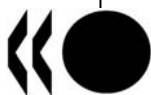


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Organisation de Coopération et de Développement Économiques
Organisation for Economic Co-operation and Development

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DEVELOPMENT CO-OPERATION DIRECTORATE
DEVELOPMENT ASSISTANCE COMMITTEE

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SUMMARY ANALYSIS OF DAC MEMBERS' REPORTS ON THEIR ACCRA AGENDA FOR ACTION (AAA) "BEGINNING NOW" COMMITMENTS

DAC Meeting, 16 March 2010

This document is submitted for DISCUSSION under Item 7 of the Draft Annotated DAC Agenda [DCD/DAC/A(2010)3].

It presents initial findings from reporting by DAC Members and Observers on progress they have made in implementing their AAA "Beginning Now" commitments [ED(2010)12]. The final, complete report will be submitted to the SLM for INFORMATION [DAC/CHAIR(2010)2].

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English, French

TABLE OF CONTENTS

SUMMARY	3
ANNEX I – UNTYING ANALYSIS	5
ANNEX II - LETTER FROM THE DAC CHAIR.....	7
COMPENDIUM OF 'BEGINNING NOW' RESPONSES FROM DAC MEMBERS	
AUSTRALIA.....	10
BELGIUM.....	12
CANADA.....	13
CZECH REPUBLIC.....	15
DENMARK.....	17
EUROPEAN COMMISSION.....	19
FINLAND.....	22
FRANCE.....	25
GERMANY.....	29
GREECE.....	31
IRELAND.....	33
ITALY.....	35
JAPAN.....	37
LUXEMBOURG.....	38
NETHERLANDS.....	40
NEW ZEALAND.....	42
NORWAY.....	44
PORTUGAL.....	46
SLOVAK REPUBLIC.....	48
SPAIN.....	50
SWEDEN.....	52
UNDP.....	54
UNITED STATES.....	60

SUMMARY

1. Following 2 rounds of self assessment in November 2008 [DCD/DAC/EFF(2008)34] and May 2009 [DCD/DAC/EFF(2009)27REV1], this third compendium presents an update on progress against the “beginning now” commitments of the Accra Agenda for Action (AAA). It draws on self assessments submitted by 23 DAC members and observers. The compendium also includes an update on plans to untie aid to the maximum extent. The individual submissions are presented after the summary.

General Progress on Aid Effectiveness Commitments

2. As observed in previous monitoring exercises, donors are at different stages in fulfilling their Paris Declaration (PD) and AAA commitments. Donors with well-established action plans are currently updating these and further improving procedures and practices. Others are still at the stage of developing action plans or updating their strategic frameworks to reflect aid effectiveness principles.

3. A cross-cutting observation is a renewed emphasis on dialogue between headquarters and field offices. Improved interaction and country specific priority setting were cited as particularly important when donors are seeking to considerably restructure their aid. Tailored staff training has intensified and some donors are using workshops as an effective method to strengthen links between policy work and country level implementation.

Specific Progress on AAA “Beginning Now” Commitments

Developing plans on using country systems (para. 15 d)

4. The latest findings largely mirror the pace of progress outlined in the previous two reviews. Most donors remain committed to addressing this issue, albeit from different entry points. Several donors are still at the stage of identifying bottlenecks and obstacles to non-use, while others have developed guidance and are currently monitoring progress.

5. Two donors report they are “on track” to achieving the AAA target of channelling 50% of government to government assistance through country systems (Denmark and the EC). Some are prioritising use of country systems in *project* support (Finland, Belgium). Efforts are also underway to strengthen partner country capacities (Portugal) and to reduce the number of Parallel Implementation Units (Spain, EC, Luxembourg).

Making public all conditions linked to disbursements (para. 25 b)

6. A number of donors reaffirm they fulfil part of this AAA commitment as it is already their general practice to agree with partner countries on a set of mutually agreed conditions drawn from national development strategies. (*para 25a*). For the most part, these conditions are made public via donor websites or through documents such as bilateral agreements, country programmes, MoUs and/or budget support matrixes.

7. At the same time, most donors recognised the need to improve consistency and standards in making this information available. Some pointed out that public disclosure is only feasible with the agreement of

partner countries and other participating donors (Germany, EC). France, Spain and The Netherlands were in favour of a harmonised approach in this respect.

Providing full and timely information on annual commitments and actual disbursements (para. 26b)

8. Several donors report they provide information on annual commitments through bilateral agreements, ongoing dialogue with partner countries and, centrally, through annual reporting to the DAC. Most state that information on actual disbursements is also made available, although, as Norway points out, this can be more of a challenge at country level when aid information management systems are absent.

9. As highlighted in the previous reviews, challenges remain in improving the quality, accessibility and timeliness of information to better fit with the budget and planning process of partner countries. A number of donors inform that they are actively addressing this through support to the International Aid Transparency Initiative (IATI). Ireland, for example, is currently assessing the potential of piloting this initiative in one of its programme countries.

Providing regular and timely information on their rolling three to five year expenditure and/or implementation plans (para. 26c)

10. Most donors report that they already provide forward-looking indicative budget projections to partner countries through their country strategy documents and through reports to the DAC on forward spending. Some are trying to extend the length of these agreements in order to improve the predictability of aid. For example, Canada is currently finalising 3-year expenditure plans for its focus countries and Belgium has extended the duration of its Indicative Cooperation Programmes (ICPs) from 3 to 4 years.

11. With few exceptions, however, donors do not currently provide information to partner countries on a *rolling* basis, even if some are exploring options to adapt systems and procedures accordingly (New Zealand, Spain, Germany, Netherlands).

Progress on Untying of Aid (Para. 18)

12. The updates provided by DAC members and observers confirm the trends identified by the DAC Secretariat in its summary analysis of November 2009 (see Annex I).

Conclusion

13. In the target year for achieving aid effectiveness commitments, it is critical that donors and partner countries remain squarely focussed on implementation and demonstrating progress. Five years after the Paris Declaration, it is encouraging to see that donors remain committed to the principles and continue to push for change. However, while full evidence will not be available until 2011, it is already clear from this self assessment that tangible progress on key PD/AAA commitments remains uneven. While some good performers are gradually changing their aid practices, too many donors are not pulling their weight. There is a real risk that this 'mixed picture' could derail donors collective performance against the global aid effectiveness targets, not least those qualified by Ministers themselves as 'beginning now'.

ANNEX I – UNTYING ANALYSIS

(Extract from the annual progress report on untying which will be submitted to the DAC at the end March 2010).

DAC Members individual plans to untie aid to the maximum extent

The Accra Agenda for Action (paragraph 18) commits DAC Members to “*elaborate individual plans to further untie their aid to the maximum extent.*” Consequently, the DAC Chair asked Members to provide the Secretariat with their individual plans [ED(2009)63]. Based on these plans [DCD/DAC(2009)47, and corrigenda 1 and 2, reproduced in Annex II], as well as the informal DAC discussion on 27 November 2009 [DCD/DAC(2009)50] and 18 February 2010 [DCD/DAC(2010)15], the Secretariat has categorised Members’ plans to untie aid to the maximum.

It should be emphasised that this assessment is based on the extent to which a Member’s aid is already untied [Annex 1, table 2], the technical (but not political) complexity of untying certain forms of aid and the details of the targets and timelines to untie remaining tied aid. The assessment does not take into account approaches related to promoting greater local/regional procurement or local purchases. While these are positive moves in their own right, they are complementary, but not alternatives to untied aid, nor do they necessarily result in more untied aid (as defined by the DAC).

To illustrate the methodology of the assessment, two examples at different ‘ends of the scale’ are presented. Australia, which untied an average 94% of its bilateral aid during 2006-08, has a clear plan and timeline to untie all remaining tied aid. Australia therefore figures in the category where most aid is already untied and where there is also a clear plan and timetable to untie remaining tied aid (in its case, fully). At the other end of the scale, Greece only reported 18% of its aid as untied (2006-08 average) and has not submitted a plan to untie more¹.

On that basis, Members’ individual plans are categorised as follows:

- i. *Members whose aid is already fully or almost fully untied and/or where there is a clear plan (i.e. with targets and timelines) to totally or significantly untie remaining tied aid -- Australia, Belgium, Canada, Denmark, Finland, France, Germany, Ireland, Korea, Luxembourg, New Zealand, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland and the United Kingdom.*
- ii. *Members with sizeable shares of tied aid in their programmes and without a clear plan (i.e. with targets and timelines) to untie a significant share of the remaining tied aid – Austria, Greece, and Italy. Austria (77% untied) notes in its plan that it, “cannot report any new commitments towards untying aid.” Greece (18% untied) has not yet submitted a plan. Italy (67% untied) has set out an approach focusing on increasing local purchases and states, “the level of untying reached so far is already at its maximum extent.”*

1. In respect of untying, the EC represents a ‘hybrid’ situation, where the definitions and thus methodology do not easily apply. The EC budget is largely untied and goes beyond the Untying Recommendation. In respect of the EDF, substantial progress has been already been made to further untie assistance and further plans are being developed in the framework of a revision of the Cotonou Agreement.

- iii. *Unresolved cases* –For the time being it is not possible to categorise the situations concerning two Members – Japan and the United States. These Members consider that the AAA commitment only addresses aid covered by the untying Recommendation (United States), or does not require untying beyond the Recommendation (Japan). Since the United States and Japan already implement the Recommendation and have gone beyond it, they consider that they have nothing additional to untie to meet the AAA commitment. Accordingly, they consider that they should be grouped under (i) above. The Secretariat, however, considers that the AAA applies to all aid, otherwise it would be an empty commitment [DCD/DIR(2009)16]. After all, if the commitment would only apply to aid already covered by the Recommendation all DAC Members would have fulfilled this commitment for quite some time. Consequently, from the Secretariat perspective Japan (81% untied) and the United States (63% untied) should be grouped under ii) above. The DAC and the WP-EFF will be invited to discuss this issue.

During various meetings on untying, some delegates noted that the statement ‘fully untied’ required further clarification. In some cases it is impossible to untie aid (*e.g.* administrative costs and imputed costs for refugees), in other cases partner countries ask for in-kind assistance (*i.e.* training of the police force). Delegates noted that there is a need for informal guidance on how to report the tying status of certain aid categories such as imputed student costs and NGO support, where it seems that Members report their tying status in different ways. A discussion of these issues is planned for the next meeting of the Working Party on Statistics in June 2010.

ANNEX II – LETTER FROM THE DAC CHAIR

26 January 2010

To : DAC Delegates & Observers

Re: Update on Accra Agenda for Action (AAA) “Beginning Now” commitments and Donor Action Plans in preparation for the DAC Senior Level Meeting, 14-15 April

Dear Colleague,

Following adoption of the Accra Agenda for Action at the Third High Level Forum on Aid Effectiveness in September 2008, donors agreed to undertake the following actions as a matter of immediate priority:

DONORS agreed to *immediately start working* on:

- Developing plans on using country systems (para. 15d).
- Making public all conditions linked to disbursements (para. 25b).
- Providing full and timely information on annual commitments and actual disbursements (para 26b).
- Providing regular and timely information on their rolling three to five year expenditure and/or implementation plans (para 26c).

You will recall that two rounds of review have been conducted to track members’ progress in implementing these so-called “**beginning now**” commitments: in November 2008 [DCD/DAC/EFF(2008)34] and May 2009 [DCD/DAC/EFF(2009)27REV1].

As part of the preparations for the DAC Senior Level Meeting in April 2010, I would like to request DAC members and observers to provide - in no more than 1-2 pages – an **update on progress** made in implementing these key commitments. In order to complement this information, I would also ask you to present, if you have not already done so, an outline of your **plan to untie aid** (AAA para. 18) to the maximum extent. All donors concerned should also set out the necessary steps to implement those plans.

As you are aware, a number of members have opted, in a more comprehensive exercise, to formulate **individual agency action plans** to implement the PD/AAA. These action plans were shared within the Working Party on Aid Effectiveness in November 2009 [DCD/DAC/EFF(2009)9]. This is very welcome information. At this point, should you wish to report on **progress** made in the implementation of these plans, you are invited to provide an overview- in no more than 1-2 pages -highlighting the key points.

On the basis of the information received, I will table a short report to the SLM in April. Members will be informed of the initial findings of this exercise at the DAC meeting on 16 March 2010. The findings will also constitute an important input to the reporting on the 2009 DAC High Level Meeting Action Plan [DAC/CHAIR(2009)2] at the DAC SLM 2010.

DCD/DAC/RD(2010)3/RD3

You are kindly requested to send these updates (“beginning now” commitments as well as complementary information on untying, and donor action plans) to Claire Condon (Claire.Condon@oecd.org) by **26 February 2010 at the latest**. For any additional questions please contact Brenda Killen (Brenda.Killen@oecd.org, tel. +33-1 45 24 83 72).

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Eckhard Deutscher', with a stylized flourish at the end.

Eckhard Deutscher

COMPENDIUM OF 'BEGINNING NOW' RESPONSES FROM DAC MEMBERS

AUSTRALIA

The Australian government is currently updating its existing aid effectiveness platform. Specific strategies are being developed to enable us to meet our international commitments under the Paris Declaration and the Accra Agenda for Action and promote and support durable development results.

Developing plans on using country systems (para. 15d)

- AusAID is developing a new and more integrated business model to manage scaling up across all programs of support, including use of partner government systems. An agency-wide Operational Policy and Management Framework (OPMF) setting out the new business model is being developed, and is due to be released in 2010. Detailed guidance on using partner government systems, which is specified as an operational policy requirement under the OPMF, is being prepared for release in the first half of 2010 and will replace the interim guidance that has been in place. This new guidance will provide practical instructions on assessment and decision making processes for using partner government systems. It will also be fully integrated with AusAID's new guidance on country strategies, to ensure that using partner government systems is considered in a strategic and coordinated fashion within each country program.
- New guidance for developing country strategies and the new Pacific Partnerships for Development (PPD) emphasises the importance of working through partners' finance, procurement and decision-making systems and strengthening these over time. PPDs have been signed with Kiribati, Nauru, PNG, Samoa, Solomon Islands, Tuvalu, Tonga and Vanuatu. Australia will finalise PPDs with Federated States of Micronesia, Palau and Marshall Islands during 2010.
- The *Cairns Compact on Strengthening Development Coordination in the Pacific* was agreed to by Leaders and endorsed by Partners at the Pacific Islands Forum in Cairns in August 2009. The Cairns Compact provides a mechanism to enable development partners to improve the coordination of development resources and enhance aid effectiveness in line with the Paris Declaration and Accra Agenda for Action. Australia, as the current chair of the PIF, is working closely with the PIF Secretariat to assist the implementation of the Cairns Compact which includes provision for detailed reporting on development partners' engagement at regional and country levels. Reporting looks specifically at how development partners are working to improve aid effectiveness through a range of measures including the increased use of country partner systems. This process will enhance AusAID's understanding of how it uses country partner systems and how it can work in complementary ways with other partners to increase use of these systems throughout the Pacific.

Making public all conditions linked to disbursements (para. 25b)

- While Australian performance-linked aid aims to support and build domestic accountability, where necessary it respects partner government preferences and sensitivities regarding publication of conditions linked to aid disbursements (i.e. in negotiating the Tonga-Australia Performance Partnership Australia agreed to Tonga's request that detail surrounding performance incentives remain confidential for the first year of the partnership).
- All signed PPD header documents have been made public. These documents provide greater transparency around mutual commitments and performance objectives that both governments are

working towards. Further details have been developed in working-level documents, 'implementation strategies', including performance linked aid commitments. Implementation strategies are also being made public as they are finalised, except in cases where partner governments have specifically requested they are not.

- Annual Program Performance Reports have been publicly available on the AusAID website since 2007.

Providing full and timely information on annual commitments and actual disbursements (para. 26b)

- The new PPDs and Country Strategies provide increased certainty of funding for partner countries, with funding commitments affirmed annually. These will be indicative base estimates, with the opportunity for increased aid over time. Under these new arrangements, there will be far greater collaboration with partner countries in setting performance indicators and assessing progress.
- Australia signed up to the *International Aid Transparency Initiative* (IATI) at Accra. Australia's reporting systems will be reviewed and updated where necessary once common reporting standards are adopted through the IATI process. Australia already has high adherence to current DAC reporting requirements and, with current reforms, AusAID's systems will meet most current DAC reporting needs.
- Australia also reports on ODA through a number of publications including the Annual Review of Development Effectiveness, published around February each year, the annual ministerial aid budget statement, published in May, as well as AusAID's Annual Report, published in the second half of the calendar year.

Providing regular and timely information on rolling three to five year expenditure and/or implementation plans (para.26c)

- Aid allocations are determined during the annual budget process, however, Australia does share forward estimates for specific activities and programs with partner governments. As noted above, the new PPDs and Country Strategies provide increased certainty of funding for partner countries. Options for multi-year funding commitments consistent with the annual budget cycle of partner countries are being explored.
- Australia has commenced a number of sector-focused initiatives (i.e. Education and Health Budget Measures) with, in most cases, multi-year funding commitments. These initiatives provide for more certainty in forward budgetary allocations.

BELGIUM

Developing plans on using country systems (para. 15d).

- Vademecum on the use of country systems in projects – a joint effort of the DGD and the BTC, should be finalized in the first half of 2010.
- Belgian Development Cooperation uses ‘co-gestion’ (co-management with partner country, which involves partial use of country systems) in about 35% of its projects. This is also the case in fragile states, notably in Burundi.

Making public all conditions linked to disbursements (para. 25b).

- For budget support and pooled funds Belgium uses conditionality agreed jointly with the partner country and other donors, usually taken from the PRSP or the sector plans.

Providing full and timely information on annual commitments and actual disbursements (para 26b).

- Use front-loading in majority of our country programming.

Providing regular and timely information on their rolling three to five year expenditure and/or implementation plans (para 26c).

- Duration of 13 out of 18 Indicative Cooperation Programmes is 4 years.
- Pursue strategy of long-term engagement of 12 years for the ICPs.

CANADA

Since the 2008 Accra HLF, Canada has reformed its international assistance program to make its aid more effective, accountable and transparent. Notably, the Government of Canada has taken important steps to deliver on its aid effectiveness commitments:

- ✓ Fully untied food aid and will fully untie all Canadian development assistance by 2012-13
- ✓ Announced 20 Countries of Focus, where we will focus 80% of our bilateral assistance
- ✓ Established thematic priorities (food security, economic growth, and children and youth) to guide CIDA's programming
- ✓ Approved a new Policy on Program-Based Approaches to help inform and increase our use of PBAs
- ✓ Finalised a comprehensive Aid Effectiveness Action Plan

Canada's Aid Effectiveness Agenda and the Paris Declaration are mutually reinforcing, and our reform efforts are consistent with the principles of ownership, harmonization, alignment, managing aid for results and mutual accountability. The Action Plan addresses seven strategic objectives linked to focus, efficiency, accountability, predictability, alignment, inclusive partnerships, and fragile states. In so doing, it sets the course for CIDA's actions over four years (2009-2012), and includes targets, accountabilities and a monitoring framework.

Developing plans on using country systems

- Canada's support for local ownership is complemented by an active commitment for all CIDA bilateral programs to include a targeted component supporting the reform and strengthening of country systems.
- CIDA's Policy on PBAs is a key document supporting the Agency in increasing its use of partner country systems. The policy provides valuable guidance on the specific conditions that are required for CIDA to use budget support and, by extension, partner countries' public financial management systems.
- Canada's conditions for use of country public financial management systems are largely defined by its Policy on Fiduciary Risk Assessment (Funding Modalities Based on the Use of Public Financial Management Systems of Recipient Countries). This policy also encourages the use of joint assessment tools, in particular the Public Expenditure and Financial Accountability (PEFA) framework.
- CIDA's Aid Effectiveness Action Plan includes references to the use of country systems, encouraging their use to the maximum extent possible (e.g., where agreed standards of transparency and reliability have been achieved).
- Under its Action Plan, CIDA will: channel at least 50% of funding to the government sector through country systems, review existing policies and procedures from an aid effectiveness perspective; provide the necessary supports (policy guidance and training) to program staff to facilitate capacity development in strengthening country systems (e.g. Policy and Operational Guide on Programme-Based Approaches); and link commitments to aid effectiveness to management performance agreements.

Making public all conditions linked to disbursements

- CIDA does not use its own conditions within its bilateral development program other than transparent conditions, agreed upon between donors and partner country governments, that focus on country conditions, results and performance. For example, under General Budget Support and Sector Budget Support arrangements CIDA aligns fully with performance measurement frameworks based on country plans and priorities, and negotiated between the partner country government and donors. The same applies to joint efforts to help strengthen country systems, where agreed conditions (pursuant to the Paris Declaration) are linked to progress in implementing reforms to improve their effectiveness and transparency. In multi-donor contexts, these conditions are harmonised to the maximum extent possible.
- Under its Aid Effectiveness Action Plan, CIDA has committed to provide policy guidance to limit program conditions to those based on the partner country's national development strategy, and to make public any conditions linked to disbursements.

Providing full and timely information on annual commitments and actual disbursements and on rolling three to five year expenditure and/or implementation plans

- To reinforce a new aid relationship for effectiveness, CIDA is finalizing 3-year expenditure plans (2009-10 to 2012-13) for our countries of focus.
- CIDA's Aid Effectiveness Action Plan identifies a set of objectives relative to predictability and transparency. Specifically, CIDA intends to: publish three-year bilateral country program funding estimates by sector, on a rolling annual basis and in accordance with timelines agreed with partner country authorities; and provide public authorities in partner countries with timely and accurate information on annual commitments and actual disbursements, in accordance with agreed timelines. To meet these objectives, the Agency is working toward determining its budget reference levels.
- The Government of Canada has established new "whole-of-government" accountability and reporting requirements under the *ODA Accountability Act* (Annual Summary Report to Parliament and Annual Statistical Report)
- CIDA has released a new series of reports entitled "Development for Results"

CZECH REPUBLIC

Follow-up on the Accra Agenda for Action

The Czech Republic is committed to the Paris and Accra agenda. Aid effectiveness was one of the main driving forces behind the reform of the Czech system of providing development assistance. The reform process was also inspired by the Special review of the Czech development cooperation conducted by the OECD/DAC in 2007 and consisted of:

- Reduction of redundancies and a centralization of development cooperation responsibilities with the Ministry of Foreign Affairs.
- Creation of the Czech Development Agency as an implementation body under the oversight of the Ministry of Foreign Affairs.
- Establishment of the Czech Council for Development Cooperation as an advisory body to ensure better coherence and coordination of Czech ODA.
- Preparation of the Law on International Development Cooperation and Humanitarian Aid (to be submitted to the Government in 2010) and subsequent Guidelines for Providing Development assistance and Humanitarian Aid.
- Preparation of a new Concept Paper of Czech Development Cooperation and updated Country Strategy Papers with priority partner countries for the next period.

The Czech Republic does not envisage publishing a separate action plan on aid effectiveness. However, all aspects of aid effectiveness were analysed and taken into account when preparing the Concept Paper of Czech Development Cooperation for the period 2010-2017.

During its presidency of the EU Council in 2009 the Czech Republic actively promoted the approval of decisions to support partner countries' abilities to cope with the global economic crisis. The Czech Republic itself even in times of crisis keeps the ODA at the same level and makes efforts to increase its ODA/GNI.

Policy dialogue on development (para. 13b)

The Czech Ministry of Foreign Affairs has actively sought and promoted the involvement of Parliamentarians, CSOs, local governments and research institutions in the policy debate on development (e.g. through the Czech Council on Development Cooperation). Public-Private Partnership projects are planned in cooperation with CSOs.

A Sub-Committee on International Development to the Committee on Foreign Affairs was created in the Chamber of Deputies of the Czech Parliament.

Capacity development and trilateral cooperation (para. 14b and 19a)

The Czech Republic has continually supported the engagement of emerging donors into the aid effectiveness agenda through DAC Outreach and other processes.

The Czech Republic has taken an active part in trilateral arrangements which are particularly conducive for capacity building both in emerging donor and partner countries. Trilateral cooperation was presented at the Marketplace in Accra as a contribution by the Czech Republic to the ongoing debate on best practices.

The Czech Republic supports capacity-building in partner countries in a number of ways including public financial management, which is itself a prerequisite for strengthening and using country systems of partner countries. The Czech Republic also supports country-ownership in partner countries. In the context of the Concept Paper, Country Strategy Papers based on national development strategies are prepared in cooperation with each program country.

Country systems (para. 15d)

As part of the draft Law on International Development Cooperation and Humanitarian Aid (to be approved by the Government in 2010), the Czech Republic intends to create a legal and institutional framework for providing financial support to partner countries (including sector and general budget support).

The actual use of partner country systems and new modalities such as budget support will be considered on a case-by-case basis. Such considerations (including criteria for financial support) were taken into account when preparing the new Concept Paper of Czech Development Cooperation for the period 2010-2017.

Division of Labour (para. 17)

The Czech Republic continues its efforts to reduce the fragmentation of aid. After having evaluated the development cooperation with 8 priority partner countries selected in 2005, the Czech Republic decided to further reduce this number to 4 countries. Taking into account comparative advantages of the Czech Republic, a limited number of sectoral priorities were also chosen.

As part of the draft Law on International Development Cooperation and Humanitarian Aid, the Czech Republic intends to create a legal and institutional framework for providing and receiving delegated cooperation and for various co-financing arrangements.

The Czech Republic supports implementation of the EU Code of Conduct on Complementarity and Division of Labour and has volunteered to facilitate the process in Moldova and Mongolia.

Conditionality (para. 25b)

Except for certain general criteria for selection of priority partner countries (including GNI per capita, good democratic and macroeconomic governance and historic relations to the donor country), the Czech Republic does not use any conditionality in providing development assistance.

If new aid modalities were adopted in the future (see para 8), the Czech Republic would apply transparent criteria (e.g. for the provision of budget support etc).

Transparency and predictability (para. 26b and 26c)

The Czech Republic is substantially increasing its statistical and reporting capacity on ODA flows. With the aim to improve the methodology of statistics on Czech development aid, a seminar organized by OECD-DAC was held in Prague at the end of 2009. Annual plans for development cooperation projects as well as ex-post ODA reporting are regularly published on the MFA website.

The Czech Republic also provides regular and updated information on its rolling three year expenditure plans as part of the annual plans for Czech ODA and medium-term budgetary outlooks.

DENMARK

Denmark's development cooperation is decentralised, and all Danish embassies and missions in partner countries have developed harmonisation and alignment action plans based on the Paris Declaration (PD) and the Accra Agenda for Action (AAA) which are adapted to the specificities of the partner country.

Denmark has therefore not developed an action plan as such for the implementation of the AAA, but rather focused efforts on implementing the aid effectiveness commitments in practice and in the field, according to the specific needs of each partner country. However, progress in Denmark's overall implementation of the AAA in terms of its mainstreaming in Danish policies and guidelines has been closely monitored in the attached table and subject to discussion at management level in the Danish Ministry of Foreign Affairs.

Denmark's development cooperation policies, its performance management framework and its guidelines and procedures have to a large extent already taken account of the needed actions identified in the Paris Declaration (PD) and the AAA, which was recognised during the DAC Peer Review of Denmark in 2007 and reaffirmed at the DAC mid-term review in September 2009.

In the AAA four areas have been identified for 'immediate start'. Denmark has taken the following specific steps to meet these commitments:

Developing plans on using country systems (para. 15d)

At country level Danish missions in partner countries have over the course of the last years developed a 'Harmonisation and Alignment Action Plan' based on the PD and AAA commitments which include furthering alignment through specific actions for using country systems.

Denmark has in June 2008 established the use of sector budget support as the default modality for programming of Danish development assistance (this implies maximum use of country systems, ref. AAA para.15.a). Should sector budget support not be used as a modality, the reasons should be made clear and a plan for furthering alignment (para. 15.b) should be made.

This requirement is integrated in the Danish Aid Management Guidelines (available at www.amg.um.dk), including in a technical note on Programme Support Preparation.

Making public all conditions linked to disbursements (para. 25b)

Any conditions linked to development disbursements are either embedded in the underlying government agreement or in such documents as policy matrixes related to general budget support and are therefore clear to partners.

Providing full and timely information on annual commitments and actual disbursements (para 26b)

Danish missions are, based on requirements in the Danida Action Plan for Fighting Corruption, required to provide information through inter alia their websites on the development activities, including financial information.

Providing regular and timely information on their rolling three to five year expenditure and/or implementation plans (para 26c)

Danish disbursement and commitment data are published in the national budget and five-year rolling plans. Danish missions provide quarterly disbursement data through their websites and rolling five-year commitment plans in connection with high level consultations with partner countries.

EUROPEAN COMMISSION

Priority 1: Increase the use of Partner Country systems

Actions implemented

Increased use of country system is one of the three main priorities of the EC operational Action Plan adopted by the Commission in January 2009 to implement the Accra Agenda for Action. Following its first monitoring in October 2009, the EC appears on track to achieve the Accra target of channelling 50% of government to government assistance through country systems. In 2008, the overall percentage for EC assistance channelled through national country systems reached 40% for all geographic zone. Significant progress have been made since 2008 with regard to identifying and addressing internal constraints and to allow more flexible use of Budget Support and Decentralised Management to increase the use of Partner Countries' national systems.

Progress made so far include notably:

- Revision of the existing EC financial and legal procedures to allow decentralised management;
- Implementation of Millennium Development Goals contracts in 8 African countries as a more predictable form of Budget Support;
- Progress in the implementation of the EC "Backbone Strategy" for coordinated Technical Cooperation and suppression of parallel Project Implementation Units;
- Change through mid-term reviews for the cooperation instruments DCI and EDF;
- Ensured a high level of staff awareness about the objectives of increased use of country systems at the Headquarter and in EC Delegations.

Actions to be implemented

Based on the 2009 EC Action Plan and on the EU Operational Framework adopted by the EU Council in November 2009, we have identified a set of specific actions with expected deliverables by 2010:

- By March 2010, the EC will organise a workshop on operationalising decentralised management;
- By April 2010, on the basis of country by country (or group of countries) assessment, the EC services will identified:
 - Internal constraints to use of country systems and plans to overcome them (to be reported to EU Council by June 2010);
 - Specific scope, country by country or in groups of countries, for substantially increasing budget support, taking into consideration the revised approach to budget support; how and when action will be implemented;²
 - Specific scope, country by country or in groups of countries, for starting decentralised management; how and when action will be implemented;

² Options in AAA action plan for increasing budget support (BS) are: increase amount of BS in countries where BS is already provided; change to sector BS from SPSP; change in application of other instruments, e.g., incentive tranche, sugar protocol, Flex, or other; MDG contract and other options to increase BS

- State transparently the reasons for not using country systems in particular countries or groups of countries;
- By February 2011, a comprehensive progress report of the implementation in 2010 of the EC "Backbone Strategy" will be issued. The overall objective is to enhance our support to development of local capacities and to substantially improve the effectiveness of TC and the quality of project implementation arrangements;
- No new parallel PIUs to be set up/approved in 2010. Exceptions to be duly justified.

Priority 2: Making public all conditions linked to disbursements

Actions implemented

It is already the EC's general practice to agree with the partner country on a set of mutually agreed conditions based on national development strategies. The Financing Agreements dealing with EC-funded budget support programs are not published but the Action Fiches which constitute annex no. 1 of the budget support Financing Agreements are always published on EuropeAid's website.

Actions to be implemented

All Financing Agreements should be made available to the public via internet. General Conditions of the Financing Agreements need to include a provision stating that both parties agree to the publication of the Financing Agreement. As soon as the modification is in force, the EC will ensure the systematic publication on EuropeAid's website.

Priority 3: Providing full and timely information on annual commitments and actual disbursements

Actions implemented

The EC delivers on an annual basis (July N+1) Official Development Aid statistics to OECD through reports covering bilateral and multilateral flows financed through EC Budget, European Development Funds and the European Investment Bank. These reports are composed of: 1) Aggregate figures of Official Development Aid (through 7 OECD forms); 2) Project-level reporting following new converged reporting system.

The EC performed a scaling up survey by reporting on February 2009 on the country programmable aid covering the three years' forward period (2009, 2010, 2011). This report is an estimate of ODA disbursements by all beneficiary countries and by thematic lines based on Financial Programming 2007-2013 and on the programming documents per country/region (National and Regional Indicative Programmes).

This report included indicative information on EC future spending plans of General Budget Support (GBS) per country for the period 2009-2011 (as a subset of Country Programmable Aid) which play a major role to fund counter-cyclical expenditure.

The EC has also filled in the 2009 Advance Questionnaire on Main DAC ODA Aggregates which reported on 2008 ODA flows.

Actions to be implemented

The 2010 Survey is about to be finalized in by the EC and will be proceed to the OECD by March 2010.

Priority 4: Providing regular and timely information on their rolling three to five year expenditures and/or implementation plans*Actions implemented*

EC bilateral cooperation worldwide is already implemented through multi-annual programming documents whose sectoral priorities are defined jointly with each developing country. These documents are available on the Internet. National Indicative Programmes set out the indicative budget for the forward three years period 2007-2010; for the African, Caribbean and Pacific countries, which benefit from the European Development Fund, they cover the period until 2013. Within this period, regular and timely information on expenditure is secured, as well as within the following programming period.

The scaling survey described previously made a summarized estimate of all EC disbursements by the beneficiary countries over the period 2009-2011.

Actions to be implemented

Bilateral programming documents covering the next period 2011-2013 are being prepared by Commission's services and will be made publicly available through internet once approved. Small adaptations will be integrated into the Country Programmable documents following the final results of the 10th EDF and Budget Mid-Term Reviews. Revised Country Strategy Papers will be published before the summer 2010 once they have gone through the specific Commission quality review process.

FINLAND

General

Finland recognises the increased importance of aid effectiveness particularly within the context of the financial crisis. Concrete results in the implementation of all Paris Declaration and Accra commitments are needed now, if we are to maintain achieved development results and reach the MDGs.

Finland has two on-going key processes to enhance aid effectiveness in the programme management: Firstly, the MFA (responsible for the ODA) is in the process of creating a new intranet-based project management environment. This process plays a key role in strengthening the integration of the Paris Declaration and the AAA commitments into all interventions. Efforts will focus specifically on addressing aid effectiveness commitments throughout the programme cycle in a systematic and practical manner. Secondly, the MFA is reviewing its project management manual and the new manual will include stronger emphasis on aid effectiveness. Both these processes are expected to be finalised by the end of 2010.

To strengthen effectiveness at country level, Finland has introduced new forms of Embassy delegation. The piloting of the delegation agreements between the Ministry and the Embassies has started in 2010.

Finally, staff training has been intensified to ensure that staff is fully aware of aid effectiveness principles and have the necessary tools to apply these principles to their every day work.

AAA “Beginning Now” Commitments

Developing plans on using country systems (para. 15 d)

- Identified issues and bottlenecks critical to the use of country systems are being addressed systematically in the above mentioned process to ensure maximum use of country systems. Particular emphasis is put on providing guidance for assessing systems and for making decisions on use or non-use. Finland’s priority is to strengthen the use of country systems in project support.
- Workshops with country teams and aid effectiveness advisors have been introduced as a new work method to strengthen links between policy work and country level implementation. Workshops seek practical solutions on how to apply the Paris and Accra principles to projects and programmes being planned and implemented by regional departments and embassies.

Making public all conditions linked to disbursements (para. 25 b)

- Finland's conditions related to disbursements as such are already public (the relevant documents are public).

Providing full and timely information on annual commitments and actual disbursements (para 26b) and providing regular and timely information on rolling three to five year expenditure and/or implementation plans (para 26c)

- Finland's multiannual ODA spending limits and the application of contract and commitment authorities provide an excellent technical framework for effective forward looking expenditure

planning. What remains a challenge is effectively including communication on medium-term budget planning into the dialogue with Partner Countries. We are in the process of mapping practices related to informing partners of commitments, disbursements and forward-looking plans.

- Finland has recently volunteered to provide a case study of donor practices regarding the medium term budget planning process for the WP-EFF Cluster C Task Team on Aid Predictability and Transparency. Based on the exercise and the broader work of the Task Team, Finland will seek ways to better utilise its technical planning processes to ensure that forward looking communication to our partners is a standard procedure in our cooperation.

Plan to Untie Aid (AAA Para. 18)

Finland presented the below response to the DAC in October 2009:

In line with the Accra Agenda for Action commitment to improve reporting and transparency, Finland reports fully on the tying status of its aid, including all technical cooperation. In 2008 Finland systematised its procedures regarding reporting on ex ante notifications and contract awards, and has since considerably increased the number of notifications published on the DAC Procurement Opportunities website. Finland aims to further improve notification practices also in the future.

Finland's tied aid primarily consists of guarantees and concessions to export credits and seed funding for companies interested in setting up business operations in partner countries. Allowing Finnish businesses to contribute to development cooperation in their own special fields, these aid instruments represent an important complementary element to Finland's bilateral and multilateral efforts to create an enabling environment for the private sector in our partner countries, ultimately aiming to generate sustainable economic growth in these countries. To ensure genuine support to productive cooperation and participation by companies in the partner countries, Finland reviewed its private sector instrument portfolio last spring and the instrument selection was considered both suitable and functional. In line with the 2008 DAC High Level Meeting and the pursuant Accra Agenda for Action, Finland is on track to extend the coverage of the 2001 Untying Recommendation to cover remaining non-LDC HIPC. To support sustainable debt recovery of these countries, Finland is reviewing guidelines regarding concessional credits to non-LDC HIPC.

In terms of food aid, Finland's entire contribution to the World Food Programme in 2008 was provided as untied cash support. In 2009, Finland is planning to top up its cash support with an extra € 1 million of in-kind support. Upon realisation, the commodity procurement will follow open tendering procedures as stipulated by the EU. As it stands now, Finland's potential tied element of food aid represents a minimal share compared to Finland's total food aid contribution in 2009, amounting to roughly € 13.7 million (including the prospective in-kind contribution). Additionally, Finland's core contribution to WFP was € 6 million both in 2008 and 2009. Finland will review the need for tied elements in its food aid for the WFP contribution 2010.

In addition to the above mentioned activities, ODA-financed engagement of Finnish NGOs in partner countries, public awareness programmes and outreach on development issues as well as twinning-type cooperation between Finnish and partner country universities and public institutions represent a minor share of Finland's tied aid. These activities are instrumental in engaging all Finnish resources available to eradicate poverty in line with the Millennium Development Goals. In view of the high overall ratio of Finland's untied aid, these activities claim their place in Finland's development cooperation as essential in fully utilising the development potential of all sectors to achieve global development objectives.

In line with the above, Finland is planning to extend the coverage of the 2001 Untying Recommendation to cover remaining non-LDC HIPC countries and will review the need for tied elements in its food aid in the future.

Within the given selection of aid instruments, Finland will seek to maintain its level of tied aid at a minimum and continue providing the great majority of its bilateral aid as untied.

Guidelines regarding concessional credits to non-LDC HIPC countries are estimated to be finalised during the first half of 2010. Tied elements in food aid will be reviewed in connection with preparing Finland's 2010 contribution to WFP, estimated timeline 2010.

Keeping to the above schedule, Finland has now extended the coverage of the 2001 Untying Recommendation to cover remaining non-LDC HIPC countries and made the decision to no longer supply concessional credits to this group of countries.

Action Plans to Implement the PD/AAA

Finland does not have a separate action plan to implement the Paris Declaration and the Accra Agenda for Action. Finland has chosen as its strategy to integrate Aid Effectiveness commitments into all ongoing processes and operations.

FRANCE

I. Revue des décisions institutionnelles en matière d'efficacité de l'aide

Le Comité interministériel sur la coopération internationale et le développement (Cicid) a acté, le 5 juin 2009, un ensemble de recommandations relatives aux engagements internationaux sur l'efficacité de l'aide auxquels la coopération française est appelée à donner suite. En particulier :

- le renforcement de la **concentration sectorielle de son aide** avec l'adoption de cinq secteurs d'intervention prioritaires. Cet effort de concentration s'inscrit dans une logique d'efficacité accrue et de division du travail, comme en témoignent le développement des coopérations déléguées avec ses partenaires de l'Union européenne (8 accords de gestion déléguée des crédits en phase de conclusion entre la France et la commission européenne) et les avancées de l'Initiative Fast-Track de l'Union européenne sur la division du travail, ainsi que la **concentration géographique** qui distingue quatre groupes de pays sur la base de partenariats et de modes d'intervention différenciés³ : pays pauvres prioritaires, pays intermédiaires entretenant des relations privilégiées avec la France, pays émergents à enjeux globaux ou régionaux, les pays en crise ou en sortie de crise.
- l'actualisation du **Plan d'action français pour l'efficacité de l'aide** en actant les engagements complémentaires pris aux niveaux international - adhésion au Programme d'action d'Accra - et européen - adoption du code de conduite européen en mai 2007 sur la division du travail entre bailleurs. Une série de trois ateliers régionaux ont œuvré, entre juin et octobre 2009 (en Afrique et en Asie), à mieux définir les priorités d'intervention en matière d'efficacité de l'aide en mobilisant les enseignements opérationnels issus du terrain et en promouvant les échanges d'expériences concrètes dans le suivi des principes de la Déclaration de Paris.

II. Revue des engagements prioritaires « beginning now » du Programme d'action d'Accra

1. Concernant les plans à faire connaître sur l'utilisation des systèmes nationaux dans toutes les interventions d'aide au développement (AAA, §15 d/), le Plan d'action français pour l'efficacité de l'aide est accessible au public⁴.

- La troisième des douze propositions de ce Plan concerne l'utilisation des systèmes nationaux. Le plan recommande dans la mesure du possible le recours aux systèmes nationaux et les systèmes locaux de passation de marché.
 - La **note de doctrine sur le risque fiduciaire**⁵ (validée en co-secrétariat du Cicid en avril 2008) offre les moyens d'encourager le recours aux systèmes de gestion des finances publiques dans les pays d'intervention, en permettant d'apprécier le risque fiduciaire encouru.
 - Par ailleurs, la mise en place des financements de l'AFD se fait en utilisant les **procédures nationales**⁶ : maîtrise d'ouvrage locale des marchés, utilisation du code national des marchés

³ Se reporter au site du premier ministre « les principales conclusions du comité interministériel de la coopération internationale et du développement (cicid) » : <http://www.gouvernement.fr/presse/les-principales-conclusions-du-comite-interministeriel-de-la-cooperation-internationale-et-du>

⁴ http://www.diplomatie.gouv.fr/fr/actions-france_830/aide-au-developpement_1060/debats-internationaux_5157/efficacite-aide_5161/index.html

⁵ <http://www.afd.fr/jahia/Jahia/site/afd/lang/fr/pid/1679>

publics dans le respect des normes internationalement reconnues, déboursements sur demande du bénéficiaire,...

- En appui à la maîtrise des systèmes nationaux de finances publiques, la France promet un appui au renforcement des capacités nationales. Dans cette logique, un document d'orientation stratégique sur le renforcement des capacités applicable à l'ensemble de l'aide publique au développement (APD) française doit être formalisé sur la base de deux études finalisées à l'été 2009, respectivement par le Ministère des Affaires étrangères et européennes (MAEE) sur le thème du « Etude sur le dispositif français de coopération en matière de soutien au renforcement des capacités des pays partenaires » et par l'Agence française de développement (AFD) « Le soutien au renforcement des capacités à l'AFD : de la problématique à l'action ».
- Conformément à la onzième proposition du Plan d'action français, l'AFD met en œuvre un programme de formation sur l'efficacité de l'aide. Le MAEE et l'AFD ont développé une formation « gestion des finances publiques », incluant un module PEFA – le PEFA faisant référence dans l'évaluation des systèmes de gestion des finances publiques - en faveur du personnel du dispositif français d'aide, des administrations nationales et des bailleurs intervenant en milieu francophone.

2. Concernant la **publication régulière (et immédiatement applicable) de toutes les conditions intéressant les versements (AAA, §25 b/)**, l'AFD, qui est soumise à la réglementation bancaire française, examine actuellement, dans le cadre de sa politique de transparence,⁷ les modalités de publication de toutes les conditions intéressant les versements, notamment :

- les conditions générales relatives à la gouvernance, au respect des droits de l'Homme, etc. ;
- toute conditionnalité faisant l'objet d'un accord avec le gouvernement concerné, à l'instar des Mémoires d'entente qui sont accessibles au public (cas du Mémoire d'entente sur l'ABG au Mozambique), conformément aux principes du AAA auxquels ont souscrit donateurs et pays en développement.

Il nous paraît important d'entreprendre cette démarche dans le respect des principes d'efficacité, en particulier :

- de manière harmonisée : en s'efforçant d'approcher le gouvernement de manière conjointe sur un même sujet ;
- en favorisant l'appropriation et en respectant dans cet esprit le rythme et les procédures de dialogue avec les autorités locales.

3. Concernant la communication des informations complètes et à jour sur les engagements annuels et les versements réellement effectués permettant aux pays en développement de procéder à leurs estimations budgétaires et à alimenter leurs systèmes comptables (AAA, §26 b/), la France consolide la mise en œuvre de l'une des recommandations sur la prévisibilité de l'aide de son plan d'action :

- à travers les Documents cadres de partenariat (DCP), la France s'engage à améliorer les prévisions de versement pour l'année en cours et sur une base pluriannuelle (5 ans). L'économie générale des DCP devra progressivement être aménagée en tenant compte de l'évolution du cadre de coopération : harmonisation du cadre temporel des DCP et des DSP-PIN (Document Stratégie Pays. Programme Indicatif National), engagements en faveur d'une plus grande prévisibilité et

⁶ Procédures de passation des marchés de l'AFD en ligne:
<http://www.afd.fr/jahia/Jahia/lang/fr/home/Entreprises/pid/1868>

⁷ <http://www.afd.fr/jahia/Jahia/home/PolitiqueTransparence>

transparence de l'aide au développement, décision d'une concentration géographique et sectorielle accrue.

- L'AFD met en ligne sur son site institutionnel les projets approuvés par son conseil d'administration. L'Agence s'efforce de faire en sorte, notamment pour les aides budgétaires, que les décisions d'octroi soient suffisamment anticipées par rapport au cycle budgétaire du pays bénéficiaire. S'agissant des aides budgétaires globales (ABG), les services du ministère de l'économie, de l'industrie et de l'emploi (qui gèrent le programme budgétaire dont relèvent les ABG) s'efforcent, en lien avec ceux du MAEE et de l'AFD, de faire en sorte que les décisions d'octroi soient suffisamment anticipées par rapport au cycle budgétaire du pays bénéficiaire.
- Le Cidid a, en outre, acté en juin 2009 l'élaboration d'indicateurs et d'un tableau de suivi annuel afin de mieux mesurer les moyens et les résultats de l'aide française.

4. Concernant **les plans pluriannuels de dépenses et de mise en œuvre sur trois à cinq ans (AAA §26 c/)**, les Documents cadres de partenariat s'inscrivent dans une démarche de prévisibilité à moyen terme sur la base d'une annexe de programmation indicative sur 5 ans incluant une procédure de révision à mi-parcours. La France a initié une revue de plusieurs DCP, dont les modalités seront réexaminées pour répondre à la fois au résultat de leur mise en œuvre à mi-parcours et aux engagements pris à Accra. Par ailleurs, la France a adopté en 2008 une Loi de programmation budgétaire pluriannuelle (2009-2011) qui donne désormais à la politique d'APD une perspective budgétaire à moyen terme.

III. Plan de déliement de l'aide (§18 du Programme d'action d'Accra)

La France applique l'ensemble des recommandations du CAD relatives au déliement de l'aide et va même au-delà : l'aide octroyée par l'opérateur-pivot de l'APD française, l'Agence française de Développement, est en effet déliée, depuis 2002, sur toutes les géographies et tous secteurs.

La France inscrit son action en conformité avec les engagements recensés dans le Programme d'Action d'Accra (§18), en particulier :

- Elle met en œuvre l'extension aux PPTE non PMA (8 pays) de la Recommandation du CAD de 2001, mais en souligne les conditions préalables : (i) appel à respecter le principe de responsabilité sociale et environnementale dans la passation des marchés et (ii) appel aux non membres du CAD à délier également leur aide pour les PMA et les pays PPTE non PMA ;

- La France soutient l'extension à l'aide alimentaire du champ de la Recommandation du CAD de 2001. S'agissant de la coopération technique, une évolution de la position française sur son déliement éventuel reste assujettie à une clarification, par le CAD, de la définition de cet instrument et de ses diverses composantes ;
- Enfin, la France préconise la mise en œuvre par l'ensemble des bailleurs, tant bilatéraux que multilatéraux, de la recommandation sur la responsabilité sociale dans la passation des marchés, qu'il convient de compléter par le respect de l'environnement.

GERMANY

Key Steps Taken on “Beginning now Issues” of the AAA: Germany

German Development Cooperation has published in April 2009 an implementation plan to put the Accra Commitments into action. This plan is not only based on the AAA but on the results of the Paris Declaration Monitoring process and the results of the OECD DAC Evaluation on implementing the Paris Declaration in the German Aid System as well. The plan, which has been shared and discussed with representatives of civil society in Germany, and which is supplemented by implementation plans on the level of partner countries, contains a set of ambitious actions and time limits. One of the key lessons learned so far is, that time lines so far have been set very ambitiously and oftentimes will have to be adapted to reflect slower processes both on the side of Germany as on the partner sides.

With respect to the four priority themes of the AAA, the following actions are being undertaken:

Art. 15d: Developing plans on using country systems

Germany has identified through an outside assessment the main impediments to increasing further the use of country systems in financial management, procurement and auditing. In addition, an initial analysis with regard to strengthening country systems in the areas of monitoring and evaluation has been done. The outcomes and policy options from the different analytical works will now be discussed and evaluated with the new political leadership in German Development Cooperation in order to receive the necessary guidance. In parallel, work on a concept paper on the use of country systems has been initiated with the objective to present a first draft by mid-2010.

Art. 25b: Making public all conditions linked to disbursements

Germany endorses processes which support the publishing of information on the conditions set out in Performance Assessment Frameworks (PAF). However, public disclosure is only feasible if partner countries and other participating donors agree to making public conditions in line with the principle of mutual accountability. Germany promotes respective good practices at the international level, in particular in the context of its work in the WP-EFF Cluster C on Responsible and Transparent Aid. Germany also continues to work with the International Aid Transparency Initiative (IATI) in this regard.

Art. 26b: Providing full and timely information on annual commitments and actual disbursements

Germany committed itself to strengthening and promoting transparency by co-founding the International Aid Transparency Initiative (IATI). Germany is willing to share with partner countries information on commitments, actual disbursements and achieved results and already does so in many country cases, particularly at country level. Germany supports IATI as well as the Task Team on Transparency in the context of the WP-EFF Cluster on Responsible and Transparent Aid in the development of appropriate tools and mechanisms. It is imperative to develop common standards and a format on the provision of information in close interaction with partner countries (the main users), avoiding duplication and finding the right balance between costs and benefits. Germany reconfirms its commitment to work in the Steering Committee of IATI, in respective working areas of Cluster C under the WP-EFF and with the OECD DAC statistical units. Germany will incorporate these ideas into its

ongoing internal work to streamline processes (increasing speed of delivery) and upgrade information generation systems.

Art. 26c: Providing regular and timely information on their rolling three to five year expenditure and/or implementation plans

Germany remains committed to improving the predictability of aid by providing data - timely, regularly, and on a rolling basis - about projected disbursements and their intended use in the next 3 to 5 years. In many cases, it is already possible to provide information on three year expenditures and/or implementation plans, however, not yet on a rolling basis. It is currently reviewing its system of generating and sharing this information and how existing planning and budgeting procedures will possibly have to be adapted. With the installation of a new BMZ data base by 2011, Germany will be in a better position to provide this information. Furthermore, Germany will work for similar standards of data provision on projected expenditures within multilateral institutions.

GREECE

Developing plans on using country systems

Our plans for using country systems, meet the challenge of the centralised Greek development cooperation system and the fact that firstly, all decisions are taken in Athens and secondly, that Greek systems are used for the implementation, management and monitoring of all projects. However country systems are already used, for example in the Sri Lanka's Programme of Reconstruction and the Hellenic Plan for the Economic Reconstruction of the Balkans.

Greece intends to identify the obstacles to achieving this, giving priority to procurement and auditing and subsequently take appropriate measures to accomplish the goal.

Furthermore we are gradually moving towards a further involvement of our diplomatic missions in the development cooperation policy. Our goal is, after the end of the economic crisis to send a number of development officers to be established in selected priority countries, which we will allow us to make progress on this really very important commitment.

Lastly, we underline the increased importance attached to our cooperation with other donors, states and multilateral organisations, so as to continuously multiply the opportunities for division of labour, thus managing, by joining forces, to further fulfil the challenging commitment of using country systems. The co-financement programs with USAID in western Balkans and Black Sea countries as well as in Jordan are examples of enhanced cooperation between countries. Furthermore the joint programming with EU countries in Ethiopia and the effort of Greece, to co-finance, with many other donors, the programme "Provincial Reconstruction Teams – PRTs", in Afghanistan in the sectors of agriculture, education, water management, health and women's capacity building, are additional significant examples.

Making public all conditions linked to disbursements

Referring to the equally important issue of conditionality, Greece does not impose any unilateral conditions regarding the financing of projects. Direct budget support or sectoral budget support are currently used more frequently now than in the past. In all existing bilateral agreements with partners, all conditions mentioned are based on mutually agreed development goals, and performance targets, mainly drawn from partner countries own strategies and policies.

Providing full and timely information on annual commitments and actual disbursements

Providing regular and timely information on their rolling three to five year expenditure and/or implementation plans

As far as the quantitative commitments are involved it is not likely that Greece will fulfil the ODA grants for 2010. However we remain strongly dedicated to the achievement of quality parameters of its development assistance in the framework of the Monterrey Consensus, the Paris Declaration, the European Consensus on Development, the Accra Agenda for Action and the DAC recommendations submitted after the second Peer Review of Greece in 2006.

Untying aid

Greece takes steps in its policy to implement the commitments of the AAA agenda. In particular the 100% grants based policy, amongst others, applies no conditionality to disbursements, ensures anticorruption measures are effective and emphasizes that all programmes must be consistent with the internationally agreed commitments on gender equality, respect for human rights and environmental sustainability. Furthermore, in order to promote country ownership, all programmes are demand driven including the capacity development programmes. Greece has extended coverage of the 2001 DAC Recommendations on Untying Aid to non LDC, HIPC's and gives consideration to further increasing the coverage. It has increased the opportunities for partnerships and cooperations with other donors, bilaterals and multilateral organizations, always applying the alignment principle. Since 2008 Greece has increased by 50% the percentage of aid reaching sub-Saharan Africa and fragile situations. In order to meet the requirements of transparency, Greece, among others, provides annually a comprehensive report both to the Parliament and the DAC, ensuring the provision of data in a correct and timely manner.

IRELAND

Ireland's follow-up on the Accra Agenda for Action

Irish Aid has developed a plan of action to guide implementation of its commitments in the AAA. The plan identifies the key commitments in the AAA and actions Irish Aid will take at an International / EU level and at HQ/ Programme Countries level. The plan follows the structure of the AAA and highlights the relevant Paris Declaration Survey indicators.

The Policy, Planning and Effectiveness Section leads on the oversight of the implementation of the Accra Agenda for Action and is working with other Sections within Irish Aid to ensure that annual business plans address and monitor implementation of the commitments in the AAA.

New guidelines for Country Strategy Papers provide guidance on how to include aid effectiveness issues in programme planning. A guidance note on division of labour has been approved by senior management and further work is planned for guidance notes on use of country systems and capacity development in 2010.

Specific Areas for immediate action:

Developing plans on using country systems (para. 15d)

New requirements for Country Strategy Papers stipulate that all programmes must adhere to the principles of the Paris Declaration. Midterm reviews of country strategies and new country strategies highlight the proportion of aid provided in the programme country via programme based approaches and whether this meets Paris Commitments. Work has begun on the development of a guidance note for staff on use of country systems and will be completed by mid 2010. This will inform the Irish input to the Use of Country Systems cluster of the WP on Aid Effectiveness.

Making public all conditions linked to disbursements (para. 25b).

Conditions for disbursement are contained in the joint memorandums of understanding between donors, including Irish Aid, and partner countries and will be outlined in Country Strategy Papers which are published documents on the Irish Aid website. Ireland's guidelines on budget support states that Ireland will work with developing countries to agree on a limited set of mutually agreed conditions.

Providing full and timely information on annual commitments and actual disbursements (para 26b).

Indicative figures for 3 to 5 years are provided to the partner government in the Country Strategy Paper. Annual figures are provided in time for inclusion in the budget of the partner country. Ireland is supporting the development of the International Aid Transparency Initiative led by DFID and is currently assessing the potential of piloting the initiative in one of our programme countries.

Provide regular and timely information on their rolling three to five year expenditure and/or implementation plans (para 26c)

Ireland's global aid budget is published in the national budget and expenditure accounts. Country Strategy Papers for Programme Countries are now extended to five years. These set out indicative five year budget projections which are firmed up on an annual basis.

ITALY

The multi-annual *Programming Guidelines and Directions* (2009-2011) are being “rolled over” to cover the period 2010-2012. The guidelines, prepared in co-operation with the Ministry of Economy and Finance (MEF) and in consultation with other Italian co-operation actors and civil society, identify 35 priority countries for Italian co-operation. On the basis of the *Guidelines*, a multi-annual results-oriented, planning exercise is being carried out in all 35 priority countries using a model (STREAM) in order to standardise and speed up the programming process among partners and bring it into line with effectiveness principles. The exercise (to be completed by the second half of 2010) defines country strategies to be publicly available and agreed with other partners and donors. Such country strategies will indicate for each partner country: priority sectors of intervention; approximate amount of aid for three-year period; evidence from consultations with civil society; expected results; reason, where applicable, for the “non-use” of the partner country’s financial and procurement systems; how evaluation results are fed back into the planning procedure.

The Italian *Aid Effectiveness Action Plan* contains specific measures for “*Untied aid and support for local purchasing of goods and services*”. The Plan, in line with the Paris Declaration and the AAA commitments to further untie development aid and to favour purchase of local goods and services, identifies two priority actions: (1) elaborate proposals for options to further untie loans; (2) envisage proposals for the expansion (in percentage and towards other sectors) of purchases made locally. For those countries where the OECD/DAC recommendations on untying of ODA cannot be applied, the Italian Cooperation has further increased, in line with Accra commitments, the percentage of loans addressed to purchases made locally or, in a cumulative way, in other neighbouring countries and/or OECD countries.

Italy has revised and simplified its procedures for using country systems, so as to streamline them and to allow country-specific agreements to be defined. Progress is being made in the definition of guidelines on budget support, use of country systems and programme-based approaches.

The *Aid Effectiveness Action Plan*, approved by the Steering Committee of Development Cooperation in July 2009, is aimed at achieving, by 2010, the aid effectiveness goals established in the Paris Declaration. It represents an effort which derives from the Directorate General for Development Cooperation of the MFA (DGCS) and tends to involve all public actors of Italian development cooperation with a view to improve institutional coordination and increase coherence of the “*Sistema Italia*” of development cooperation. The Plan is composed of 12 main areas of intervention, subdivided into numerous actions for the implementation of which 10 working groups are responsible. These latter involve diplomats and experts of DGCS as well as representatives of Italian civil society organizations.

As far as Policy Coherence for Development (PCD) is concerned, DGCS has disseminated information both within the administration and towards other relevant ministries. In addition, a consultation among the relevant ministries has been lately activated upon specific request of the MFA Secretary General.

A collaboration has recently been set up with Confindustria, the main Italian Business Confederation, and other actors of the *Sistema Italia*, such as decentralized cooperation and Universities, which will eventually be involved, whose aim is to devising and putting in place specific instruments bound to foster private sector development in partner countries. Cooperation and consultation groups have been established with Regions, Universities and NGOs.

With regards to the Division of Labour process, in Lebanon, where Italy already had the lead in Environment and Local development sectors, we have also recently been invested of the coordination of the Gender and women empowerment. Italy is Supporting Facilitator in various sectors also in Bolivia, Ethiopia, Kenya, Mozambique and Senegal and is Leader Facilitator of the EU Fast Track Initiative in Albania.

Steps forward are recorded also as regards the elaboration of thematic guidelines. Those on Health, drafted with a wide consultation process which involved other ministries and the civil society, were approved on July 2009 by the Steering Committee. Among others, those on poverty, gender, use of country systems and decentralised cooperation are at a more advanced stage of elaboration and scheduled to be brought to the Steering Committee for approval by summer 2010. Likewise, a concept paper on capacity development has been recently finalized.

With regards to the simplification of procedures, those on soft loans are about to be completed while the revision of, and the drafting of new terms of reference for the Parallel Implementation Units has already been accomplished.

An Aid Effectiveness Marker has been approved by the Steering Committee of Development Cooperation in December 2009 and is already in place for all bilateral commitments. The Marker represents a useful and easy-to-use tool for assessing whether programmes and projects to be approved respond to the principles set in Paris and Accra: in order to be approved, initiatives will have to reach a minimum score (below which they will be rejected or revised).

The Monitoring and Evaluation Unit can now count on renovated terms of reference. DGCS is finalizing the drafting of its first ever Evaluation Policy document, to be approved by the Steering Committee for Development Cooperation. Such Evaluation Policy document will be complemented by a three year rolling Work Plan, which will identify the evaluations to be carried out, on the basis of a menu of criteria which include: --meta evaluations; -- single projects or programs; -- programs in specific countries or geographical areas; -- sectors; -- instruments, i.e. budget support, NGO's, Universities etc; -- multi-bilateral initiatives; -- policies for achieving the Millennium Development Goals; -- cross cutting issues; -- etc

As far as democratic ownership is concerned, the consultation set up among DGCS and Italian civil society representatives is bringing to a shared vision on such an issue and to the drafting of guiding principles bound to foster consultation with local civil society organization in a more systematic way. This consultation is also advancing on a reflection for the revision of the projects' approval process within DGCS. Likewise, the Agreement among DGCS and Italian CSOs has been renovated also for 2010.

In the frame of the Action Plan, training modules on aid effectiveness principles are being delivered to diplomatic and expert staff. Furthermore, a process of dissemination of relevant documents, both at Headquarters and Embassy/UTL levels, is currently under way. Documents are being regularly posted also on the Italian Cooperation website. An aid effectiveness focal point is been identified in all development cooperation priority countries.

As regards communication, the new DIPCO (the bulletin of DGCS) will be launched by June 2010: its new version will give more room to thematic issues and debates and, in particular, to aid effectiveness related matters. Moreover, the new DGCS general communication will mainstream effectiveness topics within its actions.

Finally, the implementation of the Plan is being constantly monitored by the ad hoc Group set up on its framework and information is periodically shared among all actors involved. A comprehensive report on the actual implementation of the Plan is planned by the end of this year.

JAPAN

1. Capacity Development (para14)

- Japan continues to be committed to supporting of capacity development in partner countries. Japan focuses on the importance of capacity development for development effectiveness, thus supports partner countries' efforts for "graduation from aid" and "self-reliance".
- Japan continues to contribute to the promotion and enhancement of capacity development (CD) and South-South cooperation. Japan has implemented 64 joint cooperation projects with south-south cooperation providers and contributed to send more than 4,000 south experts in 2008.
- It also serves as a special facilitator of Capacity Development of the Working Party on Aid Effectiveness, and is a core member of CD Alliance as well as LenCD. In addition, it is a member of the South-South Cooperation Task Team, and Steering Committee of the High Level Event on South-South Cooperation and Capacity Development.
- Japan continues to reinforce its support for the work of partner countries concerning the implementation of the recommendations made by the CD Joint Study which was conducted by partner countries, JICA, and other donors prior to the Accra HLF.

2. Country Systems (para15d)

Japan is at the fore in its use of country systems and has already achieved the target stated in the AAA 15e (PFM 62%, Procurement 61%). Japan will continue its efforts in this area, as well as working to strengthen country systems to improve their future use.

3. Conditionality (para25b)

Japan imposes no conditionality linked to its disbursements except for budget support and limited cases of policy lending. The conditionality for these projects are drawn from partner countries' national development strategies, and jointly formulated and assessed by partner countries and other donors. Conditions are made public when partner countries agree to do so.

4. Information on Annual Commitments and Actual Disbursements (para26b)

Japan provides disbursement information annually through the existing Creditor Reporting System (CRS). Also, upon the request from partner countries, Japan provides disbursement records in accordance with partner countries' format.

5. Information on rolling three to five year expenditure and/or implementation plans (para26c)

Japan started to produce Rolling Plans in July 2009 and posts them on the website of the Ministry of Foreign Affairs. The Rolling Plan is a document made for each partner country and covers Japan's development assistance up to three to five years, in which basically all on-going and agreed ODA projects are listed and classified according to "priority areas", "development issues", and "programs". It enables to overview an overall picture of Japan's aid policy and implementation.

LUXEMBOURG

1. Développer des plans sur l'utilisation des systèmes nationaux

15d) Les donateurs s'emploieront sans délai à élaborer et à faire connaître de manière transparente leurs plans pour honorer leurs engagements dans le cadre de la Déclaration de Paris concernant l'utilisation des systèmes nationaux dans toutes leurs interventions d'aide au développement; de fournir au personnel des directives sur la manière de les utiliser; et de faire en sorte que les mesures incitatives instituées au niveau interne encouragent leur utilisation. Ils mettront au point ces plans de manière urgente.

- La Coopération luxembourgeoise a développé un plan d'action pour mettre en œuvre la Déclaration de Paris et le Programme d'Action d'Accra. Ce plan prévoit comme priorité la réduction des unités parallèles de mise en œuvre des projets, ainsi que l'utilisation des systèmes nationaux. Des exceptions sont faites dans les cas où cela répond à une demande du gouvernement partenaire (notamment afin d'accélérer la mise en œuvre des projets). L'utilisation (partielle ou complète) ou non des systèmes nationaux est une décision prise d'un commun accord avec les autorités du pays partenaire au moment de la formulation des projets et programmes et fait l'objet d'évaluations, notamment au moment de la revue à mi-parcours du programme indicatif de coopération.
- L'agence Lux-Development est encouragée à utiliser les systèmes nationaux, notamment en matière de passation de marché, dans le cadre de la mise en œuvre des projets et programmes de coopération bilatérale du Luxembourg.
- L'agence de mise en œuvre de la coopération bilatérale, Lux-Development, travaille actuellement sur des procédures pour standardiser et faciliter l'utilisation des systèmes de passation des marchés des pays partenaires.

2. Publier toutes les conditions liées aux versements

25b) Désormais, les donateurs et les pays en développement publieront régulièrement toutes les conditions intéressant les versements.

- A l'heure actuelle, la Coopération luxembourgeoise ne pratique pas l'appui budgétaire, que ce soit l'appui budgétaire général ou l'appui budgétaire sectoriel. De ce fait, le Luxembourg n'applique pas de conditionnalité au sens où cela s'entend pour les pays fournissant de l'aide budgétaire.
- Le Luxembourg n'impose pas de conditions économiques ou administratives à ses partenaires, hormis celles qui découleraient de nos engagements au niveau multilatéral (p.ex. mesures restrictives des Nations Unies ou de l'Union européenne).

3. Communiquer des informations complètes et à jour sur les engagements annuels et les versements réellement effectués

26b) Désormais, les donateurs communiqueront des informations complètes et à jour sur les engagements annuels et les versements réellement effectués afin que les pays en développement soient en mesure d'enregistrer avec précision tous les apports d'aide dans leurs estimations budgétaires et leurs systèmes comptables.

- En règle générale, la Coopération luxembourgeoise a un taux de déboursement de 100 % par rapport à ses engagements, comme le confirment les questionnaires successifs sous le Système de notification des pays créanciers (SNPC) du CAD.
- Au niveau politique, la Coopération luxembourgeoise fournit toutes les informations requises sur la mise en œuvre des programmes, notamment lors des Commissions de partenariat, qui se tiennent au niveau ministériel en principe une fois par an. Au niveau administratif, des contacts réguliers entre les Ministères techniques des pays partenaires et les Bureaux de la Coopération luxembourgeoise permettent un échange d'informations détaillé sur l'avancement des projets et programmes.

4. Fournir régulièrement des informations actualisées sur les plans pluriannuels de dépenses et/ou de mise en œuvre sur trois à cinq ans

26c) Désormais, les donateurs fourniront régulièrement aux pays en développement des informations actualisées sur leurs plans pluriannuels de dépenses et/ou de mise en œuvre sur trois à cinq ans, comportant au minimum les affectations de ressources indicatives que les pays en développement pourront intégrer dans leurs cadres de planification à moyen terme et leurs cadres macroéconomiques. Les donateurs s'efforceront de lever toute contrainte les empêchant de communiquer ces informations.

- Les Programmes indicatifs de coopération (PIC) de la Coopération luxembourgeoise sont négociés avec les pays partenaires et leur mise en œuvre est suivie annuellement au niveau politique au moment des Commissions de partenariat. L'état de mise en œuvre est détaillé par pays dans une fiche signalétique financière pluriannuelle, qui est mise à disposition des pays partenaires.
- Les PIC ont une durée de quatre à cinq années et comportent une enveloppe budgétaire minimale ; les priorités de développement sont celles indiquées par le pays partenaire. Tous les PIC actuellement en cours et passés peuvent être consultés sur le site internet de la Direction de la Coopération au développement (<http://cooperation.mae.lu/fr/Politique-de-Cooperation-et-d-Action-humanitaire/Programmes-indicatifs-de-cooperation>).

5. Délitement de l'aide

18b) Les donateurs élaboreront des projets propres à chacun pour poursuivre le déliement de leur aide.

- Le Luxembourg maintient le principe selon lequel l'aide qu'il fournit à tous les pays en développement est une aide non liée. Ainsi, le dernier rapport d'examen des pairs de 2008 note que « l'aide au développement octroyée par le Luxembourg est en totalité versée sous forme de dons relevant de l'aide non liée ».

NETHERLANDS

Since the last one-pager we finalized and made public the Netherlands Action plan for the implementation of Paris and Accra (NAPA, 2009), which will guide our implementation for the coming years. We held video conferences with our embassies in 22 (of 24) partner countries with which we have a long term development relationship and that took part in the PD monitoring. In these, a broad number of embassy and HQ participants discussed the constraints and opportunities for moving further on the Paris/Accra agenda. This resulted in country specific priority setting on the one hand and a number of actions for HQ level on the other. The actions retained aim at (a) supporting our partner countries to achieve their Paris commitments, (b) extra efforts for improving our own performance (at embassy or HQ level), and (c) efforts to better connect HQ and field level, both within our own organisation and through interaction with other agencies.

Developing plans on using country systems (para. 15d).

From our more detailed country level analyses, it is clear that in countries which meet minimum requirements of PFM and procurement systems, we make fairly intensive use of them. Also, in many countries further increase in the use of country systems is expected. A risk is partner countries failing to meet the underlying principles, which may lead to budget support being put on hold.

In almost all countries, our embassies are supporting further strengthening of the country systems, often jointly with other donors. When our embassies are not active in this domain, it is because they feel it is well covered by other donors.

We started formulating a follow-up program for backstopping to our embassies and HQ-departments.

Making public all conditions linked to disbursements (para. 25b).

We work with results-based agreements (based on PAF's whenever possible), which are generally public. Also, to be eligible for higher forms of alignment (such as budget support), partner countries should respect underlying principles, e.g. related to quality of and commitment to poverty reduction policies, good governance and internal accountability. We are now striving for jointly and more clearly defined underlying principles. We have a strong preference for an internationally harmonized approach.

Providing full and timely information on annual commitments and actual disbursements (para 26b).

This is happening, and works best in countries where aid management platforms exist. Not all partner countries have a proper system in place to register and use this data.

Providing regular and timely information on their rolling three to five year expenditure and/or implementation plans (para 26c)

All embassies have been instructed to share relevant information, including summaries of the multiannual strategic planning and indicative forward rolling expenditure plans, with partner countries government and parliament and to publish it through their websites. Given a few exceptions, they have / do. We are facing constraints because our multiannual strategic planning is not forward rolling and depending on the country projections may be unreliable. We are looking into solutions for this for the

future. We are also supporting IATI and DAC to create joint transparency mechanisms for consistency and efficiency reasons.

NEW ZEALAND

General: New Zealand is improving its practices and procedures in order to more effectively fulfil its commitments under the Paris Declaration and Accra Agenda for Action. More effective aid and strengthened management for results are two key themes of the Ministry of Foreign Affairs and Trade, International Development Group's business model. Current activities include:

- developing an aid effectiveness action plan to drive continued implementation of the principles of the Paris Declaration and the priorities of the AAA
- strengthening programme design and risk assessments to enable greater use of programme based approaches and country systems for aid delivery

Specific:

Developing plans on using country systems (para. 15 d).

- Internal: Under development:
 - budget support and institutional assessment tools
 - programme review process
- On-going:
 - awareness-raising within the Ministry of Foreign Affairs and Trade and the International Development Group
 - monitoring and reporting in external accountability documents on New Zealand's utilisation of country systems.
- Working with others:
 - discussions with several partner countries and other donors on use of country systems including combining resources with other donors to support assessments; review of country strategies
 - regional events, such as the Pacific Island Forum, utilised to discuss and advance aid effectiveness principles
 - Cairns Compact implementation

Making public all conditions linked to disbursements (para. 25 b)

- participation in the International Aid Transparency Initiative, which commits donors to work together with partner country governments, civil society and other users of aid information to make aid more transparent by building on existing global and country systems and standards
- planning to investigate what system(s) would be needed to post disbursement and condition information on the web

Providing full and timely information on annual commitments and actual disbursements (para 26 b)

- New Zealand has multiyear appropriations which enables it to provide partners with 3 year forward aid expenditure plans
- information about disbursements are regularly disclosed but there is scope to create more consistency in practice including around timeliness

Providing regular and timely information on their rolling three to five year expenditure and/or implementation plans (para 26 c)

- 3-year rolling forward aid programme budgets and regular programme talks in place
- efforts to create more consistency in practice across the NZAID programme through clarification of business processes and standards, and scope to look at what additional information could be made public through our website.

NORWAY

Norway and the Aid effectiveness agenda

Norway is continuously implementing the aid effectiveness agenda through its cooperation with partner countries and, increasingly, interaction with multilateral agencies and global funds. The Ministry of Foreign Affairs (MFA), the Norwegian Agency for Development Co-operation (Norad) and the network of embassies constitute the implementing structure of Norway's development assistance, and are all actively exploring ways of meeting the AAA commitments through their respective operational roles.

The Norwegian development assistance is guided by the 2009 policy document Climate, Conflict and Capital (Report No. 13 to the Storting); which gives due attention towards reduced fragmentation by directing the assistance towards priority areas and taking into account the comparative advantages of the various channels.

In lieu of a master plan to guide Norwegian implementation of the aid effectiveness agenda, the principles are integrated into the regular strategy and planning documents of all entities. While consolidating the existing approach, the aid structure is also seeking opportunities for reinforced follow up on particularly relevant elements of PD/AAA. MFA is presently finalising a strategy paper that defines areas of the aid effectiveness agenda that should be given particular attention until the final stock taking at the 2011 HLF gathering in Seoul. The paper reiterates the key role of the public institutions of the partner countries in the implementation of Norwegian development assistance; and give due attention to the "beginning now" actions (especially 15d and 26b/c). Efficient cooperation and division of labour between development partners are also highlighted. The strategy paper also calls for more efforts to ensure that assistance through multilateral agencies and vertical funds are implemented within the framework of PD/AAA.

To encourage innovative actions within the areas prioritised in the strategy paper, MFA is producing a guidance note that suggests practical ways of turning the guidelines/principles of the aid effectiveness agenda into action.

Follow up on "beginning now" actions:

- **Developing plans using country systems (15 d)**
The guidelines for the updating of the embassies' three-year plans instruct the embassies to use country systems as the first option when supporting public sector activities. Country ownership is also actively being addressed in development assistance channelled through multilateral partners and global funds.
- **Making public all conditions linked to disbursement (25 b)**
As a rule, the set of objectives and indicators in all agreements on project/program support emerge from the development partners' own policies and strategies. Embassies are publishing project information on their websites, and are presently exploring practical ways of making additional information easily available. Norway supports the International Aid Transparency Initiative (IATI).
- **Providing information on annual commitments, actual disbursement (26 b), and indicative long term figures (26 c).**

Annual commitments are agreed and made known through the formal agreements and the ongoing consultations between Norway and the partner countries. The embassies inform the partners about disbursements, and are pro-actively seeking ways to establish reporting mechanisms when aid information management systems are absent. Furthermore, the embassies share, when available, indicative estimates for long term resource allocations (mainly general budget- and sector support). Efforts are made to improve predictability within other areas of cooperation as well.

Regarding AAA para. 18 on untying of aid, Norway has fully untied its development assistance, as documented in the latest statistic update from the OECD. This policy will continue to guide Norwegian international development cooperation.

PORTUGAL

Developing Plans on using country systems (para. 15d):

Portuguese Cooperation (PC) is committed to use country systems as a first option. That means making more use of public financial management systems, including national procurement procedures and to avoid Parallel Implementation Units (PIU).

In order to do that, Portugal concentrates its efforts in the capacity building of our partner countries' institutions. In many cases these institutions are weak and fragile, thus requiring support in sectors such as: Finance, Justice, Security, Education and Health. For instance, Portugal has been the leading facilitator for the OECD/DAC initiative regarding the Principles for Good International Engagement in Fragile States in Guinea Bissau, which facilitates an effective aid to institutional capacity building.

Whenever possible, modalities such as the PBA are being used: General Budget Support (GBS), which represent at least 94% of overall budget support, and Sectoral Budget Support (SBS) representing some 6% of overall budget support.

GBS is being provided to Mozambique, with a financial envelope of at least 4.5 M€ (for the period 2010 – 2012) and to Cape Verde with a financial envelope of 7 M€ (for the period 2008 – 2011). Likewise, SBS is being used in Mozambique since Portugal has adhered to the FASE (Education Sector Support Fund), with a financial envelope of 500.000 USD, and to the Common Fund of Statistics, with an overall financial commitment of 250.000 USD.

Making public all conditions linked to disbursements (para. 25b):

Our “conditions” to disbursements are public and are only based on partner Government commitment, and its outcomes, on Poverty Reduction. In the case of Guinea Bissau (GB) and due to the political instability our support was maintained (even though GB did not comply with their Poverty Reduction Strategy targets) in order to support the new democratic elected Government.

Providing full and timely information on annual commitments and actual disbursements (parag. 26b)

Portuguese Cooperation is recording disbursements by country on a regular basis in order to provide detailed and timely information to partner Governments, allowing the integration of aid flows into their budget cycle. This has allowed us to participate in the Mozambique database system (ODAMOZ) and in the East Timor External Assistance database by sending accurate information on actual disbursements on a quarterly basis, as requested by the local authorities.

Providing regular and timely information on their rolling three to five year expenditure and /or implementation plans (para.26c)

For the next programming cycle, 6 Portuguese Cooperation Programmes (Indicative Cooperation Programmes) have been agreed with the following partner Governments: Angola, Guinea Bissau, Mozambique and East Timor (beginning in 2010); São Tomé and Príncipe and Cape Verde (beginning in 2011).

These programmes are aligned with the development priorities and the implementation schedules outlined in the Poverty Reduction Strategies of our partners.

These programmes will also take into account the complementarity between donors in the context of the implementation of EU Code of Conduct on Division of labour.

Plan to untie aid (para. 18):

Portugal has been implementing the DAC recommendation on untying official development assistance (ODA) to Least Developed Countries (LDC) and Highly Indebted Poor Countries. Portuguese Cooperation intends to reinforce the use of the OECD's Bulletin Board (*ex-ante* notification) and the compliance to the *ex-post* questionnaire on untied aid offers as well. In addition, Portugal is reviewing the status of its cooperation projects/programmes.

SLOVAK REPUBLIC

Key Steps to Implement the AAA

The Slovak Republic is continuously updating its existing aid system. Specific strategies are being developed to enable it to meet its international commitments under the Paris Declaration and the Accra Agenda for Action and promote and support durable development results. Recently the government of the Slovak Republic has approved the five year Medium Term Strategy for 2009-2013 planning document stressing the need to make the ODA more effective. Goals of the strategy are further detailed in one year programming documents National programme of the Official Assistance (NP ODA) and to be prepared Country Strategy Papers in cooperation with governments of the three priority countries. Further strategies like e.g. aid for trade strategy, communication strategy are in the process of drafting or are planned to be drafted.

Developing Plans on Using Country Systems

Being aware of the needs to use systems of recipient countries Slovakia supports local ownership and tries to help partner countries strengthen their management capacity and their systems' transparency and reliability. In the priority countries of the Slovak development assistance (Eastern Europe and Central Asia namely Serbia, Ukraine, Moldova, Montenegro, Uzbekistan) the Slovak Republic plans to strengthen Public Finance Management Systems. It will be done through implemented bilateral projects within UNDP Trust Fund Public Finance for Development: Strengthening Public Finance Capacities in the Western Balkans and Commonwealth of Independent States, financed by the Ministry of Finance of the Slovak Republic.

Making Public all Conditions Linked to Disbursement

The Slovak Republic provides full and timely information on annual commitments and disbursements of the ODA through the General Budget Statement published around November each year and an Annual Summary Report on ODA implemented in the previous year published around February each year. The government approves both documents. Timely data on commitments and disbursements shall be available to the broad public by accessing them on the Slovak Agency for International Cooperation page when its database system and information will be completed. It is expected to be partially ready by the end of this year.

No special conditions are imposed or linked to the disbursements, save the general conditions attached to a contract.

Providing regular and timely information on rolling three to five year expenditure and/or implementation plan:

The Slovak Republic has a three-year budget programming. Each year a general budget proposal for the next year with indicative figures for another two years is approved. Then the following year the indicative figures are updated and approved again. All approved and indicative figures for another two years are made public e.g. at the web page of the Ministry of Finance. Plans are to incorporate those figures as far as the development assistance is concerned into the annual programming documents of the development assistance so it would be easier for partner governments to get oriented and insure better

planning. The National programme of the official development assistance (NP ODA), which is a programming document for one-year development assistance implementation should contain a three-year indicative figures plan. For the first time it should happen in NP ODA 2010 to be published in the first quarter of 2010.

Untying of aid

Though untying of aid is considered, as one of ways of increasing aid effectiveness the Slovak Republic so far has not been able to progress in this respect. The issue is being considered and discussed. With anticipated increased amount of financial means allocated for bilateral aid in the future the issue of untying will become more imminent and will have to be reconsidered. No time horizon for untying however has been set as yet.

SPAIN

Implementation of the PD and the AAA

The III Master Plan for the Spanish Cooperation system, that reflects the main political commitments and the key issues for the Spanish Development Policy for 2009-2012, was approved by Ministers Council (February 2009). In this four-year plan, aid effectiveness principles and commitments are considered a strategical axis to be applied in the Spanish cooperation program with every partner country. At the operational level, the III Spanish Cooperation Master Plan, defines a set of short, medium and long term goals in order to allow Spanish ODA to be more predictable, to make better and more extensive use of country systems, to reduce conditionality and to be more transparent.

An Aid Effectiveness Action Plan, based on the results framework set out in the Master Plan, is also being further developed and applied for all the Spanish Cooperation System. This plan will deepen in the incentives, changes, reforms and means needed to achieve the aid effectiveness goals and will include the perspective of every actor in the complex Spanish system. The plan is currently being discussed internally.

Para. 15 Use of country systems

The new *Marcos de Asociación* (former Country Strategy Papers of the Spanish Cooperation System) are currently being defined (from 2010) with every partner country at the moment considered most suitable to synchronize with the partner political and budgetary cycle. This strategic process aims at a better alignment with the national budget cycle and will allow better support of country led initiatives and use of country systems. In the strategic instructions for establishing the *Marcos de Asociación*, particular attention is given to the use and reporting of use of country systems.

During the *Marcos de Asociación* process, Spain will define, from every field office, criteria to identify parallel implementation units and individual strategies and goals for progressively diminishing the number of existing parallel implementation units.

In addition, Spain will participate in common assessments of quality of country systems and give priority to capacity development initiatives at country level in every partner country.

Among other actions, these mentioned above should contribute to reach the goal set in the Spanish Cooperation Master Plan: In 2012 Spanish Cooperation will channel at least 50% of its ODA through local systems and procedures. In 2015 the Spanish Cooperation will channel at least 75% of its ODA through local systems and procedures.

Para. 25 b. Regularly make public all conditions linked to disbursements

Spain participates in the International Aid Transparency Initiative, which commits donors to work together with partner country governments, civil society and other users of aid information to make aid more transparent by building on existing global and country systems and standards.

Regarding this particular issue, it is important for Spain to address it with an internationally harmonised approach to achieve its individual targets, set in the Spanish Cooperation Master Plan:

In 2102 Spain will provide timely and transparent information regarding its ODA flows

In 2012 Spanish Cooperation will link its funding to an agreed set of conditionalities (performance-based conditionalities linked to progress in reducing poverty and human rights) In 2015 Spanish Cooperation will use no economical or political conditionalities for its funding.

Para. 26 b. Provide full and timely information on annual commitments and actual disbursements

Annual commitments and indicative annual disbursements are currently provided every year through the PACI (Annual Plan for International Cooperation). Three to four year commitments are also reflected in bilateral agreements with every partner country (*Comisiones Mixtas*). However, further steps to ensure that funds are disbursed as committed will be taken, in order to achieve the goal set in the Spanish Cooperation Master Plan: In 2012 Spanish Cooperation disburses its funds at the committed time in 100% of its partner countries.

The establishment of the *Marcos de Asociación* (from 2010 and progressively with every partner country synchronizing with the partner political and budgetary cycle) play a key role in enabling the Spanish Cooperation to provide better information on annual commitments and actual disbursement.

The PACI is also been adapted to be consistent and useful for a system that manages for and reports development results.

Para 26 c Provide regular and timely information on rolling three-to-five year forward expenditure and/or implementation plans, with at least indicative resource allocations. Address any constraints to providing such information.

Spanish Agency for International Cooperation for Development (AECID), along with the General Directorate for Development Policy of the Spanish MFA and Cooperation, are currently going through their planning and programming methodology for bilateral and multilateral aid. This process will lead to a better way of planning and programming aid for every partner country, based on expected development result, and will set the basis for rolling three-to-five year forward expenditure and implementation plans.

In 2010 Spanish Cooperation will have a multiannual plan (at least 4-5 years) of budget and disbursements linked to development results for 80% of its partner countries. In 2015 the Spanish Cooperation will have a multiannual plan (at least 4-5 years) of budget and disbursements linked to development results for 100% of its partner countries.

SWEDEN

The Swedish Government expects to present new guidelines for bilateral development cooperation strategies during the spring of 2010. These guidelines will incorporate guidance on all international commitments on aid effectiveness and how these should be implemented to make an integral part of all bilateral Swedish aid.

The Swedish MFA and Sida have developed a joint Action Plan for implementing the Accra Agenda for Action, with the aim to identify key gaps in implementation. The Action Plan sets seven priority objectives for an effective Swedish Development Cooperation – including the four commitments from AAA. Some specific information on the four commitments is:

1. Developing plans using country systems

- Increased use of country systems is one of the priority goals in the Swedish Action Plan. Using country systems, in full or partially, is to be the first option, at the same time as support should be provided to strengthen the country systems. Deviations from this principle shall always be justified. In particular, assessing the possibility of using country systems for all state-to-state cooperation is to be done in new cooperation strategies and in new contributions.
- In 2009, each country team in Sweden's 33 priority countries, regional and global programmes set a base-line and objectives on the indicators of the Paris declaration (including use of country systems). This exercise will be repeated annually in order to monitor Swedish progress on aid effectiveness. The outcome of the exercise in 2009 is mixed; there is an increase in the use of country systems in countries with long-term programme cooperation, whereas there are challenges in using country systems in conflict and post-conflict countries. However, the exercise has increased knowledge on aid effectiveness issues and indicators in Sweden and has enabled an overview of the main challenges and opportunities for enhanced aid effectiveness in different contexts. This information will be used for updating the joint action plan of the Ministry for Foreign Affairs and Sida and to take measures for the coming year to increase aid effectiveness.
- The Swedish Action Plan also implies to increased use of country Monitoring and Evaluation systems (ie. not only PFM and Procurement systems).
- During the past four years, capacity development in Public Finance Management (PFM) has been a priority for Sweden. A number of training events have been held and a PFM handbook is available with practical advice on using country systems. Consultancy services have been used in various field offices and regions about PFM and public sector reform. The increased understanding of PFM issues, including public sector reform, is expected to improve Sida staff understanding of how to design and negotiate support that is aligned with country systems.

2. Making public all conditions linked to disbursement

Conditions linked to disbursement are specified in each bilateral agreement. The agreements are publicly available.

3. Providing full and timely information on annual commitments and actual disbursement

The annual financial frameworks are already made public through our cooperation strategies, but Sweden aims at improving **the timing of commitments and disbursements** to fit better with the budget and planning process and planning of the partner country. Regular reporting to the partner country of these numbers should also be made to increase transparency and facilitate budgeting and planning.

4. Providing regular and timely information on their rolling three to five year expenditure

The contribution management system used by Sida obliges Sweden to manage a three year planning cycle with defined total and annual contributions. The agreements between Sweden and our counterparts include expected disbursements for each year.

A new three-year management planning cycle at Sida is expected to contribute to predictability. The management signal for 2009 stressed the importance of planning for **longer term agreements with higher volumes**.

UNDP

Political Commitment for the Aid Effectiveness Agenda

The role of the United Nations development system, and indeed UNDP, at country level is neither that of a major financier nor that of traditional donor. The goal of UNDP is to advance human development by expanding opportunities and deepening people's ability to reach their development potential. To make that happen, the core contribution of UNDP is strengthening national capacities in a way that supports human development. UNDP support, whether financed through nationally-executed and implemented programmes and projects or through sector budget support funds and pooled funds, remains the same: (a) within its given mandate areas, (b) in sectors where it is already participating; and (c) in connection with its capacity development role and support at the country level. UNDP is committed to implementing the Paris Declaration and AAA.

The principle of the PD/AAA – national ownership and leadership, including responsibility for coordinating all external assistance – is a key principle of the UN system's operational activities for development, as consistently reflected in policies emanating from triennial comprehensive policy reviews (TCPs). As a member states organization, the UN agencies' work to deliver aid effectively and with the highest possible impact as mandated by the UN General Assembly and UN Economic and Social Council (ECOSOC) resolutions, including the High-Level Dialogues on Financing for Development (FfD).

Through its country offices 135 COs covering 166 countries and its community of practice counting over 300 members worldwide, UNDP supports the development of country capacities to manage and coordinate aid, i.e. implement the principles of the Paris Declaration and Accra Agenda for Action. Attached is the annual 2009 report of the UNDP global programme on aid effectiveness and capacity development.

Developing plans on using country systems

UNDP considers national implementation – where a government entity acts as the implementing partner for a UNDP project – the norm since it is expected to contribute most effectively to:

- (a) Greater national self-reliance by effective use and strengthening of the management capabilities and technical expertise of national institutions and individuals, through learning by doing;
- (b) Enhanced sustainability of development projects by increasing national ownership and commitment to development activities;
- (c) Reduced workload and integration with national programmes through greater use of appropriate national systems and procedures.

On 30 November 2009, the UNDG has approved the revised guidelines on the UN's overall approach to country strategy development and programming (the United Nations Development Assistance Framework – UNDAF), which are now more flexible and offer UN Country Teams (UNCT) the necessary space to better align their support with national planning processes. The UNDG also introduced a UN report to national governments at the request of the UN General Assembly and ECOSOC, as means to

improve strategic dialogues at the national level and to improve the oversight of national authorities over UN assistance.

On 15 January 2010, the Executive Boards of UNDP, UNFPA and UNICEF considered the proposal of Tanzania-based Executive Committee agencies to submit a common country programme for Tanzania – one that was strongly endorsed by government, strengthens national oversight, and promises meaningful reductions in transaction costs for national counterparts. The UN in Tanzania is already aligning its planning, monitoring and reporting commitments to the national planning cycle. The Boards will revisit this issue later in 2010 and the UN General Assembly will also look into the governance of UN system activities at the country level to further enhance national ownership.

In 2010, UNDP, UNFPA, UNICEF and WFP will work to simplify their country programme documents to increase their results orientation, to simplify further the programming process, and to further align to national planning calendars.

Making public all conditions linked to disbursement

UNDP's information, as well as reporting to the UNDP Executive Board, is publicly available. Information concerning UNDP programmes and operations is available to the public. Information about UNDP Country Programme Management and UNDP Operations, including project documents, project performance reports, evaluation reports and UNDP financial information, is available on UNDP websites. The information disclosure policy applies to UNDP and to those associated Funds and Programmes administered by UNDP (the United Nations Development Fund for Women - UNIFEM, the United Nations Capital Development Fund - UNCDF, and United Nations Volunteers – UNV). UNDP core programme resources do not have conditions attached but are allocated through Executive Board mandated formula, Programming Arrangements and others.

UNDP is member of the International Aid Transparency Initiative and is working at the international level to set reporting standards. The UN system also reports to the CRS.

Providing full and timely information on annual commitments and actual disbursements

All financial, budgetary and administrative matters pertaining to UNDP and its associated funds are contained in reports to the Executive Board which are all publically available on UNDP's Board website. UNDP provides public access to its budgets, programme/project descriptions, evaluations of programme/project results, procurement activities, personnel rules and regulations, financial rules and regulations, administrative policies and Executive Board decisions. In line with the UNDP's web transparency initiative launched in 2008, 97% of Country Offices have, by September 2009, posted basic transparency information on their sites (HR and project information) and 48% have achieved full transparency. All UN funds and programmes provide regular progress reports on its compliance with the 'UN Transparency and Accountability Initiative'.

Providing regular and timely information on their rolling three to five year expenditure and/or implementation plans

UNDP regularly responds to OECD-DAC's Survey on Aid Allocations and Indicative Forward Spending Plans with the information on planned UNDP allocations for each programme country in next two years. UNDP 'core' financial resources are captured on bi-annual basis, since core fund allocations to UNDP's programming cycle have to be approved by the UNDP/UNFPA Executive Board every 2 years.

Progress made in the implementation of our Action Plan to implement PD/AAA

The United Nations Development Group (UNDG) – which unites the 32 UN funds, programmes, agencies, departments, and offices that play a role in development – is currently updating its existing Action Plan on Implementing the Paris Declaration (PD) on Aid Effectiveness. This Action Plan describes common strategies developed in order to meet the UN's commitment to the PD and the AAA.

After the Accra High Level Forum on Aid Effectiveness, UNDG continued to work jointly on number of aid effectiveness issues such as internalizing, taking into account, and mainstreaming the PD/AAA commitments into the review of the CCA/UNDAF Guidelines, conducting the desk review of UNDG responses to PD Survey 2008, producing of a joint position for UN Doha FfD conference, etc.

In September 2008, UNDP endorsed a 4-year pilot period for enabling UNDP financial contributions to pooled funding and sector budget support, on case by case basis, upon the request from the recipient country and in accordance with the mandate and comparative advantage of UNDP. This Executive Board decision has enabled UNDP to engage in direct budget support and pooled funds (DP/2008/36 and DP/2008/53), highlighting the following:

- The primary role of UNDP in direct budget support is to support the development of national capacities
- UNDP will not contribute to general budget support
- In exceptional cases, UNDP will be able to provide a limited financial contribution to a sector budget support fund and / or pooled fund, in its mandate areas, if so requested by the programme government.
- A four-year pilot period was endorsed to make operational this decision, effective September 2008. At the end of the pilot period UNDP will present to the Executive Board an evaluation of the pilot and an update on UNDP efforts towards the harmonization of regulations and rules under consideration in the United Nations, including the changes needed to allow participation in pooled funding and sector budget support.

UNITED STATES.

1. President Obama has directed the National Security Council and Council of Economic Advisors to propose in Spring 2010 a government-wide development policy and strategy. The Department of State has launched a formal review of diplomacy and development (Quadrennial Diplomacy and Development Review – QDDR) and is promoting partnerships and multilateral approaches.
2. The US Congress introduced legislative proposals for aid reform that aim to increase transparency and accountability and improve coherence. In a report accompanying the annual act that appropriates funds for foreign assistance, the Congress directed the US Agency for International Development (USAID) to reduce its reliance on contracts that undermine the competitive process and increase support for building capacity of local organisations and institutions. The report is a strong encouragement that stops short of a legal requirement.

Developing plans on using country systems (para. 15d)

3. USAID has prepared an action plan to strengthen capacity and increase reliance on host country procurement systems, in line with the AAA commitment and the aforementioned Congressional report language.
4. Based on this work, USAID has agreed with the Department of State to include procurement reform incorporating strengthening and use of country procurement systems into the QDDR.
5. The Millennium Challenge Corporation (MCC) is preparing *Guidelines for the Use of Country Systems in the Implementation of MCC Compacts*. These guidelines look at MCC's institutional approach for the use of country systems in four areas: procurement, public financial management, environment and social assessments, and monitoring & evaluation. The guidelines will be available for public dissemination in Spring 2010.

Making public all conditions linked to disbursements (para. 25b)

9. The U. S. Government undertakes very few bilateral conditioned assistance operations. In rare cases when grants of local currency are made to local governments (sometimes called "Cash Transfers"), since they usually involve the release of funds to a government in advance of, or in the absence of requirements for, documentation evidencing actual use of funds, certain conditions may be required by law (see for example, Section 7027 of the 2009 Department of State and Foreign Appropriations Act (Public Law 111-8) and regulations. There are a set of standard conditions related to the management of funds, and ineligible uses of funds (e.g. for terrorist organizations, military or police equipment). In other cases, such as MCC agreements, certain disbursements may be conditioned upon policy reforms.
10. US Assistance Agreements, and the standard conditions, are available to the public, and, in most cases, published on the internet, with limited exceptions. For example, certain agreements may be classified for national security reasons. This classification occurs in a majority of such (few) cases upon the recipient country's stipulation.
11. For example, USDA's application process and guidance, commitments, disbursements, operations, and other food assistance information is available to the public and published on the USDA Website.

Providing full and timely information on annual commitments and actual disbursements (para. 26b), and

Providing regular and timely information on rolling three to five year expenditure and/or implementation plans (para 26c).

12. Full information on commitments and actual disbursements is made available to and posted by the OECD-DAC. For the MCC, for example, partner countries which implement MCC programs) provide annual disbursement request projections updated quarterly. The MCC publishes quarterly disbursement and project status reports on its [website](#).
13. President Obama issued an Executive Order in January 2009 mandating Open Government. The Office of Management and Budget issued an Open Government Directive on December 8, 2009, which establishes deadlines for action in the following areas: publish government information online, improve the quality of government information and create and institutionalize a culture of Open Government. Agency action plans are to embody transparency and public participation as key components.
14. The US reaffirmed its Paris and Accra commitments on transparency of aid flows in the September 2010 Pittsburgh G20 Leaders' Statement.

Other Implementation of Paris Declaration and AAA Commitments

15. Pending the results of the Presidential Study on US development policy and the QDDR, the US has not undertaken a full action plan. As reported previously, an interagency proposal was approved in January 2009 to focus whole-of-government work on three areas of AAA commitments: strengthening and using country systems, predictability and untying. Progress on two of these areas is reported under the "beginning now" section of this report and the third through a separate OECD- DAC process. As US assistance is decentralized among many implementing agencies, each agency will take actions in accordance with its mission and policies and procedures.
16. Illustrative measures taken by individual agencies beyond the "beginning now" commitments:
 - a. The US Department of Agriculture develops country strategies to support needs identified in country systems. USDA works in collaboration with USAID, MCC, Department of State and foreign counterparts to identify country priorities. In addition, USDA relies on input from its foreign agricultural officers in the field in identifying areas for technical and food assistance.
 - b. USDA develops country frameworks and works with other U.S. Government agencies to ensure collaboration at the country level.
 - c. At the Department of the Treasury, the Office of Technical Assistance has scheduled sessions with field advisors on how its practice of using country systems and promotion of transparency in public financial management support PD/AAA priorities.