in the way capacity-building support is provided since the last survey. The capacity support was directed mainly towards ministries responsible for coordinating development cooperation (3.8 out of 5 points) and field representatives of developing partners (3.1 points), CSOs (2.4 points), local governments (2.3 points) and parliamentarians (2.3 points).

Parliamentarians were getting relatively low levels of capacity-development support in the areas of monitoring, review and accountability (2.3 points). This is concerning given the vital oversight role they play.

Impact of mutual accountability. Several factors contributed to achieving more accountable and effective development cooperation at country level: political will (3.5 out of 5 points), political leadership in surveyed countries (3.3 points) and databases to collect and review trends (3.3 points) were seen as the most influential factors. These were followed by: monitoring frameworks with individual targets (3.2 points); clear institutional structures (3.2 points); national development cooperation policies (3.1 points); investment in capacity building (3.1 points); and peer pressure amongst partners (3.0 points). 44 countries identified changes they had made over the past two years, and 40 countries identified changes made by their development partners (Box 2).

“Mutual accountability should be informed by strong monitoring and evaluations systems. However, there is little demand for performance evaluations. There is therefore the need to sensitise the public of the need for good performance evaluations that inform decision making and enhance accountability of stakeholders.”

While acknowledging the efforts of their partners, governments of developing countries tended to perceive the changes they made to have contributed to development results to a greater extent than

Box 2: Examples of changes introduced by countries

Examples of changes by developing countries

- Updated legislative framework for development cooperation
- Resource mobilisation putting greater emphasis on private financing flows (domestic and international) to ensure sustainability of its financing model
- Established Policy & Strategic Planning Unit, and Monitoring & Evaluation Unit within Ministry of International Cooperation
- Improved results framework and quantitative indicators for development cooperation
- Created a public portal for aid information / introduced or improved aid information management system

Examples of changes by development partners

- Increased consultation with government counterparts in designing and implementing projects, including in monitoring and review
- Joint programming to align with national strategies and cycles of developing countries
- Improvement in medium-term predictability of development cooperation modalities
- Increased transparency among development partners about their programme planning and budgeting
- Increased access to information held by development partners

changes introduced by development partners.

Surveyed countries were generally positive in their assessment of improvements made in mutual accountability over the past 5 years; they scored the extent of improvements 3.2 out of 5. Not all

“Robust maintaining of accountability is an integral part of the 2030 Agenda.”

countries were satisfied with the progress made. One country commented, “...*Mutual Accountability is still weak. Other stakeholders demand accountability from Government but are not ready to be accountable themselves. Most information is not shared with government in a timely manner to inform planning and avoid duplication of efforts.*”

Considerations for strengthening monitoring and follow-up in the 2030 Agenda. 34 countries identified issues they considered relevant in strengthening the role of monitoring and follow-up of development cooperation commitments in the 2030 Agenda (Box 3).

Box 3: Considerations for strengthening monitoring and follow-up of development cooperation

Governments in developing countries must demonstrate clear leadership in the development cooperation agenda.

- Strong multi-stakeholder partnerships are key to operationalizing the 2030 Agenda.
- There should be a consistent focus on accountability at local, national, regional and global levels.
- Data, information systems and monitoring frameworks will need to be significantly strengthened.
- CRFs should be strengthened, with better alignment by development partners.
- Developing and strengthening national capacities of developing countries will be essential.

Policy gaps and implementation challenges

Aid vs. broader development cooperation policies. Countries tended to have aid policies rooted in the Paris Declaration on Aid Effectiveness and the Accra Agenda for Action focusing on ODA. While recognizing the critical importance of ODA, the 2030 Agenda reflects a broader concept and practice of development cooperation. More countries may be expected to expand the scope of their national development cooperation policies to cover a wider range of modalities in the coming years.

Integrating a broader range of development partners. The private sector, philanthropic foundations and trade unions were not well integrated into development cooperation frameworks yet, even though they could significantly contribute to achieving development cooperation priorities.

Focusing on the role of local government. The 2015 survey showed that developing country governments saw development cooperation as a ‘national level’ matter. Local governments were less likely to be consulted in the design and implementation of NDCPs and received less capacity development support than national line ministries.

Elevating attention to the role of citizens in monitoring and follow-up. Few surveyed countries saw citizens as a source of information for monitoring development cooperation or seemed to encourage citizens to access development cooperation information.

The 2015 survey points to numerous challenges the surveyed countries face in institutionalizing and operationalizing mutual accountability frameworks, which include:

- Setting targets for individual development cooperation partners.
- Poor data quality and challenges in data collection.
- Insufficient skills in areas of results-based management and monitoring and evaluation.
- Lack of adequate financial resources to implement measures aimed at strengthening mutual accountability and transparency.

- Challenges in operationalizing country-led results frameworks. For example, the corporate policies of development partners discourage or prohibit their use of country systems, leading to parallel systems and increased reporting burden.

Concluding Observations

Mutual accountability and transparency in development cooperation remains important: Although partnerships between developing countries and their development partners are often unequal, good mutual accountability frameworks seem to provide scope for countries to negotiate a ‘better deal’ and for their partners to align their activities better with country priorities.

There has been modest, yet important progress in mutual accountability since the 2013 survey, in line with the broader narrative of development cooperation in the 2030 Agenda: Slightly more countries have NDCPs in place; some countries are starting to expand the scope of their NDCPs; and the role of parliaments is being recognized. Some countries have national coordination mechanisms and review processes for development cooperation that are government-led and inclusive.

Progress in mutual accountability and transparency in development cooperation does not occur in isolation of wider public sector reforms. The examples of these reforms included: reforms in public finance management; introduction of results-based management (RBM); and various efforts made to improve the quality of performance information for government programmes. Well-established domestic accountability and transparency systems seem to support mutual accountability processes.

Political leadership and implementation capacity are essential for effective implementation of mutual accountability frameworks: Political will was a strong, consistent theme that permeated the responses from the 2013 and 2015 surveys. Respondents also indicated the importance of capacity to implement mutual accountability systems.

It was noteworthy that 33 countries which participated in 2013 survey have done so again in 2015. The survey was perceived by respondents to have provided evidence on the state of play of development cooperation on the ground and helped participants to structure their assessment around a number of mutual accountability enablers. Governments with weak finance and budgeting systems will need particular support to monitor and review development cooperation in line with the 2030 Agenda, and in this regard, mutual accountability enablers seemed to be seen as useful tools to help track progress and results against development cooperation commitments. In consultation with multi-stakeholder partners and experts, DESA will continue to update the survey design to ensure its relevance in the SDG era.

This report on National Accountability and Transparency in Development Cooperation is organised into three parts:

PART I: INTRODUCTION

Part I provides a brief background to the study, discusses the concept of mutual accountability in development cooperation, and also reflects on the key findings of the 2013 study.

PART II: KEY FINDINGS

Part II discusses the key findings of the Fourth Survey, organised around the main sections of the questionnaire.

- Overview of mutual accountability

- National development cooperation policy
- Country frameworks for monitoring targets
- National coordination forum for development cooperation
- Information on development cooperation
- Support for capacity development

PART III: IMPLICATIONS

Part III of the study discusses:

- Overall progress made in mutual accountability;
- Factors influencing the achievement of accountable development cooperation;
- Value of DCF Accountability Survey; and
- Way forward including policy gaps and concluding observations

PART I

1 Introduction

1.1 Background and objectives of study

The Development Cooperation Forum (DCF) commissioned this study on *National Accountability and Transparency in Development Cooperation*. The DCF is a global, multi-stakeholder forum of the Economic and Social Council (ECOSOC) of the United Nations, and is mandated to review trends in international development cooperation, including strategies, policies and financing. The study was conducted against the backdrop of the unfolding 2030 Agenda for Sustainable Development and unprecedented changes in development cooperation.⁸

The *Third International Conference on Financing for Development* (FfD3) held in Addis Ababa, Ethiopia 13-16 July 2015, put forward the *Addis Ababa Action Agenda* (AAAA) that provides for a comprehensive set of policy actions for Member States to pursue, as well as a new global framework for financing sustainable development. The new global financing framework seeks to align all financing flows and policies with the priorities of sustainable development (economic, social and environmental) and to ensure the stability and sustainability of financing the 2030 Agenda.⁹

The AAAA affirmed the importance of effective development cooperation and committed Member States to align international development cooperation with national priorities, reduce fragmentation, and accelerate the untying of ODA. It also committed Member States, among other actions, to promote country ownership, results orientation, use of country systems and increased transparency and mutual accountability.¹⁰

The 2015 study builds on the previous studies on national mutual accountability and transparency in development cooperation, with the following objectives:

- i. To review progress in implementing national accountability and transparency frameworks in development cooperation; and
- ii. To inform global policy dialogue related to monitoring and review of development cooperation commitments and results in support of the 2030 Sustainable Development Agenda, including the AAAA.

⁸ See 'Monitoring, review and accountability for development cooperation to support implementation of a post-2015 development agenda', A scoping study, February 2015, http://www.un.org/en/ecosoc/newfunct/pdf15/ma_scoping_study_report.pdf

⁹ United Nations Department of Economic and Social Affairs, 'Briefing Note on the Addis Ababa Action Agenda', <http://www.un.org/esa/ffd/wp-content/uploads/sites/2/2015/07/DESA-Briefing-Note-Addis-Action-Agenda.pdf>

¹⁰ The final text of the outcome document adopted at the Third International Conference on Financing for Development (Addis Ababa, Ethiopia, 13–16 July 2015) and endorsed by the General Assembly in its resolution 69/313 of 27 July 2015, Op.58

1.2 Methodology of study

The *Fourth Survey on National Mutual Accountability* served as the primary data source for the study. The United Nations Department of Economic and Social Affairs (UNDESA), in collaboration with the United Nations Development Programme (UNDP), conducted the survey between October 2015 and December 2015. Annex A provides details of the survey structure.

In 2014 and 2015, UNDESA commissioned scoping studies and policy briefs on development cooperation to inform discussions on development cooperation in the SDG era. The study drew on these secondary sources of data to complement the data collected through the 2015 survey.

A total of 58 developing countries completed their responses online or via email to UNDESA. This is an increase from the 43 countries that participated in the 2013 survey. 34 of the countries are classified as Least Developed Countries (LDCs), and 33 countries were from the Africa region (Table 1). It is encouraging that 33 countries had previously participated in the 2013 survey.

Table 1: Number of countries that responded to the 2015 survey

Region	Number of countries responded to 2013 survey	Percentage of countries (2013)	Number of countries responded to 2015 survey	Percentage of countries (2015)
Africa	19	43%	33	57%
Asia and the Pacific	10	23%	15	25%
Latin America and the Caribbean	8	19%	4	7%
Europe and Commonwealth of Independent States	4	9%	4	7%
Arab States	2	5%	2	3%
Total	43	100%	58	100%
Least Developed countries			34	59%

Governments were encouraged to engage stakeholders in completing the survey. There was involvement of stakeholders, mainly that of development partners (26 countries) and civil society organisations (18 countries). In other countries, there was little or no engagement with stakeholders, primarily due to time constraints. Only 9 countries indicated that parliamentarians were involved in completing the questionnaire, and 6 countries involved sub-national governments.

Officials in the relevant ministries responsible for international development cooperation completed the survey. These were often the ministries of economic planning and development or the ministries of finance, and to a lesser extent, the Office of the President. It should therefore be noted that the views expressed in the survey are primarily the views of the governments of developing countries. Where reference is made to development partners and stakeholders (e.g. civil society organizations, parliamentarians, etc.), it should be noted that the responses are those of governments of developing countries and not those of development partners and stakeholders.

2 Mutual Accountability in development cooperation

This section of the report briefly discusses mutual accountability in development cooperation. It draws on the DCF Guidance Note for National Policy-makers and Practitioners on Mutual Accountability (June 2014).¹¹

2.1 Evolving concept of accountability

The concept of mutual accountability has been an integral part of the global policy dialogue on development cooperation for the past decade, and has evolved since the *Monterrey Consensus on Financing for Development (2002)*, which called for effective partnerships between “recipient and donor countries”, based on national leadership and national ownership of development plans, within a framework of sound policies and good governance at all levels to ensure the effectiveness of ODA.¹²

Mutual accountability is defined as “...accountability between the providers and recipients of development cooperation, for the effectiveness of that cooperation in producing development results.”¹³ Mutual accountability is premised on equal partnership, with all partners agreeing to be held accountable for their respective commitments.

The 2030 Agenda reflects the broadening narrative of development cooperation, including in terms of the monitoring, review and accountability of development cooperation commitments. Today, at the national level, the concept of mutual accountability extends beyond the relationship between national governments of developing countries and providers of ODA. It encompasses a wider range of actors and stakeholders in development cooperation actors, including governments (national, local and regional), multi-lateral organizations, philanthropic foundations and non-governmental organisations, and the private sector, as well as parliaments, audit institutions and civil society. Accountability has an element of learning that occurs through dialogue and mutual reviews of performance.

2.2 Why accountability matters

Accountability and associated transparency are not ends in themselves. The underlying ‘theory’ is that when the various parties hold each other accountable and build in processes of knowledge sharing and mutual learning, then the quality of development cooperation improves. This in turn contributes to effective development cooperation and achievement of sustainable development results.

In the 2030 Agenda, governments presented a multifaceted rationale for integrated and effective follow-up and review of its implementation at all levels:

- Help countries to maximize and track progress in implementation, in order to ensure that no one is left behind
- Promote accountability to our citizens
- Support effective international cooperation in achieving the 2030 Agenda
- Foster exchanges of best practices and mutual learning

¹¹ Development Cooperation Forum, Guidance Note for Policy Makers and Practitioners on Mutual Accountability, June 2014. http://www.un.org/en/ecosoc/newfunct/pdf14/ma_guidance_note.pdf

¹² United Nations, Monterrey Consensus on Financing for Development, International Conference on Financing for Development, Monterrey, Mexico, 18-22 March, 2002, para 43

¹³ ECOSOC/DCF, Mutual accountability for development cooperation results: where next?, New, United Nations, 2012

- Mobilize support to overcome shared challenges and
- Identify new and emerging issues.¹⁴

So accountability in this context is also linked to the fundamental commitment in the 2030 Agenda to ensuring no one is left behind in the collective effort to put the world on a sustainable and resilient path.

2.3 Enablers of accountability

Enablers of accountability are in essence factors that facilitate accountability and effective development cooperation more broadly. The following enablers have provided the analytical framework for assessing progress with accountability at the national level. These enablers are:

- The existence of national development cooperation policies in developing countries;
- Locally-driven results and monitoring frameworks that contain specific performance targets for individual development partners;
- Clear institutional structures and responsibilities for managing development cooperation, supported by strong political leadership from governments and parliaments in developing countries;
- Independent analytical inputs from other sources, including civil society, independent monitoring groups and parliaments;
- Comprehensive data systems and quality information for governments of developing countries to monitor trends and issues of development cooperation effectiveness;
- Peer pressure among development partners; and
- Significant investment in building capacities of governments of developing countries to monitor development partners and better leverage assessments to impact behavioural change.¹⁵

The conclusion of the 2013 DCF survey below shows the overall progress and trends in development cooperation over time; considering the short time span (2 year), changes occurred since 2011 were not as evident, while the comparison still seemed to suggest the broadening concept of development cooperation among countries.¹⁶ (Box 4)

Box 4: Conclusion of the 2013 DCF survey on national mutual accountability

- (i) Mutual accountability is a 'work in progress'. The progress from the 2011 survey was modest, with a small percentage of recipient countries having national aid or partnership policies in place.
- (ii) Targets in monitoring frameworks were mainly for recipient governments, and setting targets for individual providers of development cooperation proved to be a major challenge. Frameworks seldom contained gender-specific targets, nor did they track gender-disaggregated expenditures.

¹⁴ A/RES/70/1, paras 72-73.

¹⁵ United Nations Department of Economic and Social Affairs, Development Cooperation for the MDGs: Maximizing Results, International Development Cooperation Report, United Nations, New York, 2010, p44

¹⁶ The terminology used in this section is the terminology used in the 2013 survey, for example, 'recipient governments' and 'provider governments, 'aid policies'. See Third Global Accountability Survey on Mutual Accountability, March 2014, Background study prepared for the DCF High-level Symposium, Berlin, Germany. http://www.un.org/en/ecosoc/newfunct/pdf13/dcf_germany_bkgd_study_2_ma_survey.pdf

- (iii) Mutual accountability focused on a narrow range of development partners, namely, OECD-DAC partners, so-called 'traditional' partners, and to some extent, civil society organisations. The private sector and philanthropic foundations seldom formed an integral part of the mutual accountability framework.
- (iv) Mutual accountability at the national level requires strong political leadership and country ownership of the development cooperation agenda, which are critical to its effective implementation.
- (v) Mutual accountability requires institutional capacity. This includes national coordination units staffed with sufficient and competent officials; monitoring, reporting and evaluation frameworks that generate quality information on development cooperation; development cooperation information systems that are accessible by a broad range of stakeholders and the general public; and oversight bodies, for example, parliaments, with capacity to execute their oversight mandate.

PART II: KEY FINDINGS

3 Overview of mutual accountability mechanisms and practices

3.1 National mechanisms to strengthen mutual accountability

All surveyed countries had mechanisms and practices in place to strengthen accountability at the national level. These assumed different forms and were in different stages of development. Development partner forums were the most common mechanism used by developing countries to strengthen mutual accountability. Meetings of development partner forums at which governments of developing countries and development partners met to review progress, were reported to take place at least annually. Some surveyed countries identified other mechanisms they used in conjunction with development partner forums. These included high-level political meetings with their development partners to discuss a new cycle of development cooperation. Box 5 illustrates examples of national mechanisms to strengthen mutual accountability.

Box 5: Examples of national mechanisms to strengthen mutual accountability

Country #1 employs several platforms and mechanisms to strengthen mutual accountability. These include the Annual Progress Review meetings, Sector Review Meetings and the Multi-Donor Budget Support Framework that uses the Development Partner-Performance Assessment Framework (DP-PAF). The last Development Partner-Performance Assessment Framework review was conducted in 2013.

Country #2 has a three-tier model of Partnership and Dialogue arrangements used to address development partnership and promote its effectiveness through multi-stakeholder lesson learning and consultation. i) Development Cooperation Forum brings together the Government, development partners, the private sector and NGOs every two years to discuss the broader national development priorities, progress and challenges. ii) The Government-Development Partner Coordination Committee serves as the principal forum for stocktaking of progress and policy-level dialogue between the Government and development partners. The meeting addresses progress and national priority issues, including core public sector reforms. Iii) There are Technical Working Groups that form the bedrock of the partnership architecture. The role of these groups is to facilitate technical dialogue at sector, thematic and reform level, in order to support effective implementation, monitoring and learning. The country complements this three-tier partnership structure with bilateral reviews taking place with development partners.

Country #3: The Development Forum and the National Development Council under the President of the country are considered to be the most important mechanisms for mutual accountability between the Government and its development partners. Heads of ministries and agencies, development partners, members of parliament, the private sector and civil society participate in the meetings of the forum. Heads of development partners are invited to meetings of the National Development Council to discuss progress in implementation of the National Development Strategy. In 2015, the Government and development partners conducted joint discussions in preparation for new strategies (National Development Strategy 2030 and the Medium Term Development Strategy 2016-2020).

3.2 Use of findings of regional and global mechanisms

Regional and global processes and mechanisms are potentially useful mechanisms for complementing and reinforcing national mechanisms as well as the processes for strengthening mutual accountability. Regional mechanisms that use mutual review, for example, the Cairns Compact on Strengthening Development Coordination in the Pacific Region, are potential vehicles for mutual learning. Regional mechanisms also serve to mediate between national and global levels, amplifying the collective voice of individual countries in the global arena. There are several global mechanisms, each addressing particular aspects of development cooperation and therefore potentially useful sources of information on development cooperation trends as well as policy guidance.

Most countries (55 out of 58) indicated that they use the findings of regional and global mechanisms to review trends in development cooperation. In addition to the DCF Survey and the DCF International Development Cooperation Report, these included: the Africa Peer Review Mechanism (APRM) and the monitoring exercises of the CARICOM; the Asia Pacific Development Effectiveness Facility (AP-DEF); the Cairns Compact; the Global Partnership for Effective Development Cooperation (GPEDC); and the New Deal Engagement for Fragile States. References were also made to mechanisms pertaining to the Paris Declaration on Aid Effectiveness and the Accra Agenda for Action as well as the MDG Report, Human Development Report and International Aid Transparency Initiative (IATI) Report

3.3 Use of mutual accountability mechanisms for achieving sectoral targets

National development strategies usually comprise a number of sector strategies, and development partners often organise their cooperation around specific sectors. Development Partner Forums may contain sub-committees or working groups organised around the different sectors. Governments of developing countries can use mutual accountability to monitor and achieve sectoral results. **51 of the 58 surveyed countries stated that their governments used mutual accountability mechanisms to achieve sectoral results targets.** Sector reviews, sector forums and sector working groups were the mutual accountability mechanisms mentioned most frequently. These mechanisms were used to track progress by both developing country governments and development partners.

4 National development cooperation policies

Of the 58 countries surveyed, 42 countries had NDCPs, and 10 countries were finalising their NDCPs. These policies were primarily *aid* policies rather than broader development cooperation policies. NDCPs were comprehensive in their coverage of development cooperation effectiveness principles. While consulted within government and with civil society, parliaments were less likely to review NDCPs prior to their adoption. As was the case with the 2013 survey, NDCPs contained targets mainly for developing country governments, and just over half of NDCPs contained gender-specific targets. Encouragingly, a small number of countries had reviewed and revised their NDCPs in line with the 2030 Agenda covering a broader range of development cooperation modalities.

National development cooperation policies (NDCPs) are one of the key enablers of accountability and effectiveness in development cooperation¹⁷. These policies articulate the countries' vision and priorities for development cooperation, and ideally set out guiding principles and objectives of development cooperation and roles and responsibilities of all actors and stakeholders in development cooperation. While some NDCPs already reflect the broadening concept of development cooperation, ODA remains a significant proportion of the national budget of low-income and least-developed countries; these countries need a strong NDCP, including good strategies for effective development cooperation. NDCPs are also relevant for middle-income countries, where development cooperation, including ODA, potentially plays an important catalytic role. An NDCP should ideally be reviewed in development partners as well. The importance of NDCPs was confirmed at the workshop held in the margins of the DCF High-level Symposium held in Uganda on 4 November 2015. This workshop, attended by about 50 policy makers and practitioners, proposed that countries invest in developing NDCPs as they could benefit greatly from such policies.¹⁸

4.1 Countries with NDCPs

In 2011, 39 of the countries participating in the DCF survey reported to have a national aid policy. In 2013, the cumulative number of countries with aid policies was 46. The 2015 survey found that 42 countries had NDCPs (or equivalent). Most countries referred to 'aid policy', but a small number of countries referred to a 'development cooperation policy', going beyond ODA. The NDCP was pending final approval in 6 countries or planned to be approved within the next 12 months in 4 countries. 3 countries indicated that they lacked capacity to develop the policy, and 2 countries indicated that there was no demand for such a policy in their countries.

4.2 Development cooperation instruments covered by NDCPs

International development cooperation takes different forms, financial and non-financial, public and private. A sound development cooperation policy should ideally reference all relevant forms. Achieving the targets of the 2030 Agenda will require developing countries to be innovative in leveraging new and existing financial flows and non-financial resources. It

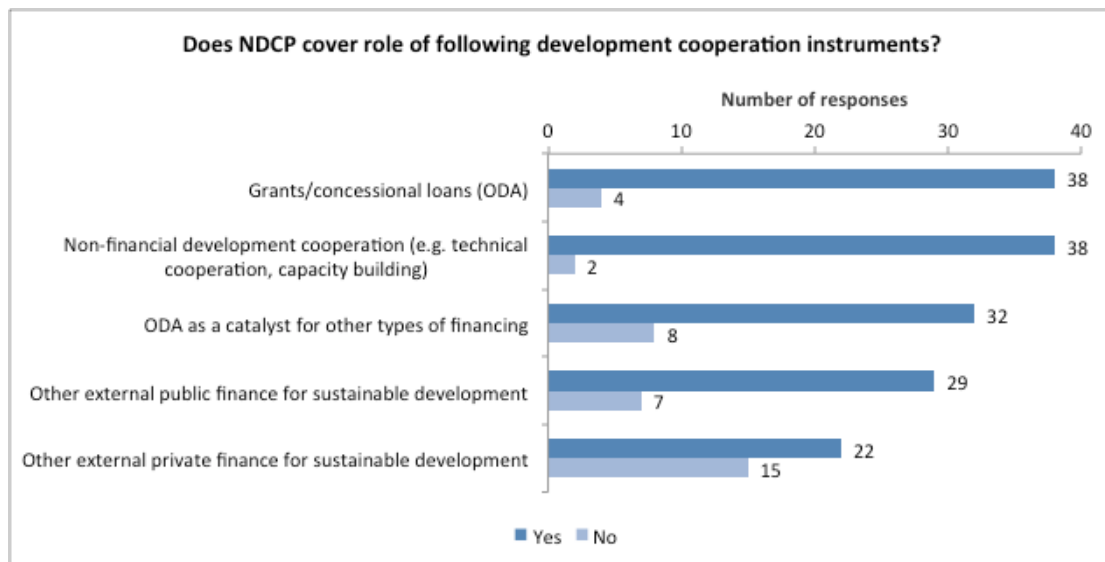
¹⁷ See Inter-Parliamentary Unit (2015) 'National Aid Policies: Key Pillars of Mutual Accountability: A Guidance Note for Stakeholders available on <http://www.ipu.org/english/surveys.htm#national-aid>

¹⁸ See: Summary of workshop 'Making use of national development cooperation policies for the 2030 Agenda', 4 November 2015. http://www.un.org/en/ecosoc/newfunct/pdf15/dcfuganda_workshop_ndcps_summary.pdf

is therefore important that NDCPs cover the diverse roles that development cooperation actors and instruments are expected to play.

NDCPs in the surveyed countries covered the role of ODA and were less likely to cover external private finance (Chart 1). The emphasis of policies on ODA could be a reflection of the context in which the policies were developed. Comments from several surveyed countries suggested that the policies were developed at a time when development cooperation was dominated by ODA, with budget support as a widely used modality. In fact, NDCPs were essentially narrower *aid policies* that paid little or no attention to other external sources. Countries that have reviewed and revised their NDCPs more recently, have sought to adopt a broader approach to development cooperation modalities in line with the 2030 Agenda (Box 6).

Chart 1: Role of development instruments covered by policy



Box 6: Country #1 Development Cooperation Strategy 2014-2018

Country #1: The Development Cooperation Strategy 2014-2018 describes the Government's preferred financing arrangements for development cooperation. While acknowledging the importance of traditional sources of funding, the Development Cooperation Strategy calls for all partners to take action and facilitate, leverage and strengthen the impact of diverse sources of finance to support sustainable and inclusive development, including domestic resources such as taxation, South-South and triangular cooperation, private investment, aid for trade, philanthropic finance, non-concessional public funding and climate change finance.

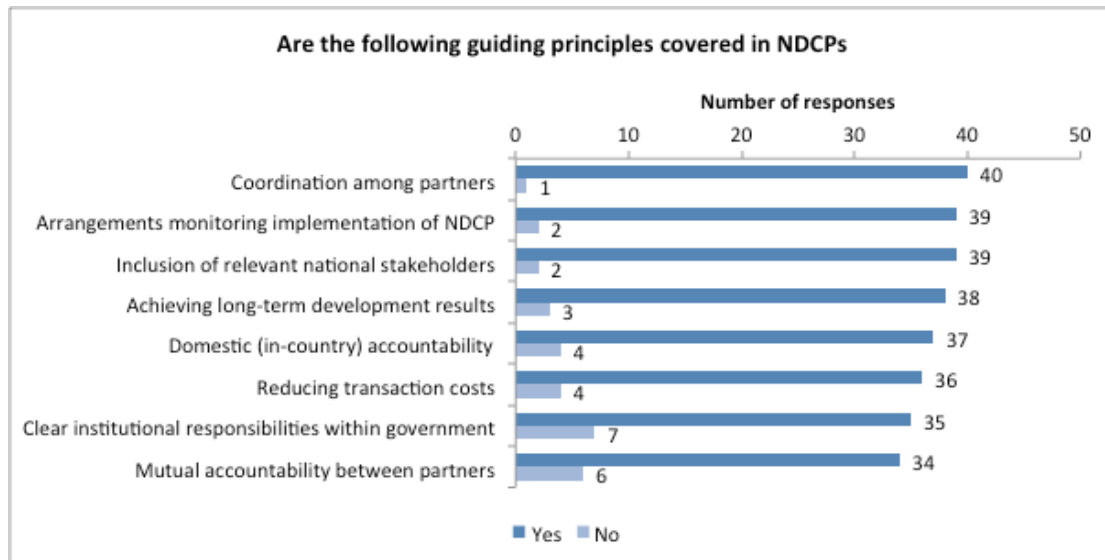
4.3 Policy coverage of development cooperation effectiveness

4.3.1 Guiding principles

NDCPs cover principles of effective development cooperation and therefore serve as a foundation to guide the actions of policy implementers and stakeholders (Chart 2). The

principles identified most frequently were coordination among partners; inclusion of relevant national stakeholders; arrangements for monitoring and implementation of the policy; and achieving long-term development results. Mutual accountability between partners had a high number of “Yes” responses, though fewer than other guiding principles.

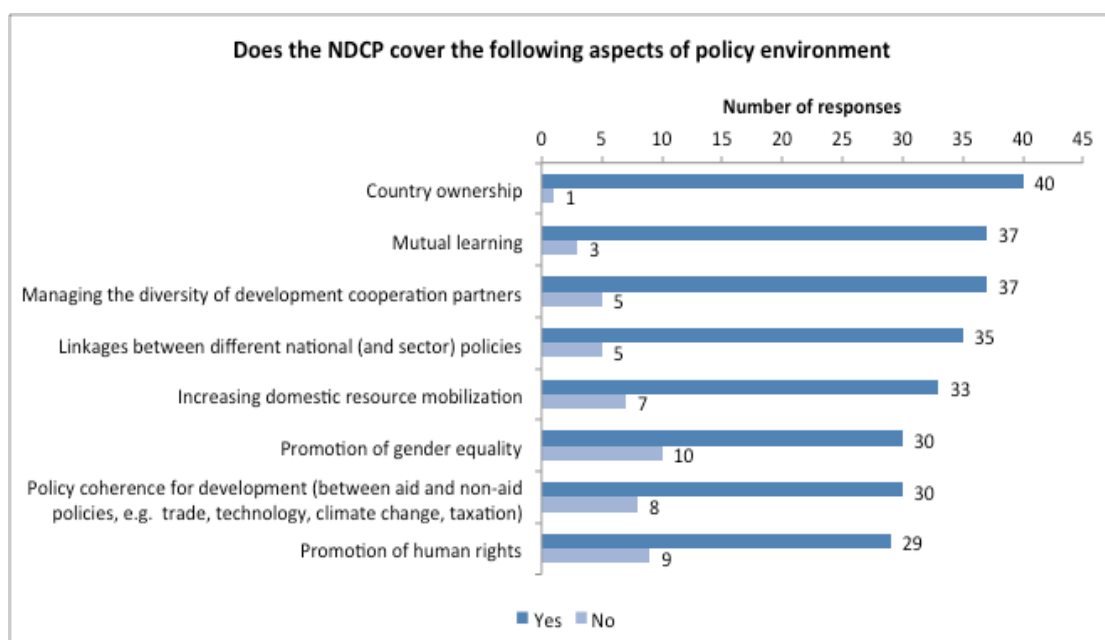
Chart 2: Guiding principles covered in national development cooperation policies



4.3.2 Policy environment

Development cooperation, to be effective, requires a policy environment that is supportive of its objectives. Chart 3 shows the extent to which NDCPs covered aspects of the policy environment that promote effective development cooperation. The NDCPs of the majority of countries covered important policy environment aspects, for example, country ownership (40 countries) and mutual learning (37 countries). The promotion of gender equality and human rights were contained in NDCPs of 30 and 29 countries, respectively.

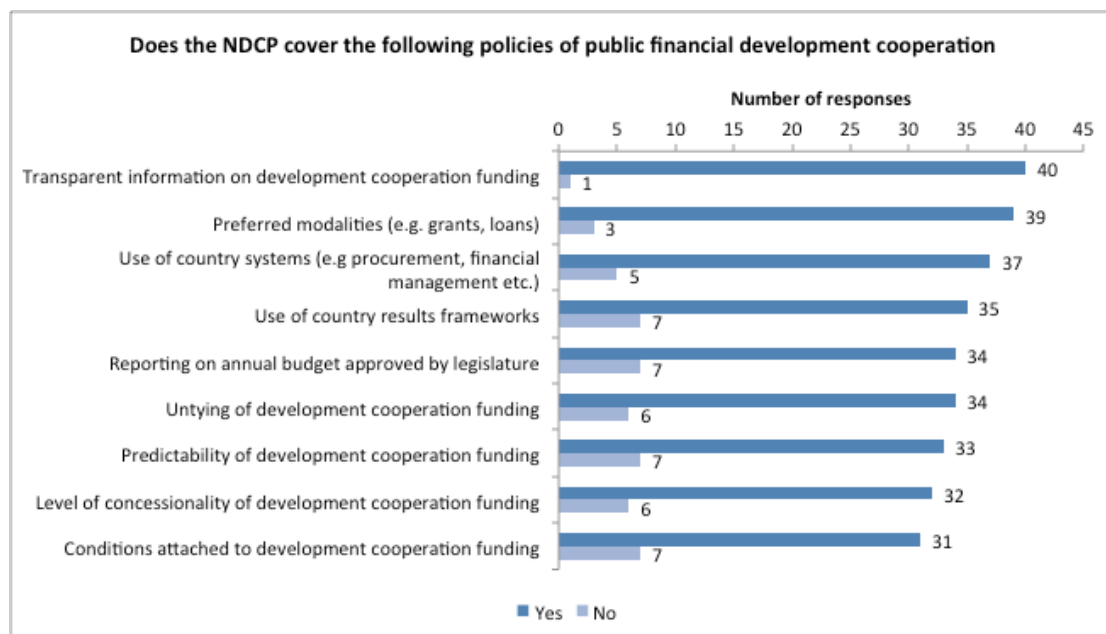
Chart 3: Aspects of development cooperation effectiveness covered by NDCPs



4.3.3 Policies of public financial development cooperation

To make development cooperation effective, NDCPs should provide clarity on a number of aspects, for example, the preferred financing modalities and terms of delivery (e.g. untying of development cooperation, predictability of funding NDCPs of most surveyed countries were comprehensive in their coverage of public finance policies, for example, transparency of funding, preferred financing modalities and use of national procurement and financial management systems (Chart 4).

Chart 4: Policies of public financial development cooperation covered



4.3.4 Public non-financial development cooperation

Non-financial development cooperation commonly takes the form of technical cooperation and capacity building and features prominently in the 2030 Agenda, as countries will require a wide range of assistance that goes well beyond financial resources. The 2015 survey findings show appreciation of the importance of the quality of non-financial development cooperation. 38 out of the 42 countries with NDCPs indicated that these policies covered the quality of technical assistance and of capacity building.

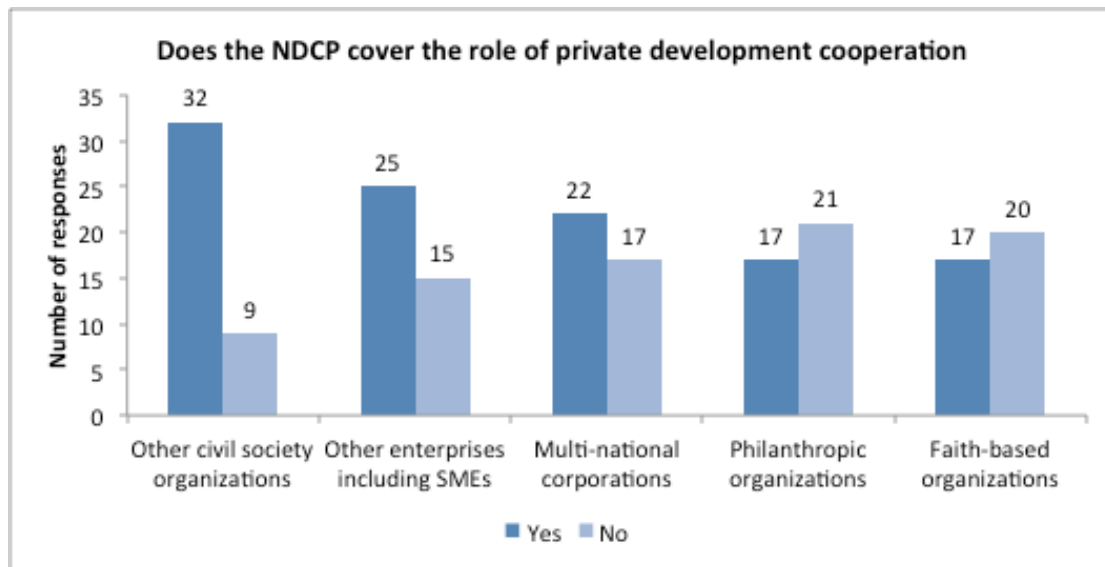
4.3.5 Role of private development cooperation

The governments of developing countries have access to private sources of development cooperation that complement public sources and are expected to assume increasing importance in the context of implementation of the 2030 Agenda. Private development cooperation includes activities covered by philanthropic foundations, national and international NGOs and corporate philanthropy, aimed to support development rather than

profit.¹⁹ Private flows are also ‘blended’ with public development cooperation. The appropriate uses of this form of ‘blending’ are an issue of on-going debate, and further research is required on the quality, effectiveness and impact of blended development cooperation.

The 2015 survey found that most NDCPs covered the role of civil society organisations. The roles of other private sources of development cooperation were covered to a lesser extent in NDCPs, with philanthropic organisations and faith-based organisations least likely to be covered (Chart 5).

Chart 5: Policy covers role of private development cooperation



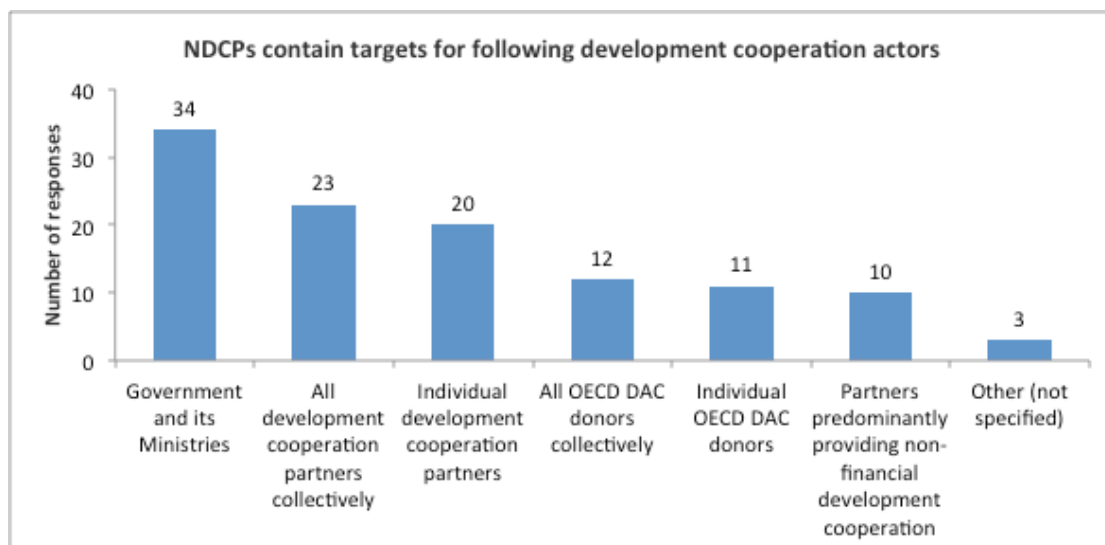
4.4 Targets in development cooperation policies

The setting of targets is necessary for monitoring the implementation of NDCPs and evaluating their effectiveness. NDCPs should include measurable targets, including for individual development partners. While targets should be comprehensive in their scope, this needs to be balanced against the need for fewer rather than more targets.

4.4.1 Range of development cooperation actors covered by targets

34 out of 42 countries with NDCPs had targets for development cooperation actors. From the comments included in responses to the survey, there were instances where targets were contained in a separate assessment framework document, or in individual agreements between governments and development partners. As was the case with the 2013 survey, NDCPs had targets mainly for developing country governments, and fewer NDCPs had targets for individual development cooperation actors, especially those predominantly engaged in non-financial development cooperation (Chart 6). Given the emphasis on non-financial development cooperation in the 2030 Agenda, attention should be paid to setting targets for these development cooperation actors.

¹⁹ See Matthew Martin, [“Private and blended development cooperation: assessing their effectiveness and impact for achieving the SDGs,”](#) 2016 DCF Policy Briefs, Nr. 7 (July 2015).

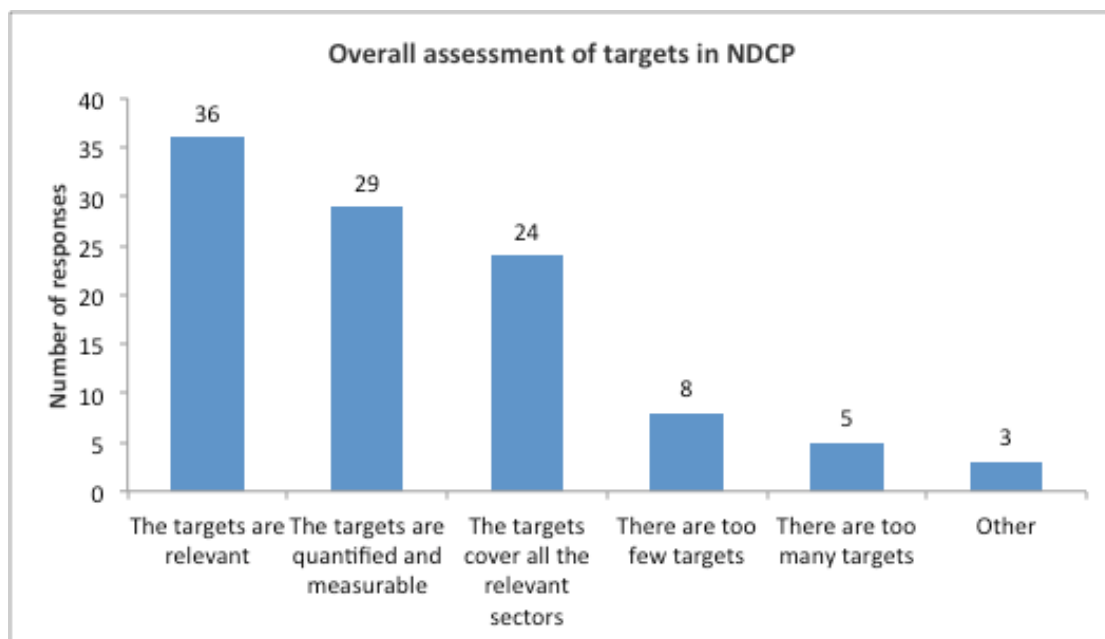
Chart 6: Targets for development cooperation actors

4.4.2 Gender-specific targets

The achievement of development targets is inextricably bound to the level of gender equality and the empowerment of women and girls. It is therefore important that NDCPs and frameworks include targets for tracking financial and non-financial development cooperation for promoting gender equality and the empowerment of women and girls. The 2013 survey found that nearly half of the countries with NDCPs did not have gender-specific targets. There was a slight improvement in the results reflected in the 2015 survey, with 57% of countries including gender-specific targets in their NDCPs.

4.4.3 Countries' overall assessment of targets

Countries were generally positive about the targets in their NDCPs (Chart 7). They perceived the targets as relevant (36 out of 42 countries) and also quantified and measurable (29 countries). Only a small number of countries felt that the targets were either too few or too many.

Chart 7: Overall assessment of targets reflected in policy

4.5 Consultation in design and implementation of policy

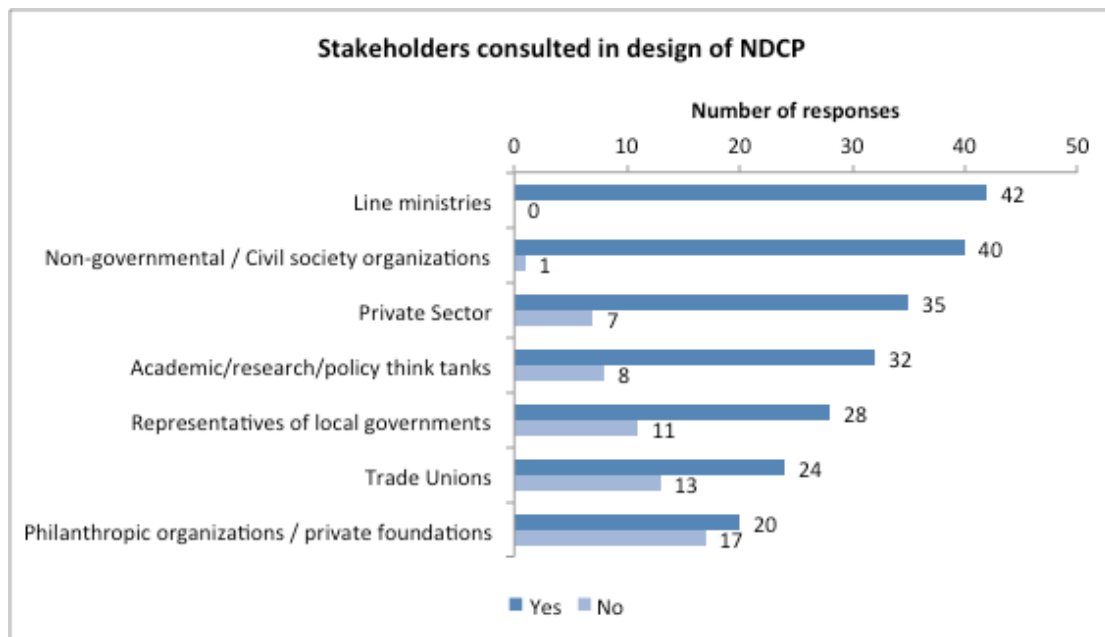
4.5.1 Consultation of stakeholders

Consultation on public policy is good practice as it can improve the quality of policy content and engender support for the implementation of policy. Chart 15 shows the 'responses to the categories of stakeholders' that were consulted in the design and implementation of NDCPs. Countries tended to consult line ministries, civil society organisations and academic/research/policy institutions. In the case of the latter group, they were likely to be used to provide research and analytical inputs to the policy development process. Other stakeholders were less likely to be consulted (Chart 8). The results were similar to results of the 2013 survey²⁰.

The limited consultation of local government was already raised as a concern in the analysis of the findings of the 2013 survey. Local authorities are not just the implementers of programmes. As they understand the local needs and solutions, their involvement in the design of policies is crucial. The multifaceted role of local authorities in development cooperation was affirmed at the DCF High-level Symposium, Uganda, in November 2015.

Private foundations and trade unions were least likely to be consulted in the design of NDCPs. This is an area that requires attention as private foundations, especially international foundations, potentially have a significant influence on the development agenda in developing countries where they are bringing in substantial financial and technical resources relative to what can be mobilized domestically.

²⁰ The question in the 2013 survey asked countries to rate the extent of consultation on a scale of 1-5. The 2015 survey asked countries to respond YES or NO to stakeholders consulted.

Chart 8: Stakeholders consulted in design of development cooperation policies

4.5.2 Role of parliament

National parliaments play an oversight role over the executive arm of government and are an important link between citizens and their governments. The importance of the role of national parliaments was affirmed in global forums on development cooperation. Organisations such as the Inter-Parliamentary Union (IPU) have sought to create awareness amongst national parliamentarians, governments and the range of stakeholders about the role of national parliaments in development cooperation. One of the headline messages from the DCF Uganda High-level Symposium was that national parliaments of both developing countries and their development partners should regularly review their respective national development cooperation policies.

The 2013 Survey found that national parliaments were still playing only a minimal role in mutual accountability. They were seldom consulted in the policy process, and seldom received reports on development cooperation. The 2015 survey results were similar: Only 18 countries' parliaments reviewed the NDCP prior to implementation, and 23 countries were required to report progress with implementation to their parliaments.

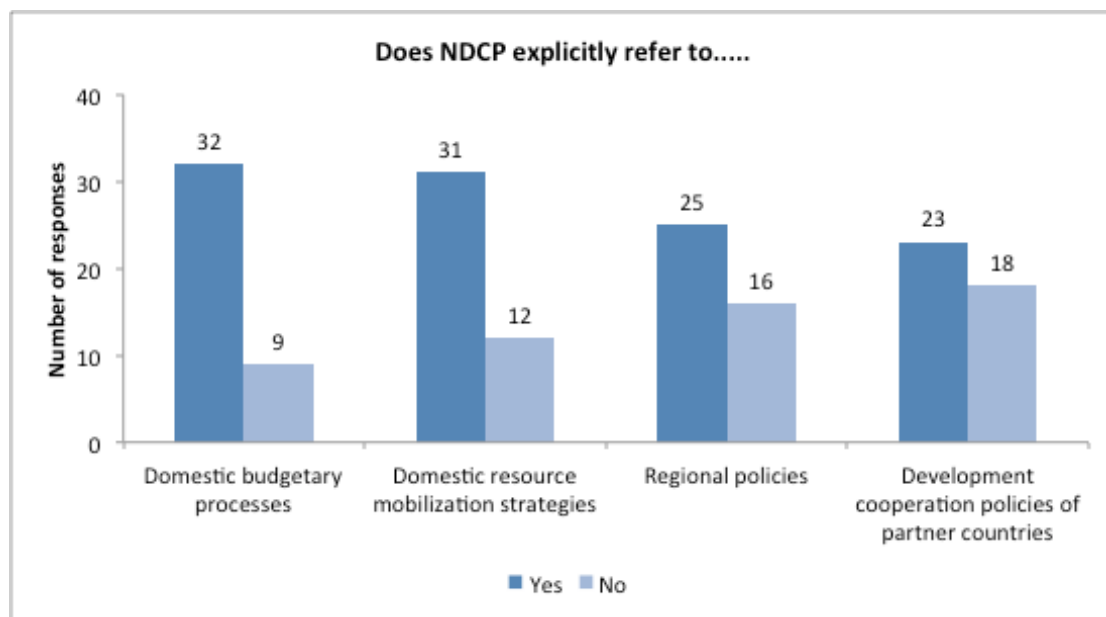
4.6 Policy alignment

Alignment with national development strategies: NDCPs should not exist in isolation of national development policies, strategies and processes. National development strategies set out the country's vision and priorities for development; in order for development cooperation to be relevant and effective, NDCPs should be informed by and aligned to the national development strategy. The importance of alignment between NDCPs and national development strategies was affirmed at the DCF Uganda High-level Symposium. In the 2015 survey, the average score for alignment between NDCPs and national development strategies was 4.2 out of 5, representing an improvement over the score of 3.9 in the 2013 survey.

Reference to other policies: The majority of countries reported that their NDCPs make explicit reference to domestic budgetary processes and domestic resource mobilisation (Chart 9). This is a positive finding that shows development cooperation is seeking to support the implementation of the national development strategy.

18 countries indicated that their NDCPs did not make explicit reference to the role of policies of development partners. Future surveys will explore the reasons for this, as outlining the role of the development cooperation policies of development partners will help the NDCP, more fundamentally, to define or clarify roles and responsibilities of the government, development partners and stakeholders.

Chart 9: Reference to role of other policies in NDCP



4.7 Updating NDCPs for 2030 Agenda

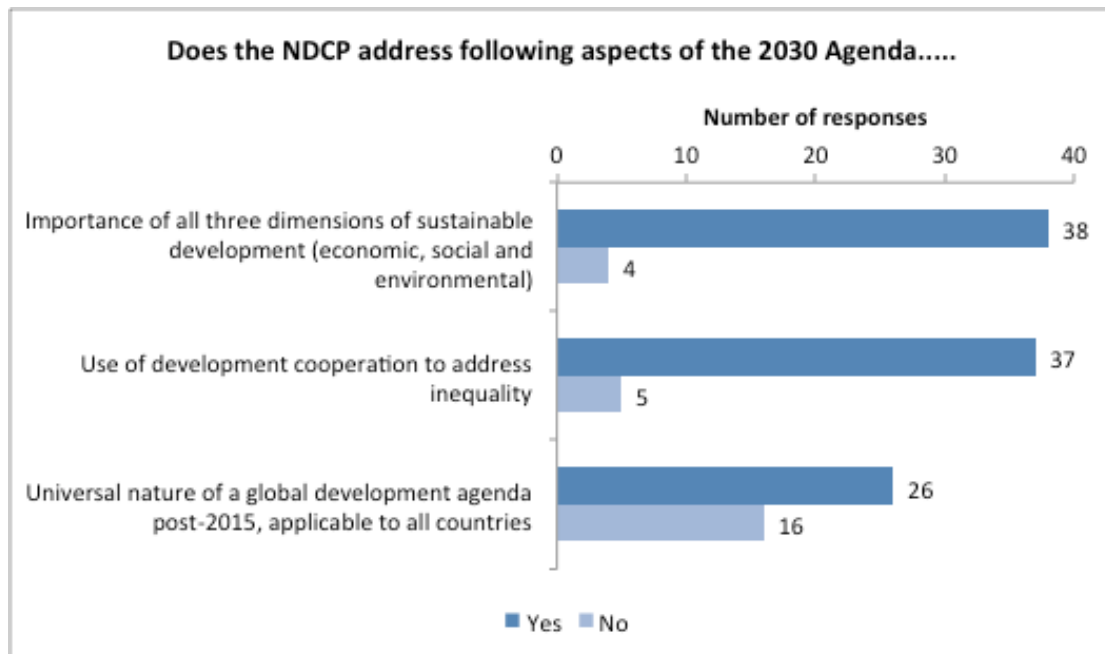
The scoping study on monitoring, review and accountability for development cooperation commissioned by UNDESA in 2014 proposed that the content of NDCPs could be expected to change to respond to the demands of the 2030 Agenda and the trends that it reflects. Changes identified include the need to reflect a broader range of financial and non-financial development cooperation, and a wider range of development cooperation actors.²¹ A key message from the DCF Uganda High-level Symposium was that updating existing NDCPs or designing new NDCPs presents an opportunity for countries to localise the 2030 Agenda coherently and integrate the SDGs into national priorities, including those of development cooperation. 29 countries indicated that they planned to update their NDCPs to align with the 2030 Agenda, 6 indicated that they had no plans to do so, while 8 countries were uncertain.

Chart 10 shows that most countries with NDCPs believed that their current policies address: all three dimensions of sustainable development (economic, social and environmental); and the use of development cooperation to address inequality, which gets to the commitment to

²¹ See 'Monitoring, review and accountability for development cooperation to support implementation of a post-2015 development agenda', A scoping study, February 2015, (http://www.un.org/en/ecosoc/newfunct/pdf15/ma_scoping_study_report.pdf)

leaving no one behind. As many as 26 countries reported that their NDCPs addressed the universal nature of the 2030 Agenda, though what this means concretely to different countries and what are the practical implications of this remains to be further explored.

Chart 10: Does NDCP address aspects of the 2030 Agenda?



4.8 Evaluating development cooperation

Evaluation of development cooperation in its totality, beyond evaluation of specific programmes or partnerships, is a necessary part of managing development cooperation, serving as a vehicle for accountability, learning and improvement. While self-evaluation is useful, there is also a strong case for independent evaluation of a country's development cooperation, so that stakeholders and development partners can have greater confidence in the integrity of the results. Few countries (12) commissioned independent evaluations of development cooperation in the past 12 months (it may be that some had done so in the past two years). 30 countries indicated that their government had not commissioned an independent evaluation of development cooperation in the past 12 months. 17 countries indicated that there were plans to do so in the next 12 months.

5 Country frameworks for monitoring targets

34 out of 58 surveyed countries had Country Results Frameworks (CRFs) for monitoring development cooperation targets. CRFs come in many different forms and often tend to be disconnected from country's national monitoring frameworks for development policies. Countries reported that development partners tend to use parallel results frameworks that run the risk of misalignment with their own government priorities and increased reporting burden. CRFs tended to contain objectives and targets for governments at national level and less so at local government level or for individual development partners. Most developing countries and their development partners have assessed progress against targets in the past two years.

5.1 Extent to which CRFs are in place

Countries are increasingly emphasising the contribution of development cooperation to the achievement of sustainable development results at the country level. Some developing countries have introduced results frameworks for assessing the impact or contribution of development cooperation to national development results. A workshop for policy-makers and practitioners held in the margins of the DCF Uganda High-level Symposium strongly reaffirmed the importance of country results frameworks (CRFs) for the 2030 Agenda. The workshop also explored a working definition of country results frameworks as:

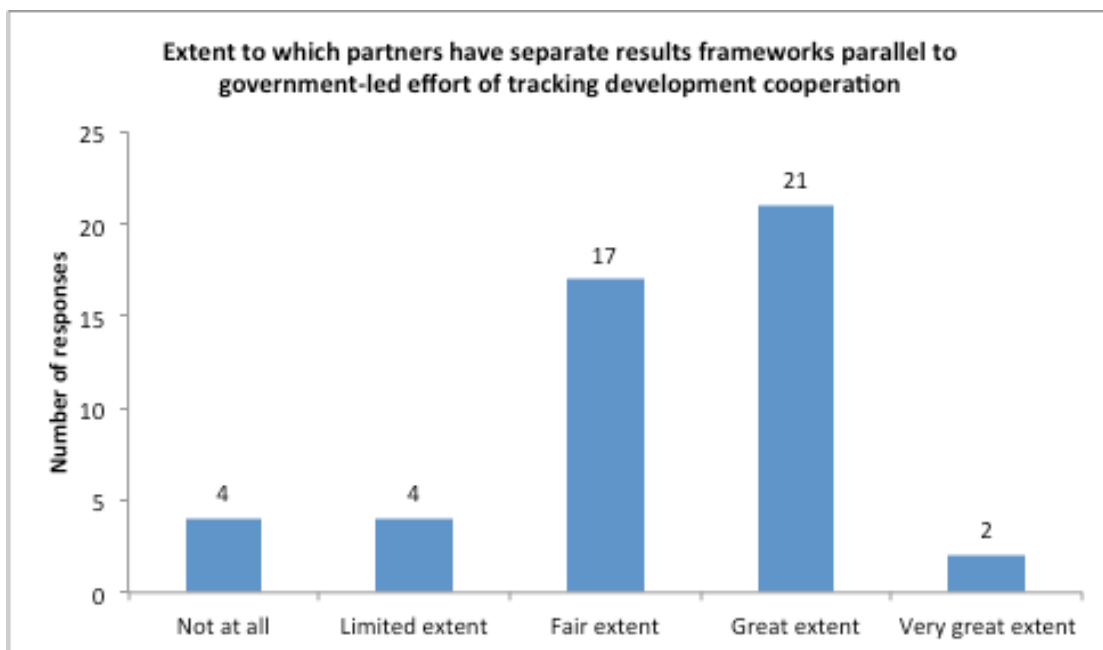
The CRF is an actionable, strategic and integrated monitoring framework which (1) consolidates agreed country level development cooperation priorities, linked to global development objectives; (2) puts these priorities in a causal relationship with development cooperation interventions at the different results levels; (3) assesses the interventions through clearly defined goals, targets and indicators; (4) is executed under government leadership; and (5) is supported by cross-sectoral assessments supported by citizens, CSOs, other interest groups, the private sector and external partners.²²

More than half of the countries surveyed (34 countries) reported that they had a specific country framework to review performance and results in development cooperation. 22 countries indicated that they did not have a CRF, while 2 countries were uncertain. From the qualitative responses to the survey, there appears to be different understandings of what a CRF is. There were examples of what appeared to be integrated monitoring frameworks as proposed in the working definition of CRFs, while other countries referred to sectoral frameworks, individual project financing agreements or individual country assistance strategies.

²² See 'Promoting integrated, aligned and country-driven results frameworks to support the 2030 Agenda for Sustainable Development', Policy Brief No.11, October 2015. Prepared by Elaine Venter for the 2016 Development Cooperation Forum. http://www.un.org/en/ecosoc/newfunct/pdf15/dcfuganda_brief_crf.pdf

The working definition suggests that CRFs should be government-led. Chart 11 shows a strong tendency for development partners to use separate results frameworks. Similar findings emerged from interviews for the DCF policy brief on country results frameworks: development partners have requirements placed on them by their headquarters to use their own results frameworks. However, this increases the risk of misalignment between development cooperation and national priorities. It also increases the reporting burden on developing countries. While it poses practical challenges for bi-lateral development cooperation agencies to align with a number of diverse country systems of developing countries, it is equally noteworthy that running parallel system incurs much administrative cost to development partners.

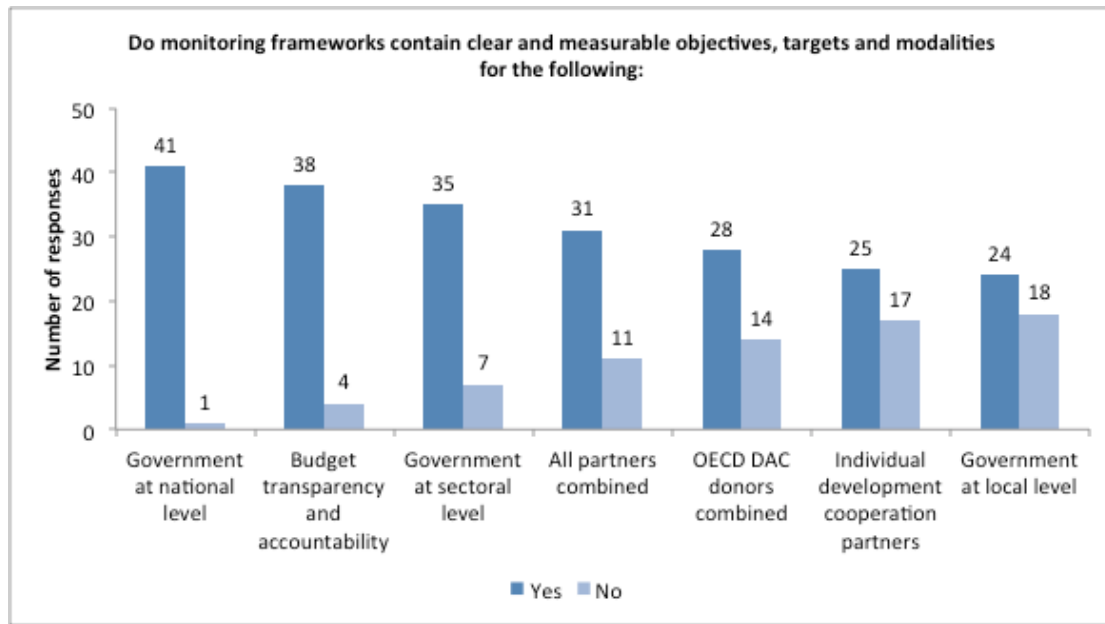
Chart 11: Extent to which partners have parallel results frameworks



5.2 Scope of monitoring frameworks and extent of consultation

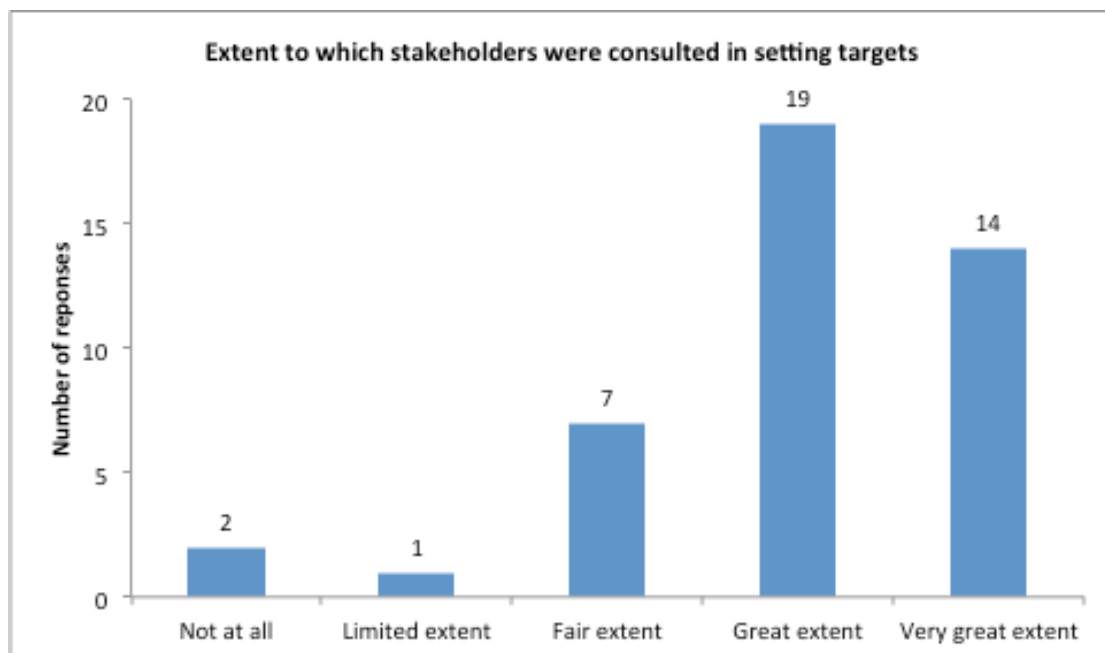
Monitoring frameworks should contain clear, measurable objectives and targets for governments and development partners. According to the surveyed countries, their monitoring frameworks contained objectives and targets for governments at national and sectoral levels (Chart 12). They were less likely to contain objectives and targets for local governments and individual development cooperation partners. Targets for budget transparency and accountability featured in the monitoring frameworks of 38 countries. Future surveys will explore if the targets for budget transparency and accountability were targets for developing governments or development partners or for both.

Chart 12: Scope of country monitoring frameworks



Country results frameworks should be an expression of the partnership or agreement reached between developing country governments, development partners and stakeholders on the objectives and targets for development cooperation and include the indicators against which performance or results are to be measured. Surveyed countries indicated that they consult stakeholders to a great extent or to a very great extent (Chart 13). Only 2 countries indicated that they did not consult stakeholders at all. The survey did not make provision for assessing the extent of consultation with different categories of stakeholders.

Chart 13: Extent to which stakeholders are consulted in setting targets

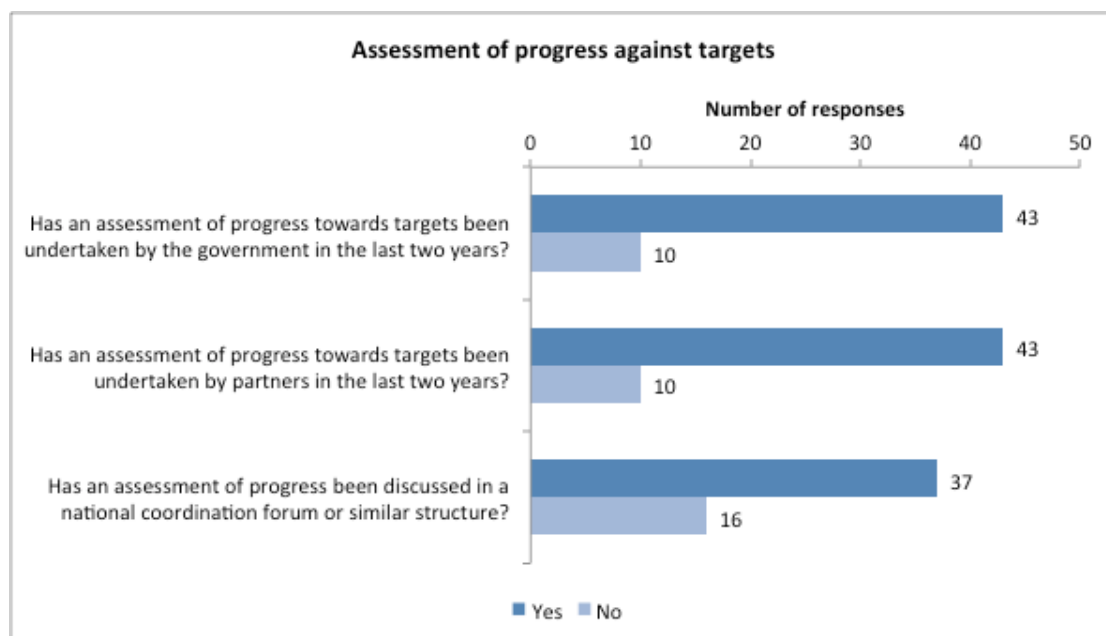


5.3 Monitoring and assessment of progress towards targets

Targets by themselves have no value unless they are regularly monitored and assessed, with the assessments leveraged to impact on behaviour change. The assessment of progress is important for all the respective parties as vehicles for mutual learning and for improving the quality, effectiveness and impact of development cooperation. The outcomes of assessments should be discussed in various forums to inform and guide policy-makers and practitioners.

Several surveyed countries see the monitoring of targets to lead to a greater alignment of development partners with the priorities of developing countries, at both national and sectoral levels, to a great extent (score 3.5 out of 5 points). Most countries reported that their government and development partners had undertaken an assessment of progress in the last two years, and that these assessments were discussed in a national coordination forum (Chart 14). The survey responses also indicated that reviews of progress against targets in most cases were government-led.

Chart 14: Assessment of progress towards targets



5.4 Main challenges in operationalizing country-led monitoring and results frameworks

A total of 46 countries identified challenges in operationalizing country-led monitoring and results frameworks; most of them were attributed to the lack of institutional capacity of developing country governments or the gaps in policies and practices of their development partners.

- (i) Several respondents cited the quality and reliability of data and statistics as a major challenge. Related to this was the difficulty in obtaining disaggregated data. The financial costs associated with data collection were also identified as a major challenge.

- (ii) Many respondents identified weak national monitoring and evaluation (M&E) frameworks and fragmented M&E systems as major challenges for operationalizing CRFs. If government's national M&E frameworks and systems are weak, they cannot guide and inform CRFs for development cooperation. The lack of technical skills was also identified.
- (iii) Policies and practices of development partners pose a challenge to developing country governments' efforts to lead the implementation of CRFs. Corporate policies of development partners are at odds with national policies and priorities of developing countries. The use of parallel monitoring frameworks and implementation units undermines government-led monitoring and review.
- (iv) Other challenges identified by countries include the lack of commitment of development cooperation actors to provide information that governments of developing countries need in order to hold development cooperation actors accountable; and a lack of understanding on the part of governments of developing countries and development partners about their respective roles and responsibilities in mutual accountability.

6 National coordination forums for development cooperation

Most countries reported that they have National Development Cooperation Forums (NDCFs). These structures were seen by countries to add value in building trust among stakeholders, advancing negotiations on development cooperation, aligning development cooperation with national policies of developing countries, and promoting knowledge sharing and learning. Development cooperation partners and civil society organisations were more likely than other stakeholders, for example, private philanthropic foundations and trade unions, to participate in NDCFs.

6.1 Current main development cooperation forums

National coordination forums for development cooperation (NDCFs) provide a platform for development cooperation actors to discuss issues, review progress and engage in mutual learning. The 2013 survey on national mutual accountability found that these forums were considered by developing countries to be the most influential structures in development cooperation. The survey also found that many of these forums were in the early stages of development.

Most countries (50) in the 2015 survey responded that they had a main forum for discussing overall progress in meeting development cooperation targets, and 41 countries had other forums in addition to the main forum. These forums were government-led, as evidenced by the 46 countries in which the NDCF is chaired by senior officials from the country government and supported by a secretariat staffed with government officials. A Minister, usually the Minister of Finance, chairs the high-level forum, while in some instances the Prime Minister chairs the meeting. Forums otherwise were chaired by Permanent Secretaries/Principal Secretaries of Finance/Economic Development. Sectoral forums were chaired by Ministers or Permanent Secretaries of line ministries chair sectoral forums. In some instances, forums were co-chaired by government and development partners, usually the head of mission in the country. Box 7 provides examples of the main national development cooperation forums.

Box 7: Examples of national development cooperation forums

Country #1: The country holds its development dialogues with development partners through the Development Forum and the Local Consultative Group mechanism. The Development Forum is the highest level political forum, takes place every few years and includes government, development partners (HQ level), parliament, civil society, academia and the private sector.

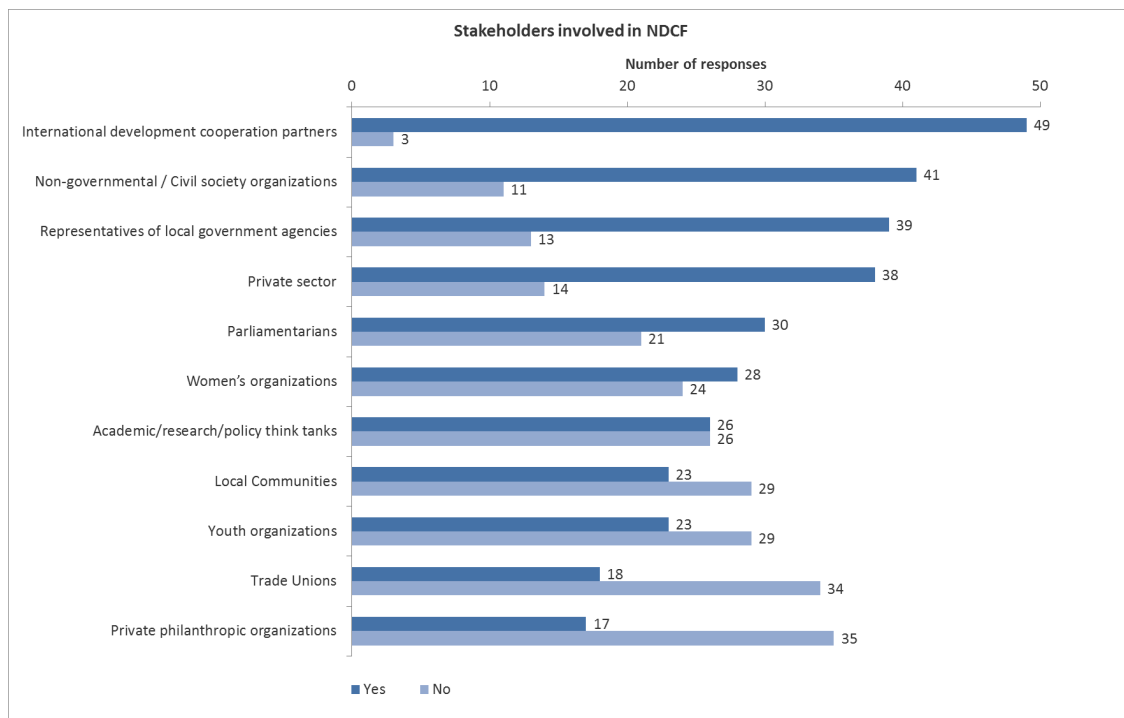
Country #2: There is no broad and comprehensive forum that includes all stakeholders. Discussions on development cooperation targets and related commitments are limited to the 21 OECD partners that have subscribed to the Programme Aid Partnership (PAP). Other partners, including Brazil, India, China, BID, BADEA, are not in the PAP and therefore M&E processes engaging them are still limited.

Country #3: The Development Partner Group (DPG) is composed of 25 bilateral and 20 multilateral partners providing ODA. The DPG is chaired by the UN Resident Coordinator and a bi-lateral donor (rotated every 2-3 years). The DPG meets monthly and has 13 thematic groups. The government participates mainly in the thematic groups and chairs some of these groups.

6.2 Stakeholder participation

Chart 15 shows the categories of stakeholders who are involved in the NDCFs. International development partners were more likely than any other stakeholders to be involved in NDCFs (49 countries). The limited participation of private philanthropic organisations is an issue that requires attention, given the potential contributions they could bring to achieving more inclusive and accountable development cooperation.

Chart 15: Stakeholders involved in national development cooperation forum

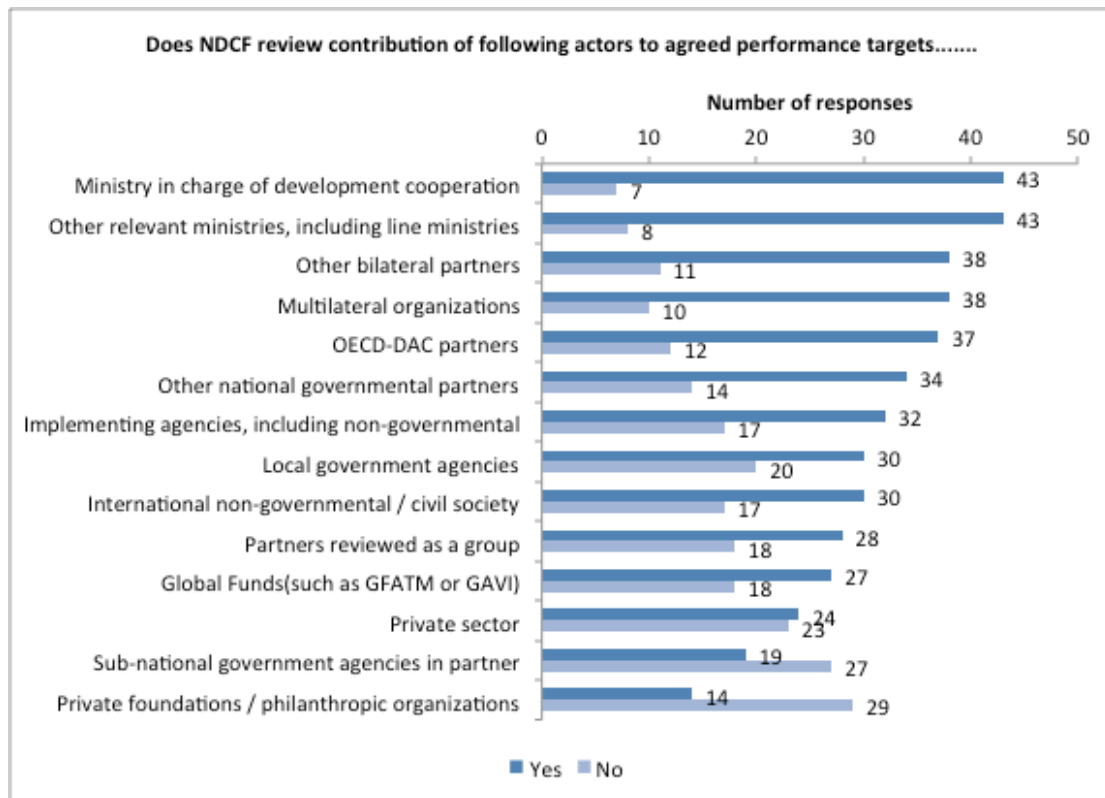


6.3 How NDCFs review contributions of development cooperation actors

One of the primary functions of NDCFs is to review progress against targets, and how various development cooperation actors contribute to the achievement of targets. The results of the

2015 survey were similar to the results of the 2013 survey (Chart 16) in this respect, as NDCPs and CRFs still contain mainly targets for developing country governments. In both surveys, ministries responsible for development cooperation coordination and line ministries were more likely to have their progress against targets reviewed than was the case with other development cooperation actors. A large number of countries with NDCFs do, however, review the performance of OECD-DAC partners, other bilateral partners and multilateral organisations. Private philanthropic organisations/private foundations were least likely of the development cooperation actors to have their performance reviewed by NDCFs.

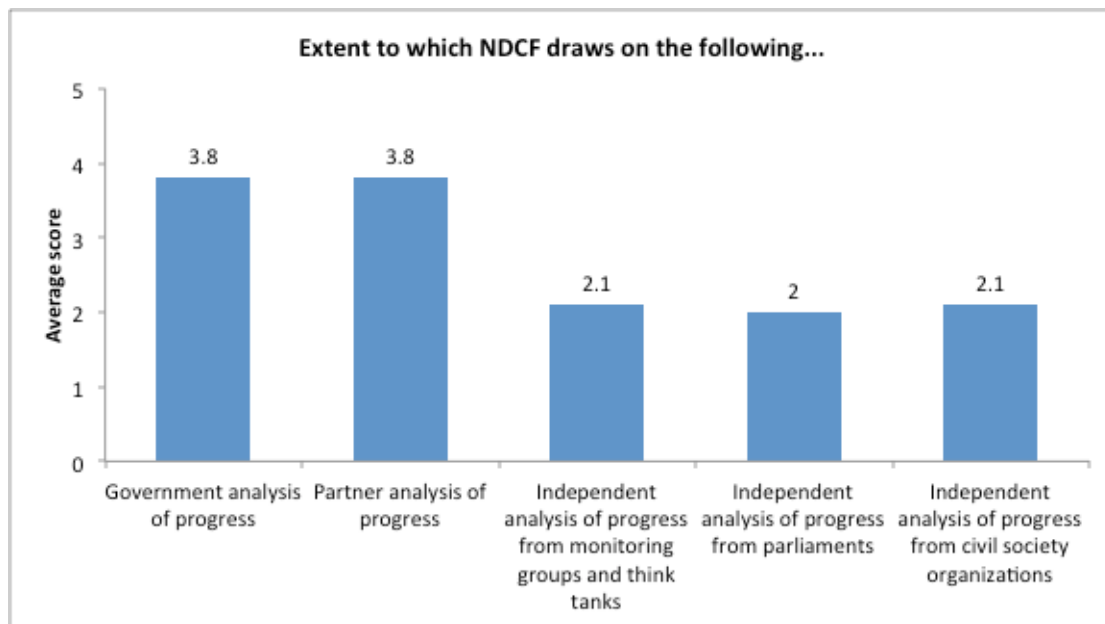
Chart 16: Stakeholders reviewed by national development cooperation forum for performance



6.4 Sources of analysis for NDCFs

National development coordination forums should ideally draw their information from multiple sources to enrich their analysis and discussions. The use of independent, external sources is valuable for validating in-house analysis. NDCFs drew their analysis primarily from government sources, mainly country results frameworks and government partners' analysis of progress. They tended to use independent sources of analysis to a lesser extent (Chart 17). The findings were consistent with those of the 2013 survey.

NDCFs make the results of their discussions public to a fair extent (score 3.3 out of 5), though the modalities for this were not specified in the survey. Section 7.2 of this report discusses whether actors that were not involved in the NDCFs processes could access and use this information.

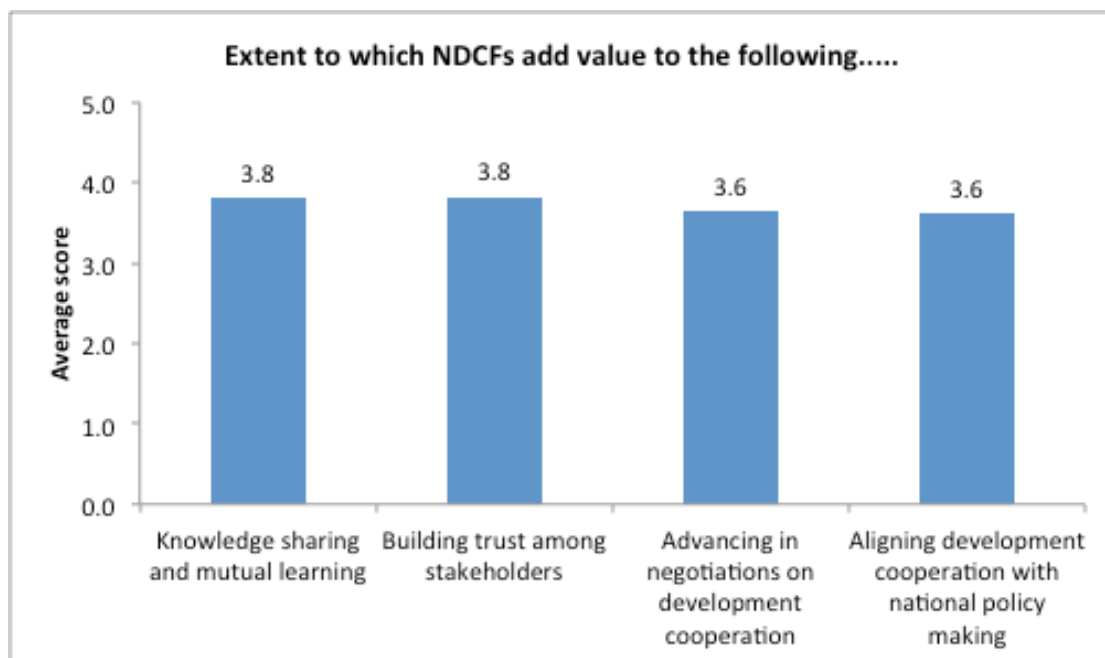
Chart 17: Extent to which NDCFs draw on various sources of analysis

6.5 Value added by NDCFs

Surveyed countries strongly view NDCFs as adding value to development cooperation in various ways (Chart 18). Building trust amongst development partners and knowledge sharing and mutual learning were seen by countries to add value to a great extent (score 3.8 out of 5). Countries also saw NDCFs as adding value to advancing negotiations on development cooperation, and aligning development cooperation with national policies (score 3.6 out of 5).

How the national development cooperation forum adds value to Country #1. *The High Level Forum (HLF) met at a time when the country co-chaired the Global Partnership for Effective Development Cooperation. Globally, negotiations on the 2030 Agenda were in their final stages and leaders around the world were preparing to meet in Addis Ababa for the 3rd International Conference on Financing for Development (FfD3). The discussions in the HLF informed some of the key messages that the country took to the FfD3 Conference and the 8th Global Partnership for Effective Development Cooperation Steering Committee Meeting in September 2015 in Mexico City. It accelerated the thinking in the country on what development cooperation beyond 2015 should encompass in order to be “fit for purpose”. – Survey respondent*

Chart 18: Extent to which NDCFs add value



7 Development Cooperation Information Systems (DCIS)

52 out of 58 countries had systems in place to track development cooperation, and 50 countries had legislation or mechanisms in place that require the government to make information on development cooperation available to the public. Not all stakeholders had full access to country DCIS – government ministries (46 countries) and development partners (43 countries) were more likely to have access than other stakeholders.

The DCIS was regularly used mainly by national governments (43 out of 50 countries) and development partners (40 countries). Regular use of DCIS was relatively low among other groups - local governments (26 countries), civil society organizations (23 countries), parliamentarians (20 countries), and the general public (18 countries).

Surveyed countries are generally positive in their assessment of the completeness and timeliness of the information they receive from development cooperation partners – 49 out of 54 countries rated completeness of information positively, and 39 out of 52 countries rated the timeliness of information positively.

Information on development cooperation is a key enabler of accountability. Comprehensive, accurate information that is accessible to development cooperation actors and stakeholders is essential for monitoring and reviewing progress against targets, and for promoting transparency in development cooperation.

With the increased diversity of development cooperation actors and development cooperation instruments, collecting, analysing and disseminating information on development cooperation can be a complex task. The UN Secretary-General's Independent

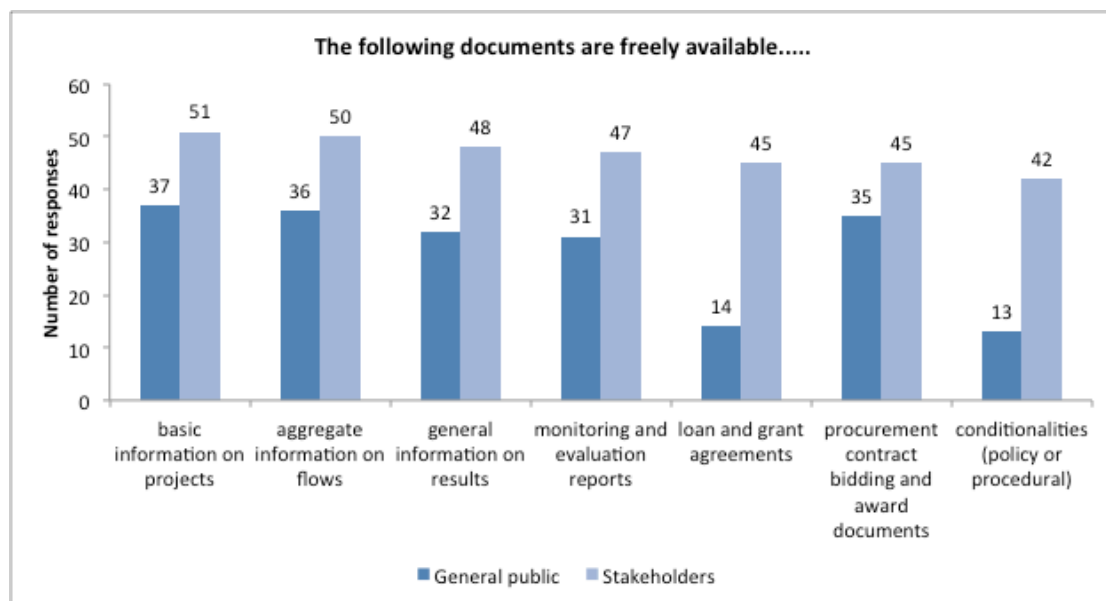
Expert Advisory Group on a Data Revolution for Sustainable Development (IEAG) identified two key problems that had to be addressed: (a) insufficient quality data in a world where the volume of data generated is increasing exponentially; and (b) too many countries still have poor data; data arrives too late; and too many issues are still barely covered by existing data.²³

7.1 Overview of development cooperation information

7.1.1 Availability of development cooperation information

Most respondent countries (50) have national legislation or a mechanism in place requiring governments to make information on development cooperation available to state and non-state stakeholders, including the general public. Development cooperation documents were in most instances, freely available to stakeholders, but this was the case to a lesser extent for the general public (Chart 19). The general public had much less access to documents on loan / grant agreements and policy / procedural conditionality. This means that ordinary citizens do not know the terms and conditions on agreements that their governments enter into on their behalf.

Chart 19: Documents freely available to stakeholders and the general public



7.1.2 Development cooperation information systems

As many as 90% of surveyed countries had a system in place for tracking information on development cooperation, compared to 81% of surveyed countries in 2013. Most of these systems were aid information management systems, tracking mainly ODA flows. In most countries, the ministry responsible for the coordination of development cooperation is the ministry responsible for collecting information on development cooperation. A small

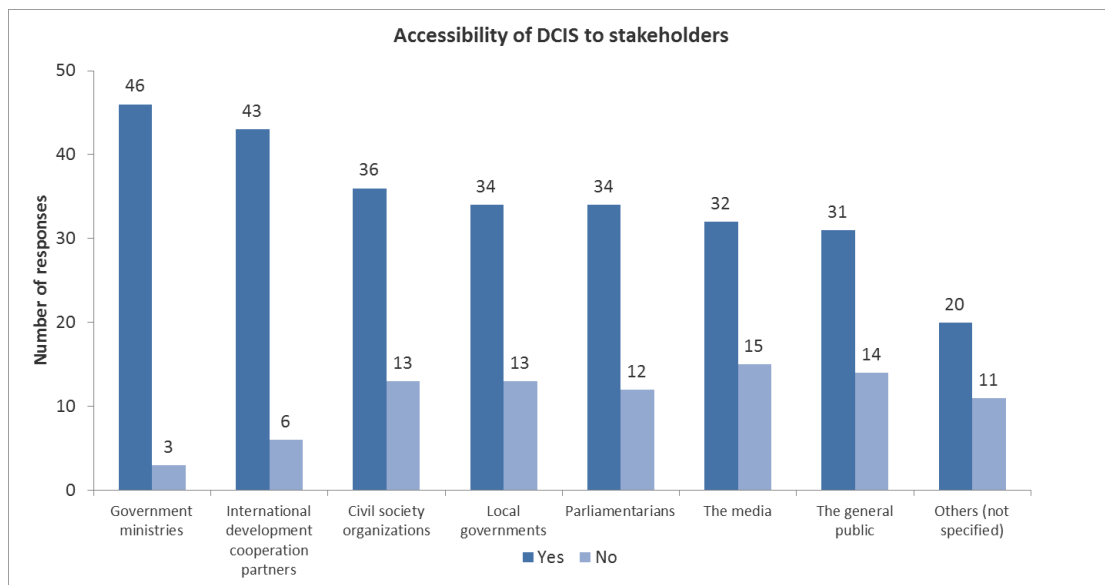
²³ UN Secretary-General's Independent Expert Advisory Group (IEAG) A World that Counts: Report of the IEAG, November 2014.

number of countries (17) indicated that the information from these systems fed into regional and global monitoring mechanisms.

7.2 Accessibility of development cooperation information systems (DCIS)

DCIS should be accessible to all development cooperation actors and stakeholders. According to the surveyed countries, DCIS were most accessible to government ministries and development partners. Fewer countries indicated that their DCIS are accessible to civil society organisations, local governments and parliamentarians. Consistent with the findings of the 2013 survey, the general public was least likely of all stakeholders to have access to the DCIS (Chart 20), though this was from the perspective of the respondent governments and not the partners and stakeholders themselves.

Chart 20: Accessibility of DCIS to stakeholders



7.3 What is tracked in DCIS

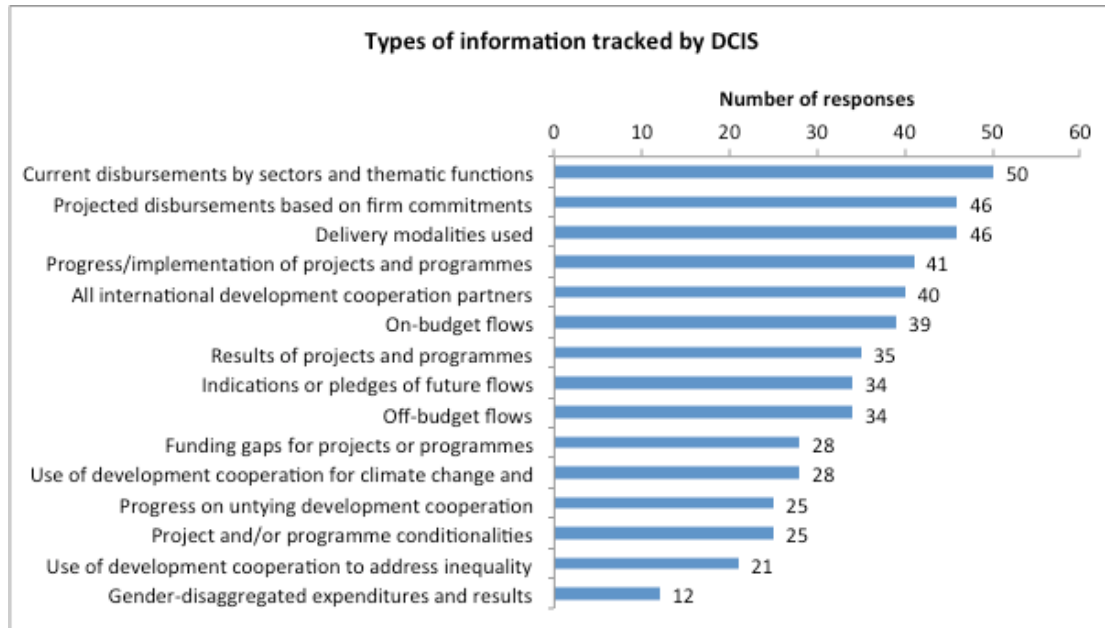
DCIS track several aspects of development cooperation (Chart 21), and the results are similar to those of the 2013 survey. Most countries indicated that their DCIS track current disbursements by sectors and thematic functions, projected disbursements and delivery modalities, progress with implementation of projects or programmes, and to a lesser extent the results of projects or programmes.

Some aspects of development cooperation were tracked by less than half of the surveyed countries. These included:

- a) Progress on untying development cooperation and project and/or programme conditionality. In the absence of tracking progress on these two important aspects of development cooperation, countries do not have a strong evidence base from which to negotiate untying of development cooperation or eliminating conditionality.

- b) Gender-disaggregated expenditures and results, which are tracked by very few DCIS. This issue was raised in the 2013 survey.
- c) Other aspects of development cooperation information that require attention include information on the use of development cooperation for climate change and the use of development cooperation to address inequality.

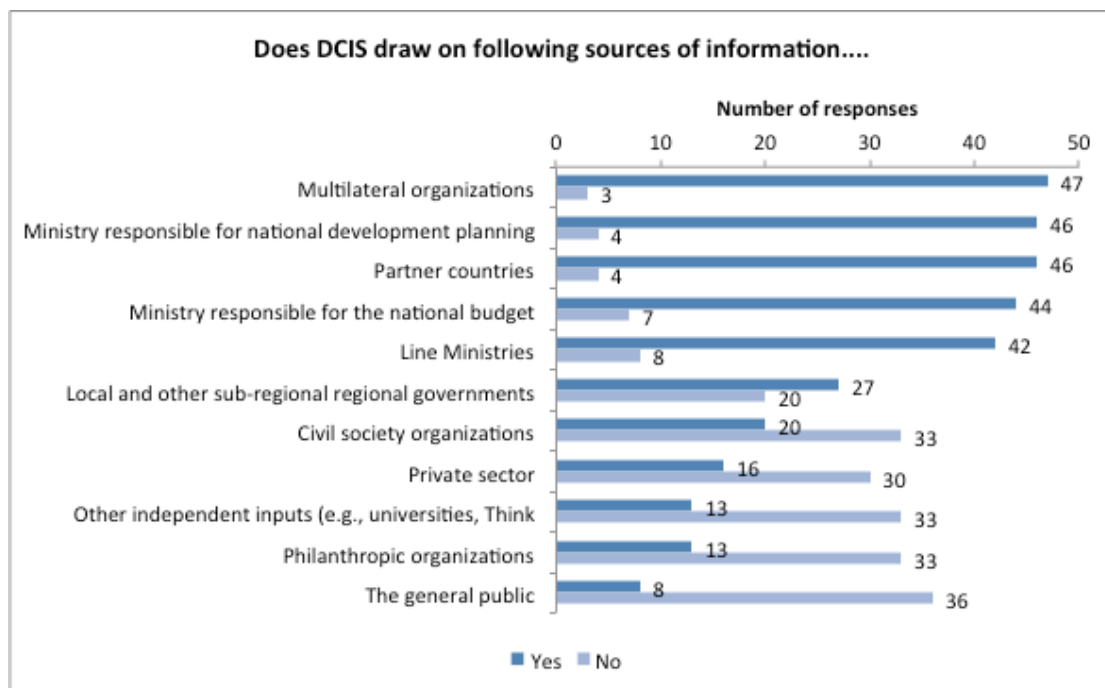
Chart 21: Types of information tracked in DCIS



7.4 Sources of information for DCIS

DCIS at country level primarily use information obtained from government and partner sources, and are less likely to draw on non-state sources (Chart 22). This result is consistent with the findings of the 2013 survey. Multilateral organisations were identified most frequently as a source of information for the DCIS, closely followed by developing country government sources at the national level and development partners. It is probable that developing country governments utilise information from multilateral organisations to supplement their national statistics and data systems that several survey countries identified as relatively weak. Local and other sub-regional governments are the least likely to be used as the sources for the DCIS. This, in a large part, is a reflection of the limited extent to which national governments involve local government and local agencies in development cooperation.

DCIS were least likely to draw on non-state sources for information. Only 20 countries indicated that they drew on civil society for DCIS information, 13 countries drew on independent think-tanks/universities and philanthropic organisations, and as few as 8 countries drew on information from the general public. There might be several reasons, for example, insufficient capacity in civil society organisations to generate information, or lack of trust on the part of governments to use information from non-state sources such as private philanthropic foundations and the private sector.

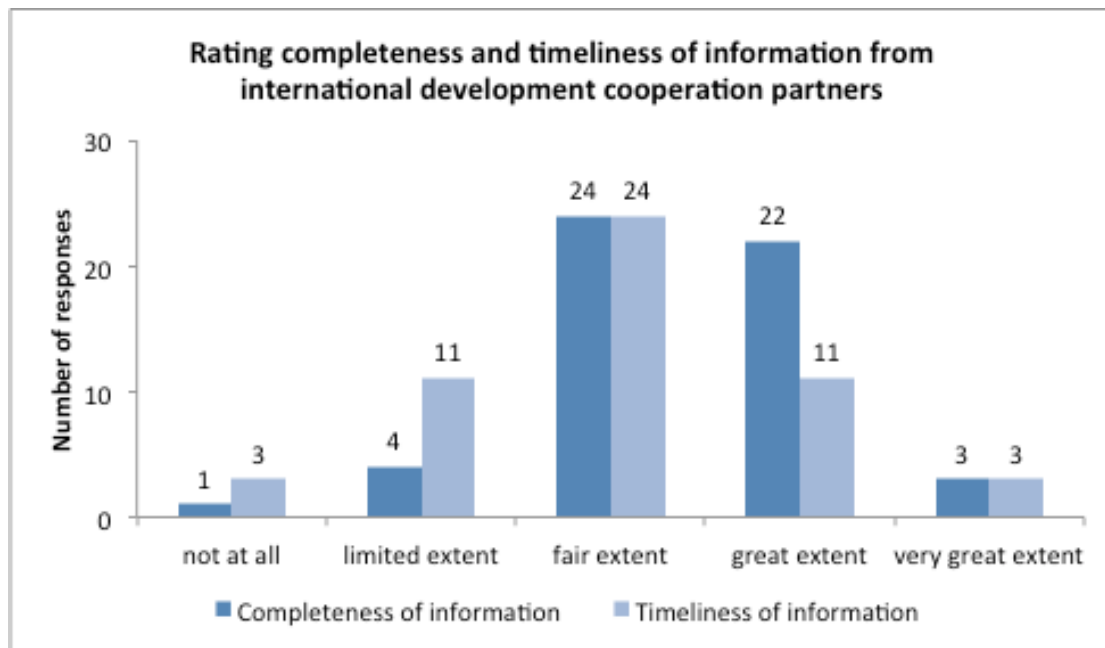
Chart 22: Sources of information for DCIS

7.5 Frequency and quality of information from development partners

International development partners are a major source of development cooperation information for developing countries that participated in the survey, and the completeness of comprehensiveness and timeliness of their information has an impact on the effectiveness of the DCIS. Surveyed countries responded that development partners most frequently provide information on a quarterly basis (21 countries) or on an annual basis (16 countries). Only 2 countries provided information on a monthly basis, while 6 countries indicated that development partners only provided information on request.

Surveyed countries were moderate in their rating of the completeness and timeliness of the information they received from international development partners (Chart 23). 49 out of 54 countries rated completeness of information positively, and 39 out of 52 countries rated the timeliness of information positively. Countries most frequently rated completeness and timeliness of information “to a fair extent”.

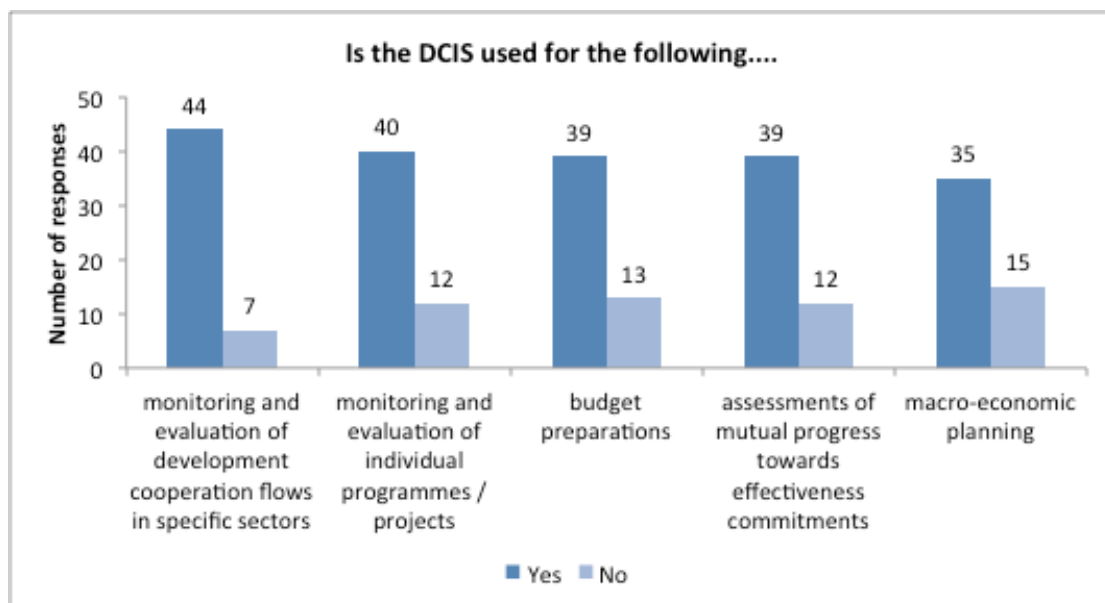
Chart 23: Rating completeness and timeliness of information from development partners



7.6 Use of DCIS

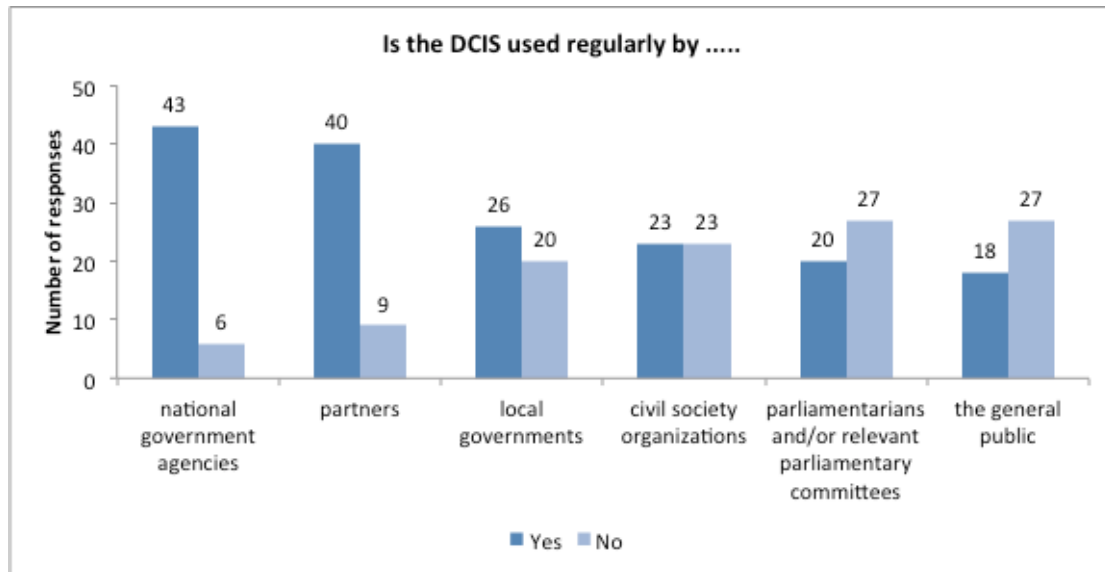
DCIS were used primarily for monitoring the flows of development cooperation in specific sectors and monitoring and evaluation of individual programmes and projects (Chart 24). This finding is consistent with the findings of the 2013 survey. Information from the DCIS also feeds into budget preparations and to a lesser extent, into macro-economic planning.

Chart 24: What DCIS is used for



National government agencies of developing countries and development partners were more likely to be regular users of the DCIS than other stakeholders (Chart 25). According to surveyed governments, civil society organisations, parliamentarians and the general public tend not to be regular users of information held in the DCIS. This can be partially explained by the fact that these stakeholders tend to have less access to DCIS than government ministries and development partners. Further research is required to determine whether these stakeholders are actually aware of the existence of the DCIS, and if they find the information useful.

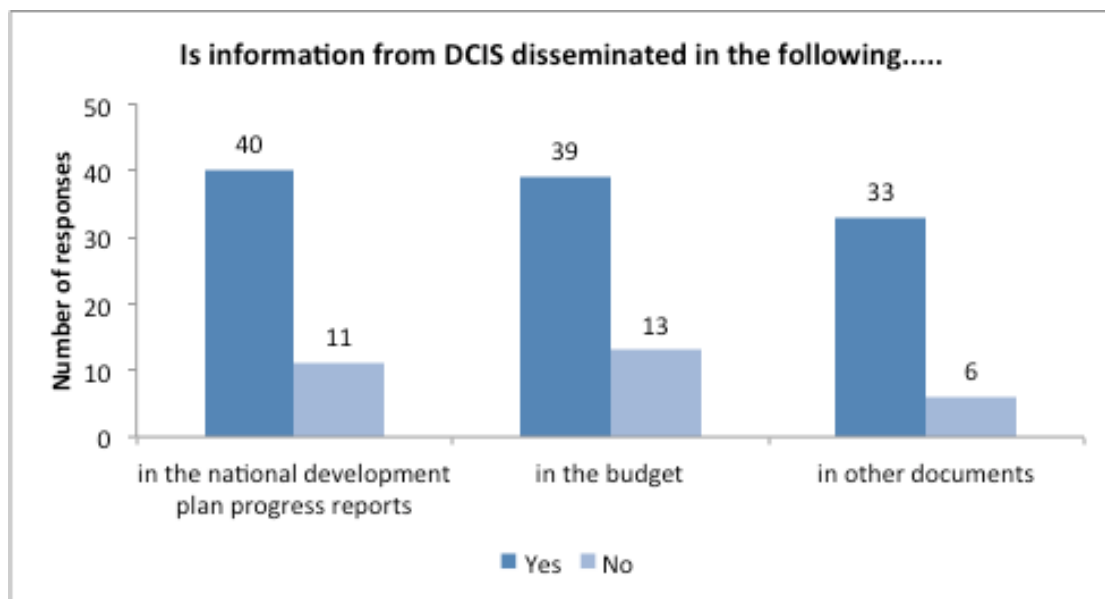
Chart 25: Regular users of DCIS



7.7 Dissemination of information

Developing countries disseminated information on development cooperation mainly in progress reports on national development plans and in the national budget (Chart 26). They also disseminated development cooperation information in other reports. These include: annual report on ODA; ODA trend report; annual statistical bulletin of the national coordination ministry; monthly report to aid effectiveness/development effectiveness meetings; annual retreat to review progress; and joint annual sector review of development cooperation.

The media and non-governmental organisations have a role to play in creating awareness of development cooperation issues through disseminating information on development cooperation. The survey found that the media was seen by developing countries to disseminate information on development cooperation (69% of responses). 35 countries indicated that the media disseminated development cooperation information, and only 22 countries indicated that non-governmental organisations disseminated development cooperation information.

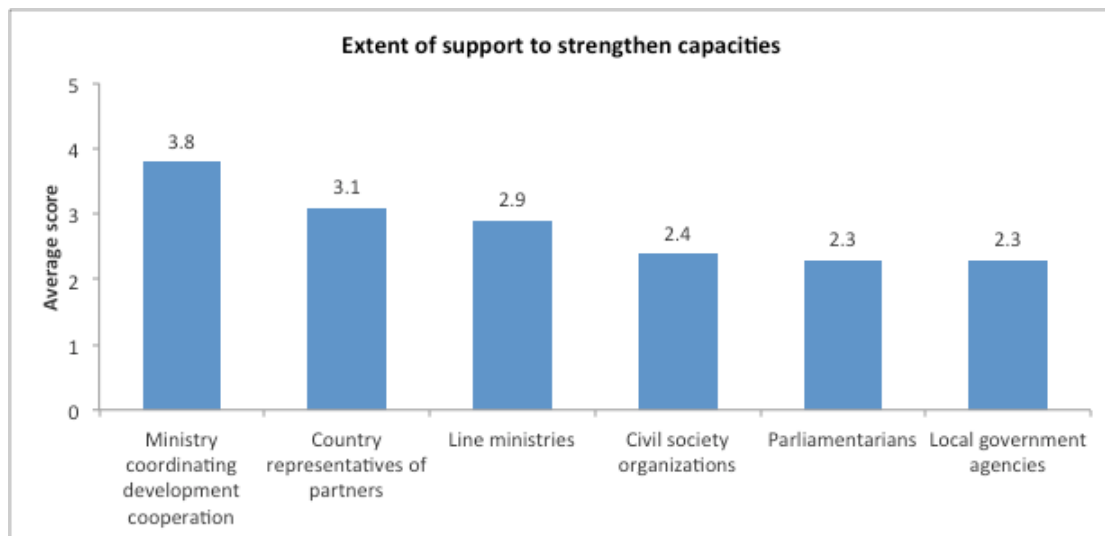
Chart 26: Documents in which development cooperation information is disseminated

Mutual accountability was seen to create a demand for information on the provision and use of development cooperation in the surveyed countries. 16 countries (31% of responses) indicated that this was the case to a fair extent, 23 countries (45% of responses) indicated that this was the case to a great extent, and 4 countries (8% of responses) indicated that this was the case to a very great extent. However, this demand for information appears to be primarily from national government agencies and development partners.

8 Support for capacity development

Developing countries require capacity to monitor and review development cooperation for effectiveness. Section 5.6 of this report identified several capacity challenges faced by developing countries in operationalizing country results frameworks. The need to strengthen the capacities of parliamentarians, in particular is key, as was raised in the 2013 survey, as they play a central role in holding governments accountable for results of development cooperation interventions.

Chart 27 shows the capacity strengthening support afforded to the various development cooperation actors. The results of the 2015 survey are similar to the results of the 2013 survey. All categories of development cooperation actors received support for strengthening their capacities, at least to a fair extent. Support for strengthening capacities is directed mainly towards ministries responsible for coordinating development cooperation and country representatives of development partners. Line ministries and local government agencies are less likely to receive support for strengthening their capacities. As was the case in the 2013 survey, parliamentarians and civil society organisations are least likely of all the groups to receive support for strengthening their capacities.

Chart 27: Extent of support for strengthening capacities

PART III. KEY OBSERVATIONS

9 Overall Assessment

9.1

Surveyed countries were generally positive in their assessment of improvements made in mutual accountability over the past 5 years (score 3.2 out of 5). They also perceive improvements in mutual accountability to contribute to building trust and improving relationships between developing country governments and development partners (score 3.4 out of 5). Thirty-six countries gave the below examples of areas of improvement in mutual accountability (Table 3)²⁴:

Table 2: Areas of improvement in mutual accountability

Category	Examples of key areas of improvement
Dialogue and consultation	<ul style="list-style-type: none"> • Greater commitment to dialogue between developing country governments and development partners • Willingness to engage in frank dialogue on development cooperation • Government consulting stakeholders on national development cooperation strategies and development results frameworks • Greater involvement of civil society
Joint planning and review	<ul style="list-style-type: none"> • . • Shared planning • Joint annual reviews by developing country governments and

²⁴ These examples were organized not in the order of frequency of responses, but are inclusive of all responses.

	development partners <ul style="list-style-type: none"> • Adoption of joint policy matrices • Joint press releases of developing country governments and development partners
Funds	<ul style="list-style-type: none"> • Timely release of funds against commitments • Development partners reporting on disbursements and projections for the medium-term
Transparency	<ul style="list-style-type: none"> • Improved transparency of development cooperation • Development partners make information readily available

Not all countries were positive in their assessment of improvements in mutual accountability, commenting on the limited improvement in mutual accountability over the past five years. (Box 8)

Box 8: Comments on lack of improvement in mutual accountability

“Hardly any improvement has been recorded. The usefulness/effectiveness of the already established mutual accountability mechanisms has increasingly come under questioning particularly from the development partners side. For example, the results and conclusions of the annual donors’ performance assessment haven’t been sufficiently reflected into the quality of the development partner-developing country relations. On the other hand, development partners are increasingly tending to push for certain key reforms through additional “Action Plans” (other than the agreed results framework), which is also evidence of the weakening capacity of the existing mutual accountability instruments and its feedback mechanisms.”

“Mutual Accountability is still weak. Other stakeholders demand accountability from Government but are not ready to be accountable themselves. Most information is not shared with developing country government in a timely manner to inform planning and avoid duplication of efforts.”

“Mutual accountability should be informed by strong monitoring and evaluations systems. However, there is little demand for performance evaluations. There is therefore the need to sensitise the public of the need for good performance evaluations, which inform decision making and enhance accountability of stakeholders.”

“There is no mutual understanding of mutual accountability and its importance to different stakeholders.”

44 countries indicated that their governments had introduced changes to make development cooperation more effective, and 40 countries indicated that their development partners had also introduced changes. Again it should be noted that these responses do not necessarily reflect the views of development partners due to their limited participation in the survey. Box 9 provides examples of the changes introduced.

Box 9: Examples of changes to improve effectiveness of development cooperation

Examples of changes by developing countries

- Updated legislative framework for development cooperation
- Resource mobilisation putting greater emphasis on private financing flows (domestic and international) to ensure sustainability of its financing model

- Established Policy & Strategic Planning Unit, and Monitoring & Evaluation Unit within Ministry of International Cooperation
- Improved results framework and quantitative indicators for development cooperation
- Created a public portal for information on development cooperation; introduced aid information management system; improved aid information management system
- NDCPs making explicit reference to domestic budgetary processes and domestic resource mobilisation, seeking to support the implementation of the national development strategy.

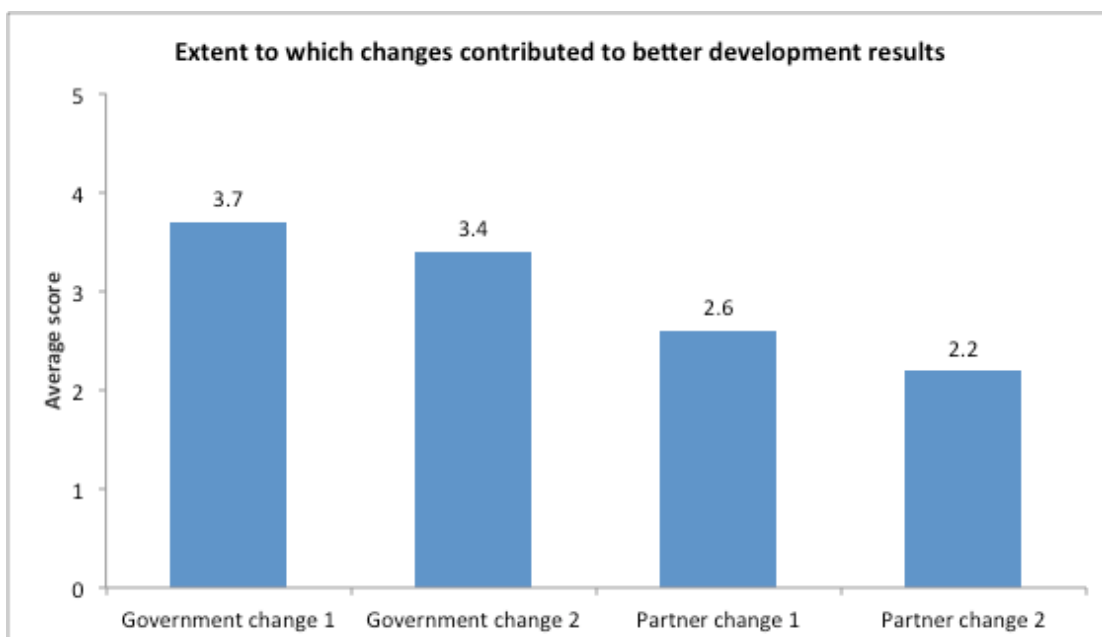
Examples of changes by development partners

- Increased consultation with government counterparts of developing countries in designing and implementing projects, including monitoring and review of projects progress
- Joint programming to align with national strategies and cycles of developing countries
- Improvement in medium-term predictability of development cooperation modalities
- Increased transparency in programme planning and budgeting
- Increased access to information held by development partners

Surveyed countries perceived that the changes introduced by their governments as more likely to contribute to better development results than changes introduced by development partners (Chart 28). This may suggest that developing countries need to lead changes in development cooperation if they wish to see better development results. However, these observations may not be objective to certain extent, especially because there is no information on the performance of developing countries by development partners.

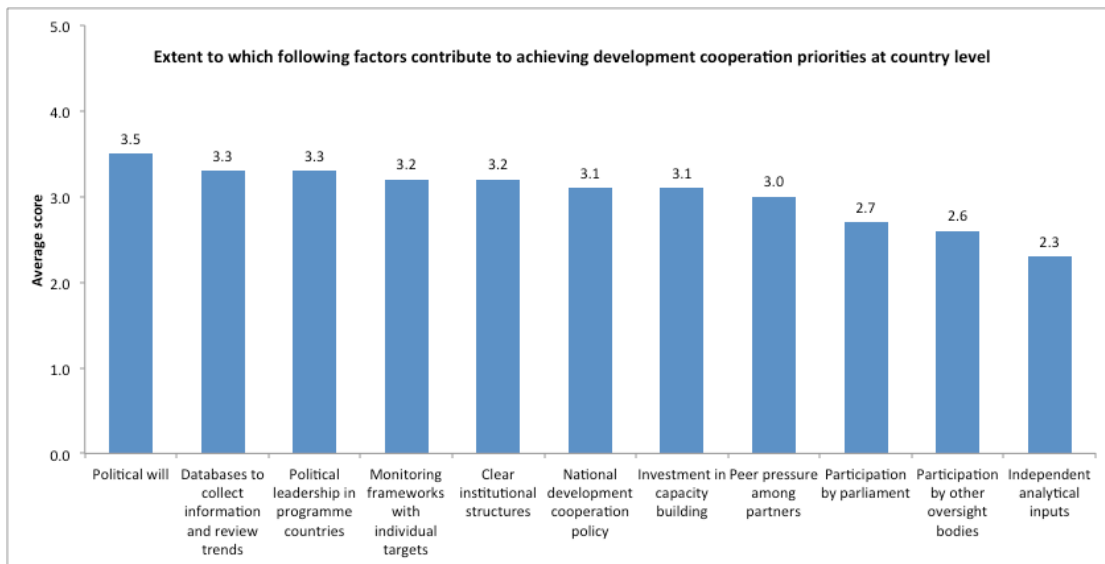
10 Factors Influencing Achievement of Accountable Development Cooperation

Chart 28: Extent to which changes contribute to better development results



The extent to which development cooperation priorities are achieved is influenced by various factors. These ‘enablers’ or facilitating factors discussed in Section 2 of this report, create the conditions for enhanced accountability among stakeholders and effective development cooperation (Chart 29). These ‘influential’ factors point to areas where countries can be supported in strengthening mutual accountability and enhancing the effectiveness of development cooperation. Surveyed countries view external inputs, for example, through independent analytical information or by oversight bodies such as parliament and supreme audit institutions to have a moderate-to-limited contribution to achieving development cooperation priorities; it will be useful to explore the reasons for this in the next survey.

Chart 29: Factor contributing to achieving development cooperation priorities at country level



10.1 Contributing factors for change

Surveyed countries identified several factors they believe facilitated the changes in development cooperation in their countries. Political factors appear to be the key driving force for changes in developing countries. Political will for change, and the desire for more effective development cooperation, were examples of factors mentioned by surveyed countries. Reforms within the public sector were also offered as explanatory factors. These included adoption of results-based approaches and better monitoring of targets as well as reforms in the regulatory environment. Strengthened institutional capacities for development cooperation, including the establishment / strengthening of national coordination mechanisms for development cooperation were considered as explanatory factors. Participation in global monitoring mechanisms and signing up to global commitments on development cooperation were among the factors that facilitated changes. The translation of global commitments to national and local levels required developing countries to change their approaches to managing development cooperation.

Surveyed countries also identified factors they thought explained the changes development partners had made in development cooperation. Explanatory factors emanated from three sources, namely, from governments of partner countries, developing countries and from global level. Governments of development partners seek results and more effective use of development cooperation by developing countries. This has contributed to more targeted approaches to development cooperation and a focus on monitoring results.

For developing countries with strong country ownership and an assertive approach, development partners seem to have become more responsive to requirements for (1) alignment with national priorities of developing countries and (2) engagement of developing country counterparts in the design, monitoring and review of programmes. Global deliberations on development cooperation were also identified as a contributing factor for changes introduced by development partners. Aspects such as shifting of development cooperation modalities and reducing fragmentation of development cooperation were mentioned.

10.2 Barriers to change

Respondents were asked to identify barriers that impede progress towards effective and integrated monitoring and review of development cooperation as well as active knowledge sharing and mutual learning. The barriers identified were similar to those identified in the 2013 survey.

Barriers for developing countries

- (i) Political barriers were identified most frequently. These included: the lack of political will and country ownership of development cooperation processes; lack of interest or understanding of the development cooperation effectiveness agenda; lack of policy coherence; and the lack of leadership in line ministries. The lack of commitment from some development partners to use country systems and tied aid were also identified as a barrier to change.
- (ii) Insufficient institutional capacity constituted another set of barriers to change for developing country governments. Examples included: the limited human resources and skills, including in results-based management and monitoring & evaluation; the absence of clear institutional structures for coordinating development cooperation; and poor coordination amongst line ministries.
- (iii) Data and information challenges included the unavailability of data, the poor quality of data, and the unwillingness of some development partners to provide information on their programmes.
- (iv) The lack of adequate financial resources, in particular those required for managing mutual accountability processes was mentioned several times in the responses.

Barriers for external development partners

- (i) Rules and regulations from headquarters present a barrier to change as they can run counter to effective development cooperation. Country offices of some development partners tend to operate with limited authorities to make their own decisions.

- (ii) There are barriers within the country offices of development partners. These include: the lack of trust in and alignment with developing country systems; the lack of awareness of development cooperation commitments made at the global level and/or unwillingness to implement these commitments; and the slow internal procedures.
- (iii) Lack of coordination among development partners was also identified as a barrier to change, as well as competition amongst development partners.
- (iv) Government procedures sometimes limit transparency and accountability; and political instability in developing countries present barriers for development partners.

10.3 Practical steps, tools and processes that best promote enhanced accountability

Countries were asked to identify practical steps, tools and processes that best promote mutual accountability. 33 countries responded. The ideas they submitted are summarised in Table 2. These ideas were primarily about monitoring and reviewing of progress, conducting research and evaluation of development cooperation, and disseminating information. Tools included practical guides for practitioners on how to manage and report on development cooperation.

Table 3: Practical steps, tools and processes to promote mutual accountability

Category	Examples of steps, tools and processes
Reviewing progress	<ul style="list-style-type: none"> • Regular review of development results frameworks • Use of development partner assessment frameworks to review performance of development partners • Use of peer reviews and mutual assessments by developing country governments and development partners • Joint monitoring of indicators
Research and Evaluation	<ul style="list-style-type: none"> • Conduct research and impact evaluations on development cooperation interventions • Invest in enhancing capacity of monitoring & evaluation units for development cooperation to institutionalise M&E of development cooperation
Information on development cooperation	<ul style="list-style-type: none"> • Information portals on development cooperation that is accessible by the public • Publishing trends of development cooperation • Regular dissemination of information on development cooperation
Tools	<ul style="list-style-type: none"> • Practical guides on 'how-to' report on and manage development cooperation

10.4 Most important practices in making development cooperation effective

Surveyed countries were asked to reflect on the most important practices in making development cooperation effective in producing development results. (Box 10)

Box 10: Most important practices in making development cooperation effective

- Introduction of development cooperation policies and strategies with measurable targets.
- Government ownership of priorities and leading the setting of priorities; development partners aligning their priorities with national priorities of developing countries.
- Linking resource allocation to performance.
- National coordination mechanisms, for example, national development cooperation forums, partnership forums, inter-ministerial committees, and sector working groups.
- Development partners harmonising their support and reducing fragmentation of development cooperation.
- Development partners making use of country systems, harmonising with country systems
- On-going, open and frank dialogue between developing country governments and development partners.
- Institutionalisation of monitoring and review of development cooperation; annual reviews of progress; evidence-based reporting of progress; regular reporting; government-led reviews.

10.5 Relevant issues for strengthening monitoring, review and accountability of development cooperation

Countries identified issues they considered relevant in strengthening the role of monitoring, review and accountability of development cooperation in the 2030 Agenda:

- (i) Developing country governments must demonstrate clear leadership of the development and development cooperation agenda. This requires governments to be proactive in articulating and driving the agenda by ensuring that development partners align their development cooperation with priorities of developing countries. National Cabinets should provide clear guidance to those charged with implementing the 2030 Agenda.
- (ii) Strong partnerships will be important for operationalizing the 2030 Agenda. All relevant stakeholders should be included in the design of development cooperation or partnership policies and include the parliamentarians, local governments, private sector, philanthropic foundations and others that have not traditionally been part of the partnership. The space for multi-stakeholder partnerships is needed to make the CRF process more inclusive and encourage self-motivated efforts.
- (iii) There needs to be a relentless focus on accountability at all levels. This accountability should not only focus on the national level, but also at the regional and global levels. Institutions mandated to carry out oversight functions should carry out these functions effectively. The use of mutual reviews and surveys of progress with implementation of the 2030 Agenda was also identified as a consideration.
- (iv) Data, information systems and monitoring frameworks will need to be strengthened. Data collection and analysis will need to be strengthened, and disaggregated development cooperation data will be required. Several countries mentioned the need

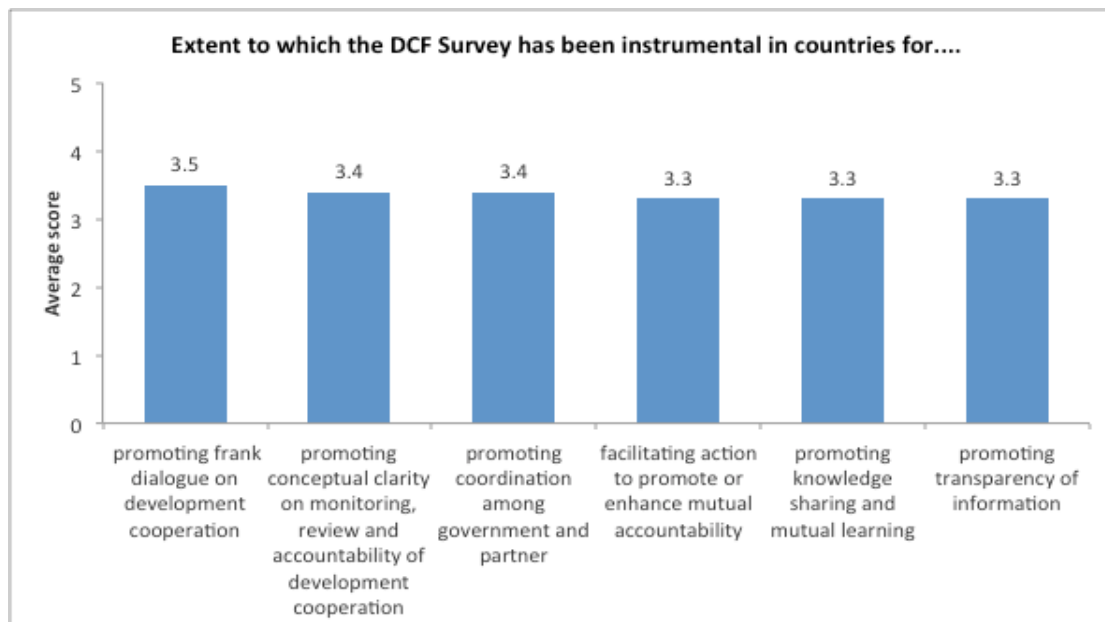
to enhance their existing development cooperation information systems, and for development partners to provide timely data. Information on financial flows will need to be comprehensive and capture the diverse set of financial flows from multiple partners, including the private sector and philanthropic foundations.

- (v) CRFs will need to be strengthened, with better alignment by development partners to CRFs. Countries will require assistance in aligning their results frameworks with medium-to-long-term budgetary frameworks, and ensuring that development partners align their frameworks to country results frameworks of developing countries.
- (vi) Several countries mentioned the importance of strengthening national capacities. This included human resources implementation capacity, procurement systems, contract management capacities and a capacity for results-based management (RBM), including in the areas of data, information and monitoring. Support for enhancing domestic resource mobilisation for sustainable finance and undertaking multi-stakeholder consultative processes were also mentioned.

11 Value of DCF Accountability Survey

The 2015 DCF Survey aims to heighten awareness of mutual accountability and influence action to strengthen the enablers of mutual accountability and more effective development cooperation. Overall, surveyed countries perceived the DCF Survey to be “instrumental” in promoting various aspects of mutual accountability at least to a ‘fair extent’ and tending towards a ‘great extent’. This suggests that countries that participated in the survey found the process to be beneficial. (Chart 30)

Chart 28: Impact of DCF Survey



The overall rating suggests that there is considerable room for further improving the DCF Survey. The comment from one of the participating countries captures the positive aspects of participating in the survey and suggests areas for improvement.

“The positive aspect of this meeting is that it is the first meeting of its kind held in our country. It entailed assessing the way in which development cooperation takes place in the country. The participants expressed their enthusiasm for having the opportunity to meet and hold discussions on the development cooperation processes. They were delighted to be part of such a process. On the other hand, some of the challenges experienced included the time to decipher the technical development cooperation jargon. Even though some of the more difficult terms were explained before and during the group exercises, some participants still had difficulty in comprehending the special terms. Additionally, most of them recommended that more time should be given to allow for the completion of the survey.” – Survey respondent

12 Way forward

Based on the survey findings, the following overall **policy gaps** were identified, which warrant further consideration and actions by relevant development cooperation actors.

- **Aid vs. broader development cooperation policies.** Countries tended to have aid policies rooted in the Paris Declaration on Aid Effectiveness and the Accra Agenda for Action focusing on ODA. While recognizing the critical importance of ODA, the 2030 Agenda reflects a broader concept and practice of development cooperation. More countries may be expected to expand the scope of their national development cooperation policies to cover a wider range of modalities in the coming years.
- **Integrating a broader range of development partners.** The accountability of non-state actors including the private sector, philanthropic foundations and trade unions, was not well integrated into development cooperation frameworks yet, even though they could significantly contribute to achieving development cooperation priorities. Parliaments could play a more strategic role in shifting local expertise to national response and processes on development cooperation and provide an important space for building alliances and fostering transparency and mutual accountability.
- **Focusing on the role of local government.** The 2015 survey showed that developing country governments saw development cooperation as a ‘national level’ matter. Local governments were less likely to be consulted in the design and implementation of NDCPs and received less capacity development support than national line ministries. The engagement of local governments is crucial as they are well positioned to promote the flow of information for planning, implementation and monitoring of development cooperation within their jurisdiction.²⁵
- **Elevating attention to the role of citizens in monitoring and follow-up.** Few surveyed countries saw citizens as a source of information for monitoring development cooperation or seemed to encourage citizens to access development cooperation information. The ultimate outcome of development cooperation efforts should be improvement in the well-being of citizens. Citizens are well placed to provide feedback on the service delivery and development cooperation initiatives, based on first-hand experience.

²⁵ See *The Localizing Monitoring and Review of Development Cooperation for the 2030 Agenda – Prospects and Challenges*, 2016 Development Cooperation Forum Policy Briefs, October 2015. This brief was prepared by Erik Lundsgaarde. http://www.un.org/en/ecosoc/newfunct/pdf/15/DCFuganda_II_monitoring.pdf

Citizens, through their actions, also hold governments, implementing agents and other development partners accountable.²⁶

- **Focusing on gender equality and empowerment of women.** The lack of focus on gender was raised in the 2013 survey, and the issue is yet to be addressed adequately by developing country governments. National development cooperation policies and monitoring frameworks tend not to include gender-specific targets. Also gender is not always tracked in development cooperation expenditure, nor is there widespread reporting using gender-disaggregated data.

The 2015 survey points to numerous challenges the surveyed countries face in institutionalizing and operationalizing mutual accountability frameworks, which include:

- Setting targets for individual development cooperation partners.
- Poor data quality and challenges in data collection.
- Insufficient skills in areas of results-based management and monitoring and evaluation.
- Lack of adequate financial resources to implement measures aimed at strengthening mutual accountability and transparency.
- Challenges in operationalizing country-led results frameworks. For example, the corporate policies of development partners discourage or prohibit their use of country systems, leading to parallel systems and increased reporting burden.

Moving forward, the below **observations** are noteworthy in addressing the challenges all stakeholders face related to achieving more accountable and effective development cooperation, in line with the 2030 Agenda for Sustainable Development.

- **Mutual accountability and transparency in development cooperation remains important in policy and practice:** Although partnerships between developing countries and their development partners are often unequal, good mutual accountability frameworks seems to provide scope for countries to negotiate a 'better deal' and for their partners to align their activities with country priorities.
- **There has been modest, yet important progress in mutual accountability since the 2013 DCF Global Accountability Survey, in line with the broader narrative of development cooperation in the 2030 Agenda:** Slightly more countries have national development cooperation policies (NDCPs) in place; some countries are starting to expand the scope of their NDCPs; and the role of parliaments is being recognized. Some countries have national coordination mechanisms and review processes for development cooperation that are government-led and inclusive.
- **Progress in mutual accountability and transparency in development cooperation does not occur in isolation of wider public sector reforms.** The examples of these reforms included: reforms in public finance management; introduction of results-based management (RBM); and various efforts made to improve the quality of performance information for government programmes. Well-established domestic accountability and transparency systems seem to support mutual accountability processes.

²⁶ Citizen-based Monitoring of Development Cooperation to Support Implementation of the 2030 Agenda, 2016 Development Cooperation Forum Policy Briefs, October 2015, Brief No.9.
http://www.un.org/en/ecosoc/newfunct/pdf15/dcfuganda_citizens_monitoring.pdf

- **Participation of parliamentarians should be enhanced in the monitoring and review processes of development cooperation, including in developing, adapting and implementing national development cooperation policies, in line with the 2030 Agenda.** The potential role of parliamentarians in relation to the DCF Global Accountability Survey processes is an area that warrants further consideration.
- **Political leadership and implementation capacity are essential for effective implementation of mutual accountability frameworks:** Political will was a strong, consistent theme that permeated the responses from the 2013 and 2015 DCF Surveys. Respondents also indicated the importance of capacity to implement mutual accountability systems.

All countries, both developing and developed, are currently undertaking the initial adjustments of development and development cooperation strategies in line with the 2030 Agenda and entering into the early phase of implementation of their policies. Against this backdrop, the participating countries will find the DCF Survey increasingly useful, as it will provide the invaluable opportunity to make thorough self-assessment of their national development cooperation policy and practice in consultation with stakeholders at country level; and allow them to benefit from the evidence-based policy discussion and knowledge-sharing among all development cooperation actors at the global level, through the Development Cooperation Forum.

Annex A: Details of survey

UNDESA reviewed and revised the questionnaire, and incorporated many suggestions from Member States, civil society, IPU and other relevant experts. The 2015 survey retained some elements of the previous survey (2013), with refinements to the questions for greater relevance and clarity. The survey included new questions to take into account the 2030 Agenda, for example, a new section on country frameworks for monitoring targets. The terminology in the survey was updated to reflect current practice and thinking about development cooperation. The survey covered the following areas:

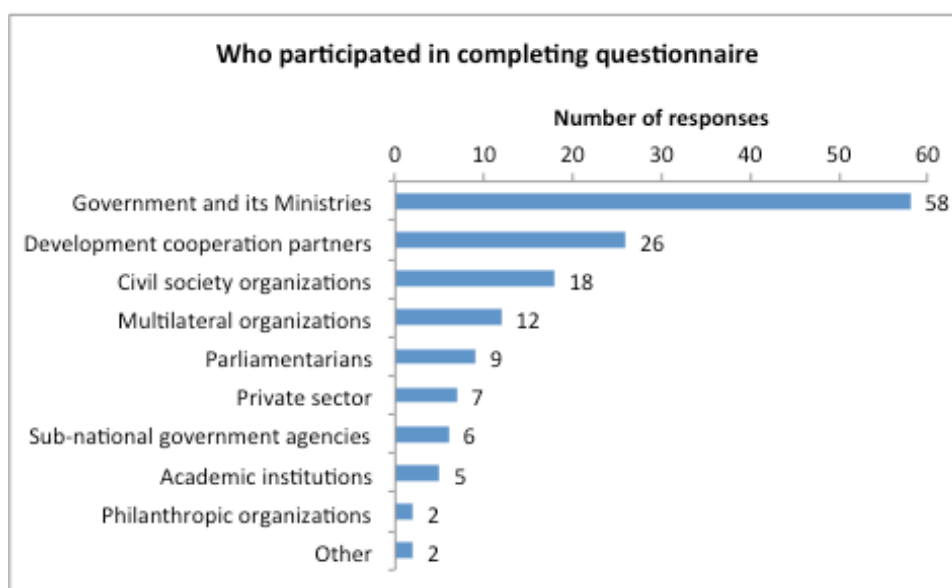
- An overview of mutual accountability mechanisms
- National development cooperation policies
- Country frameworks for monitoring targets
- National coordination forums for development cooperation
- Information on development cooperation
- Support for capacity development
- Impact of national mutual accountability

In addition, respondents were asked to provide an overall evaluation of efforts to strengthen mutual accountability in their countries.

The survey required respondents to give Yes/No responses or rate on a scale of 1-5 the extent to which a practice takes place as shown below. There were also open-ended questions and provision for respondents to provide additional comments.

1= not at all	2= limited extent	3 = fair extent	4 = great extent	5= very great extent
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Because of the changes in questions and scoring, making direct comparisons between the results of the two surveys was limited. Countries were requested to upload supporting documents or provide links to their websites for downloading supporting documents, but few countries did so. Total 58 governments of developing countries participated in completing the survey, in close consultation with multi-stakeholder partners as below:



Annex B: List of documents consulted

Development Cooperation Forum, *Citizen-based Monitoring of Development Cooperation to Support Implementation of the 2030 Agenda*, 2016 Development Cooperation Forum Policy Briefs, October 2015, Brief No.9.

Development Cooperation Forum, Guidance Note for Policy Makers and Practitioners on Mutual Accountability, June 2014.

http://www.un.org/en/ecosoc/newfunct/pdf14/ma_guidance_note.pdf

Development Cooperation Forum, *Promoting integrated, aligned and country-driven results frameworks to support the 2030 Agenda for Sustainable Development*, Policy Brief No.11, October 2015. Prepared by Elaine Venter for the Development Cooperation Forum 2016.

Development Cooperation Forum, *The Localizing Monitoring and Review of Development Cooperation for the 2030 Agenda – Prospects and Challenges*, 2016 Development Cooperation Forum Policy Briefs, October 2015. Erik Lundsgaarde prepared this brief

Inter-Parliamentary Unit (2015) National Aid Policies: Key Pillars of Mutual Accountability: A Guidance Note for Stakeholders available on

<http://www.ipu.org/english/surveys.htm#national-aid>

United Nations Department of Economic and Social Affairs, *Briefing Note on the Addis Ababa Action Agenda*, <http://www.un.org/esa/ffd/wp-content/uploads/sites/2/2015/07/DESA-Briefing-Note-Addis-Action-Agenda.pdf>

United Nations Department of Economic and Social Affairs, 'Scoping study on monitoring, review and accountability for development cooperation to support implementation of a post-2015 development agenda', prepared by Angela Bester, February 2015

United Nations Department of Economic and Social Affairs, *Development Cooperation for the MDGs: Maximizing Results*, International Development Cooperation Report, United Nations, New York, 2010

United Nations Department of Economic and Social Affairs, *Third Global Accountability Survey on Mutual Accountability*, March 2014, Background study prepared for the DCF High-level Symposium, Berlin, Germany.

United Nations, *Doha Declaration on Financing for Development, Outcome document on the Follow-up International Conference on Financing for Development to review the implementation of the Monterrey Consensus*, Doha, Qatar, 29 November to 2 December 2008



“There is greater emphasis on the inclusiveness of the dialogue at country level and more focus on results”

The 2016 High-level Meeting of the DCF focused on development cooperation as a lever for effective implementation of the 2030 Agenda for Sustainable Development. The Forum provided concrete guidance on development cooperation in the SDG era and contributed to the reviews of progress on the 2030 Agenda, particularly its financing and other means of implementation.

The Development Cooperation Forum reviews trends and progress in international development cooperation. It encourages greater coherence in development policy and among diverse actors, knowledge sharing and mutual learning. The DCF brings together ministers and senior experts from developing and developed countries, parliamentarians, civil society organizations, international organizations and development banks, local governments, philanthropic foundations and the private sector. It is a core function of the United Nations Economic and Social Council.