

# **From More Effective Aid to More Effective Institutions**

**Strengthening state institutions for sustainable development**

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**Room Document for meeting 5 October 2011**

***Common findings from a series of recent international  
evaluations of Aid Effectiveness and Governance***

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**Part 2. Detailed findings**

**Annex 1. Evaluation reports analyzed**

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## PART 2: DETAILED FINDINGS

### THEME 1: MAKING STATES MORE EFFECTIVE AND ACCOUNTABLE: THE CITIZEN-STATE RELATIONSHIP

The first theme concerns efforts by partner countries primarily, and donor initiatives to support, improvements in the citizen-state relationship, including improved accountability to citizens. What do the evaluations tell us about progress made in building more effective and accountable states - and what have been the contributing factors?

The evidence base finds progress as follows:

THEME 1: MAKING STATES MORE EFFECTIVE AND ACCOUNTABLE: THE CITIZEN-STATE RELATIONSHIP	
CONSISTENTLY POSITIVE PROGRESS	Public Financial Management Country ownership and commitment to reform Transparency
MIXED OR INCONSISTENT PROGRESS	Enhanced accountability to citizens and parliaments Inclusive dialogue and accountability through Civil Society Organisations Addressing corruption
CONSISTENTLY WEAK / LIMITED PROGRESS	Procurement Creating a conducive environment for domestic accountability Centre of government reform

#### Summary of Findings

Efforts at improving **Public Financial Management systems** – core to more effective and accountable states - are showing results, though the pace of reform is slow and quality concerns persist. Budget support has been instrumental here. There is **greater country ownership of and commitment to reform**, as reflected in development and other strategies, though this does not extent to sub-national level. There have been significant efforts by countries and donors to improve **transparency**, underscored by successful donor support to increased provision of public information

There has been mixed progress in **improving accountability to citizens and parliaments** e.g through building up state accountability and oversight functions, where progress has moved slowly. Donor interventions have been largely technical (process) reforms here. Despite a generally improved consultation base in terms of national development planning, there has been an **inconsistent approach to generating inclusive dialogue on reform** in some countries and to improving accountability through CSOs. There are few tangible results as yet in reducing corruption, but there is evidence that **donor actions have contributed to combating corruption** in terms of building improved national architecture and institutions to tackle it. There is no evidence that budget support has increased the risks of corruption.

Efforts at **centre of government reform** have shown disappointing outcomes, with governance reforms affecting the core role and operations of the State especially challenging. Partly,

donors have invested prematurely, and donor approaches to planning, committing and delivering assistance and the demands of reform has been mismatched. **National procurement systems** continue to provide significant blockages to building fully effective states. There is limited progress on their reform. Donor insistence on the use of their own systems is blocking programmatic progress and performance. Despite improvements in consultation, there has been **insufficient attention to address the demand side of accountability**, and consequently limited progress.

### Detailed findings

#### **1A: Areas of consistently positive progress**

<b>CONSISTENTLY POSITIVE PROGRESS</b>	<b>Reforming Public Financial Management systems</b> <b>Country ownership for reform</b> <b>Transparency</b>
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#### **1Ai: Reforming Public Financial Management Systems**

*(Note: at the timing of writing, the PFM reports were not yet available for use).*

The Manila consensus cites strengthened Public Financial Management as essential for effective and sustainable economic management and public service delivery. States can only be fully effective and accountable when they are underpinned by good PFM institutions and systems.

All the evaluations consider Public Financial Management reform. All find a **generally positive direction of travel**, albeit slowly and with different levels of progress realized. The PDE synthesis summarises:

*‘..all (reporting evaluation) have found that achieving these goals [of defined measures, standards of performance and accountability of partner country systems in public financial management, procurement, fiduciary standards and environmental assessments, in line with broadly accepted good practices and their quick and widespread application]..to be complex and difficult, working and building in linked stages.’*

PFM reform is associated with **improving outcomes** in the PSGR and Anti Corruption evaluation countries,<sup>1</sup> and the Budget Support countries evaluated all find PFM reform and development support for it to be appropriate.<sup>2</sup>

The majority of the evidence finds **an improved quality of dialogue**, if not tangible results delivered, in the form of e.g. PEFA scores, and some evidence of improved financial accountability.<sup>3</sup> Areas of effective donor support include:

- changes in the policy and legislative framework

<sup>1</sup> PSGR and AC country studies

<sup>2</sup> BS Tunisia, Mali and Zambia

<sup>3</sup> Bangladesh PDE, Indonesia PDE, Mali PDE / PGSR, Mozambique PDE / PGSR, Uganda PDE, Vietnam PDE, Zambia PDE, Nicaragua AC, Cambodia PGSR, AC Synthesis, Vietnam AC, Nicaragua AC

- improved PFM accounting and reporting procedures;
- improved capacity of the Ministry of Finance to manage technical assistance;
- significant increases in budget transparency and improved expenditure controls;
- procurement improvements to meet international standards;
- improved supreme audit functions.<sup>4</sup>

All three Budget Support evaluations conclude that **the modality has been instrumental** in improving PFM, including aggregate fiscal discipline and macroeconomic management (e.g. external debt), prioritisation of expenditure and transparency.<sup>5</sup> However, if government commitment and broad-based societal support for political and policy changes are lacking, budget support cannot alone generate or promote such commitment. This is true even where budget support represents a significant share of public expenditure, such as in Mali and Zambia.<sup>6</sup>

Several reports cite continued concerns that, despite continued effort by both donors and government, the **pace of reforms has been slow**, and the actual **quality of systems remains poor**.<sup>7</sup> However, the Budget Support evaluations from Mali and Zambia do find that significant results can be achieved through the budget even where systems are weak – providing the conditions of clear policies, political commitment, and established and proven service delivery processes are in place.<sup>8</sup> The PSGR reports point to the need to embed capacity reforms in PFM into broader public sector reform – ‘A PFM reform cannot be effective in improving the allocation and use of public funds in the service of citizens, unless there is an associated public administrative reform.’<sup>9</sup>

***Getting the balance right between independent external and internal system reform***

*A striking number of reports cite efforts and positive results in improving supreme audit functions (Vietnam PDE; Mozambique Cambodia, Uganda and Indonesia PGSR, Synthesis and Bangladesh AC). Conversely, several of the same studies note the slow progress in internal audit and call for stronger institutional monitoring and sanction management. The AC synthesis finds that ‘all five country reports, however, pointed towards a general lack of progress in strengthening the countries’ internal audit functions – a major weakness that undermines effective preventive AC action and has received increased attention from donors in recent years.’*

**1Aii: Country ownership for reform**

The reports all confirm the findings of the Paris Declaration Evaluation, which finds that **country ownership<sup>10</sup> has advanced the furthest** of the 5 Paris Declaration Principles.<sup>11</sup> This includes the presence of national development strategies, government leadership and reforming of institutions. All the studies are explicit that ownership is a pre-requisite for more effective and accountable states, including *the clarity and coherence of the reform vision and overall strategy*.<sup>12</sup>

<sup>4</sup> Tunisia BS, Mali BS, Zambia BS; Vietnam PDE; Mozambique PGSR; AC synthesis and country reports

<sup>5</sup> Tunisia, Mali and Zambia: Budget support is also cited as a major driver for PFM reforms in the Zambia AC study

<sup>6</sup> Draft BS Synthesis note

<sup>7</sup> Malawi PDE, Zambia AC, AC and PDE Synthesis

<sup>8</sup> Mali and Zambia BA

<sup>9</sup> PSGR synthesis

<sup>10</sup> Defined by the OECD DAC as *Developing countries set their own strategies for poverty reduction, improve their institutions and tackle corruption (components separately addressed)*

<sup>11</sup> PDE synthesis and country reports

<sup>12</sup> PDE synthesis

All the reports find generally stronger national development and other relevant strategies<sup>13</sup> however with some nuancing around e.g. the breadth of the strategies and the use of clear operational frameworks and prioritised programming, particularly at sector or sub-national level.<sup>14</sup> Some reports raise quality concerns about the strategies themselves, such as the tendency to be instrumental rather than outcome or results-focused (the PSGR synthesis cites civil service reform strategies as one example).<sup>15</sup> As examples:

- The PSGR country studies and synthesis find a strong trend towards **increased government leadership** of reform strategies and plans.<sup>16</sup> Concerns identified are diverging priorities and analysis and objectives of government and donors, and a lack of implementation capacity, plus some examples of largely donor-driven reforms<sup>17</sup>.
- The Anti-Corruption synthesis also finds that **National Anti Corruption Strategies** are becoming a common feature to guide policy and practice and help develop capacity building.<sup>18</sup> But it voices similar constraints around implementation challenges, including unclear ownership and the lack of clear responsibility for co-ordinating and monitoring implementation. The Synthesis concludes that unless more evidence on all forms of corruption is gathered, and the role and responsibilities of all relevant Anti Corruption institutions is clarified, strategies will fail to become operational.

There are several examples where **weak government ownership** has constrained policy development and implementation:

- The PSGR Indonesia report cites gender mainstreaming, the only one of five reforms examined that did not enjoy strong government commitment and leadership - found to be the single most important factor driving reforms in the role of the state forward in Indonesia. Probable reasons include the relative weakness and lack of resources which hamper the lead ministry<sup>19</sup>.

The Tunisia budget support study points out some of the **influences** affecting ownership; these include the potential for economic and social development, and are connected to the national political economy as well as to regional or sub-regional opportunities and partnerships.

**At sub-national level**, however, the PDE studies find that only about a third of the component evaluations identify **a clear strengthening of country-owned sectoral and sub-national strategies** and resource allocation linkages that would make the national strategy fully operational<sup>20</sup>(though health – the tracer sector – has shown some improvements in terms of country-owned strategies and improved donor harmonization and alignment).<sup>21</sup> Two examples are:

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<sup>13</sup> PDE synthesis and country reports; AC synthesis and country reports; BS draft synthesis and country reports; PSGR draft synthesis and country reports

<sup>14</sup> PDE synthesis; BS Zambia, Mozambique PSGR; PSGR synthesis

<sup>15</sup> PSGR Synthesis

<sup>16</sup> PSGR Mozambique

<sup>17</sup> PSGR Bosnia Herzegovina

<sup>18</sup> AC Synthesis, Vietnam

<sup>19</sup> PSGR Indonesia

<sup>20</sup> PDE synthesis

<sup>21</sup> PDE synthesis

- The agriculture sector in Uganda, where the aid effectiveness architecture is relatively strong, but where the lack of a Sector Wide Approach, the confusion of multiple policy frameworks and the lack of a comprehensive results framework have contributed to weaker progress on food and nutrition security indicators.<sup>22</sup>
- Tunisia, where despite strong leadership and coordination in the implementation of economic reform supported by General Budget Support, sectoral ministries' weaknesses in co-ordinating the national institutions and leading the harmonisation of the different donors has constrained the implementation of secondary and tertiary education and Vocational and Education and Training reforms, supported by Sector Budget Support.<sup>23</sup>

Similarly, the PSGR study finds political commitment to be a '**necessary but not sufficient**' condition of success:

- The Indonesia, Uganda and Cambodia PSGR studies find that 'even powerful political forces at the top of government can have limited success in gaining the wholehearted engagement of all Ministries, Departments and Agencies in putting new systems and procedures into practice'.<sup>24</sup> This means that development partners need to consider whether political commitment to a proposed reform extends to 'below the political sphere' [to senior management level].

In terms of **government leadership of aid co-ordination**, the PDE studies find a growing number of countries using aid management strategies and platforms<sup>25</sup> which has in some cases led to greater donor rationalization and reduced fragmentation.<sup>26</sup> The Zambia Budget Support and PDE country evaluations are an exception, expressing concerns over the capacity for effective aid management in a context of weak government co-ordination across sectors and ministries.<sup>27</sup>

### 1Aiii: Transparency

The last half decade has seen **transparency** move centre stage in the aid effectiveness and (democratic) governance development policy dialogue. The reports address from various perspectives: transparency in aid flows, conditions, use and results; domestic resource use and results; and public discussion of and demand for action on corruption.<sup>28</sup>

The studies almost all<sup>29</sup> point to **significant progression in countries' own efforts** to improve transparency, and donor efforts to support them. Specifically:

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<sup>22</sup> PDE Uganda

<sup>23</sup> BS Tunisia

<sup>24</sup> PSGR synthesis

<sup>25</sup> PDE Synthesis, Malawi PDE, Mozambique PDE, Cambodia PDE, Zambia PDE

<sup>26</sup> PDE synthesis

<sup>27</sup> Zambia BS / PDE

<sup>28</sup> AC Synthesis and country studies: PSGR country studies and synthesis; PDE synthesis

<sup>29</sup> The exception are the PDE Mali country study, which finds significant effort to reinforce transparency in PFM but that efforts need to be extended to the effectiveness of control structures and the fight against corruption, and the Nicaragua AC report, which finds that despite donor support, transparency and access to information have not improved (no reason cited)

- The PDE and the Anti Corruption syntheses find a **deepening understanding of the role of transparency in public sector management** as critical element or first rung on the ladder towards more responsive and accountable states.<sup>30</sup>
- The Anti Corruption and PSGR studies find **increased use and wider political and bureaucratic acceptance of the role of parliamentary and independent scrutiny mechanisms**, including supreme audit, independent media and civil society.<sup>31</sup>
- The Anti Corruption synthesis also finds more **legal frameworks** underpinning and protecting information and transparency, alongside **progress in media willingness and capacity** to openly report corruption at local and national levels.<sup>32</sup>

All the studies emphasize greater prevalence of **information systems** development as a key constituent underpinning effective scrutiny, alongside improved frameworks, strategies and institutions to promote accountability.<sup>33</sup> Such systems also underpin joint government and donor partner review and monitoring at national development strategy and sector review levels; aid partnership joint and mutual monitoring and review systems for aid partnership commitments, and greater donor disclosure of information on aid flows, an important stimulus for transparency and accountability debate.<sup>34</sup>

The evidence from the studies shows generally **good progress in terms of accessible information systems development**, and in promoting their effective use in managing for results. All the reports indicate some form of Public Financial Management information systems developed, covering national budget allocation, aid disbursement, expenditure tracking and reporting.<sup>35</sup> Budget support, joint assistance frameworks and multi-donor trust funds have been contributory factors here.<sup>36</sup> The country reports of the Anti Corruption synthesis find that donor support for computerised integrated financial management systems<sup>37</sup> in PFM is likely to have contributed to improved transparency of accounting, recording and reporting procedures in Viet Nam, Nicaragua, Tanzania and Zambia.

#### ***The transparency of aid***

*Countries' own provision of information about aid has improved in two thirds of the PDE studies, generally along with greater accountability to and through parliaments. This is confirmed by the Anti Corruption studies in Bangladesh and Nicaragua, and the Tunisia Budget Support evaluation. Half of the relevant PDE reports found that setting up databases on aid flows has increased transparency and therefore the potential for accountability.<sup>1</sup> These findings are confirmed by the Mozambique PSGR, Indonesia PSGR and Cambodia PSGR reports,<sup>1</sup> although the Anti Corruption Bangladesh, PDE Mozambique and Budget Support Zambia all report that donors themselves lack transparency, a major constraint to credibility.*

There are some good examples of **successful donor support to increased provision of public information** – e.g. the increasing quantity and quality of web-accessible public reporting – including work with Supreme Audit Institutions, resulting in improved transparency and

<sup>30</sup> PDE Synthesis, AC synthesis

<sup>31</sup> AC and PSGR syntheses

<sup>32</sup> AC Bangladesh

<sup>33</sup> PDE, AC and PSGR syntheses; BS country reports

<sup>34</sup> PDE, PSGR and AC studies; PDE Cambodia in particular

<sup>35</sup> PDE Bangladesh, PDE Cambodia, PDE Indonesia, Vietnam

<sup>36</sup> BS country reports; PDE synthesis and country reports

<sup>37</sup> Treasury and Budget Management Information System in Viet Nam; SIGFA (an integrated financial management information system) in Nicaragua.

scrutiny of public expenditures.<sup>38</sup> The budget support evaluations also all find a positive influence on transparency especially of budgeting processes (strongly linked to donor focus on fiduciary risk management).<sup>39</sup> However the Anti Corruption synthesis found that that support from donors to supporting transparency / reporting / public information has ‘not been systematic’ and particularly that the need for public reporting is ‘systematically underestimated’ by donors. The Nicaragua Anti Corruption report also finds that there has been insufficient emphasis on importance of institutional monitoring of corruption.

## 1B: Areas of mixed or inconsistent progress

<b>MIXED OR INCONSISTENT PROGRESS</b>	<b>Accountability to citizens and parliaments</b> <b>Inclusive dialogue and accountability through civil society</b> <b>Addressing corruption</b>
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### 1Bi: Accountability to citizens

The PSGR, Anti Corruption and PDE reports all assess **domestic accountability**, from the perspectives of oversight reforms and the role of parliament. Findings are:

- There has been progress in terms of **building up state accountability and oversight functions** by building the capacity of beneficiaries to undertake their responsibilities, but progress has been generally slow, due in part to the different expectations and competing power structures of parliaments, government, civil society and civil servants.<sup>40</sup> In some countries chronically late submission of budget laws has undermined parliamentary and public accountability.<sup>41</sup>
- **Overall accountability is often still limited** at particular stages, including parliamentary scrutiny (particularly of aid, which is sometimes not a compelling issue at national level) the enforcement of publication of Government responses, and follow up to Comptroller and Auditor General reports and Public Accounts Committee hearings. Donor support to parliaments (as well as the media) has remained ad-hoc.<sup>42</sup>
- **Donor interventions have been largely technical (process) reforms**, rather than tackling the wider political and constitutional framework that underpins accountability and oversight.<sup>43</sup>

*A positive example comes from **Bosnia Herzegovina**, which provides an example of improved oversight capacity of parliament via an extended and embedded process of reform which had positive impacts on the rights of citizens, especially the youth, women and disadvantaged groups.”<sup>1</sup> This is one of the very few examples in the reports which disaggregates between ‘citizens’.*

### 1Bii: Inclusive dialogue and accountability through civil society

The PDE, PSGR and Anti Corruption reports all find that despite a **generally improved consultation base** in terms of national development planning, there has been an **inconsistent approach to generating inclusive dialogue** on reform in some countries and to **improving**

<sup>38</sup> AC synthesis and country reports and PSGR synthesis and country reports; PDE Cambodia

<sup>39</sup> BS country reports

<sup>40</sup> PSGR synthesis, PDE synthesis

<sup>41</sup> PDE synthesis

<sup>42</sup> PSGR, AC, PDE syntheses and country reports

<sup>43</sup> PSGR synthesis



**accountability through Civil Society Organisations.**<sup>44</sup> Several reports also question the depth and breadth of consultation in national planning processes.<sup>45</sup>

**CSOs and decentralisation**

*The Indonesia PSGR report finds that, even in a context of major decentralization efforts, and despite their role in raising awareness and promoting local level reform, CSOs retain a very limited role in the policy making process.*

An area of positive results is donor **support to CSOs at service delivery monitoring level**, in the Anti Corruption studies. The synthesis report also cites **partnership working between key state and non-state agencies** as one of the main reason for achievements in anti-corruption, citing examples of partnerships between e.g. anti corruption agencies and CSOs, particularly at the local level.

Very few reports **disaggregate between ‘citizens’ or ‘civil society’** in assessing either the inclusiveness of dialogue or the effects of reforms. The PSGR report is explicit in its critique, citing a dearth of available research.

**1Biii: Addressing Corruption**

The Anti Corruption study considers donor efforts to address corruption, while the other synthesis and country reports mainly consider corruption as it affects the aid relationship.<sup>46</sup> The Anti Corruption study finds no evidence of actually reduced corruption as yet.

The **emphasis of donor support** has been on the analysis of grand corruption, PFM and other country system issues, rather than on petty corruption, through donors have in principle supported the fight against petty corruption through partnership with Transparency International Chapters and Anti Corruption Commissions.

Both the Anti Corruption and PDE country and synthesis reports find evidence that **donor actions have contributed to combating corruption** in terms of building improved national architecture and institutions to tackle corruption (assessed as largely effective against its key objective of capacity building). Positive contributions include:

- improving the evidence base
- improving the legal framework and PFM systems
- helping to build / improve the capacity of key institutions, notably Anti Corruption Commissions and Supreme Audit Institutions.
- promoting integrity and professionalism within law enforcement agencies

That said, the studies also find that **domestic factors** mainly explain success in addressing corruption. And **implementation** continues to be a serious constraint for partner governments.<sup>47</sup> Factors include: the limited access to skilled labour for Anti Corruption

<sup>44</sup> Vietnam PDE, Tanzania AC, Tunisia BS

<sup>45</sup> Mozambique PDE, Bangladesh PDE

<sup>46</sup> PDE synthesis and Uganda PDE plus e.g Benin and Afghanistan; AC synthesis and country reports

<sup>47</sup> AC synthesis and country studies

Commissions; the availability of geographical reach; strong chairmanship by reform-minded individuals; and power for prosecution and sanction.<sup>48</sup>

There are mixed findings on the **potential for corruption within aid monies**. Budget support is explored in some depth:

- The Budget Support Tunisia study finds **no evidence that budget** support as a modality increases the risks of corruption.<sup>49</sup>
- The Anti Corruption study points that that, perhaps paradoxically, **GBS donors are less directly exposed to specific cases of corruption**, because its fungibility means that public fund mismanagement cannot be traced back to donor funding. The reputational risk, however, remains equally high
- The PSGR Cambodia report finds that **corruption actually encourages resistance to the move away from project to programme based modalities**, because of the greater opportunities for leakage and access to resources offered by the former.<sup>50</sup>

The reports do contain some direct examples of **misuse of aid monies**, whether in GBS or projects support.<sup>51</sup> Responses have included external audit, capacity building on internal audit, micro-management of funds, seeking to deal directly with fund recipients, negotiation of a governance action plan to improve internal audit and financial reporting, and freezing / withholding funds (though then directing them through other channels).<sup>52</sup>

### 1C: Areas of consistently weak / limited progress

<b>CONSISTENTLY WEAK / LIMITED PROGRESS</b>	<b>Centre of government reform</b> <b>Procurement</b> <b>Demand side accountability</b>
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#### 1Ci: Centre of government reform

The PSGR evaluations assessed the progress over the last decade in strengthening central government processes and functions, defined as reforms typically aimed at changing the capacity of national government to make policy, to plan, and to maintain strategic oversight of service delivery.<sup>53</sup> The studies find that, overall, efforts ***'have generally proven disappointing in terms of the outcomes of reforms in these areas.'***<sup>54</sup>

In particular, **governance reforms affecting the core role and operations of the State** have been especially challenging. The synthesis report finds overall that while progress has occurred

<sup>48</sup> AC synthesis and country reports, see also Mozambique PSGR and others; Vietnam AC

<sup>49</sup> BS Tunisia, Tanzania AC, PDE synthesis

<sup>50</sup> PSGR Cambodia

<sup>51</sup> See AC synthesis, AC, PDE and BS Zambia

<sup>52</sup> Tanzania AC, Zambia AC

<sup>53</sup> PSGR synthesis

<sup>54</sup> PSGR synthesis

in particular sectors or countries, as in e.g. Indonesian decentralisation, these contexts had specific features which made reform possible at the time.<sup>55</sup> Explanations include:

- the proximity to and interests of political actors;
- the difficulty of external observation of the quality of performance of the processes involved;
- their permeability to informal influences;
- mismatch between development partners' ways of planning, committing and delivering assistance and the special demands of these sorts of reforms.

The synthesis report comments that capacity to implement reform is also constrained by the stresses of statebuilding – *'the underlying process of forging shared values and interests amongst contending societal elites.'*

For donors, the PSGR studies shows that a key reason for poor performance or failure of some major reforms was **premature investment** - i.e. before the underlying governance pre-conditions were in place. This has resulted in strains on the aid relationship, with donors becoming frustrated by the slow progress, and resulting in some cases in the withdrawal of external support.<sup>56</sup>

#### **Competing demands in reform**

*The experience of reform in Mozambique shows the tensions that reform can create, where sequencing, prioritisation, pacing and coordination problems especially with inter-dependent reforms such as functional analysis, pay reform and performance management reform were addressed separately, instead of being coordinated with wider restructuring or decentralisation reforms.*

A broadly consistent picture emerges from the studies of some reforms **failing to spread beyond central government bodies to other line ministries, departments and agencies**. Examples include internal audit (also a weakness at central government level)<sup>57</sup> where not supported by a comprehensive, government-owned deconcentration strategy as in Mozambique (though this has had limited success), Indonesia and other contexts.<sup>58</sup>

#### **1Cii: Procurement**

The Cusco Declaration and other declarations make clear that **well performing procurement systems** contribute to good governance and development outcomes and are critical to effective institutions and sound public sector management.<sup>59</sup> All the reports comment on procurement, though to different degrees.

National procurement systems are found in all reports to **provide significant blockages to building fully effective states**; hindering disbursement, performance, and working against the improved predictability intended by the use of e.g. budget support. Most studies find **limited**

<sup>55</sup> such as, in Indonesia, government leading and communicating a comprehensive reform vision and strategy and the clear linking of decentralization to improved service delivery

<sup>56</sup> PSGR synthesis

<sup>57</sup> See Zambia AC and PDE, AC Vietnam, Zambia, Tanzania, and Bangladesh, PDE Mali and Uganda. The PSGR study explicitly did not look at the effects of reform on local government or other decentralised agencies

<sup>58</sup> PSGR Synthesis, Nicaragua AC

<sup>59</sup> OECD DAC Task Force for Procurement, "Strong Procurement Systems for Effective States" Sept 2011

**progress on their reform**<sup>60</sup> though the Anti Corruption studies do find effective donor support to procurement oversight mechanisms, as a central part of the fight against corruption.

The studies contain many examples of Project Implementation Units or donor systems being used because of concerns about the quality of country procurement systems. Equally, though, a number of studies cite **donor HQ requirements** on using donor systems as blocking the progress and performance of programmes.<sup>61</sup>

**Procurement delays**

*The PSGR synthesis cites a human rights and good governance programme in Uganda, which experienced a year's delay since government organisations had to use the procurement procedures of the European Development Fund, rather than local procurement rules.*

**1Ciii: Demand side accountability**

Despite improvements in consultation, and some progress in developing CSO capacity for monitoring at service delivery level, the majority of reports cite limited **effort and progress by both donors and partner country governments** in building a conducive environment for domestic accountability – that is, in addressing the demand side of accountability.<sup>62</sup> As examples:

- The PDE synthesis finds that **consultation and participation by citizens and organised civil society** in aid matters presents a very mixed picture, with only a minority of evaluations reporting positive change.’
- The Anti Corruption synthesis comments that ‘In countries where freedom of expression has been limited or threatened, **donors have not been seen as systematically encouraging the host governments to maintain a conducive environment** for the participation of society in Anti Corruption, although there are some exceptions’.<sup>63</sup>
- The Budget Support Zambia country study reports that: ‘Overall the effectiveness of PRBS process with regard to increasing civil society participation in the budget support process in order to strengthen civil society monitoring capacities has been limited. **There is little evidence that Co-operating Partners push for greater transparency / parliamentary and civil society participation** in the budget process where this does not directly benefit donors’ fiduciary interests’.

The Anti Corruption synthesis however does find that donor support for CSOs has been largely effective, if varied across countries, particularly where it has included a focus on CSO governance.<sup>64</sup> Support for service delivery monitoring has also been effective in all five countries studied. However, ‘While the population has become more aware of the issue of corruption, they have yet to feel empowered or be given the tools to fight it’.<sup>65</sup>

<sup>60</sup> PSGR synthesis and all country reports; PDE Synthesis

<sup>61</sup> Uganda PSGR

<sup>62</sup> Mozambique PSGR, AC synthesis, PDE synthesis, Cambodia PSGR

<sup>63</sup> AC synthesis; also Nicaragua AC

<sup>64</sup> AC Bangladesh

<sup>65</sup> AC synthesis

## THEME 2: PARTNERING TO STRENGTHEN AND SUPPORT MORE EFFECTIVE STATES

The Manila Consensus on Public Financial Management Reform<sup>66</sup> reiterates the recognition amongst partners that whilst aid is an important resource for development, **aid effectiveness is not an end in itself**. ‘Aid is a catalyst but not always the central component behind stronger and more effective states.’<sup>67</sup> The second clear theme that has emerged from the studies concerns the efforts by donors and partner country governments, especially since 2005, **to reform the aid partnership and improve the effectiveness of aid**, especially in relation to governance reforms and improving accountability to citizens.

The evidence finds progress as follows:

THEME 2: PARTNERSHIP TO STRENGTHEN AND SUPPORT MORE EFFECTIVE STATES	
CONSISTENTLY POSITIVE PROGRESS	Quality of dialogue on policy and institutional reform
MIXED OR INCONSISTENT PROGRESS	Use of analysis Alignment Harmonization and co-ordination Predictability Capacity improvements
CONSISTENTLY WEAK / LIMITED PROGRESS	Mutual accountability Use of country systems Acknowledging and managing risk

### Summary of Findings

Overall the reports find a trend towards a **generally improved quality of aid partnerships**. However the only area of consistently positive progress is in the **quality of dialogue on policy and institutional reform**, where the major contributory factors are joint assistance and performance frameworks and budget support. There are some moves towards the use of **joint analysis**, but the sort of complex political analysis needed to inform policy and programming is still lacking. Progress on both **alignment** to national strategies and plans and **donor co-ordination and harmonization** is both slow and uneven, with programme based approaches, joint assistance frameworks, budget support and multi-donor trust funds making significant contributions here. **Predictability** is gradually improving, with budget support as a main driver, but disbursement delays remain problematic. Efforts at **capacity development** are slow and un-co-ordinated, in part due to a lack of clear national strategies around which donors can align, though some efforts in the anti-corruption arena are showing results.

**Mutual accountability** is showing little progress, hindered by a lack of clear mechanisms for holding donors to account, and continued asymmetrical relationships between donors and government. There is still limited **use of country systems** by donors even where efforts have been made at reform. Donors remain **risk averse**, with **fiduciary risk** being paramount,

<sup>66</sup> Manila Consensus on Public Financial Management : Partnering to Strengthen Public Financial Management for Effective States (2011)

<sup>67</sup> Manila Consensus: Annex: partnering to strengthen and support effective states

through highly varied attitudes between donors exist even within countries. The point is made that **excessive fiduciary risk averseness in donors may actually increase higher level strategic or performance risk.**

The PDE report summarises:

*‘There is evidence that partnerships are generally now operating on a firmer basis, based on strengthening levels of transparency, partner country ownership and structured arrangements for higher-level dialogue and collaboration, particularly around programme-based modalities for aid.... Neither donors nor partner countries can claim to have met all their commitments, but a recurring theme is that relationships remain largely asymmetrical. **Making further progress against this obstacle will require much stronger leadership from countries, with donors acknowledging their responsibilities for accountability within the relationship’.***

## 2A: Area of consistently positive progress

<b>CONSISTENTLY POSITIVE PROGRESS</b>	<b>Quality of dialogue on policy and institutional reform</b>
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### 2Ai: Policy and institutional dialogue

The majority of reports find an **improved quality of dialogue to support policy and institutional reform.** This centres especially on the main ministries and other central institutions.<sup>68</sup> The major contributory factors are **joint assistance and performance frameworks and budget support.** Examples include:

- The Anti Corruption synthesis finds that donors have become ‘more sophisticated’ in **combining programme support with high-level dialogue** to influence the government’s agenda on governance and anti corruption issues.<sup>69</sup> Policy performance targets addressing anti-corruption related measures are within some joint programmes (although e.g. the Bangladesh report finds a tendency to use process tranche triggers, rather than more outcome level results).<sup>70</sup>
- Both the AntiCorruption and Budget Support studies **show clear connections between budget support – sector or general – and policy dialogue for reform,** although with some interesting nuances. The Tanzania and Zambia Anti Corruption reports both identify General Budget Support as a central point for dialogue on anti-corruption, with relevant indicators being incorporated into Performance Assessment Frameworks.<sup>71</sup> In Tunisia, the structural transformation towards a more open economy was aided by the budget support dialogue and its link to the European neighbourhood policy. The Mali report finds that e.g. the introduction of a harmonised annual review calendar, alongside dedicated technical assistance, helped facilitate the implementation and monitoring of national development programmes, education and

<sup>68</sup> PDE Synthesis, Indonesia PDE, Ghana PDE, Malawi PDE, Mali PDE, Tanzania AC, Zambia AC, Indonesia AC, Zambia BS, Uganda PSGR though see also cases such as Bangladesh, where dialogue is limited (Bangladesh AC)

<sup>69</sup> AC synthesis

<sup>70</sup> AC Synthesis and Bangladesh

<sup>71</sup> AC Tanzania and Zambia, BS Zambia

health sector policies, and policies to strengthen public finance management, decentralisation and public sector reform.

However, the Mali experience also finds that budget support – whether sectoral or general – is most effective *‘when its primary objective is to finance and monitor the implementation of a given policy. It is much less effective when its primary objective is to change a given policy or to adapt its contents, through the means of conditionality.’*<sup>72</sup>

Similarly, some country reports find **unrealized hopes for constructive dialogue on the ground:**

- The five Anti Corruption country reports confirm that, whatever dialogue structures are in place, **domestic factors remain the main drivers** behind policy changes.
- The PGSR Indonesia study cites a **lack of progress in the intended mechanisms for joint co-ordination and oversight** of the Jakarta Commitment implementation
- The Mozambique case study describes **poor communication between donors and government over civil service reform**, resulting in stalled progress (see ‘co-ordination and harmonization’ below).

The Zambia budget support study finds that while the modality served as a platform for dialogue, insufficient donor co-ordination on the ground limited its effectiveness:

*On the one hand, the [dialogue] structures certainly helped to discuss conflicting interests on conditionality and funding ...On the other hand...the dialogue process has been plagued with remaining deficiencies that mainly relate to the persisting fragmentation on both sides of the dialogue process. Setting up a complex dialogue structures with important functions for an ambitious aid instrument such a budget support requires strong capacity and the political will to manage these dialogue structure in an effective and efficient manner.*<sup>73</sup>

The Anti Corruption, PDE and Budget Support Zambia studies all cite the 2009 governance crisis in the health sector, during which the dialogue structures were tested, and proved **resilient**. The Budget Support study concludes that ‘the crisis has shown the need to improve the efficiency of dialogue as well as the division of labour in order to lift dialogue to a higher (i.e. more political) level and enable the Government to take ownership over the consultation processes.’

The PSGR report is frank on the potential for change, citing the 2005 General Budget Support country study of Tanzania, *“GBS in Tanzania and the related dialogue and policy dialogue conditions are unlikely ever to be more than a modest influence.... the key achievements of the last decade were driven by a strong political will and by a powerful internal constituency for change”*.<sup>74</sup> The more recent Budget Support evaluations reiterate this finding but show that timely disbursement of substantial resources into the national budget can help to accelerate progress towards development goals.

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<sup>73</sup> BS Zambia

<sup>74</sup> ODI et al. 2005. *Joint Evaluation of Budget Support, Tanzania; 1994-2004*.

## 2B: Areas of mixed or inconsistent progress

<b>MIXED OR INCONSISTENT PROGRESS</b>	<b>Use of analysis</b> <b>Alignment</b> <b>Harmonization and co-ordination</b> <b>Predictability</b> <b>Capacity improvements</b>
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### 2Bi: Use of analysis

All the reports comment on the use of analysis in policy and programming, though the evidence finds very mixed success.

- The Anti-Corruption synthesis finds that **donor understanding of the forms and drivers of corruption** – and with it, ability to provide genuine guidance on anti-corruption – has been limited. There has been inadequate analysis (and application in programming and performance monitoring) of the **impact of particularly petty corruption on the poor and vulnerable**.
- The PSGR country studies and synthesis report make the same point, finding the evaluation **hampered by a lack of disaggregated data plus the relative invisibility of gender and diversity issues**. The Mozambique study in particular finds that virtually no evidence exists to suggest that gender issues have been considered in PSGR design, implementation or evaluation (see Narrative 3 on results).
- Three PDE studies show **some use of joint analysis**,<sup>75</sup> with examples of donors implementing innovations to reduce duplication,<sup>76</sup> though actual use appears stronger at the level of sector programming. But several reports cite **an explicit lack of more complex analysis, such as political economy analysis**. Where available, it is insufficiently applied in programming design and risk management.<sup>77</sup>
- The Budget Support evaluations (which each used econometric and quantitative analysis to examine relationships between specific government policies supported by budget support and final outcomes and impacts) find **a lack of policy analysis overall**; the sort of analysis applied by the evaluators could have been undertaken during design and implementation of policy, with positive contributions to final impact.

Where accepted common tools are available, such as Country Governance Assessments, there is **some - though inconsistent - evidence of their use**. The PFM Inception report cites the consensus around the utility of the PEFA diagnostic as common framework for assessing PFM status (also confirmed by a recent evaluation of the PEFA programme<sup>78</sup>). In countries which have applied it, it has helped to break with past approaches in which donors pursued separate diagnostic assessments, often leading to separate PFM reform programmes and projects.<sup>79</sup>

### 2Bii: Alignment to relevant national strategies and reforms

<sup>75</sup> PDE Mali, Zambia, Uganda

<sup>76</sup> Netherlands, cited in the PDE Synthesis

<sup>77</sup> AC synthesis and country reports, PSGR Cambodia

<sup>78</sup> Folscher and Lawson, 2011 (cited in PFM Inception Report)

<sup>79</sup> PFM Inception Report



Almost all the reports find **improvements in alignment**<sup>80</sup> to relevant national strategies and plans for governance and accountability reforms, though these generally reflect the PDE study's assessment of them as moderate, uneven and of a slow place.<sup>81</sup> An example comes from the Anti-Corruption study:

#### ***Aligning in Anti Corruption***

*The Anti Corruption Synthesis finds that donor support has been **aligned to, and informed, country strategies**, as broadly defined in their poverty reduction strategies (governance pillars) and more recently national anti-corruption strategies. However, their approach has **only been partially relevant to country circumstances**, showing a limited evidence base and relatively low quality and frequency of analysis. The synthesis report also finds insufficient attention to several areas prioritized by the UN Convention Against Corruption including, strengthening the quality and frequency of analysis, support to anti-corruption prevention (outside criminal law) and to key prosecution agencies such as the police, judiciary in particular.*

Across the evaluations, **the use of programme based approaches, joint assistance frameworks, budget support and multi-donor trust funds** are all confirmed as making significant contributions to improved alignment.<sup>82</sup>

- The Budget Support Synthesis points out that **the move toward the modality's use** is in itself an expression of harmonisation and alignment, particularly in Zambia, being reflected in the country's Joint Assistance Strategy.
- In both Tunisia (in relation to general budget support) and Mali, the **policy dialogue processes associated with the budget support modality** has enhanced both harmonisation and alignment (though the Mali report cautions that the specific influence of budget support structures on processes of harmonization and alignment is difficult to ascertain given the presence of parallel improvements, such as a joint country assistance strategy.)

Finally, several studies cite caveats around **the very broad national frameworks in place**, which enable donors to claim alignment but which do not constrain 'cherry picking' or favouring particular areas of strength.<sup>83</sup> The Vietnam PDE study points out that *'The broad nature of the SEDP [Vietnam's 5 year development plans] means that alignment of Development Partner country programmes is not an onerous requirement....More meaningful forms of alignment occur at the sectoral level, but depend upon the extent to which the sector has articulated a clear, evidence-based strategy linked to its budget process, and whether it uses this strategy as a reference point for managing its assistance.'*<sup>84</sup>

#### **2Biii: Donor coordination and harmonization**

Reducing aid burdens for national governments through enhanced donor co-ordination and reduced fragmentation is reflected in the Paris commitment to harmonization.<sup>85</sup> The reports

<sup>80</sup> Defined in the OECD DAC sense of alignment to country strategies and priorities (use of country systems which also comes under this definition is covered separately below)

<sup>81</sup> PDE synthesis

<sup>82</sup> PDE synthesis and country evaluations, BS Zambia and Mali studies

<sup>83</sup> PDE synthesis

<sup>84</sup> PDE Vietnam

<sup>85</sup> Defined as 'Donor countries coordinate, simplify procedures and share information to avoid duplication' (OECD DAC)

provide good coverage on this area, finding **some instances of improved co-ordination**, often through the dialogue fora associated with programme based approaches to governance reform<sup>86</sup> and particularly as relates to anti-corruption efforts. However, a recurring theme is **also poor or weak co-ordination on the ground**, often arising from the different priorities, interests or incentives of donor agencies.

The Anti Corruption synthesis finds that donors have, by and large, strengthened their coordination to address anti-corruption in all five countries in recent years.

- In some countries, such as Zambia and Tanzania, **specific multi-donor coordination platforms** have been established. In others, agencies have worked with the existing aid architecture, primarily consisting of governance working groups and sub-groups. The Tanzania country report cites instances of dialogue platforms enabling discussion about wider reforms, such as leverage for pressing for prosecution of grand corruption and Public Financial Management reform.<sup>87</sup>

Across the different reports, the **use of budget support and programme-based approaches** is a major explanatory factor for improved co-ordination and harmonisation<sup>88</sup> as in e.g. the e Nicaragua Anti-Corruption Trust Fund.<sup>89</sup>

Both the PDE and the PSGR syntheses however find that **progress has been far behind the implied expectations for harmonization**, which go back to the Rome Declaration of 2003 commitments. All the Budget Support country reports note that harmonisation processes are far from completed and that particularly when working within sectors, donors often support less coordinated initiatives.<sup>90</sup> Many of the reports – including those in the Anti-Corruption studies - even when not dealing explicitly with harmonization, comment on **poor co-ordination on the ground** and **consequently reduced effectiveness**.<sup>91</sup> Examples include:

- the Zambia budget support study, which is explicit that poor harmonisation and alignment within the donor budget support group is part of the reason for the failure of budget support to realise its full potential for policy and governance reforms. The report finds the key factors to be the **different understandings between donors** regarding the underlying principles of budget support (financing poverty reduction or promoting institutional reforms) and challenges to harmonisation or alignment with headquarters.
- the Bangladesh Anti Corruption study, which attributes poor co-ordination between donors to the **lack of a clear platform for dialogue** e.g. in the use of project modalities<sup>92</sup>

The 2009 health sector governance scandal in Zambia, cited by all the studies on this country, also reveals the **limits of harmonization**. Where structured arrangements mask diverging conceptual understandings, priorities and attitudes to risk, divisions can surface at a time of crisis. The Budget Support study for the country commends the **institutional stress resistance** presented by the dialogue structures during the crisis, but also comments that the *'variety of*

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<sup>86</sup> Mozambique PDE, Mali PDE, Nicaragua AC, Vietnam AC and PDE, Tanzania AC, Zambia AC, Cambodia PSGR Cambodia PDE, Malawi PDE, AC synthesis

<sup>87</sup> Tanzania AC

<sup>88</sup> PDE synthesis, AC synthesis BS synthesis

<sup>89</sup> Nicaragua AC

<sup>90</sup> Budget Support Mali, Zambia and Tunisia

<sup>91</sup> PDE Synthesis, AC synthesis, AC Bangladesh, AC Zambia, PSGR Indonesia, BS Tunisia, AC Tanzania

<sup>92</sup> AC Bangladesh

*pretensions by individual Cooperating Partners impede the possibility of sending out a coherent signal to GRZ and therefore weakens the potential of the aid instrument to set incentives to strengthen development orientation from within the Zambian system.'*

The mixed picture of donor partnership in the PSGR country studies leads the synthesis authors to explicitly endorse the PDE synthesis findings that:

*With a number of striking exceptions, donors and agencies have so far demonstrated less commitment than partner countries to making the necessary changes in their own systems. Some have been **too uncoordinated and risk averse** to play their expected proactive part in the relationship. Most have set high levels of partner country compliance as preconditions for their own reforms rather than moving together reciprocally and managing and sharing risks realistically.'*

## **2Biv: Predictability**

**Predictable partnerships** are recognised as a key constituent of effective development partnerships to support the development of core state functions.<sup>93</sup> The PDE and Budget Support evaluations address predictability issues, with the PDE study finding **improvements to be mostly slow**,<sup>94</sup> with the most important explanatory factor for progress being the multi-year frameworks provided by most donors.<sup>95</sup> The Budget Support Synthesis and country reports confirm the positive effect on predictability.

*Despite country differences, the Budget Support financial flows have increased throughout the evaluation period in both absolute and relative terms. Such trends have in turn had a positive effect on...the predictability of aid flows.*

Within this, explanations for improvement include **the use of disbursement triggers, peer pressure** for donors to meet their commitments in a multi donor arrangement, leading to more coherent joint responsibility, the **pooling of resources** and the **simplification of reporting procedures**.<sup>96</sup>

However, all the country reports – and both the syntheses, including the quote above – find **disbursement delays** to be a severely limiting factor to full predictability. Reasons provided on the country side are **low absorptive capacity of institutions**<sup>97</sup> and **procurement blockages** (which also applied to donor agencies).<sup>98</sup> On the donor side, explanations include the **continued use of separate annual budget cycles** by some donors,<sup>99</sup> **centralised funding decisions**<sup>100</sup> and the **difficulty in reconciling the objectives of harmonisation and alignment with headquarter policies**.<sup>101</sup> **Project-based aid** is cited as especially vulnerable to delays.<sup>102</sup>

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<sup>93</sup> Manila Consensus: Annex

<sup>94</sup> Draft Budget Support Summary Note, PDE Synthesis

<sup>95</sup> PDE synthesis

<sup>96</sup> Cambodia PDE, Mali PDE Ghana PDE, Malawi PDE

<sup>97</sup> Malawi PDE

<sup>98</sup> Uganda PGSR and others

<sup>99</sup> Uganda PDE

<sup>100</sup> PDE synthesis

<sup>101</sup> Zambia BS

<sup>102</sup> Draft Budget Support Summary Note and Mali, Bangladesh PDE, Malawi PDE, Uganda PDE

The Mali Budget Support evaluation provides a good illustration:

*Budget Support is the most predictable aid modality in Mali, with annual disbursements between 2002 and 2008, averaging 94% of projected disbursements. Nevertheless, the timing of disbursements by quarter, especially for SBS variable tranches, has been subject to regular delays, with considerable costs in terms of unplanned domestic borrowing and the delayed implementation of development programmes.*

The Zambia Anti Corruption evaluation finds that while donor coordination on anti-corruption has been effective overall, more coordination is needed on the ground. Despite all being signatories to the Paris Declaration and sharing similar fiduciary risk diagnoses, donors have adjusted very differently to the risk of corruption.<sup>103</sup>

## **2Bv: Capacity development**

The Cairo Consensus and other recent statements<sup>104</sup> points out the need for countries to lead efforts to strengthen public sector institutions. *'Domestic leadership building on existing capacity is essential to strengthening and sustaining an effective state.'*<sup>105</sup> Across the reports, findings on capacity development for building up sustainable state performance, generally support the PDE's analysis that **'significant efforts have taken place, though not necessarily either well-coordinated or harmonised ones, and with limited measurable results to date'**.<sup>106</sup>

The three main explanations provided by the PDE synthesis report are:

- the lack of clear country strategies or priorities for capacity strengthening;
- donors' preference for strengthening capacities in their own priority areas; and
- frequent movement of people in key public service posts, frustrating capacity development efforts.

Many of the country and synthesis studies reflect these explanations. Examples include the Zambia and Tunisia Budget Support evaluations:

**Zambia:** *Budget support related TA and Capacity Building in Zambia have been less effective than could have been hoped for..The root of this problem is that.. there is no coherent and harmonised approach to Capacity Development under which a formalized coordination and dialogue process could be established*

**Tunisia:** *General Budget Support was complemented through different types of capacity development support provided by the same donors and implemented through different arrangements: either specific studies launched with the agreement of the parties, or ad hoc projects, or twinning arrangements. The latter have shown to be particularly effective and appreciated by the recipient institutions, due to their flexibility and peer to peer approach.*

The Anti Corruption synthesis does identify some specific areas where capacity development for efforts to build accountable states has been **relatively effective**. These are:

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<sup>103</sup> Zambia AC

<sup>104</sup> Cairo Consensus: Manila Consensus

<sup>105</sup> Manila Consensus 2011

<sup>106</sup> PDE synthesis

- Anti Corruption agencies
- law enforcement agencies
- the police (in some instances)
- Supreme Audit Institutions (an assessment also identified by the PSGR country studies and synthesis.)<sup>107</sup>

Performance in the area of **public administration reforms** and **judiciary sector reforms** has been found to be relatively weak.<sup>108</sup>

## 2C: Areas of consistently weak or limited progress

<b>CONSISTENTLY WEAK / LIMITED PROGRESS</b>	<b>Mutual accountability</b> <b>Use of country systems</b> <b>Risk acknowledgement and management</b>
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### 2Ci: Mutual accountability

In terms of the development partnership for building effective states, the evidence shows **little progress on mutual accountability** compared to the expectations of the 2005 Paris Declaration, at least in terms of tools such as mutual assessment reviews.<sup>109</sup> The PDE synthesis finds that, along with managing for development results, **this principle has advanced the least.**

Some reports contain do cite progress towards mutual trust and respect, open dialogue and flexibility between donors and government, often achieved through the **dialogue fora that greater harmonisation** has brought.<sup>110</sup> But many also cite **a lack of clear mechanisms for holding donors to account**, especially where the country is dominated by donor views as highly aid-dependent.<sup>111</sup> Two reports comment that **development partner accountability to HQ/Capitals**, dominates over notions of mutual accountability<sup>112</sup> and several either comment explicitly on or imply **continued power imbalances** and still asymmetrical relationships between donors and government.<sup>113</sup>

All the three country reports from Zambia – PDE, Anti Corruption and Budget Support - explicitly draw attention to the imbalanced relationship. The Budget Support evaluation highlights the implications for **commitments to country ownership**:

*It is clear that there exists an **asymmetrical relationship** between donors that are signatories to the PRBS, on the one hand, and Government, on the other, with the former commanding an over-bearing influence over the latter. The asymmetrical relationship in the PRBS Memorandum of Understanding has not facilitated clear opportunities that allow Government to be in the driver's seat. In this respect, budget support has demonstrably been ineffective in pushing the country ownership agenda.*

<sup>107</sup> AC synthesis, PSGR synthesis

<sup>108</sup> AC synthesis

<sup>109</sup> PDE synthesis and country reports.

<sup>110</sup> Ghana PDE, Malawi PDE, AC synthesis, Vietnam AC

<sup>111</sup> Malawi PDE, Vietnam PDE

<sup>112</sup> Cambodia PDE, Ghana PDE

<sup>113</sup> Zambia PDE, Ghana PDE

## 2Cii: Use of country systems

The studies reports provide considerable evidence that **the use of country systems by donors** - a key component of building more effective and sustainable institutions and policies - **remains limited** even where efforts have been made at reform.

- Although both the Zambia and Mali budget support studies find that the use of budget support has **increased the size and share of aid subject to government budgetary processes**<sup>114</sup>
- A large majority of the PDE evaluations find only **limited if any overall increase by most donors** in the use of country systems and procedures, notably financial and procurement systems. Several cite continued concerns about volume of aid going off-budget e.g. via regional institutions or CSOs.<sup>115</sup>

**Fiduciary risk** (see below) remains the major brake on the use of country systems<sup>116</sup> as well as their perceived **slowness and cumbersome nature**.<sup>117</sup> **Political developments and requirements at donor HQ** have also acted as a constraint.<sup>118</sup>

Some of the country evaluations do provide **clear justifications** for this – the PSGR Bosnia Herzegovina study reports that not surprisingly, donor usage of government systems did not exist, because public financial management and particularly procurement, budgeting and auditing systems were not yet of an adequate standard. **The use of Project Implementation Units**, referred to in several reports,<sup>119</sup> is also contentious: the Anti Corruption synthesis cites their use by donors in Bangladesh, as a as an interim measure until sufficient capacity had been built to effectively manage (in this case DFID) support directly. The report makes the wider point that for selected projects or programmes, donors still choose to ring-fence their own funds and that this runs counter to their Paris Declaration commitments. However, the Vietnam PDE report provides robust reasoning for why the use of PIUs is appropriate in the Vietnam context; and the PDE synthesis supports this critique with the observation that, based on the evidence, the Declaration commitment on the use of parallel structures may have been **too simplistic and dogmatic**, especially when backed by a quantitative target.

## 2Ciii: Acknowledging and managing risk

A significant theme arising from the evidence, albeit addressed in different ways, is **donors' acknowledgement and management of risk**, particularly as it relates to the especial challenges and opportunities to create more effective and accountable public institutions. Several dimensions of risk are considered across the reports: **fiduciary** (where most of the findings are concentrated); **reputational**; and **performance / strategic** risk.

The consensus on **fiduciary risk** is that a) **levels of concern are high** among donors and b) **attitudes towards it are highly variable**. Concern is reflected in e.g the limited use of country

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<sup>114</sup> Mali and Zambia BS

<sup>115</sup> PDE Synthesis and Ghana

<sup>116</sup> PDE synthesis, BS country reports

<sup>117</sup> PDE synthesis and country evaluations

<sup>118</sup> Zambia BS

<sup>119</sup> Malawi PDE, Ghana PDE and others

systems.<sup>120</sup> On risk tolerance, the Anti Corruption study find that the same donors can show varied levels of tolerance in different countries, as can different donors in the same country,<sup>121</sup> as regards for example responses to progress on implementation of the host government's pledges to fight grand corruption.

Ways of addressing it include:

- **full alignment** with the country's Public Financial Management and procurement systems as part of General Budget Support;
- **alignment with national financial reporting and auditing mechanisms** as part of sector-wide approach programmes.<sup>122</sup>
- Other approaches have included the use of **tranche variability**, to avoid full suspension of support, although problems noted above concerning poor coordination of donor policy on triggers and tranches remain, and may reduce overall effectiveness.

As stated, the Tunisia Budget Support and the PDE study find no evidence that the commonly perceived fiduciary and associated reputational risks associated with budget support have been realized in practice:

*In Tunisia, budget support strengthened credibility and facilitated risk-taking in the economic reform process, the country having achieved good standards before budget support through structural adjustment. A sort of virtuous circle has been created, with the regional Association Agreement (between Tunisia and the EU) facilitating risk-taking in complex fiscal, trade and financial sector reforms, while budget support has contributed to the Agreement's credibility and practical strength.*

On measures to **mitigate and manage fiduciary and other risk**, both the Anti Corruption and PSGR reports find increasing use of **Fiduciary Risk Assessments** and **Governance Assessments** and tools such as **PEFA reviews**.<sup>123</sup> The Anti Corruption reports find clear evidence of donors adopting strategies of notionally supporting government's political discourse to fight grand corruption, but deliberately keeping away from difficult partnerships, because of the lack of transparency and likely political interference.<sup>124</sup>

Both the PSGR and Budget Support studies make the powerful point that **excessive fiduciary risk averseness in donors may actually increase higher level strategic or performance risk** – especially to long term change processes like public sector reform agendas.<sup>125</sup>

- The Zambia Budget Support study found Cooperating Partners' bias towards the control of fiduciary risks of budget support **undermined the potential leverage budget support might have on key areas of PFM** - citing an evaluation of a Public Expenditure Management and Financial Accountability programme, which found that weaknesses

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<sup>120</sup> AC synthesis, PSGR synthesis, PDE synthesis

<sup>121</sup> AC synthesis.

<sup>122</sup> AC synthesis

<sup>123</sup> AC synthesis

<sup>124</sup> AC synthesis

<sup>125</sup> PSGR synthesis

in the programme's design impacted negatively on ownership and thus on the overall effectiveness of the reform programme.<sup>126</sup>

- The PSGR synthesis cites donors 'voting with their feet' in Mozambique and Uganda, and for the most part ceasing support to the Public Sector Management sector directly. Disagreements about the commitment to and pace of reform were at odds with the **results orientation of donors** and the pressure to demonstrate contribution to high level indicators such as the MDGs. The report observes that donor withdrawal **undermines the relationship of trust** and in doing so, can **negatively affect service delivery to the poor** – the very result that donors are actually trying to influence and demonstrate.

To manage **performance risk** in statebuilding, the Anti Corruption synthesis recommends a **more explicit joining up of PFM and public sector reforms with the fight against corruption** – 'Make good governance and AC-specific interventions more joined-up and risk-aware.' Both the PDE and the PSGR synthesis point out that development is inherently risky:

*To try to avoid all risks in development cooperation is to risk irrelevance...Donor governments need to acknowledge frankly that development and development aid are inherently uncertain and risky and put in place measures to manage risks jointly with partners in the spirit of a mature partnership.<sup>127</sup>*

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<sup>126</sup> Zambia BS

<sup>127</sup> PDE synthesis



## THEME 3: MEASURING RESULTS FOR MORE EFFECTIVE STATES

*'It is important that Development Partners support **country capacity to mainstream results based approaches into public sector management**.. There is a need for robust and demand-driven **country owned results-based public sector management reforms** that build on existing country systems and deliver short, intermediate and long-term results in a flexible manner that are relevant to country context'.<sup>128</sup>*

The evidence finds progress as follows:

THEME 3: MEASURING RESULTS FOR MORE EFFECTIVE STATES	
MIXED OR INCONSISTENT PROGRESS	Joint performance management and monitoring
CONSISTENTLY WEAK / LIMITED PROGRESS	Managing for Development Results Theories of change / results chains National monitoring and evaluation systems

### Summary of Findings

There has been generally frustratingly weak progress overall in **managing for results**, with some exceptions in countries which had a relatively high starting point. Momentum is slowly growing around **performance management approaches**, though government machinery is in some cases resistant to change. There has been some positive progress in terms of developing and **applying performance assessment tools** and monitoring processes in some areas, but progress is much weaker in terms of embedding results-based theory into operational practice, particularly in developing and applying **theories of change**. **National monitoring and evaluation systems** continue to be weak and poorly integrated into the policy process.

### Detailed findings

#### 3A: Areas of consistently positive progress

There were no areas of consistently positive progress under this theme.

#### 3B: Areas of mixed or inconsistent progress

MIXED OR INCONSISTENT PROGRESS	Performance management and monitoring
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#### 3Bi: Joint performance management and monitoring

Despite the limited progress on overall mutual accountability, there is a growing use of **joint frameworks for performance management** and other performance monitoring tools (joint reviews, performance assessment frameworks etc) plus the subsequent use of these to set agreed standards for good governance, public financial management and sustained

<sup>128</sup> Manila Consensus Annex

commitment to human rights and stability.<sup>129</sup> **Budget support** has been a major driver here. Several reports cite the use of e.g. joint performance assessment frameworks as a platform for extended dialogue for e.g. governance reforms or agreed progress on corruption<sup>130</sup> although a gradual approach has shown best results.<sup>131</sup>

In terms of systems and processes, **joint monitoring and review** has also improved in most countries studied. It is frequently found to be an opportunity for broader dialogue<sup>132</sup> though it is unclear whether it has actually resulted in reduced burdens in aid management for partner governments or donors.<sup>133</sup> The Uganda PSGR study finds that too much capacity has been taken up with high profile elaborate monitoring exercises rather than embedding information transparency and use into everyday operations. In some cases, it remains an area of weakness where development partners continue to use their own systems.<sup>134</sup>

Where countries have joint performance assessment frameworks, there is some (though inconsistent) evidence of embedding **performance management** through annual reviews and disbursement triggers.<sup>135</sup> Pilots in performance-based budgeting are taking place in some countries<sup>136</sup> though experiments in performance based management have encountered criticism that managers are too often appraised against their limited zone rather than contribution to overall success, which undermines systemic development.<sup>137</sup> The Uganda PSGR study finds that within these experiments, the enforcement of sanctions is rare.<sup>138</sup> Conversely, the Bangladesh Anti Corruption study finds that PAF tranche triggers tend to be implementation actions, with few to none actually related to performance or derived from user perceptions evidence.

A number of studies find mixed progress in the use of **results-based reporting** within performance frameworks.<sup>139</sup> This is largely due to capacity constraints around results management, but specific critiques identified include:

- an excessive number of indicators within joint assessment frameworks, in response to different donors' reporting requirements;<sup>140</sup>
- lack of consistency, level and specification of indicators, which allow for subjective interpretation and negotiation of progress;
- indicators and targets which are inconsistent, unreliable or unmeasurable;
- stating objectives and indicators only in terms of outputs (e.g. passing a law) instead of at outcome level,<sup>141</sup>
- unsystematic, poorly monitored and changing indicators/goal posts year to year.<sup>142</sup> Overly high, unrealistic and sometimes conflicting expectations from donors have also been problematic.<sup>143</sup>

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<sup>129</sup> PDE Synthesis,

<sup>130</sup> PSGR synthesis and country reports, AC synthesis and country reports

<sup>131</sup> AC Viet Nam, AC Bangladesh

<sup>132</sup> PDE Cambodia, Ghana, Malawi and others

<sup>133</sup> PDE synthesis

<sup>134</sup> PDE Vietnam

<sup>135</sup> PDE Ghana, Mozambique, Zambia, PSGR Uganda, BS Tunisia, BS Zambia

<sup>136</sup> PSGR Indonesia, Cambodia, Uganda and Mozambique

<sup>137</sup> PSGR Uganda

<sup>138</sup> Uganda PSGR

<sup>139</sup> PDE Synthesis, Cambodia, Vietnam

<sup>140</sup> PDE Uganda and others

<sup>141</sup> AC Vietnam

<sup>142</sup> PDE Zambia, BS Mali, BS Zambia

Examples include:

- The Budget Support study’s analysis of the Zambia joint Performance Assessment Framework, considering it overloaded and with indicators of varying levels – some relatively unambitious and others overambitious to the point of being unrealistic.<sup>144</sup>
- Another example comes from the PDE synthesis, which cites a move to reduce and harmonise the use of indicators in one general budget support framework in Senegal from eighty five to 30.<sup>145</sup>

**Performance frameworks for budget support**

*In Mali and particularly in Zambia, the performance assessment frameworks are an expression of diverging interests.; moreover, their indicators and targets are not always realistic, and some indicators are barely measurable. In Tunisia, the evaluation has highlighted a shared and complementary responsibility between the performance indicators supported by budget support and those supported by the Association Agreement (between Tunisia and the EU): the latter included partnership principles and sectoral reform targets subject to political dialogue and structured monitoring; the former included the road map for the implementation of the reforms.*

**3C: Areas of consistently weak or limited progress**

<b>CONSISTENTLY WEAK OR LIMITED PROGRESS</b>	<b>Managing for Development Results</b> <b>Theories of change / results chains</b> <b>National monitoring and evaluation systems</b>
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**3Ci: Managing for Development Results**

The Manila Consensus on PFM Reform urges Development Partners to better support country driven approaches to results management.<sup>146</sup> The PDE study finds that, along with mutual accountability, **Managing for Development Results has advanced the least.**

The PDE synthesis finds that the **destination or vision on MfDR** is not always clearly or commonly understood by governments or agencies. Confirming this, the studies here find that **very few have robust and comprehensive Managing for Development Results systems.** Those which do exist are **task focused and short term**, leading to an incremental reform approach rather than assessing overall progress and needs.<sup>147</sup> Reasons include **resistance in the machinery of central government to change**, including the key elements needed for embedding MfDR, such as Human Resource systems reform, performance management, recruitment and compensation, policy and systems coordination.<sup>148</sup> Few donor programmes are found to support capacity building for results management.<sup>149</sup>

<sup>143</sup>PSGR Uganda; BS Zambia

<sup>144</sup> BS Zambia

<sup>145</sup> PDE synthesis

<sup>146</sup> Manila Consensus (2011) Annex

<sup>147</sup> PSGR Uganda

<sup>148</sup> PSGR Indonesia, Cambodia

<sup>149</sup> PDE Bangladesh, Indonesia)

However, there **are some exceptions** to the overall frustratingly weak progress reported.<sup>150</sup> Many countries, particularly those heavily engaged in the aid effectiveness agenda and / or receiving budget support, cite elements of an MfDR architecture in place.

- The PDE Cambodia report finds that results based approaches have begun to enter the lexicon but systems and practices are **far from mature or mainstreamed** into daily operational work.
- There are instances of **piloting or testing** of results-oriented monitoring and reporting, for example through performance assessments for budget support. Ghana is one example.<sup>151</sup>
- In Uganda, these experiments are linked to HR performance management systems for senior civil servants. Interim results reported are that the accountability culture is changing.<sup>152</sup> However, these are **neither comprehensive nor systematically applied**.

#### ***Tensions over Results?***

*Donors are becoming increasingly results-oriented in their own performance systems and often their own performance systems require their staff in country programmes to show contribution to high level indicators such as the MDGs. Interventions have to be linked, at some level, to improving health or education outcomes for the poor, and improved service delivery is key to this. In the case of public sector reforms, however, this has often proven frustrating, with different timeframes in place, and the extended nature of such reforms often unable to deliver against donor pressures for quick results or 'immediate deliverables'. The report recommends as a priority for international development community action that central public sector governance reforms in future take an outcome focus.*

### **3Cii: Theories of change**

Several reports find that **underlying theories of change or results chains** for public sector reform are often poorly specified with over-use of narrow project specific indicators even at higher levels of results /logic chains.<sup>153</sup>

- The PSGR synthesis and Uganda study find that **few public sector governance reforms** are cited as having either effective monitoring systems or robust theories of change.<sup>154</sup> For corruption and related governance work, logic chains are assessed as weak, with poor quality and use of indicators.<sup>155</sup>
- Other PSGR country reports find results chains being **neither shared nor agreed** between government and development partners, in turn undermining effective monitoring and evaluation, reflecting different priorities, prolonging differences of views, and ultimately undermining the effectiveness of the reform agenda.<sup>156</sup>

The Anti-Corruption synthesis Annex on monitoring and evaluation is clear:

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<sup>150</sup> PDE Synthesis, PSGR synthesis

<sup>151</sup> Uganda PSGR, PDE Ghana

<sup>152</sup> Uganda PSGR

<sup>153</sup> AC Bangladesh, Nicaragua, and Tanzania

<sup>154</sup> PSGR synthesis and Uganda

<sup>155</sup> AC Nicaragua, AC Zambia, PSGR Uganda

<sup>156</sup> PSGR Cambodia, PSGR Mozambique

*'It may not be appropriate for the objective of an AC project to directly reduce corruption, but if that is the case, it is important that the project design sets out clearly a description of how results under the project will contribute to reducing the scope for or incidence of corruption. Such a statement is typically known as a theory of change or might be referred to as the intervention logic or results chain.'*

### **3Ciii: National monitoring and evaluation systems**

The development of robust and comprehensive monitoring and evaluation systems is considered a key part of capacity development for more Effective States. 'Development Partnership should...strive to support country capacity to produce, assess and use available information generated by countries with greater attention paid to...**monitoring and evaluation systems.**'<sup>157</sup> Where systems exist, and have been assessed in the studies, they are found to be generally connected to the national development strategy, and to aid partnerships particularly (e.g. performance assessment frameworks for Budget Support).<sup>158</sup> However, **little progress is reported in their strengthening**, and there are continued concerns about continued donor use of their own systems.

*An example of the failure of supply-led M&E systems is found in the early versions of the now much-improved National Integrated Monitoring and Evaluation System (Uganda). In acknowledging its early shortcomings, the PSGR evaluators find that the priority should be to increase demand for data by strengthening institutional mechanisms designed to ensure transparency and accountability in decision-making. The latter include official mechanisms of oversight and control as well as unofficial mechanisms rooted in civil society organisations.*

**Monitoring systems** at both national and sector level are consistently cited as **weak or as poorly implemented**.

- The Anti Corruption Bangladesh study finds that monitoring continues to focus on **intermediate level capacity building**, rather than results and impacts.<sup>159</sup> **Standalone monitoring** remains common, imposing high burdens and reducing the impact of joint response on strategic development.<sup>160</sup>
- The PSGR Mozambique report points out that monitoring is often **not seen as a core activity**, meaning that efforts are not placed into systems or capacity development.<sup>161</sup>
- However, the PSGR synthesis does find efforts to **develop 'actionable governance indicators'** for public sector management and measures to increase the transparency and accountability of public policy making by strengthening the oversight role of Parliament, the investigatory activities of the media and the evidence base available to civil society.

Most reports also cite **very limited disaggregated data collection, analysis and use**. The Anti Corruption Synthesis Annex on monitoring and evaluation finds that 'There is more scope to disaggregate the indicators by gender and also to incorporate poverty dimensions than is found in current practice.'<sup>162</sup> The PSGR synthesis is explicit in its critique.. 'There is a striking

<sup>157</sup> Manila Consensus

<sup>158</sup> Examples include Uganda NIMES, PDE Ghana

<sup>159</sup> AC Bangladesh

<sup>160</sup> PDE Vietnam, AC Bangladesh

<sup>161</sup> PSGR Mozambique

<sup>162</sup> AC synthesis Annex D

dearth of research on the impacts of PSGRs on gender and diversity, as well as information on specific PSGRs with a gender or diversity focus.’<sup>163</sup>

For governance and anticorruption, specific weaknesses are identified:

- For **governance monitoring** specifically, the PSGR synthesis report points out that, in contrast to the monitoring of e.g. income poverty, health status and educational attainment, data on many governance outcomes are not collected through routine data gathering systems. Some of major challenges include the different definitions of governance and public sector governance reform used by donors, governments and civil society organizations and the need for different functions of government to be monitored and evaluated in different ways, requiring a broad portfolio of methods. There is little evidence from the countries examined that the monitoring and evaluation of governance at national level has been integrated into existing government systems for assessing development performance.
- Systems are also generally weak for **Anti-Corruption Strategy monitoring and measurement**,<sup>164</sup> a factor which has contributed to reduced programme effectiveness.<sup>165</sup> There is donor confusion on whether the focus should be on reporting progress against anti-corruption specific interventions, or wider governance and system strengthening,<sup>166</sup> as well as delays in developing frameworks. There are some anti-corruption indicators in performance assessment frameworks, but most are still largely process focused rather than outcome oriented.<sup>167</sup> The Tanzania report also cites a need to improve the focus on petty corruption, and link this closely to poverty reduction strategies.<sup>168</sup>

For the **utility of systems in the policymaking process**, the Mali Budget Support report notes that, with the exception of monitoring of budget support conditionalities in Mali, there is little or no evidence as yet that national monitoring and evaluation systems and performance assessment frameworks **have affected policy or strategy development**. The Anti-corruption study finds similarly that while monitoring and evaluation processes have improved, this has not impacted much as yet on Anti Corruption related monitoring.<sup>169</sup> Should good systems exist, therefore, they do not fully serve their purpose until feedback loops are joined up.

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<sup>163</sup> Zambia AC, PSGR Synthesis, Indonesia and Uganda

<sup>164</sup> AC Vietnam and Tanzania

<sup>165</sup> AC Bangladesh

<sup>166</sup> AC Synthesis, AC Nicaragua

<sup>167</sup> AC Tanzania, Vietnam

<sup>168</sup> AC Tanzania

<sup>169</sup> AC Vietnam and Tanzania

## ANNEX 1: EVALUATION REPORTS ANALYSED

Evaluation Title	Main questions	Country coverage	REPORTS Analysed	STATUS
The Evaluation of the Paris Declaration	<p>1. What are the factors that have shaped and limited the implementation of the Declaration reforms and their effects? (<i>The Paris Declaration in Context</i>)</p> <p>2. What improvements have been made in aid effectiveness as targeted in the Declaration? (<i>Contributions to Aid Effectiveness</i>)</p> <p>3. What contributions have improvements in aid effectiveness made to sustainable development results? (<i>Contributions to Development Results</i>)</p>	<p>Afghanistan, Bangladesh, Benin, Bolivia, Cambodia, Cameroon, Colombia, Cook Islands, Ghana, Indonesia, Malawi, Mali, Mozambique, Nepal, Philippines, Samoa, Senegal, South Africa, Sri Lanka, Uganda, Vietnam, Zambia</p> <p>Donor studies: African Development Bank, Austria, Ireland, Japan, Spain, Sweden, USA, Asian Development Bank, Australia, Denmark, Finland, France, Germany, Luxembourg, Netherlands, New Zealand, UK, UNDG.</p>	<p>Synthesis Bangladesh Ghana Indonesia Cambodia Mali Malawi Mozambique Uganda Vietnam Zambia</p>	All final
Donor support to anti-corruption	<p><i>Relevance</i> : General question: - Are the approaches employed by the five donors to address corruption (including its negative effects on poor people and women in particular) appropriate to country circumstances, and how could they be made more relevant? (plus a number of specific questions)</p> <p><i>Effectiveness</i> : General question: - How effective have donor interventions been in addressing different types of corruption, including forms of corruption affecting poor people and women in particular? (plus a number of specific questions)</p>	Bangladesh, Tanzania, Zambia, Viet Nam, Nicaragua	<p>Synthesis and Annexes (in particular Annex D on monitoring and evaluation)</p> <p>Bangladesh Vietnam Tanzania, Nicaragua Zambia</p>	<p>Final September 11</p> <p>All final</p>
Public sector governance reform;	<p>Key Evaluation Question 1: To what extent have investments made through PSGR programmes over the last ten years:</p> <p>i. Supported governments to be more capable, accountable and</p>	Bosnia Herzegovina, Cambodia, Indonesia, Mozambique, Uganda	<p>Synthesis – Volume 1</p> <p>Cambodia Indonesia Mozambique</p>	<p>Draft August 2011</p> <p>Draft August 2011</p>

Evaluation Title	Main questions	Country coverage	REPORTS Analysed	STATUS
	<p>responsive in delivering services and maintaining the rights of citizens?</p> <p>ii Helped create an enabling environment for economic growth?</p> <p>iii Built state capability to manage and implement reforms?</p> <p>Key Evaluation Question 2: What lessons can be learnt, about both the conditions for success of PSGR activities and the ways in which challenges have been overcome, that will:</p> <p>i. Provide knowledge to further improve aid effectiveness?</p> <p>ii. Assist prioritisation of activity?</p> <p>ii. Generate baseline information for future planning and implementation of PSGR including in the case study countries?</p> <p>Plus a number of secondary questions for country case studies including those to evaluate the expected, inferred or demonstrated impacts of the reforms on the rights of citizens, particularly women.</p>		Uganda	
Budget support	<p><i>(from Mali – common to all country studies)</i></p> <p>“to assess to what extent the budget support operations in question have been successful in providing the partner government with the means necessary to implement its national and sectoral development strategies, in facilitating improvements in the efficiency and effectiveness of these strategies, and, as a consequence, in attaining sustainable outcomes and impacts on growth and development”.</p>	Zambia, Mali, Tunisia	Draft Note - Synthesis of the main results of the Budget Support evaluations in Mali, Tunisia and Zambia – Draft September 6,	September 2011  All final