

Progress Since Busan: Transparency and Accountability

This document was prepared by Publish What You Fund and does not necessarily reflect the official views of the Global Partnership for Effective Development Cooperation (GPEDC). This paper draws on a range of evidence sources and is designed to complement and deepen the analysis available from the GPEDC 2014 Progress Report to foster useful discussions during the High Level Meeting in Mexico City.

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INTRODUCTION

Over the past decade, transparency and accountability have gradually moved higher up the international development agenda. What was once taken to be part of a package of approaches to increasing the overall effectiveness of aid is now seen as integral for addressing core challenges such as coordination, predictability and greater ownership by partner countries.

In the context of development, the principles of transparency and accountability mean opening up the full development process to all stakeholders, from initial identification of policy objectives, through implementation to evaluation of outcomes. Behind these principles lies an attempt to improve the overall impact of development cooperation and engage with all stakeholders, be they governments, parliaments, civil society organisations (CSOs) or citizens in provider or partner countries.

Both development providers and partners have repeatedly signed agreements to improve transparency and accountability, including at three High Level Forums (HLFs) on Aid Effectiveness.¹ The fourth HLF, held in Busan in 2011, recognised the increasingly complex architecture of development cooperation and the changing role of both state and non-state actors, paving the way for the establishment of the Global Partnership for Effective Development Cooperation (GPEDC). Transparency and accountability was one of the four shared principles of the Busan Partnership document, placing it at the heart of the GPEDC.²

One of the most ambitious and concrete commitments to come out of Busan was to make development cooperation more transparent by implementing a common, open standard for aid information by December 2015 (see box 1). The Busan agreement also underscored the importance of focusing at the country level on establishing transparent public financial management (PFM) and aid information management systems (AIMS). In addition, the need for increased mutual accountability was recognised, including towards the intended beneficiaries of development cooperation. The commitments made on mutual accountability were a continuation of those agreed in 2005, where development providers and partner countries committed to jointly assess progress in implementing commitments on aid effectiveness using country-level mechanisms.³

Despite the recognition of transparency and accountability as essential for meaningful planning, decision-making and learning, progress with implementing these commitments remains mixed. A leading group of Global Partnership members are demonstrating that it is possible to change approaches and systems within a comparatively short timeframe by publishing large amounts of high quality information about their activities, promoting country-led dialogues and piloting the use of partner country systems. For those that are yet to deliver on their commitments, the main reasons for the delay appear to be difficulties with shifting from the political to the technical, including the level of investment and change required; limited engagement with different stakeholders on how they can use the new information being provided and how it needs to be improved; and slow uptake with using country systems and establishing country-led dialogues.

Ambitious targets have been set and some major hurdles have been overcome since 2011, with the focus now shifting to implementation. This paper looks at the progress made so far, including examples of best practice and shared challenges, and makes recommendations for achieving the full implementation of these commitments between now and the end of 2015.

WHERE ARE WE NOW?

Progress with implementing transparency

A total of 10 indicators have been agreed for monitoring the implementation of the Busan Partnership commitments.⁴ Indicator 4 on transparency assesses the implementation of the common standard by looking at four elements: i) timeliness; ii) level of detail; iii) forward-looking nature; and iv) coverage of the information on development co-operation resources made available by providers. Overall, the Global Partnership Monitoring Report indicates that there has been a good start in implementing the common standard by a lead group of development providers, but more efforts are needed. Providers are not yet publishing timely, comprehensive and forward-looking information on development cooperation resources. This is needed to ensure that the information being made available is geared towards countries strategic planning and budgeting processes and to enhance accountability for development results.⁵ The average development provider publishes information for 50% of common standard data fields, publishes data only once a year and at the time of publishing, data is already six to nine months old. While the majority of providers publish some forward-looking information, further efforts are needed to publish this information at aggregate country-level and for individual activities.⁶

Analysis conducted by Publish What You Fund, which has assessed donors' implementation schedules published in 2012 and 2013, shows that 22 official development providers have committed to implementing all three elements of the common standard (CRS, FSS and IATI).⁷ To date, 23 official development providers have started to publish to IATI, the newest element of the standard that provides timely, comparable data.⁸ The overall levels of ambition varies however. While six providers have set themselves ambitious targets to publish to more than 90% of IATI's fields, some of the most important added-value information items such as the location of activities, project documents and performance data are only going to be delivered by a small number of providers.⁹

At the time of writing, 232 organisations have started publishing to IATI, 189 of which are CSOs, private foundations, and research, training and private sector organisations, reinforcing the multi-stakeholder approach of the initiative. All IATI information fields are now being used by different publishers.

Box 1: The Busan common standard

The common standard recognises the complementary efforts of existing publishing and reporting systems and provides a framework for integrating them. The information items specified in the common standard are drawn from the International Aid Transparency Initiative (IATI) and from the OECD DAC's Creditor Reporting System (CRS) and Forward Spending Survey (FSS). They have been carefully mapped to eradicate inconsistencies in how items are interpreted and to prevent future divergence.

The common standard enables providers of development cooperation to make aid information more transparent along four dimensions:

1. **Greater availability of historical, current and future information** on aid flows;
2. **More detailed information on projects** (improved comprehensiveness);
3. **Broader coverage and participation** (beyond Official Development Assistance and beyond traditional donors);
4. **Improved timeliness** and more frequent updates of development financing information.

The common standard is governed by the GPEDC.

Of the 67 development agencies ranked in the 2013 Aid Transparency Index, nine were placed in the 'very good' and 'good' performance categories, reflecting the large amounts of accessible, timely, comparable and comprehensive information they are publishing about their development cooperation.¹⁰ This lead group of providers have made significant progress since Busan and are starting to share lessons learned on their approach and promote use of their data, both internally and in partner countries. Others are starting to follow their lead, including by updating their implementation schedules with more specific deadlines before the end of 2015, and reviewing

their information management systems and contractual arrangements to enable them to publish more timely and forward-looking information.

Equally important for enhancing accountability are country-level efforts to strengthen transparent PFM systems. Since Busan, a number of countries have either established or strengthened their information management systems to improve their multi-year planning, budgeting and monitoring processes. This investment in systems focuses not only strengthening the functionality of the systems (i.e. inclusion of geo-coding and Busan indicators to allow for country-led monitoring), but also enhancing the integration of the systems with the broader PFM process, therefore linking aid transparency to fiscal transparency.

At the same time, partner country members of IATI have raised concerns and provided anecdotal evidence that providers are hesitant to provide information at country level that can be aligned to national budget and planning cycles. The global drive for transparency does not seem to be systematically supporting the increased availability of relevant and usable information at country level.

Progress with implementing mutual accountability

Increasing transparency in development cooperation activities can be a strong building block for mutual accountability. The indicator for monitoring mutual accountability is a continuation of the one used for the Paris Declaration; but it now uses five criteria.¹¹ A country is considered to have a mutual accountability assessment in place when at least four of the five criteria are met:

- Existence of an aid or partnership policy that defines a country's development priorities.
- Existence of country-level targets for effective development cooperation for both developing country government and providers of development cooperation.
- Assessment against these targets undertaken jointly by government and providers at senior level in the past two years.
- Active involvement of local governments and non-executive stakeholders in such reviews.
- Comprehensive results of such exercises are made public.

Both development providers and partner countries have been slow with implementing mutual review processes compared with other commitments.¹² Achieving the 100% target by 2015 will require concerted efforts within the next 12 months. Although approximately 70% of countries have an aid/partnership policy in place, with country-led targets and regular assessments, many of them have not systematically broadened engagement in mutual review processes or made the outcomes publically available. There have been some efforts to embed the global monitoring approaches of the GPEDC into national monitoring processes, and further support and investment is important to ensure the credibility and robustness of such a process, addressing any disconnects between headquarters and country office operations.

Country-level mutual accountability processes are a key platform that can, in principle, serve to strengthen country-owned management and monitoring of the delivery of development results. The UN's recent study on the Quality of Development Cooperation found that progress on mutual accountability has generally been slow and patchy and that civil society and parliamentarians' involvement is usually limited.¹³ This is supported by findings from the third Global Mutual Accountability Survey, which found that under a third of countries reported that their mutual accountability processes were strong.¹⁴ Where the processes are strong, they can have a major impact on changing behaviour at country level and there are some encouraging examples that are bearing fruit – see table 1 below.

Table 1. Examples of good practices for behaviour change on mutual accountability¹⁵

Practices	Country examples
National strategies on development cooperation	Cambodia: Production of a national strategy to align all development actors around a set of national priorities/targets, including the increased use of results-based approaches and associated dialogue mechanisms. The challenge is to improve the overall quality of national planning and its links to sector level priorities and cross-cutting challenges so that it can guide alignment of external resources during programming as well as inform robust results-based monitoring.
Structures and processes for monitoring commitments and reviewing progress	Kenya: The Development Partnership Forum and the Aid Effectiveness Group retreat, where commitments are tracked and progress discussed. During the retreat, progress with implementing commitments is reviewed and any issues identified, with both the government and providers committing to implement mutually agreed next steps to address them. These are then tracked and reviewed.
Establishment of department or unit to deal exclusively with aid management and coordination	Kosovo: Establishment of the Department of Development Assistance, within the Ministry of European Integration. The department is responsible for the overall coordination of development assistance across sectors.
Government ownership and leadership	Nepal: The government has been closely involved with developing the country assistance strategies of its major development providers. This has ensured that the strategies are in line with the need and priority of the government. The Nepal Portfolio Performance Review and local donor meetings are the most important practice in the country to influence behavioural changes. Linked to this, the government is now ready to finalise its new development cooperation policy.
Information transparency	Malawi: The public Aid Information Management System provides anyone, anywhere access to timely and comprehensive data on donor-financed projects. The upgraded platform also incorporates a geo-coding component that enables development partners to enter data on the precise locations of the projects they finance. This information should help policymakers to address questions on the alignment of resources with Malawi's development goals and if resources are being targeted efficiently and effectively.

Of the partner countries that have participated in the Busan monitoring process, there is some emerging evidence that they have started enhancing their mutual accountability mechanisms. For example, Ethiopia has revised its monitoring and evaluation framework, including its annual review and data collection systems; Cambodia has revisited its existing partnership dialogue structure to encourage better engagement from CSOs and the private sector; and Lesotho has established a new partnership policy and encapsulated Busan commitments in the process.¹⁶

However, the quality and leverage of existing mutual accountability mechanisms will not necessarily provide incentives to individual providers that will engender changes in their behaviour at country level. The 2014 Progress Report outlines several reasons for this, including:

- **Lack of individual targets:** Less than half of mutual accountability processes set targets for individual providers – most targets are focused on the recipient.
- **Lack of coverage:** Non-traditional providers do not usually take part in mutual accountability processes.
- **Lack of will?** In Mozambique, the Programme Aid Partners Mutual Accountability exercise has been conducted annually since 2005, with the 2012 and 2013 (post-Busan) reviews being conducted entirely by the Government of Mozambique. However, the Final

Evaluation by the Government of Mozambique of the Performance of the Programme Aid Partners in 2012 found that the donor group fulfilled only one of 23 targets, a decline in performance compared to previous years.

Areas for improvement include the need to involve all stakeholders with mutual accountability reviews, including parliamentarians and civil society, and to make the results public. Multilateral agencies have committed to improved participation in mutual accountability mechanisms.¹⁷ Data is limited on the extent to which this has taken place, so further monitoring and self-reporting is needed to assess progress.¹⁸

Links to other processes

The work being undertaken to increase transparency of development cooperation links closely with improving both the predictability of development flows and the use of country systems, issues that have been highlighted by the Collaborative Africa Budget Reform Initiative (CABRI), a network of senior budget officials in African ministries of finance and planning. A recent study by CABRI on the use of country systems emphasises the need for development providers to supply more complete, reliable and useful aid estimates and that progress on the common standard is core to this, particularly on the IATI component.¹⁹ This complements CABRI's position on aid transparency, which emphasises the need for development cooperation to be aligned with partner country budgets in order to support internal, legislative and fiscal accountability processes.²⁰ Predictability is a core component of aid transparency. The provision of reliable, predictable, useful and timely information, combined with further progress on AIMS and country coordination platforms will facilitate the process of including aid information in the various stages of the budget cycle of partner countries, thereby strengthening their PFM systems. This also supports the creation of an environment for improved accountability at the national level whereby citizens, CSOs and the private sector have access to fiscal information and are able to hold governments to account. This ties in with the Busan principle of "inclusive partnerships".

The common standard incorporates two systems for improving predictability – the FSS and IATI – which allow development providers to publish timely forward spending plans. The OECD DAC conducts the annual FSS, providing detailed analysis of the aid spending plans for most official donors. 50 development cooperation providers replied to the survey in 2013. Of these, eight did not permit the public disclosure of this information and several others did not explicitly confirm if the information could be made publicly available meaning that, at present, not all FSS data can be accessed and used.²¹

Improving predictability is also supported by IATI. Publishers are encouraged to update their data at a minimum on a quarterly basis, with some publishers such as DFID, the Global Fund and the Netherlands updating their data on a monthly basis, making it more useful for partner country planning purposes.²² The Netherlands is also using the data for its own planning, reporting and decision-making, using the "publish once, use often" approach.²³ For more on the Netherlands' approach to publishing, see box 2 below.

Commitments made in Busan to establish transparent PFM and aid information management systems at the country level complements those made on transparency and accountability. This is being supported in two ways: Through the piloting of automated data exchange between IATI and AIMS; and through the development of a budget identifier, which is designed to bridge the gap between IATI data and partner country budget classifications. See box 3 for more on using country systems.

Box 2: The “publish once, use often” approach of the Netherlands

The Dutch Ministry of Foreign Affairs (MinBuza) renews the data held in its data warehouse every month and it directly publishes it to the IATI Registry. The information is used to monitor where MinBuza is doing what, with whom and in what way and to monitor progress on various topics, including policy priorities or cross-cutting efforts on issues such as climate and gender. Since MinBuza’s data covers all three elements of the common standard, the data is also used externally for reporting to the FSS and the CRS++, reducing duplicate reporting efforts and ensuring consistency.

Since it first started publishing to IATI in 2011, MinBuza has enriched its dataset with future budget estimates, the geo-location of activities and some policy markers. It is also planning to attach a public version of its assessment criteria in future IATI publications, describing why it decided to support the activity and some further policy markers.

Other external uses of the Ministry’s data include the website [openaid.nl](http://www.openaid.nl) and the application Where Does My Aid Go? (see <http://www.aidinfolabs.org/804>). MinBuza is also planning to launch a new website in 2014 that will visualise its budget, including estimated and actual expenditures on activities.

Another target for MinBuza between now and 2015 is to require that all organisations it is supporting (CSOs, multilaterals and private sector partners) publish their data according to the full IATI standard, including results data. It is working closely with two Dutch organisations, Partos and Cordaid, sharing lessons with the longer-term aim of including open data throughout the Ministry’s development chains and to stimulate exchange and learning.

Cordaid started automated quarterly publication to IATI in 2013, making the information available on its website at the same time (see <https://www.cordaid.org/en/open-data/>). It is currently developing dashboards for management information and optimising its results framework for publication, with the aim of implementing one mechanism for all its stakeholders. In the long term, this information will be used to inform all Cordaid’s stakeholders so they can use it for learning and better strategic planning, with the added benefit of more efficient reporting.

CHALLENGES AND AREAS FOR IMPROVEMENT

Ambitious commitments on transparency and mutual accountability made at the international level are not being translated at country level, with a lack of awareness of what they mean for existing country-level engagement. There is also a need to establish mechanisms for engaging with all actors engaged in the GPEDC, including South-South providers, CSOs and the private sector.

Challenges with implementing transparency

For some development providers, implementing transparency requires a significant shift towards a culture of openness, both in terms of ways of working but also how information is managed internally and externally. This includes reviewing legal commitments and contractual arrangements, and in the case of South-South providers, of how development interventions are categorised and quantified. Strong engagement and commitments from both partners and providers of development cooperation are needed to support country-level availability and usability of information. In particular, more importance needs to be placed on including development flows in country budget cycles so it can be used for informed decision-making and to drive up the quality of the information being provided. This requires updating AIMS and improving the capacity of staff to access and use the data as more of it becomes available.

One of the main challenges with implementing the Busan transparency commitments is linked to development providers’ information management systems. These may require amalgamation or considerable updating before providers can publish certain information items, particularly on results and impact. This means that the quality and coverage of the information that is currently published is mixed, or that implementation of the common standard is being conducted in stages. The challenge now is to create a virtuous circle of higher data quality and more data use (see figure 1). Wide-ranging use of development information will encourage better coordination

between providers and partners and is likely to bolster providers' resolve to constantly improve the breadth and quality of their data. At present, there are limited incentives for using the data due to its varied quality. Understanding how and why people use this data and how it can be improved continues to be a goal for all development actors.

Box 3: Supporting PFM systems to enhance transparency and accountability – examples from DRC and Myanmar

In October 2012, IATI publishers undertook a pilot in the Democratic Republic of Congo (DRC) to test whether IATI data could be automatically imported into DRC's Aid Information Management System (AIMS) in order to reduce the burden of manual integration of the data for budget planning purposes in-country. At present, data is generally inputted into AIMS manually, either by donor staff in-country, or by those responsible for the national aid management system. This is time-consuming and contributes to gaps and inaccuracies in the data. Automated data exchange between IATI and the AIMS would make this process more efficient and help address the above problems. The DRC pilot successfully demonstrated that automated data exchange is possible between three IATI publishers working in DRC – the UK, Sweden and GAVI – and the national aid management system. Automated data exchange will be tested in two further countries, and IATI then hopes to encourage the main AIMS providers and partner countries to roll-out automated data exchange more widely.

The EC has recently funded the building of an open source AIMS in Myanmar, and is about to extend funding so it can be used by other countries. Phase One of the project focused on delivering data across government – ensuring line ministries have access. Phase Two is to provide a service to the public and civil society so they can more meaningfully engage in budget monitoring and decision-making processes. The Myanmar AIMS is compatible with the IATI model, and data has been successfully converted from non-IATI publishers, such as Japan, into the IATI format so that it can be imported into the AIMS.

Governments receiving aid and technical cooperation need to work with providers and software suppliers to identify the best ways to incorporate and use the information being made available. Those development providers that have made good progress with implementing all three elements of the common standard are now beginning to move to the next step – beyond commitment and implementation – to promoting use, for example through the piloting of automated data exchange (see box 3).

Figure 1: Improving the quality and coverage of development information



Areas for improvement

Busan endorsers that are yet to start implementing all components of the common standard must urgently prioritise this so both they and partner countries can harness the power of this data. For some, this may require significant changes to information management systems and the process for updating and sharing data, but the benefits include reducing reporting requirements by making it easy to “publish once, use often” and facilitating use of the information both internally and

externally. In turn, this will help create feedback loops for improving the quality of the data. Development providers that have begun implementation need to improve both the quality of the data published and their overall record keeping systems, capturing more and better information about their activities.

The timeliness and frequency of publication also needs to be improved. Many development providers are providing information on a six-monthly or annual basis,²⁴ but both CABRI and the recent IATI pilots have emphasised that information needs to be published on at least a quarterly basis in order to be aligned with national budget cycles. Until then, it remains difficult to encourage partner countries to start using the information for budgeting and accountability mechanisms. This is particularly problematic in countries that have weak PFM systems or that receive large amounts of development cooperation.

It is also important to recognise that financial data is not enough on its own. Project documents and performance data are core components of the common standard, aimed at increasing transparency beyond budgets. The 2013 Aid Transparency Index shows that most providers are still not publishing information on these areas; only six agencies publish project documents, seven publish results and 11 publish sub-national location information in their IATI data.²⁵

Challenges with implementing mutual accountability assessments

While mutual accountability has been reflected and broadened into other pillars of the Busan principles, how it can be achieved in practice has not been clearly discussed. It is still a challenge for country authorities to establish a concrete understanding of mutual accountability in order to respond to a global standard, such as the Busan Partnership.²⁶ At the same time, linking mutual accountability at the national level with the international level remains another gap in achieving effective development cooperation.

Participants in the Busan discussions expressed the need for more case studies of actual implementation of mutual accountability at the country level and which link to the global standard. It is noteworthy that both providers and partner countries now face more dynamic relationships: not only the mutual accountability between provider–recipient relationships, but also between multilateral partner relationships. Given this, questions need to be answered on the extent to which development partner countries must ensure the participation of CSOs in the process of mutual accountability; who will measure the level of mutual accountability in triangular and South-South cooperation partnerships and how; and how mutual accountability functions within the partnership can be conducted with the private sector. Knowing more about these issues will help gain a better understanding of the challenges involved in implementation.

With this in mind, mutual accountability needs to be more emphasised in the Global Partnership discussions if it is to achieve the required outcomes that were identified at the HLF in Paris in 2005. There also needs to be in-depth discussions on the impact and results of the mutual accountability process while efforts on the process itself should be enhanced.

Areas for improvement

The third Global Accountability Survey highlighted the need for attitudinal change by both development providers and partners with regards to conducting joint accountability assessments, and for providers to make greater use of country systems for budgeting and improved reporting on estimated future flows. The survey also highlighted the need to improve the collection, management and reporting of development cooperation information, and for the establishment of a more inclusive aid architecture that incorporates the increasingly important non-traditional providers operating at the country level.

Even though there is no example found for engaging with emerging donors specifically on mutual accountability, there are various cases of OECD DAC providers supporting emerging middle-income countries such as Vietnam and Indonesia in terms of engaging with other emerging providers on triangular and South-South cooperation. Given this, it is likely that DAC members will need to focus more establishing mutual accountability mechanisms and offer support with this to South-South providers.

NEXT STEPS

On transparency

The suggested step approach outlined below incorporates different kinds of providers and partners at different stages of improving the transparency of their development cooperation:

Initial step:

- Set up working groups with different types of providers, partners and the IATI Secretariat to develop guidance on implementation and any possible extensions to the standard.
- Publish an implementation schedule covering all elements of the common standard (CRS, FSS and IATI) with the aim of publishing at least quarterly, including forward-looking activity data.

Intermediate step:

- Begin publishing information in line with the common standard and as per implementation schedule.
- Providers and partner countries jointly pilot the inclusion of timely aid information into PFM systems.

Advanced step:

- Automate the publication of high quality information on a quarterly basis.
- Support the integration of development data into domestic budget planning and improve the capacity of staff to access and use the data as it becomes more available.
- Publish more detailed information on flows including performance information, sub-national location, results and project documents.
- Promote access to and use of aid information by all stakeholders.

On mutual accountability

The step approach outlined below emphasises the need for development providers and partner countries to engage more meaningfully on mutual accountability in-country:

Initial step:

- Establish regular discussions on mutual accountability between development partners at the country level.

Intermediate step:

- Initiate regular workshops on mutual accountability, along with other Busan principles.
- Establish an international accountability initiative focusing on improving mutual accountability for all stakeholders.

Advanced step:

- Enhance the international initiative with more detailed functions as an institutional platform for action, which can also link to the post-2015 Development Agenda.
- Link the deliverables between the regular mutual accountability workshops and the international initiative

CONCLUSIONS AND RECOMMENDATIONS

A leading group of development providers are now publishing large amounts of accessible, timely, comparable and comprehensive information about their activities that can be used for increasing both transparency and mutual accountability, including by strengthening the use of partner country systems. Overall, the usefulness of information being made available remains mixed – although a lot more information is being published, unless it is published regularly and made available in machine-readable formats it remains difficult to compare and use. The same can be said for mutual accountability assessments, where some providers have demonstrated progress; but again this is mixed, with an overarching approach needed to encourage discussion and sharing lessons learned between providers, countries and regions. Based on the recent findings from the Global Monitoring Report, it is clear that all development providers and partners need to increase their ambition and ramp up their implementation over the next 12 months. Recommendations for how to do this include:

1. **All development providers need to accelerate their efforts to publish timely, comprehensive, comparable, accessible and forward-looking information on their development cooperation by 2015.** The information should be published consistently for all current and planned activities. For some providers this will mean collecting and publishing new information, for example on results, traceability, geo-coded location and forward flows. Financial data is not enough on its own. Details and documents on the objectives, design and results of individual activities are also important and for all kinds of development actors, including South-South providers, CSOs and the private sector.
2. **All development providers need to take concrete steps to improve the quality of the data they publish to make it more useful and development partners need to start using it and clarify what further information they need.** The information needs to be as timely as possible, and at a minimum published quarterly. Publication must conform accurately to the common standard, so that the information is fully comparable between organisations. Publishers also need to improve their overall record keeping systems, capturing more and better information in a structured format. Building IATI into information management systems will make it easy to “publish once and use often” for both internal and external purposes.
3. **Development providers and partners should support specific actions to improve access and use of this data by all stakeholders at country level.** Development providers can increase their effectiveness by using their own – and other publishers’ – data when planning new projects and programmes. Partner country governments should also use the data in their decision-making and budget processes. For this to happen, development providers need to ensure that the information is aligned to country systems and budget cycles, recognising that this not only allows providers of development cooperation to be more accountable to local authorities, but also encourages the latter to be more accountable to their citizens.
4. **Development partners need to establish a platform for enabling mutual accountability mechanisms, both at the country level and internationally.** An international accountability initiative could act as a forum for all stakeholders to engage more on global accountability mechanisms and to identify gaps in understanding and implementing mutual accountability mechanisms, including by different stakeholders such as South-South providers, CSOs and the private sector. Development partners also need to raise awareness and develop capacity in-country for conducting mutual accountability assessments.

The above recommendations are also relevant to the post-2015 Development Agenda, which will be important for setting targets on poverty eradication. Transparency and accountability have become an integral part of this agenda, with the UN Secretary-General emphasising the

importance of mutual accountability mechanisms in his statement during the 2013 General Assembly. As the elaboration of the post-2015 agenda continues, experience with improving transparency and accountability as part of the Global Partnership could provide valuable inputs for developing monitoring mechanisms at country and global levels.

¹ The OECD website provides a history of the High Level Forums on aid effectiveness:

http://www.oecd.org/document/63/0,3746,en_2649_3236398_46310975_1_1_1_1,00.html.

² See §11d of the Busan Partnership agreement: <http://www.oecd.org/dac/effectiveness/49650173.pdf>.

³ See the Paris Declaration, §50: <http://www.oecd.org/dac/effectiveness/34428351.pdf>.

⁴ For more on the 10 indicators visit: <http://effectivecooperation.org/files/about-trackingprogress/INDICATORS.pdf>.

⁵ See CABRI position on aid transparency: <http://www.cabri-sbo.org/en/news/170-aid-transparency-la-transparence-de-laide-a-transparencia-de-ajuda>.

⁶ See chapter 4 of the Global Partnership Monitoring Report, available at: <http://effectivecooperation.org/progress/>.

⁷ This includes 15 countries and eight multilaterals. For analysis of all schedules published so far and their level of ambition, visit: <http://tracker.publishwhatyoufund.org/plan/organisations/>.

⁸ IATI is a multi-stakeholder initiative that uses a technical publishing framework, allowing open data from different organisations to be compared. It focuses on forward-looking and activity-level information: www.aidtransparency.net.

⁹ Belgium, Canada, GAVI, Sweden, UNICEF and the UNPF have committed to publish 90% of IATI fields by 2015.

¹⁰ The nine providers are MCC, GAVI, UK DFID, UNDP, World Bank IDA, the Global Fund, AfDB, Canada and Sweden. For the full ranking and analysis, see the 2013 Aid Transparency Index: <http://ati.publishwhatyoufund.org/>.

¹¹ For more on the construction of the indicator, see p.22 of the Guide to the Monitoring Framework of the GPEDC: http://effectivecooperation.org/files/20130701%20Busan%20Global%20Monitoring%20Guidance_ENG_FINAL.pdf.

¹² The Global Monitoring Report states that there has been “some progress” against this indicator, with 59% of partner countries having mutual assessment reviews in place in 2012. This is an increase from 45% in 2010.

¹³ Accountable and Effective Development Cooperation in a post-2015 era, background study 1:

www.un.org/en/ecosoc/newfunct/pdf13/DCF_Germany_Bkgd_Study_1_Quality_of_Development_Cooperation.pdf.

¹⁴ See Accountable and Effective Development Cooperation in a post-2015 era, executive summary of background study 2: http://www.un.org/en/ecosoc/newfunct/pdf13/DCF_Germany_Bkgd_Study_2_ES.pdf.

¹⁵ Adopted from the Third Global Accountability Survey, table 2, pp.17-18:

http://www.un.org/en/ecosoc/newfunct/pdf13/DCF_Germany_Bkgd_Study_2_MA_Survey.pdf.

¹⁶ Making Development Co-operation More Effective: 2014 Progress Report: <http://effectivecooperation.org/progress>.

¹⁷ See §25b of the Busan Partnership agreement: <http://www.oecd.org/dac/effectiveness/49650173.pdf>.

¹⁸ OECD/UNDP (2014), Stocktake from the Building Block on Managing Diversity and Reducing Fragmentation, p.35.

¹⁹ CABRI (2014), Towards a greater use of country systems in Africa, recent trends and approaches – forthcoming.

²⁰ CABRI position on aid transparency, op. cit.

²¹ See 2013 OECD FSS report: [http://www.oecd.org/dac/aid-architecture/DCD-DAC-STAT-RD\(2013\)1-RD2-ENG.pdf](http://www.oecd.org/dac/aid-architecture/DCD-DAC-STAT-RD(2013)1-RD2-ENG.pdf).

²² For more on this, see the partner country feedback on a recent country AIMS survey, conducted by IATI, which emphasised the need for forward-looking data that is broken down by quarter for planning purposes:

<http://www.aidtransparency.net/wp-content/uploads/2013/01/Paper-4a-Country-Survey-of-AIMS.pdf>.

²³ For more on this approach, see Implementing IATI – Practical Proposals (2010), Development Initiatives, chapter 2: <http://www.aidtransparency.net/wp-content/uploads/2009/06/Implementing-IATI-Jan-2010-v2.pdf>.

²⁴ See the 2013 IATI Annual Report: <http://www.aidtransparency.net/reports/IATI-annual-report-2013.pdf>.

²⁵ See the 2013 Aid Transparency Index dataset: <http://ati.publishwhatyoufund.org/resources/downloads/>.

²⁶ See Kim, T. and S. Lim (2014), Forging ‘Soft’ Accountability in Unlikely Settings: The Prospects of Mutual Accountability in South-South Cooperation, KOICA Working Paper No. 2014-1, Seongnam-Si, KOICA; and OECD 2008 and 2011 Paris Monitoring Surveys and the 2011 evaluation ‘Aid Effectiveness in 2005–10: Progress in implementing the Paris Declaration’.