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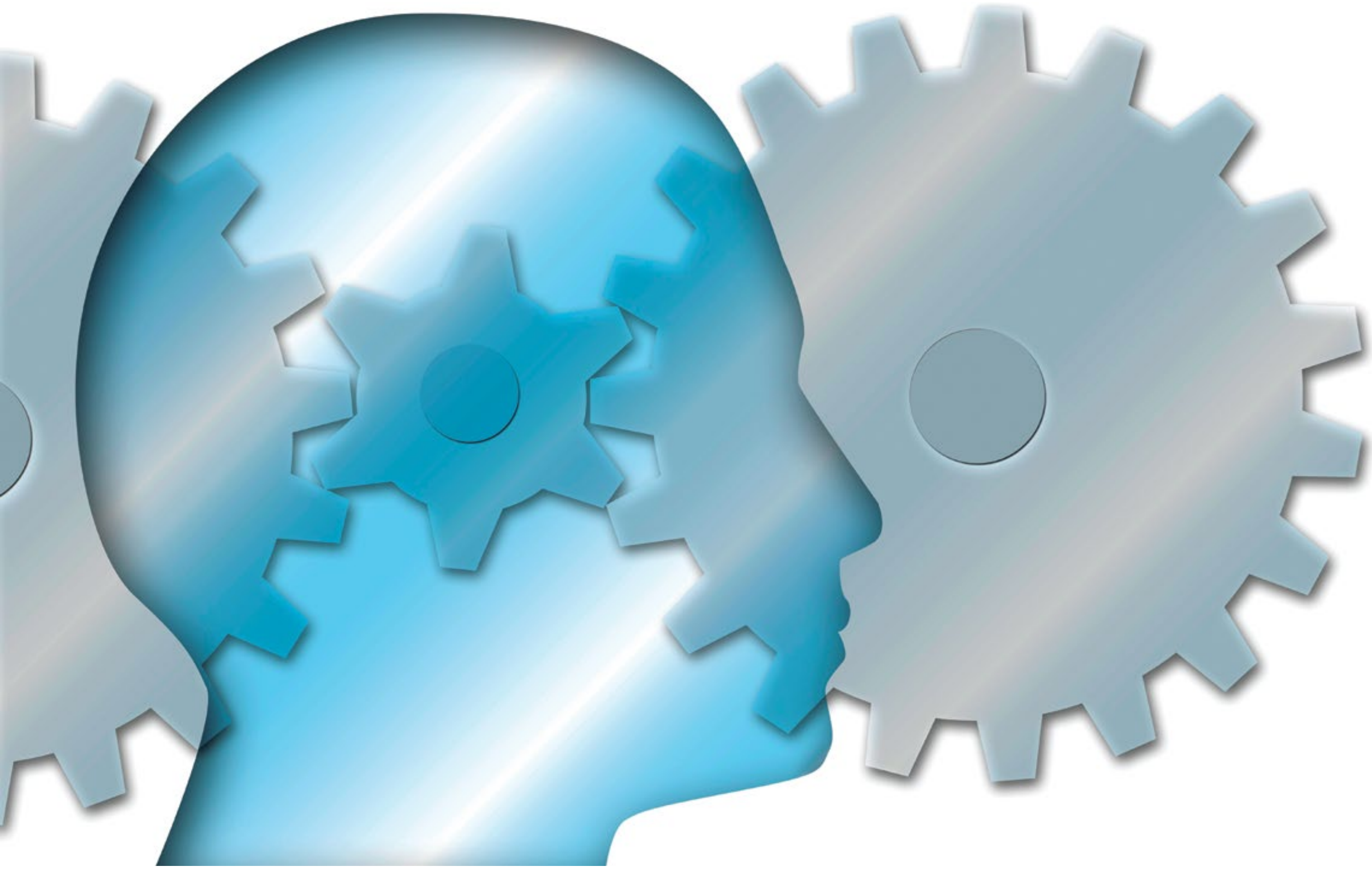
National aid policies: Key pillars of mutual accountability

A guidance note for stakeholders of development cooperation



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The paper originated as an initiative under the United Nations Development Cooperation Forum. It was inspired by the findings of the United Nations Department of Economic and Social Affairs (UNDESA) survey on national mutual accountability in development cooperation, which identifies aid policies as key enablers for mutual accountability in practice. The first draft of the paper was circulated for comment to members of the Advisory Board Group of the Development Cooperation Forum of the United Nations, and benefitted from review by the Development Cooperation Forum (DCF) Secretariat, Development Cooperation Policy Branch, Office for Economic and Social Council (ECOSOC) Support and Coordination, UNDESA.

Cover: A national aid policy sets the gears in motion for people-centred development cooperation. ©AFP

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Background and objectives of the note

An inclusive and fully owned aid policy establishing the overall framework for development cooperation at the country level, agreed to by all key stakeholders, is essential for implementing international commitments on maximizing the effectiveness and results of development cooperation.

Analysis by the United Nation's Development Cooperation Forum (DCF), the Organisation for Economic Co-operation and Development (OECD), Action Aid and the IPU has shown that aid-recipient countries need to adopt a strong aid policy to ensure balanced mutual accountability for results between governments and their development partners. National aid policies must vary according to country circumstances (see Box 1). However, most aid-recipient countries either do not have a proper national aid policy or have policies that are not strong enough to allow accountability to work.[1] This is partly because many stakeholders have limited understanding of what an aid policy is for or how it should work to ensure mutual accountability.

As a partner in the DCF and a member of the Steering Committee of the Global Partnership for Effective Development Cooperation (GPEDC), the IPU has commissioned this basic guidance note for development cooperation practitioners and stakeholders, including governments, parliamentarians, civil society and providers of development cooperation.

The note aims to make stakeholders better advocates for the adoption or improvement of national aid policies, participating in their implementation and taking measures to strengthen mutual accountability. It draws on a detailed review of 26 national aid policies, some cited as best practice examples.

The note is structured as follows:

Section 1: explains the basic rationale and purpose of an aid policy.
Section 2: sketches out the typical content of a policy.
Section 3: looks at the process of constructing a policy at the national level.
Section 4: considers tools and processes for implementing the policy.

1 Detailed information on both the number and quality of national aid policies around the world is available through the *Global accountability survey on mutual accountability* of the UN Development Cooperation Forum . The preliminary findings from the latest survey in early 2014 are available at http://www.un.org/en/ecosoc/newfunct/pdf13/dcf_germany_bkgd_study_2_ma_survey.pdf.

Why an aid policy?

There are two key reasons why a country needs an aid policy.

National development financing

Aid is an important source of development financing, particularly in low-income or least-developed countries, where it accounts for a large share of the national budget – but also in middle-income countries, where it can play a strong catalytic role.

Most developing countries consider aid a key financing source for their national development strategies. And yet, while most have strategies to promote growth and increase budget revenue, and even detailed plans for how to spend revenue and financing, many do not have clear aid policies.

The absence of a national aid policy reduces the value that aid can contribute to a country's development goals, for lack of a formal framework linking it to management of the government's budget.

In some countries, especially post-conflict or newly independent States, high proportions of aid are managed off-budget by donors (via their own implementation agencies or civil society organizations - CSOs). A national aid policy can help to channel development assistance flows through the budget, as well as coordinate and monitor off-budget flows.

Accountability for development results

Most developing countries and their development partners have endorsed international commitments to enhance the effectiveness of aid in producing development results. The most recent commitments come from the Busan Global Partnership for Effective Development Cooperation (GPEDC) (2011),[2] which involved OECD donors, international organizations, non-OECD provider governments and global CSOs, as well as parliamentarians via IPU and AWEPA.

One key element of these commitments has been that aid recipients and providers should hold one another "mutually accountable" for maximizing results. Most recipient country executives are held accountable to their citizens (and donors) via annual reports on the execution of their national development strategy, and to donor executives via detailed matrices reporting on many policy actions or outcomes. In contrast, most donors have not been held accountable to recipient governments, parliaments or citizens for the effectiveness of their aid in producing results. As a result, many recipients have been anxious to take advantage of global commitments to hold donors to account.

Having a strong aid policy in place is today one of five key criteria by which progress on mutual accountability is being measured as part of 10 indicators agreed by development partners in the follow up to the Busan conference (Indicator 7).[3] Such policies have generally been a lower priority, on the other hand, for less aid-dependent countries, where aid is a low percentage of revenue, or for countries that have not supported any aid effectiveness agreements (very few).[4]

For most countries, the key issues in considering an aid policy relate to content and the processes for agreement and implementation.

2 For comprehensive documentation on these commitments, see www.oecd.org/development/effectiveness/.

3 The complete list of indicators that have been adopted by the GPEDC since 2011 is available at http://effectivecooperation.org/files/Indicatiors%20Targets%20and%20Process%20for%20Global%20Monitoring/Indicators_targets_and_process_for_global_monitoring.pdf.

4 For a list of the countries supporting GPEDC see www.effectivecooperation.org.

Box 1: Varying aid policies according to country circumstances

To work effectively, aid policies must be adapted to national circumstances. As a result, their content, processes and monitoring mechanisms all vary considerably.

Their **content** needs to take account of other relevant policy frameworks. The most obvious (apart from the GPEDC) is the New Deal for Engagement in Fragile States (see http://www.newdeal4peace.org), which encourages the adoption of compacts between fragile States and donors. It places particular stress on increasing transparency and parliamentary oversight; sharing risks among donors and recipients; channelling aid in ways that build government capacity; and developing simple and accountable national procedures that donors will use. Such compacts may also entail South–South cooperation, CSO alliances, or regional or bilateral agreements.

Other variations may depend on the types of aid provided. Countries that receive little in the way of budget support, for instance, or that regard associated policy conditionalities as intrusive, may prefer to dispense with budget support indicators. Some countries might focus on particular priority sectors, perhaps on a pilot basis, to experiment with policy design and implementation structures.

Content will also vary based on the expected future direction of aid, and the degree to which a country may graduate from aid dependence – because of donor policies concentrating aid on low-income countries or least-developed countries, for example, or a recipient government's efforts to increase its own budget revenue or find other alternatives to aid.

Processes will need to vary according to country circumstances, and especially the number of government agencies involved in managing aid, the ways in which parliaments and CSOs are consulted on national development strategy, and the form of existing structures for government–donor consultation.

Monitoring frameworks and their indicators may also need to vary in terms of their detail and ambition, especially depending on: (a) what the recipient government sees as top priorities for reform and the major impediments to effective utilization of aid for results; and (b) on the degree to which each party trusts the others' procedures and systems.

Apart from the objective factors above, however, it is vital to distinguish certain subjective factors, such as temporary disputes between recipient and donor (or other stakeholder), or lack of information on best practice in other countries, which can dramatically reduce the ambition of a national policy, in terms of content as well as monitoring. The best course is to involve experts from best-practice countries in the design and implementation processes, making sure of their independence vis-à-vis donors.

What should a national aid policy contain?

A national aid policy should build on existing legislation, policies, rules and regulations, and be linked to the country's overall strategy and development plans. It should contain the following broad elements.

Rationale and purpose/objectives

A clear short statement (about one page) of the reasons for a policy, and the purpose or objectives it will achieve. These would be similar to those discussed in the previous section, adjusted to the specific country circumstances.

Guiding principles

A similar statement (about one page) on the key principles underlying the policy. This statement typically covers concepts that appear repeatedly in the policy, defining them and explaining their importance as necessary.[5] Such concepts might include:

- **Alignment –** aid will be aligned to the national and sectoral development strategies, and will maximize use of government systems and procedures.
- **Managing for results –** government and partners will improve policies and procedures to maximize the impact of aid on national development results.
- **Accountability –** government and partners will be accountable to one another and to the citizens of the recipient country.
- **Value for money –** all partners will strive to achieve maximum value for money.
- **Transparency and predictability –** all will ensure maximum transparency and predictability on flows and results of aid.
- **Reducing transaction costs –** improved aid management will reduce negotiation/bureaucracy and focus resources on delivering results.
- **Inclusivity –** the policy will be adapted to the particular features of development partners to encourage their participation (OECD, non-OECD, civil society organizations, foundations, etc.). All relevant government agencies and national stakeholders (parliaments, CSOs, private sector) will be involved in its design/implementation.
- **Coordination –** the policy will be implemented through existing or streamlined structures and processes, to minimize transaction costs.

Key policy objectives

This section (around 2000–2500 words) is the core of the policy. It defines the government's key objectives and the commitments undertaken by development partners (the exact indicators to be monitored are not defined but can be specified in a separate matrix). The number of government and development partner commitments should be roughly similar to show that the policy is "balanced". This should not normally mean many additional policy actions for the recipient government, since most of the actions will be set out in agreements with the development partners. What follows therefore focuses on the actions to be requested of development partners.

The issues to be covered could start with those arising from the global commitments on aid effectiveness, which are usually the easiest to convince donors to implement. But most governments with strong aid policies go much further, addressing other national issues of concern. These might include:

- **Reducing aid dependency –** through such means as reforming taxation, reviewing State subsidies to industry, improving the regulatory framework for the private sector, legally empowering the poor or increasing state revenues.
- **Modalities of aid –** the greater or lesser proportions of general or sectoral budget support, project aid and technical assistance the government prefers; ways to improve the characteristics of each modality.

5 In spite of these explanations, it will almost certainly be necessary to annex a glossary to the policy, explaining all the technical terms in it to those who have not been closely involved with its formulation.

- **Use of other cooperation channels** (vertical funds, CSOs) and measures to improve their transparency, accountability and alignment with the government's development strategy, while also ensuring that all aid to the government sector is reported in the budget.
- **Alignment –** making sure that all aid funds programmes or projects are included in national and sectoral development strategies.
- **Streamlined policy and procedural conditionalities –** preferably reduced, through dialogue, to commitments under the national development strategy and principles established in the constitution and in international conventions. The aim would also be to simplify or abolish procedural conditions for appraisal/approval (e.g. counterpart funding requirements), as well as procurement and disbursement (the details of which tend to vary substantially by country, depending on which procedural conditions are seen as most onerous and delaying).
- **Use of government systems –** maximized use of recipient government systems for financial management, procurement and results monitoring/evaluation (e.g. supreme audit institutions). Development partners can be reasonably asked to lay out a plan to increase the use of government systems and report annually on progress, justifying any exemptions that may be required.
- **Untying –** avoiding arrangements that tie aid to exports of goods, services or expertise from the donor country, which in most cases limits the aid's results and value for money. Where tied cooperation cannot be avoided, value for money should be rigorously verified.
- **Reducing transaction costs –** this can include commitments to: (a) divide labour among development partners, so as to address overcrowding in some sectors and under-resourcing in others; (b) encourage "silent partnership" co-financing, where one donor represents another, or the pooling of funds to support government programmes; (c) coordinate and consolidate missions and analysis under government leadership; (d) maintain a "closed season" or "quiet period" when no missions will be received (e.g. during the budget period); and (e) reduce the use of project implementation units and require development partners to publish a plan for phasing them out.
- **Increasing predictability –** asking development partners to forecast their quarterly disbursements as inputs to the budget, to make those disbursements on schedule, and to project indicative resource allocations for an appropriate medium-term period (usually 3–5 years, to match either the national development plan or a medium-term budget spending framework).
- **Concessionality –** ensuring the aid policy is clearly aligned with the government's debt strategy, encouraging maximum use of grants and concessional loans where necessary, and clearly defining processes and circumstances for non-concessional loans.
- **Mutual accountability –** gaining commitment from governments and development partners to develop monitoring frameworks with indicators for government and individual donors, joint annual progress reviews, publication of the reviews and resulting discussions, and an independent evaluation of progress in implementing the aid policy every 3 years.
- **Domestic accountability –** ensuring that the aid policy is guided by domestic accountability considerations, which means, most critically, reporting annually to parliament on aid policy implementation as part of the national development strategy, and committing to strong representation of parliament and CSOs in the monitoring and implementation structures.
- **Transparency –** improved, publicly accessible reporting to government on development cooperation results.

The monitoring framework for the policy, if completed by the time the policy is published, can be included as an annex.

Implementing institutions and mechanisms

This section (about 2000 words) should outline the institutional and coordination arrangements for execution of the policy. As discussed in more detail in Section 4, it should indicate which government entities (including parliament) are legally responsible for managing development cooperation, and specify mechanisms and structures for political and technical coordination, both within government, and between government and other stakeholders. As much as possible, the text here should be supported by diagrams showing the membership and responsibilities of each structure (see the example in the Annex).

This section is particularly vital in countries where aid is managed by multiple agencies. It provides an opportunity to clarify responsibilities, reduce duplication and streamline procedures. More details about who does what can be provided in an annex if necessary.

Finally, this section should specify whether an independent team or mechanism has been established to review the aid policy, what character it will have, who will appoint its members and how its report will be discussed. It could also provide for an ad hoc mechanism for resolving disputes between government and development partners, as well as any steps still required to support the policy's implementation.

Box 2: Should aid policies go beyond aid?

As many developing country governments know, partner governments may have other policies, beyond foreign aid, that could impact their development prospects even more dramatically. Removing farm subsidies in OECD countries, for example, could significantly boost the impact of agricultural development cooperation. Aid policies should thus ideally be extended "beyond aid" to cover partner government policies in other areas, thereby increasing policy coherence and stopping the positive effects of aid from being counteracted by negative policies elsewhere.

This was the aim of Uganda's "Partnership Policy" of 2012, containing policy commitments for government and development partners in the areas of trade, technology, climate change, cross-border tax evasion, agriculture, regional integration, migration and remittances. The government agreed to update its agriculture and rural development strategy, for example, and to encourage partners to increase aid flows and transfers of agricultural technology. Partners agreed in turn to review their policies to eliminate distortionary practices and enhance market access for Uganda's products.

It proved impossible, however, to monitor development partner commitments via annual targets for individual donors, because the issues involve separate challenges and different stakeholders, and are not under the control of development agencies in partner countries. The government and donors have agreed to an annual analysis of progress in these areas, and regular discussions to promote policy coherence between government and development partners at all levels.

How do policies get formulated and adopted?

The processes for formulating and agreeing on policies differ widely across countries, depending on such factors as the degree of trust between government and development partners, and between government and domestic stakeholders; the degree of political pressure for agreement on a government-donor document; and the degree to which the donor group shares a similar commitment to advancing aid effectiveness in the country.

To lead the process, it is very helpful to establish a task force, steering committee or working group composed of two or three senior representatives of lead government agencies; two or three experts on aid effectiveness from likeminded donor agencies; representatives of parliament, national CSOs and other domestic stakeholders; and the representative of a private sector umbrella organization (e.g. Chamber of Commerce). This body should be empowered to hire expertise, and to fund and organize workshops and seminars as needed. Its functions could include scrutinizing draft documents to ensure quality and to avoid antagonizing stakeholder representatives.

Virtually all aid policies are formulated with support from external consultancies, which can bring an impartial perspective, experience with best practice in other countries, and knowledge of what governments and donors have committed to in international and other national forums, which local donor staffs and non-executive stakeholders may lack.

As more countries develop their own expertise, governments now embarking on aid policy formulation can obtain advice from countries in similar circumstances. Early and extensive consultation is vital, especially with aid management staff and policymakers in the country, to determine which key concerns the policy should address. Policies are often best when drafted by national officials in a workshop setting.

Aid policies already in place may need strengthening in many countries, to keep pace with recent national or global developments, or to ensure an adequate monitoring framework (i.e. with annual reporting and discussion on individual donor performance). The process for such updates, once government and donors overcome their reluctance to initiate them, can probably be simplified, with far fewer drafts and meetings. As already discussed, policies should be reviewed every 3–5 years.

The process needs to be inclusive from an early stage, involving non-OECD aid providers, parliamentarians and relevant domestic stakeholders. Such inclusiveness can be complicated and requires careful planning.

Non-OECD aid providers (southern governments, South–South multilateral organizations, CSOs, global funds and foundations)

- **Representation –** Many southern governments, multilateral organizations, global funds and foundations may not have representation in the recipient country, and must therefore be invited to visit and to attend key meetings early in the process.
- **Frameworks –** Most providers have their own frameworks or preferred means of judging effectiveness and results, which need to be taken into account. Their criteria may include speed and cost-effectiveness of delivery, appropriate technology (in the case of Sout–South cooperation), or CSO effectiveness principles (e.g. the quality of partnership with national-level organizations).[6]

Domestic stakeholders (parliament, civil society, labour, private sector)

- **Representation –** Complexities in the representation of different groups require careful consultations and choices to ensure fair representation without unmanageably large numbers of consultations. The best representatives in the case of parliaments are generally the chairs or leading members of committees dealing with national development strategy and the budget;

6 For more information on South–South cooperation characteristics and criteria, see IDCR 2013 Chapter 3. For more information on CSO effectiveness, see http://cso-effectiveness.org/about,001?lang=en.

the best for civil society groups is the head of a national coalition of CSOs focused on broad economic and aid effectiveness issues, or a representative involved in particular cross-cutting issues, such as gender equality or environmental sustainability. An important consideration is achieving balance among rival political parties (ensuring representation for the opposition), unions and private sector federations. Stakeholders should be allowed to choose their own representatives in most cases.

- **Capacity-building needs –** Many non-executive stakeholders will not have been involved in discussions on aid issues and therefore require briefing on why the issue deserves their attention. They will require capacity-building thereafter on the contents of the policy, enabling them to contribute effectively to its formulation and implementation. Capacity-building measures should be built into the process at an early stage to enhance the voice of parliamentarians and other domestic stakeholders.
- **Different priority issues –** Full representation of stakeholders may well complicate the discussions by introducing additional issues such as how to enhance parliamentary scrutiny of aid; civil society "space" and rights of speech and association; labour rights and standards; and promotion of the domestic private sector. These issues are best integrated into the process by consulting stakeholders fully from the start, and by asking them via their representative in the policy task force or steering committee to suggest wording on a few vital issues closely related to the impact of aid.

The **recommended process for preparing a policy** includes the following steps:

a) An inception report gathering opinions on the key issues from government officials, donors, parliamentarians and domestic stakeholders, outlining suggested content for the policy and proposing a process for taking discussions forward. It is particularly important to ensure that the process includes all development partners and domestic stakeholders.

b) A zero draft policy setting out the policy's rationale, principles and objectives, and suggesting institutional structures and detailed policy goals for government and donors. This is ideally designed in a workshop of government aid management officials.

c) Comments on this zero draft by a task force or other managing group, followed by a seminar to discuss a revised first draft with broader stakeholder groups. That text is then revised to form the penultimate draft policy document.

d) A zero draft monitoring framework, outlining the purpose of monitoring, how it will take place, and what indicators will be monitored and how, for each policy goal.

e) Comments on this zero draft by the task force or other managing group, followed by a seminar to discuss a revised first draft with broader stakeholder groups. That text is then revised to form the penultimate draft monitoring framework.

f) If necessary, a donor survey, complemented by information from the national aid information management system, to establish baseline levels for the progress indicators.

g) A final draft monitoring framework, setting appropriately ambitious annual targets for each indicator relative to current baseline levels. The degree of ambition is considered in light of internationally agreed commitments and national-level negotiations between government and donors. The donors meet to agree on the final draft and clear it for adoption.

h) Agreement on the policy and monitoring framework by the appropriate government and parliamentary authorities (e.g. council of ministers, parliament's finance committee).

i) Signature of a joint government–donor–domestic stakeholder document. This may sometimes take the form of a short declaration by a high-level meeting of government-development partners announcing agreement on the policy and its indicators. A preferable approach would be a longer legal memorandum of understanding signed by all, and clearly defining roles and responsibilities.

It is also essential to ensure agreement on **immediate first steps to implement the policy**: widely disseminating it; reorganizing aid management responsibilities and coordination mechanisms; fully integrating non-executive stakeholders and non-OECD donors/CSOs; drawing up an implementation timetable; and outlining urgent measures needed to build government, parliamentary and CSO capacity. There should also be discussion on how these immediate steps will be pushed forward – possibly by making the task force or policy design group a permanent body.

How do policies get implemented?

Based on DCF studies and surveys, three key factors determine whether policies get implemented and change the behaviour of governments and development partners so as to derive better results from aid.

Monitoring framework

The policy's monitoring framework needs to have clearly defined indicators for each of the goals set for government and development partners; well-documented baseline levels, determined by survey if necessary; fully negotiated targets for each year of the aid policy; and a clear statement of how each indicator will be monitored.

The framework should be accompanied by a text describing the purpose of the monitoring and how it will take place, emphasizing that a minimum amount of work will be involved for all parties. Much of the information can be drawn from existing or planned surveys (e.g. by the Busan Global Partnership) and from national aid information systems. Ideally, governments should aim to ensure that their development partners report on the characteristics and results of their financing as part of their regular "aid monitoring reporting", obviating continued reliance on surveys.

Institutional framework

The aim here is maximum clarity as to which government agencies (including specific committees of parliament) are legally responsible for managing development cooperation. This applies at all stages: policy formulation; planning and programming; contact and negotiation with development partners; agreement, approval and signature of grants or loans; financial and physical implementation and monitoring; and accounting, auditing and evaluation.

This also applies to coordination on national development strategy among government agencies, and between government and development partners. Ideally, development partners and domestic stakeholders could participate in special meetings of the government's coordinating structures (see the Annex for the Ugandan example), rather than establishing additional parallel structures for aid coordination.

Coordination needs to be ensured at three levels: political (ministers), bureaucratic (e.g. permanent secretaries), and technical (at the director-general or director level). Any supporting structures, such as sector working groups or task forces to promote the policy, also need to be defined.

Annual assessment of progress

Progress on the monitoring framework then needs to be assessed annually in an analytical report. The assessment should cover aggregate as well as disaggregated performance by individual donor country or multilateral institution, to determine where faster progress is needed. Impediments to progress should be discussed frankly and measures recommended to overcome them. The assessment is best conducted by the recipient government, unless the relations between government and donors are poor. The findings and recommendations of an externally hired, independent assessor may gain greater acceptance in such cases.

The assessment needs to be discussed by a coordination meeting at the senior-most level between government and development partners, so that the top policymakers on both sides are present and can agree on remedial measures where needed. The final assessment report should be submitted to the relevant parliamentary committee.

Two additional factors could facilitate implementation:

- **Capacity-building for all stakeholders –** Local donor representatives, government aid management officials, parliamentarians, civil society, labour and private sector groups can all benefit from further capacity-building, to contribute more effectively to policy design and implementation. As already discussed, the necessary arrangements should ideally start during the design phase. Implementation generally requires a comprehensive and well-funded capacity-building plan for all stakeholders.

- **Regular reviews and updates of the policy –** Even the best of policies will fall out of date. An independent review of the aid policy should ideally be commissioned every 3–5 years, roughly in line with the time period of the national development strategy. The periodicity of reviews should ideally be specified in the original policy.

In the final analysis, an aid policy gets implemented only insofar as broader government–development partner relationships are healthy and based on growing trust. This overarching condition will depend to a large extent on implementing peer pressure, increasing the number of indicators and the ambition of targets, agreeing together on measures to overcome emerging issues, and adjusting implementation structures as needed. Those countries that have embarked on this road have seen dramatic improvements in government and development partner behaviour, as well as increased development results per dollar of aid.

References and further reading

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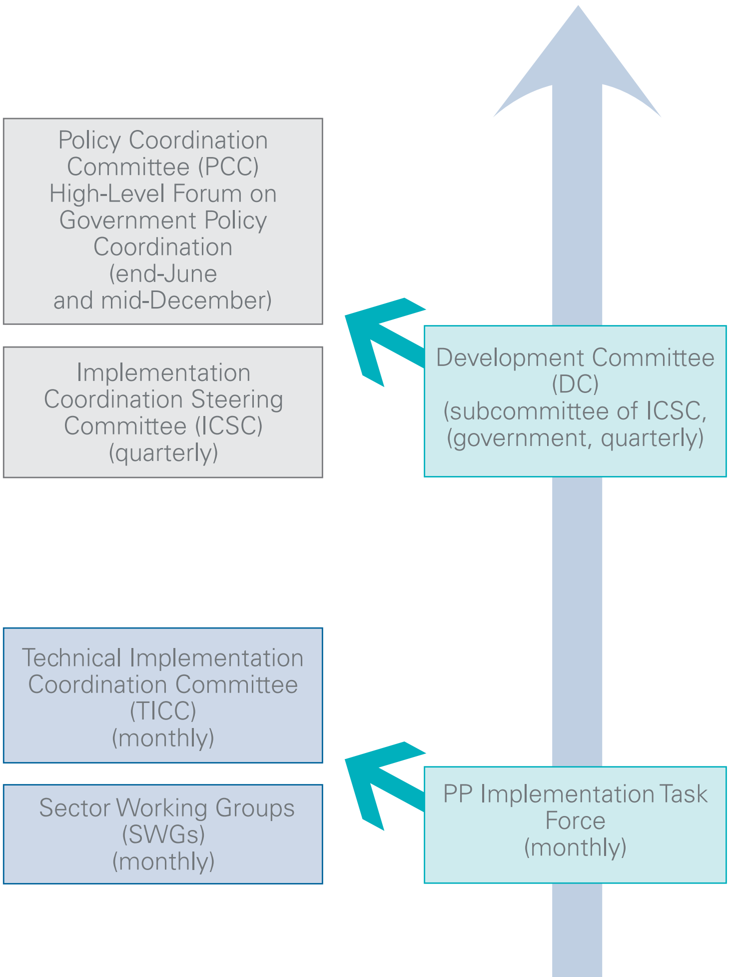
Annex: Uganda partnership policy

Coordination and implementation mechanisms



Joint (Government and DPs) meetings of PCC in June and December will oversee partnership policy (PP) implementation. One of these meetings will discuss the annual PP review with national stakeholders (incl. parliament, civil society, private sector).

The four joint ICSC–DP meetings will monitor and discuss the detailed implementation of cooperation programmes and the PP during the year.

The DC will review programmes/projects, decide on appropriate financing modalities and supervise analysis of PP progress and debt sustainability.

The joint TICC will review reports on implementation of development cooperation programmes by sectors.

SWGs (including representatives of national stakeholders) will integrate development cooperation into sector planning and accountability processes.

The PP Task Force (including stakeholders) will support PP implementation with reviews, analysis and capacity-building.

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