



Ministerie van Buitenlandse Zaken

# Extra Efforts for Better Aid

Netherlands Action Plan Paris/Accra



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‘Activities can only be effectively implemented if they are based on a thorough understanding of underlying, often behind-the-scenes patterns and political factors as power, interests and resources.’

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Annexe: Abbreviations

See the OECD website for the documents below:

- Paris Declaration: <http://www.oecd.org/dataoecd/11/41/34428351.pdf>
- Accra Agenda for Action: <http://www.oecd.org/dataoecd/58/16/41202012.pdf>
- 2008 Survey on Monitoring the Paris Declaration, overview report: [http://www.oecd.org/document/0/0,3343,en\\_2649\\_15577209\\_41203264\\_1\\_1\\_1\\_1,00.html](http://www.oecd.org/document/0/0,3343,en_2649_15577209_41203264_1_1_1_1,00.html)
- 2008 Survey on Monitoring the Paris Declaration, country chapters: [http://www.oecd.org/document/18/0,3343,en\\_2649\\_15577209\\_41395474\\_1\\_1\\_1\\_1,00.html](http://www.oecd.org/document/18/0,3343,en_2649_15577209_41395474_1_1_1_1,00.html)
- International Good Practice Principles for Country-led Division of Labour and Complementarity: <http://www.oecd.org/dataoecd/45/2/42644284.doc>



# Foreword

Improving aid effectiveness is an important aspect of modern development cooperation. It involves making agreements with other donors to prevent fragmentation and overlap and to relieve some of the burden on partner countries. It demands pursuing a professional approach that encompasses both donors and recipient countries, whereby firm agreements are made on desired results. It's about predictable and transparent donorship, so that recipient countries know what aid they can expect in their fight against poverty, especially at times of financial and economic crisis. Effectiveness demands knowledge of local political processes: how do partner countries account for policies and expenditure, and how can these accountability processes be enhanced?

Increasing aid effectiveness is not only a matter for donors. We have a shared responsibility with partner countries to ensure that the aid we provide meets the needs of the partner countries and genuinely helps alleviate poverty. That goes further than the central government level. Development is a process that arises in the interaction between central government, local government and society at large. I was very pleased with the presence of so many partner countries in Accra, with an especially active role for civil society organisations and members of parliament. Regrettably, the private sector was seriously underrepresented; this will have to improve as we move forward.

Below is the Netherlands Action Plan Paris/Accra (NAPA), an important catalyst for ensuring that the Netherlands meets (and possibly even exceeds) the commitments it undertook in the Paris Declaration on Aid Effectiveness (2005) and the Accra Agenda for Action (2008).

In Accra I made every effort to conclude ambitious agreements, because I attach great value to maximum aid effectiveness. The Netherlands has already made substantial progress on meeting the targets set in Paris and Accra, as witness the latest progress report by OECD DAC (2008). This same conclusion can be found in an interim evaluation of the implementation of the Paris Declaration and the first results of the self-assessment, an instrument developed within the framework of OECD DAC to enable countries to monitor themselves, so as to ensure results-oriented working methods.

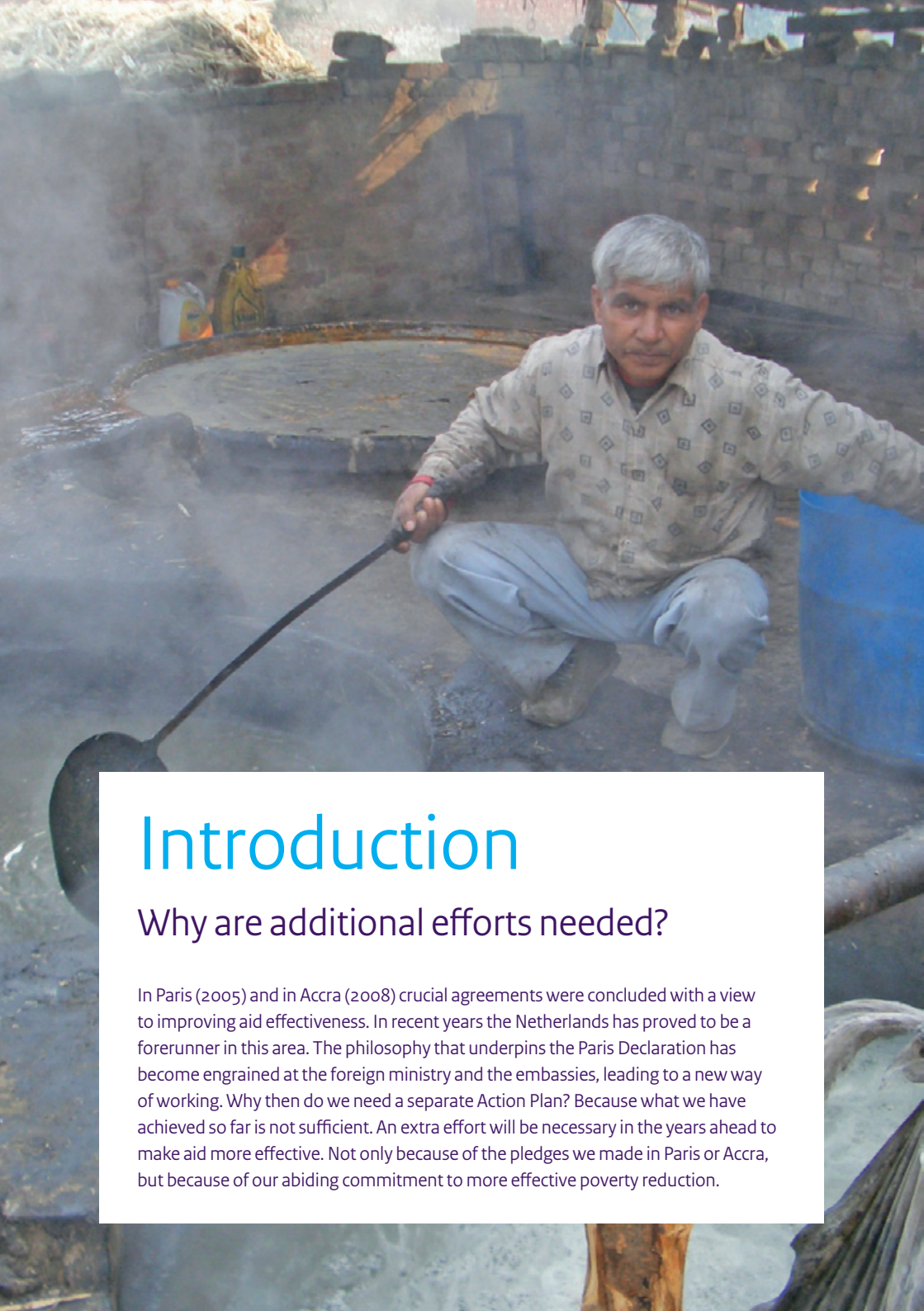
The Netherlands is doing well, but I believe more can be done. Without additional efforts, we will not be able to live up to the ambitious agreements we made in Accra and Paris. Our time is limited: the next assessment will be made in 2011 (using figures on 2010, the final year covered by the Paris Declaration). We need to shift into high gear to show that we take aid effectiveness seriously.

I cannot stress enough that the agreements made in Paris and Accra are a means to an end, not an end in themselves. The ultimate goal is effective, sustainable development that reduces poverty and gives people real opportunities to realise their potential. The Paris and Accra agreements are often dismissed as purely technical matters. This is erroneous. These are major political agreements that are intended to act as an incentive for donors and partner countries alike to fight poverty more effectively. The Paris targets were introduced to ensure that control over the development agenda rests with the very people it is designed to help: those living in developing countries, their parliaments and governments. This is real ownership, one of the central concepts in modern development cooperation: giving the countries themselves control over their own effective development.

Bert Koenders  
Minister for Development Cooperation

‘These are major political agreements that are intended to act as an incentive for donors and partner countries alike to fight poverty more effectively.’





# Introduction

## Why are additional efforts needed?

In Paris (2005) and in Accra (2008) crucial agreements were concluded with a view to improving aid effectiveness. In recent years the Netherlands has proved to be a forerunner in this area. The philosophy that underpins the Paris Declaration has become engrained at the foreign ministry and the embassies, leading to a new way of working. Why then do we need a separate Action Plan? Because what we have achieved so far is not sufficient. An extra effort will be necessary in the years ahead to make aid more effective. Not only because of the pledges we made in Paris or Accra, but because of our abiding commitment to more effective poverty reduction.

Why are we doing this? The central notion behind the Paris and Accra agreements is that partner countries (governments, parliaments, civil society organisations, the private sector and other actors) are the owners of their own effective development (including the achievement of the Millennium Development Goals), and are accountable, especially domestically. Aid contributes to this, and is provided in an atmosphere of equality .

The Paris Declaration and the Accra Agenda for Action comprise around 100 separate sub-agreements, designed to achieve this goal. The importance of these agreements lies in their collective potential; taken together, they form a coherent package for enhancing the effectiveness of development. NAPA addresses the priority issues of the Paris Declaration and the Accra Agenda for Action for the Netherlands: areas where we would like to do a little bit extra. These include:

1. the use of country systems;
2. predictability of aid and conditions;
3. transparency and mutual accountability;
4. a results-oriented approach;
5. fragmentation and the division of labour;
6. harmonisation;
7. the special challenges posed by post-conflict countries and fragile situations.

In a number of areas<sup>1</sup> the Netherlands is seeking to improve its overall performance, whereas in others,<sup>2</sup> our average performance is already quite strong but we will seek to address low scores in specific countries.

A chapter is devoted to each of the seven (sets of) topics above. Each chapter begins with a concise statement of the Netherlands' strategic goals (based on Paris/Accra), before describing the Dutch efforts and activities in greater detail. The concept of ownership, one of the cornerstones of both the Paris Declaration and the Accra Agenda for Action, is not given a chapter of its own, because it is pivotal to all the other themes, which contribute to it in one way or another.

NAPA is the result of consultations involving all ministry departments with some connection to development cooperation, a number of embassies, the relevant officials seconded

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<sup>1</sup> Registration of our contribution in the budgets of recipient countries, use of country systems and predictability.

<sup>2</sup> Use of parallel implementation structures, untying of aid, the use of programmatic approaches and joint or coordinated implementation of missions.

to the World Bank and the European Commission, a few CSO's and private sector representatives.

## Country-specific approach

NAPA advocates an approach in which development activities are tailored to each country, taking into account the actual opportunities and obstacles on the ground. This is in keeping with the philosophy recently espoused by the Working Party on Aid Effectiveness of OECD DAC, which advocates concentrating on implementing Paris/Accra at country level. Activities undertaken at head-office level should be supportive of the field level, to ensure that results are achieved in the countries themselves. Dutch efforts are aimed at improving both our own functioning and that of external parties, such as partner countries, the European Commission, the multilateral financial and UN institutions, and OECD DAC.

NAPA offers a broader framework, setting priorities for the Netherlands vis-à-vis its obligations under Paris/Accra. For 27 Dutch partner countries, an analysis will be made of the implementation of the Paris/Accra principles, the barriers to progress and the ways they can be lifted.<sup>3</sup> The nature of the Dutch response may vary depending on the category of country:

- **Profile 1:**<sup>4</sup> for these countries our emphasis is on meeting the MDGs as swiftly as possible. These countries are fairly stable, relatively dependent on aid, and increasingly well governed; it is vital to minimise the transaction costs associated with the many financial flows. We are strongly committed to realising all the Paris objectives;
- **Profile 2:**<sup>5</sup> these are countries struggling with a dominant security problem, a weak government or major social tensions that have the potential to flare up into conflict. The interventions are mainly focused on creating the conditions that will help the country move closer to the MDGs. Here too, keeping transaction costs low is a key aim;

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<sup>3</sup> These are primarily partner countries that are party to the Paris Declaration and that have taken part in OECD DAC monitoring, with the exception of the exit countries. This means that a country-specific approach will be devised for all profile-1 countries (see note below), as well as for Afghanistan, Burundi, Colombia, Egypt, Indonesia, Moldova, South Africa, Sudan and Vietnam. For South Africa, baseline figures from 2006 will be used, because that country did not participate in 2008.

<sup>4</sup> The profile-1 countries are: Bangladesh, Benin, Bolivia, Burkina Faso, Ethiopia, Ghana, Kenya, Mali, Mongolia, Mozambique, Nicaragua, Rwanda, Senegal, Tanzania, Uganda, Yemen and Zambia.

<sup>5</sup> The profile-2 countries are: Afghanistan, Burundi, Colombia, Democratic Republic of the Congo, Guatemala, Kosovo, Pakistan, Palestinian Territories, Sudan and three exit countries: Bosnia and Herzegovina, Eritrea and Sri Lanka.

‘Activities undertaken at head-office level should be supportive of the field level, to ensure that results are achieved in the countries themselves.’

- **Profile 3:**<sup>6</sup> these countries have (almost) reached the status of middle-income country. The development partnership will be scaled back, to be succeeded by other types of relationship. The Dutch programme will focus on the MDGs on which the country is lagging behind and on broadening the bilateral relationship. In the context of the latter goal, agreements may have been made with these countries that do not lead to better scores on the Paris targets<sup>7</sup>.

Chapter 1, which is devoted to the use of country systems, discusses the elaboration of a country-specific approach in greater detail. In a similar manner, country-specific priorities will be set for all the themes under discussion in this action plan. This is repeated in every subsequent chapter. Our watchword is 'customisation'. Wherever possible, we will make use of and contribute to existing processes at country level. The country-specific approach is about improving our own performance, fostering international dialogue and, where appropriate, directly approaching other donors at head-office level.

Obviously, the Netherlands will continue to maintain active contact with civil society organisations and to advance policymaking and policy implementation within the international community on major themes like fragmentation, division of labour and aid effectiveness in fragile states. We will also be looking ahead to and making preparations for the fourth High-Level Forum, which will be held in Seoul in October 2011. The Dutch negotiating position for Seoul will be formulated in due time. One of our goals will certainly be securing greater participation by the private sector.

## The EU objectives

Over and above the agreements set down in the Paris Declaration, the EU member states have committed themselves to more ambitious goals in four areas.<sup>8</sup> These are discussed together with the relevant Paris indicator.

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<sup>6</sup> The profile-3 countries are: Egypt, Georgia, Indonesia, Moldova, South Africa, Surinam, Vietnam, and four exit countries: Albania, Armenia, Cape Verde and Macedonia.

<sup>7</sup> Of course, coordination and alignment with local priorities and regulations are equally important in the case of non-ODA activities.

<sup>8</sup> EU target 1: Channel 50% of government-to-government assistance through country systems, including by increasing the percentage of our assistance provided through budget support or SWAP arrangements.

EU target 2: Provide all capacity-building assistance through coordinated programmes with an increasing use of multi-donor arrangements.

EU target 3: Avoid establishment of new project implementation units (PIUs).

EU target 4: Reduce the number of uncoordinated missions by 50%.

## Communication

Applying the principles of effective aid reduces the visibility of individual donor efforts. This increases the need for good communication, especially on results and efficiency. This matter will receive ongoing attention. A distinction will be made between internal communication (intranet, courses, lunchtime lectures) and external communication (parliament, general public, specific professional groups and other donors).



# 1 Using country systems

Strategic goal to which the Netherlands' efforts will contribute: partner countries will strengthen their capacity to implement policy and manage public funds (including donor funds). Donors will use country institutions and systems as much as possible.

Using country systems is about activities being carried out by the appropriate institutions and in accordance with planning and rules and regulations of the recipient country. Imagine a donor wants to fund well-digging. If country systems are used, the wells will be dug under the responsibility of the relevant ministry. The implementation will be incorporated into that ministry's planning and budgetary cycle and into the national budgetary cycle under the Ministry of Finance. The partner country's financial and administrative rules will apply. Auditing will take place by the country's audit office. Procurement, contracting and oversight will be the responsibility of the relevant services of the recipient country. The parties involved will be ultimately accountable to their own parliament and the donor on the basis of data gathered by their own statistical systems.

## Aims/desired outcomes

Dutch efforts will be tailored to each partner country individually. Using country systems will be our first option, as agreed in Accra. Systems to be used relate to results-oriented planning, monitoring and financial management, procurement, statistics, etc. Even if systems are not perfect, we will try to use them and support partner country efforts to improve them, provided they meet certain minimum standards<sup>9</sup> and the recipient country has credible plans in place for improving them. We know that using country systems improves their quality and gives more insight in their weak points. The Netherlands aims to be a pioneer in this area, within acceptable risks and as long as a relationship of trust has been established with the government of the partner country.<sup>10</sup> This is not an all-or-nothing proposition: gradations are possible by using some systems or subsystems and not (yet) using others. If it proves impossible to use country systems, the reasons will be clearly conveyed to the government and preferably shared with the public on the embassy's website.

Special attention will be given to the use of country systems for the management of public funds, provided they meet minimum standards and efforts are made to improve them. There is much to be gained here. The target agreed in Paris is for 80% of government-to-government support to make use of country systems by 2011, if those systems are of high quality (see footnote 11 below). In 2007 the Dutch score for profile-1 countries was 64%, and in all partner countries taken together 59%.

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<sup>9</sup> Please refer to the manual for the Track Record for more on these minimum standards.

<sup>10</sup> The risks are enumerated in the Track Record, which, on the basis of well-articulated, evaluable principles, establishes the appropriate mix of modalities, including the degree of risk that is prudent in a given context, and how it can best be dealt with. This will subsequently be worked out in greater detail in the appraisal document for specific activities to be funded. Decisions are taken at civil-service level and, where necessary, at political level.



The proportion of aid registered in partner countries' budgets (target: 85% by 2011) will also have to be boosted. For profile-1 countries and, to an even greater extent, profile-2 and profile-3 countries, additional efforts are needed to raise the relatively low score (56% in 2007). This demands solid agreements between embassies and partner countries (preferably with multiple donors) on when and how data will be supplied and checked.

We started from a strong position with respect to the use of country procurement systems: 78% at the time of the 2005 baseline measurement. This is just under the target set by the Paris Declaration (80%). However, the target is almost certainly unattainable for profile-2 countries, given that our average 2007 score in those countries was only 5%.

With respect to profile-1 countries, the Netherlands views the above targets as relatively firm. As for the profile-2 countries, we are striving for improvement, but we recognise that reaching the targets will not be possible in some cases without taking irresponsible risks. The decisive factor for profile-3 countries are the choices we have made, together with the countries themselves, about broadening the bilateral relationship.

The lower limit for the use of country systems set by the Accra Agenda (50%) and the supplemental objectives devised by the EU have already been attained by the Netherlands. In our case this objective proved to be less ambitious than that set by the Paris Declaration.<sup>11</sup>

Part of Dutch efforts take place at international level, in support of what is being done at country level. For example, the Netherlands participates actively in the cluster 'Use and Strengthening of Country Systems' of the Working Party on Aid Effectiveness, for which we formulated the desired outcomes together with Ghana.<sup>12</sup> We will do this in task teams as well as in the capacity of our position in the Executive Committee of the Working Party, which monitors and guides progress in the clusters. This is an extra incentive to keep helping partner countries enhance the quality of their systems, wherever possible with

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<sup>11</sup> In Accra, donors committed to channel 50% or more of government-to-government assistance through country fiduciary systems. This is an important incentive for donors who so far underperformed on that target. For other donors, such as the Netherlands, that already had an over 50% score at the baseline survey of 2006, the Paris target continues to apply: increasing the use of country systems as their quality improves, to 80% for systems of very good quality (so-called CPIA score of 5 or higher).

<sup>12</sup> To provide expeditious and results-oriented support for the implementation at country level of the agreements made in Paris and Accra, five clusters are being set up within the Working Party on Aid Effectiveness. These clusters are intended to replace older, 'heavier' structures. They focus on the following areas: ownership and accountability; strengthening and using country systems; transparent and responsible aid; assessing progress; and managing for development results.

‘Gradations are possible  
by using some systems  
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other donors. Along with that we will work towards strengthening locally rooted capacity-building processes. In that connection we feel strongly that budgetary and statistical systems should include gender-specific data, which can be used to perform analyses and shape the country's future policy (for more on this issue, see chapters 2 (on predictability) and 3 (on transparency)).

The Paris principles have also been integrated into the private sector instruments. For example, the application and implementation of grants for infrastructural development in the context of the Development-Related Infrastructure Facility (ORIO), will be entirely in the hands of the recipient government, which will use their own systems. They may modify the systems if they fall short of the Good Procurement Practices of OECD.

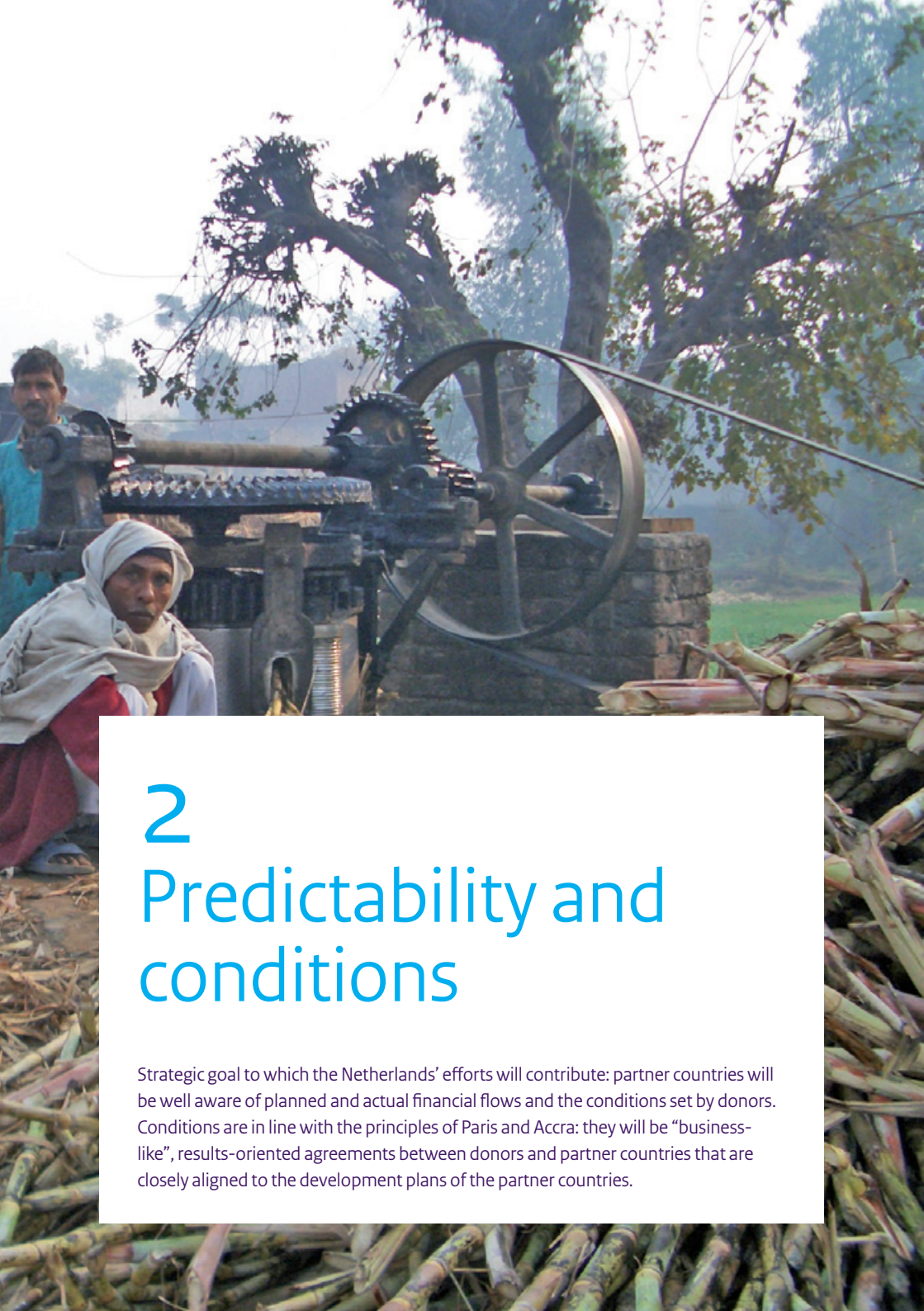
## Activities

By the end of 2009, a country-specific approach for at least 27 partner countries will be elaborated by the embassies and the relevant country teams at the ministry, coordinated by the foreign ministry's Effectiveness and Coherence department (DEC). The following issues will be looked at in relation to the topic 'use of country systems':

- the use of country systems for public finances and procurement in the partner countries and the incorporation of the Dutch contribution into the government budget of the recipient country;
- the obstacles (along with their causes, if known) and opportunities for using country systems;
- how the obstacles can be overcome and how opportunities can be fully realised (whether directly by the mission, by the partner country, by the ministry and/or at international level). Ways of doing this include:
  - providing (or increasing) support for public financial management in partner countries that have not scored well in this respect. We pursue a multi-donor approach, which is informed by the Public Expenditure and Financial Assessment (PEFA) studies. In that context we look for ways of supporting gender-based budgeting and aligning our efforts as much as possible with locally rooted capacity-building activities;
  - encouraging countries that have not already done so to perform the self-assessment of the OECD DAC Joint Venture on Procurement;
  - providing (or increasing) support for procurement in countries that have scored poorly on the self-assessment (e.g. Afghanistan, Ghana, Indonesia, Yemen, Mongolia, Vietnam and Zambia). We will endeavour to align our efforts as much as possible with locally rooted capacity-building activities;

- making necessary changes to the timing or format of the multi-year financial information supplied to the partner country's finance ministry, so that the information is more useful in the planning process;
- conducting regular (e.g. quarterly), partner-led dialogues at country level on the use of country systems (one of the desired results of the Working Party's 'country systems' cluster and in line with the letter from its co-chairs of 26 May 2009).

At international level, we will continue to actively participate in the 'country systems' cluster of the Working Party on Aid Effectiveness, as stated above. Through our position in the EU and in the Executive Boards and other administrative organs of the UN and the international financial organisations, we will continue to press for a robust implementation of the Paris Declaration/Accra Agenda for Action.



## 2

# Predictability and conditions

Strategic goal to which the Netherlands' efforts will contribute: partner countries will be well aware of planned and actual financial flows and the conditions set by donors. Conditions are in line with the principles of Paris and Accra: they will be “business-like”, results-oriented agreements between donors and partner countries that are closely aligned to the development plans of the partner countries.

## Aims/desired outcomes

With respect to both predictability and conditions, we will examine the relevant obstacles and opportunities for improvement in each partner country. Our basic operating principle is that Dutch government-to-government aid should be predictable. Only when a country has a good sense of the financial contribution it can expect over several years realistic development plans can be devised and implemented. In Accra we agreed that donors will ensure that their rolling multi-year expenditure plans are conveyed to partner countries, with at least indicative resource allocations. This principle is more important than ever, in this time of financial crisis. At the same time we have to be realistic, acknowledging that linking ODA to the GNP can put this principle under strain. Predictability remains the aim. Whenever the principle of multi-year commitment cannot be honoured for valid reasons, timely and clear communication with the partner country is vital.

Fresh efforts to ensure predictability are justified. In 2007 our average score for indicator 7 of the Paris Declaration, which measures in-year predictability, was just 49%. Our goal is that by 2010, 77.5% of government-to-government aid in the partner countries is disbursed as described in those countries' budgets.<sup>13</sup> Moreover, our involvement must be more predictable for the partner country on a multi-year basis. Possible explanations for a mediocre score on this point are that the information was not provided to the partner country early enough or in a usable form, or that something went awry in the partner country with the registration.

Predictability is not only about predictable aid flows, it also touches upon the very nature of the aid relationship. An aid relationship is a partnership based on trust and agreements. We are constantly assessing and reassessing the quality of governance and democratic processes, both through our regular diplomatic work and through the Track Record system. The better the quality of governance and democratic processes, the greater the level of trust and overall alignment. Without trust, there can be no partnership. As partners we make business-like and results-oriented agreements about the conditions under which we will support the development plans of the partner country. Conditions cannot be a substitute for trust. Trust must be earned, by keeping promises and by robust domestic accountability.

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<sup>13</sup> The target for indicator 7 is to halve the proportion of aid (against figures for 2005) not disbursed as announced. Our baseline was 55%; this means that, according to the Paris Declaration, our target should be 77.5% ( $55\% + 45\%/2 = 77.5\%$ ). This Dutch target is 6.5 percentage points higher than the global target. In 2007 the Dutch score was brought down by a weaker performance in a number of countries that had not taken part in the baseline survey in 2005.

If a partner country does not adhere to agreements or violates this trust in some way, the amount of aid and the timetable for its disbursement can be affected. In some cases these violations can touch on underlying principles, such as respect for human rights, democratic governance, political will to reduce poverty, the rule of law – all of which can undermine the partnership. Another potential problem is delays in the implementation of a programme, which can cause the postponement of investments. When underlying principles are violated, decisions on cutting the budget or suspending support are always taken at political level.

A major feature of the partnership is the political and policy dialogue, which is an opportunity to monitor the agreements and discuss new issues as they come up. To ensure predictability, it goes without saying that before deciding to cut budgets or suspend aid, donors will discuss any violations of the underlying principles or failures to honour agreements in the policy consultations or the political dialogue. These consultations, which will be conducted at an appropriately high level, will be harmonised with other donors to the greatest possible extent. This strengthens the political dialogue.

Besides working to improve its own performance in the partner countries, the Netherlands is also committed to improving predictability and use of conditionality by the international financial and UN institutions and the European Commission.

## Activities

In the Dutch planning cycle, the financial scope for the next four years is indicated. On the basis of this, the embassies will inform the partner countries annually about the planned aid commitment for the next several years. These figures are not set in stone, but they do form an indication that can be used by the recipient countries when drawing up their own budgets. Our aim is to deliver this information in a timely manner and in a format that allows the partner countries to incorporate the data into their budgets.

For budget support an instrument was developed in late 2008 which allows for the use of multi-year, forward rolling commitments<sup>14</sup>. With a view to enhancing predictability, the use of forward rolling commitments will be encouraged whenever possible.

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<sup>14</sup> In forward rolling commitments, at the end the first year of the activity, an extra year's contribution is committed, so that there is permanently a three to four year forward commitment.

A business-like approach demands agreements on results that are both feasible and specific. Embassies will invest more in making clear and feasible agreements that are realistic for the country in question. A good political analysis (such as a Strategic Governance and Corruption Analysis) can be helpful, as it gives a sense of what would constitute feasible and realistic agreements, in the light of the overall political, social and institutional context. As much as we are able, we make agreements jointly with other donors on the basis of ongoing processes, such as PRSPs and PAFs. We pay particular attention to whether the point of departure has been mapped out before we start issuing aid, so that progress can be measured, discussed and evaluated. The agreements are a regular subject of political dialogue and policy consultation; they are set down in dialogue reports, reports of joint donor reviews and minutes of policy consultations. The underlying principles are communicated as clearly as possible and enshrined in administrative and other agreements.

Within OECD DAC we will:

- continue to contribute to the DAC initiative to release forward-looking data on aid;
- contribute to the documentation and dissemination of best practices related to the setting of conditions (results-oriented, strengthening ownership).

We will also contribute to improving predictability and reducing the number of conditions set by the World Bank, the regional development banks, the IMF, the UN and (especially) the global funds. Two ways of doing this are urging the World Bank to respect its own good-practice principles as set out in the Independent Evaluation Group report on that subject, either directly or through the constituency office, and applying pressure to the World Bank and regional banks to alter the current practice of in-year decision and disbursement. Board decisions should centre on financing the next fiscal year of the recipient country. We are lobbying to put the issue of rolling financing on the agendas of the international financial institutions, e.g. as part of financial negotiations for new periods.

We will continue the trend towards less earmarking and more multi-year commitments with respect to multilateral institutions, provided they become more effective.<sup>15</sup> This is not an automatic process; there will be opportunities for adjustment and correction.

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<sup>15</sup> For more on this, see the policy memorandum 'Working together on global challenges: the Netherlands and multilateral development cooperation'.





# 3 (Mutual) accountability and transparency

Strategic goal to which the Netherlands' efforts will contribute: a situation in which donors and partner countries are accountable to their parliaments, their peoples and one another, on the basis of information that is made widely available. There will be broad involvement – by local governments, members of parliament, civil society organisations, knowledge institutions, the media and the private sector – in a wide-ranging dialogue on development policy issues. In line with international agreements, the dialogue will also cover – as appropriate - issues like corruption, the status of women, human rights, the environment and people with disabilities.

## Aims/desired outcomes

Our aims are to strengthen accountability and to increase transparency. The Paris Declaration and Accra Agenda for Action confirm that accountability and transparency are vital to positive development outcomes. Additional efforts in this regard are needed. A situation has arisen in recent years in which partner countries appear to be primarily accountable to donors, more than to their own institutions and peoples. We will have to take particular account of this problem in designing bilateral programmes. Considerable attention should be paid to good political and financial governance, and in particular to building and strengthening institutions. By helping to strengthen local accountability structures and social involvement, we can contribute at the same time to democratisation, more effective governance, the rule of law and the fight against corruption, and thus to a more favourable political, institutional and societal climate for sustainable and equitable development.

The reciprocal character of accountability between partner countries and donors needs to be strengthened as well. Just as we can call partner countries to account for failing to keep agreements or violating the underlying principles, they must be able to call donors to account, for example for falling short in carrying out their Paris and Accra commitments. One framework in which this deepening and extension of the political dialogue can take place is the joint multi-donor review processes that are occurring each year in more and more countries.

Also, broad involvement in governance – not only by central and local government, but also by civil society actors – will receive more attention in bilateral policies, particularly in the framework of ‘sector-wide approach 2.0’ or ‘SWAP 2.0’.

One major aspect of transparency mentioned in the Paris Declaration and Accra Agenda for Action is the inclusion of development aid to the government in the recipient country’s budget. This makes the recipient government accountable to its own parliament for how the money is spent and helps make relevant information available to interested members of the public. (See also the sections ‘Using country systems’ and ‘Predictability and conditions’, above.)

In summary, our aims in the coming period are for ourselves, our partner countries, other donors and multilateral institutions to be transparent and accountable.

## Activities

We will develop additional activities in the coming period to strengthen accountability relations between state and society in our partner countries. Activities of this kind can only be effectively implemented if they are based on a thorough understanding of such underlying, often behind-the-scenes patterns and political factors as power, interests and resources, for example by means of Strategic Governance and Corruption Analyses. Such analyses remain an important tool in taking strategic advantage of existing opportunities to strengthen accountability relations and in taking account of their limits. Ownership and accountability are an integral part of the policy dialogue between donors and partner countries.

One framework in which additional efforts in pursuit of accountability will take place is the Fund for Development, Pluralism and Participation (FOPP). Another is the partnership between the development organisation SNV, the Association of Netherlands Municipalities VNG, Dutch embassies and other organisations in so-called ‘accountability pilots’. We will also continue to support strategic partners that are working to strengthen the relations between the government and public – through such intermediaries as the media and political parties – and thus enhance ownership and accountability. These strategic partners are the Netherlands Institute for Multiparty Democracy (NIMD), the International Institute for Democracy and Electoral Assistance (IIDEA) and the Governance Partnership Facility (a joint effort of the World Bank, the Netherlands, Norway and the UK).

Whenever one of our partner countries takes the appropriate initiatives, we will actively support mechanisms for mutual accountability. Preferably existing mechanisms will be used, so as to minimise the additional burden for all parties. The partner country should take the lead. In addition, we will encourage other donors and the DAC to have partner countries take part in DAC peer reviews and to supplement the peer reviews with country-based reviews. We will strive for the Working Party on Aid Effectiveness to be restructured in such a way that the partner countries are on equal footing with the donors.

As part of our agenda of modernising development cooperation, we will move towards sector-wide approach 2.0, in which involvement of civil society actors is central and more emphasis than before is placed on domestic accountability. Where budget support is not yet possible, we will build on the trends towards gradually increasing alignment with the recipient country’s procedures; towards harmonisation of working methods among donors; towards more focus on outcome and result measurement at both central and local level; and towards regular consultations between donors and governments about the degree of success in attaining sectoral objectives.

We will build on experience with inclusiveness, as in the International Health Partnership (IHP), the public-private partnerships in the fight against HIV/AIDS, and the Yaoundé Process for Health Innovation in Africa. We are participating in ESSENCE (Enhancing Support for Strengthening the Effectiveness of National Capacity Efforts), a donors' joint project to help strengthen research and capacity in our partner countries.

A team made up of the Effectiveness and Coherence department (DEC), the Financial and Economic Affairs Department (FEZ) and others will strive to make Dutch aid more transparent. We will pursue this goal i.a. through active Dutch participation in the International Aid Transparency Initiative (IATI) – the Netherlands is a member of the IATI Steering Committee and will host a major IATI conference in October 2009 – and through databases managed by recipient governments to chart donor aid flows. As agreed in Accra, we will put information about bilateral aid allocation, sectors, etc. on embassy and foreign ministry websites, supplementing this information where possible with other funding channels such as multilateral sources, global funds, cofinancing organisations, the private sector programme, the Netherlands Organisation for International Cooperation in Higher Education (NUFFIC), etc. The embassies will alert the governments, parliaments and civil society organisations in our partner countries to the existence of these websites.

The embassies will highlight transparency in the political and policy dialogue. They will seek agreement with partner countries and other donors on publishing Joint Assistance Strategies or Collaborative Assistance Strategies and on presenting these strategies to the partner countries' parliaments.

With regard to the water sector in particular, we will enhance transparency through the Water Integrity Network (WIN), a local-level expression of the broader Accra Agenda for Action in the fields of good governance and transparency. The embassies that work on water issues will be encouraged to link up with WIN members in their countries. We will in principle promote comparable, credible initiatives in other sectors.

The Dutch parliament and public will of course be regularly informed about our efforts and their results, for example through Results Reporting and the foreign ministry and embassy websites.



# 4

## A results-oriented approach

Strategic goal to which the Netherlands' efforts will contribute: aid that is more effective in fostering development. We will pursue this goal by ensuring that both partner countries and donors work in a more results-oriented way and are accountable for what they do.

‘By helping to strengthen local accountability structures and social involvement, we can contribute to a more favourable climate for sustainable and equitable development.’

## Aims/desired outcomes

Development outcomes are almost by definition outcomes that are brought about jointly by partner countries and donors. Management for Development Results (MfDR) is pre-eminently a field in which efforts have to be harmonised and aligned. For this reason we have invested heavily in the Joint Venture on Management for Development Results and continue to endeavour to play a leading role in this field. We will also continue to support partner countries as they try to step up their results-oriented working methods. One way to support them is to strengthen key statistical systems, so that reliable information on development progress and outcomes is available as a basis for decision-making. We will also join with like-minded donors to introduce or improve results-based management in our partner countries and in all the multilateral organisations.

We have ourselves introduced the systems that are needed to do development cooperation in a results-driven way, including the use of results chains. We will focus in the coming period on encouraging the actual use of these systems throughout the organisation.

## Activities

We will support the further development of the initiatives taken in the framework of OECD DAC, such as the CAP Scan<sup>16</sup> and communities of practice.<sup>17</sup> We will also remain a major participant in PARIS21, which helps our partners with the development of statistical systems. Together with the British DfID and the World Bank, we are investing heavily in statistical capacity building at country level through the new Statistics for Results Facility (SRF), which will assist five countries<sup>18</sup> in 2009. We stress the importance not only of sound statistics (including data on the status of women), but also of developing the demand side of statistical information in developing countries, bringing users and producers of information together. We are active in sharing experiences with partner countries and other donors with measuring results, reporting results and managing for results.

We carried out a self-assessment designed by the Joint Venture on MfDR in the first months of 2009. Specific recommendations were formulated in the first half of 2009 on the basis of

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<sup>16</sup> A CAP Scan is a tool used in drafting a diagnosis and an improvement plan to enhance a partner country's capacity for results-driven management and for managing the cycle of programming, monitoring and evaluation. CAP Scans are done by partner countries with support from donors.

<sup>17</sup> Communities of practice are regional forums in which people involved in the day-to-day practice of development work in the partner countries exchange experiences and learn from one another's solutions and good practices.

<sup>18</sup> Ghana, Afghanistan, Nigeria, Democratic Republic of Congo and Rwanda.

this self-assessment, and have been incorporated into this action plan. The most important recommendation is that from now on embassies and departments of the foreign ministry should (where appropriate) include effective performance in carrying out the Paris and Accra agendas in job descriptions of ambassadors, development staff and administrative officers, thereby including this task in their periodic performance assessments.

We will take care that proper baselines are available for the activities to be financed, so that progress can be measured on the basis of indicators formulated by the recipient governments. Wherever at all possible, country systems will be used to monitor progress, including local capacity such as universities.

To make evaluations more effective – that is, to learn more from them and follow them up better – an internal policy memorandum was written (in Dutch) in 2008, ‘Towards a more effective use of evaluations by the Directorate-General for International Cooperation (DGIS)’. We are now implementing this memorandum’s recommendations. A supplementary study of practices in recent years will be done by independent experts in the first half of 2009 and repeated periodically thereafter; on the basis of this first study, new recommendations will be drawn up in the second half of 2009.





# 5 Fragmentation and the division of labour

The strategic goal to which the Netherlands' efforts will contribute: lowering transaction costs, particularly for our partner countries, by rationalising the aid architecture and grouping the various forms of aid – preferably in a process led by our partner countries. In other words, we aim at less duplication and more complementarity within sectors, within countries and between countries.

## Aims/desired outcomes

We begin from the principle that the division of labour between donors should take place in a way that boosts the effectiveness and efficiency of development aid; it is not an end in itself. The Netherlands has already focussed its efforts to a great extent on a limited number of partner countries (33, and phasing out of an additional 7) and sectors (in principle three per country). We will continue to support a further division of labour at country level, and will strive for a more balanced distribution among countries of donors' resources and attention. This will minimise our partner countries' workload as well as our own.

In line with the policy document 'Working together on global challenges: the Netherlands and multilateral development cooperation', we will contribute to more effective cooperation among the multilateral organisations. We will support and stimulate the European Commission to streamline its activities in keeping with the EU guidelines for Accra. Efficiency and effectiveness will be central to our policy towards Dutch civil society organisations that are active in development cooperation and to our toolbox for private sector development.

## Activities

We will continue to play an active role in implementing the EU Code of Conduct and the EU Fast Track Initiative on Division of Labour and Complementarity. The Dutch embassies are playing a (co-)leading role in this regard in Bangladesh, Burundi, Ethiopia and Mali. In Benin, Bolivia, Burkina Faso, Ghana, Mozambique, Nicaragua, Senegal, Tanzania, Uganda and Zambia we are part of the small leading group that is trying to galvanise the process. We will of course participate in any other countries where work on the division of labour gathers or has gathered steam. In our partner countries and in discussions in Brussels, we will place considerable stress on ownership by partner countries and involvement by all relevant donors, including non-EU countries. We will apply the International Good Practice Principles for Country-led Division of Labour, which the Working Party on Aid Effectiveness adopted in April 2009. We have made the EU Toolkit for the Implementation of Complementarity and Division of Labour in Development Policy available on our intranet and sent it directly to the embassies.

We are an active member of the OECD DAC Task Team on Complementarity, which among other things organises the international dialogue on cross-country division of labour. In the event this international dialogue results in a shift in Dutch financial flows, support to 'donor orphans' will be channelled as much as possible through civil society organisations – possibly outsourcing coordination and financial management – the European Union and

the international financial institutions. If in the future new countries are added to the list of Dutch development cooperation partner countries, the addition should in principle be compensated by withdrawal from other countries. If an ongoing funding presence is advisable for political reasons, it should ideally take the form of cofinancing and delegated cooperation to be organised as much as possible on headquarters level and large-scale activities.

The foreign ministry will promote better cooperation and a better division of labour among the multilateral organisations ('Delivering as One'). Multilateral organisations should not only work much better together, but also limit themselves to areas where they have clear added value and pull back from areas where they do not. We will press actively for this approach, both in these organisations' boards and in bilateral and multi-donor consultations, with special emphasis on the strategic multiannual plans in which the multilateral organisations should clearly indicate what they will and will not do. In our policy towards the multilateral organisations we will strive for joint positions and division of labour with like-minded donors.

In the European Development Fund (EDF) committee that discusses the EDF's Annual Action Plan, we will draw attention to the need to concentrate European Commission aid and improve its complementarity with member states' aid. In this context we will also look at the EU vertical funds like the Water Facility and Energy Facility.

Global vertical funds like GFATM, GAVI, GEF and EFA-FTI have a number of strengths: professionalism, fundraising capacity, and in the case of GFATM and GAVI, their establishment of partnerships between governments, NGOs and the private sector. On the other hand, their 'vertical' way of working often diverts attention from the importance of strengthening a sector as a whole. They also have their own procedures for the drafting and assessment of funding proposals, which force developing countries to invest considerable time and human and financial resources in drafting special project proposals and reports. These global funds are usually not represented at country level, and as a result do little in practice to support initiatives by other donors to coordinate efforts and strive for maximum alignment with country systems and policy. These funds' results-driven working methods also make high demands on information systems, such as the gathering of statistics on public health. Although these results-driven methods will ultimately lead to strengthening information systems – which is also in the interests of other healthcare programmes – there is a danger in the short term that parallel systems will be set up that drive up transaction costs.

We will be restrained in establishing new global or vertical funds, and will endeavour to address the shortcomings of existing funds. The International Health Partnership (IHP), to which the global funds have committed themselves, is a promising starting point for doing so. Solutions to the shortcomings include the development of a common procedure for assessing national healthcare plans, which will also serve as a guideline for the global funds, and the elaboration of a limited number of indicators that development partners, including global funds, can use to measure progress.

In addition to the global funds there are hundreds of trust funds and special programmes that have been set up in recent years for specific purposes. We will organise a meeting in 2009 with the main Multi-Donor Trust Fund (MDTF) donors so that streamlining and harmonisation can reduce the total number of trust funds.

In our dialogue with Dutch civil society organisations, and through such instruments as the grant framework, we will focus, among other things, on the following priorities:

- alignment with our partner countries' priorities and plans for poverty reduction;
- improved cooperation, coordination, division of labour and complementarity among Dutch organisations and between these organisations and our embassies;
- the systematic creation of space within Dutch civil society organisations for greater input and responsibility for Southern partners;
- more concentration (with a goal of 60% of grant funds) by Dutch civil society organisations on our partner countries;
- transparency in civil society organisations' relations with their partner organisations and with recipient country governments;
- continuation of our constructive cooperation in the preparation of the fourth High Level Forum in Seoul.

As part of the coherence and synergy project, those who implement instruments for private sector development will be encouraged to cooperate more and to harmonise their policies more with one another and with our embassies. The toolkit for private sector development will be given a stronger focus on specific countries by concentrating the instruments more on our partner countries and several least developed countries. This means that we will gradually pull back from a number of non-partner countries like India and China.



# 6

## Harmonisation

Strategic goal to which the Netherlands' efforts will contribute: even when full use of country systems is not possible, donor interventions are harmonised, transparent and effective. Transaction costs for the recipient countries are reduced.

## Aims/desired outcomes

When it is not possible to align with partner countries' policies and procedures, donors should at least act in concert to avoid duplication and an excessive burden on recipients. It is also important to reduce the number of parallel structures (Project Implementation Units, or parallel PIUs) used to carry out donor-financed activities; the goal is to reduce the number of parallel PIUs by two-thirds from the 2005 level. For the Netherlands, this means that in 2010 we should be supporting no more than eight parallel PIUs in the partner countries that were being monitored in 2005 (targets for Paris Declaration indicator 6). No new PIUs will be created.<sup>19</sup>

In addition, the burden created by missions to and studies of the partner countries, particularly uncoordinated ones, will be lifted as much as possible. At the time of the baseline measurement in 2005 we had already met the target of making at least 40% of Dutch missions to our partner countries joint missions (target for indicator 10a of the Paris Declaration). We are striving for further improvement, but the additional EU target of 73.5% for the Netherlands is unrealistically high.<sup>20</sup> At least 66% of the analytical work in our partner countries will take place jointly (or ideally in close coordination<sup>21</sup>) with other donors and, wherever possible, the government (target for Paris Declaration indicator 10b). We are also taking a critical look at our missions and analyses to see whether their total number can be reduced. At least half of all Dutch-funded technical support for capacity building in our partner countries will be provided through coordinated programmes (target for Paris Declaration indicator 4). The EU target of 100% is our ideal and we aim to get as close to it as possible, but it is not attainable at present.

We will also work to help other donors and our partner countries reach the targets mentioned above for technical cooperation, missions and joint analytical work.

We will help increase familiarity with and use of such already existing harmonised instruments as the Joint Financing Arrangement and the model for delegated cooperation. These instruments will be adapted as necessary to facilitate their use by UN and international financial institutions.

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<sup>19</sup> This is one of the additional objectives set by the EU.

<sup>20</sup> The EU has set the additional target of cutting the number of uncoordinated missions in half. On the basis of the Netherlands' starting point (47%), this would be  $47 + 53/2 = 73.5\%$ .

<sup>21</sup> This means that joint terms of reference and results have been drawn up so that a division of labour can be agreed, thus preventing missions from becoming unmanageably large.

We will monitor the effectiveness of multilateral organisations jointly with other donors as much as possible. We will also strive for non earmarked and pooled multiyear funding for multilateral organisations. A clear decision will be taken on how to apply our sanctions policy when dealing with UN institutions.

Secondments will be used to maximum effect to further strengthen our knowledge of and harmonisation with other organisations.

## Activities

We will consider, where appropriate in consultation with the Dutch embassies, what scope there is for:

- better coordinated support for capacity development through joint funds, ideally run by the developing countries themselves, relying as much as possible on local or regional capacity (in view of the outcome of the monitoring of the the Paris Declaration, notably in Burkina Faso, the Democratic Republic of the Congo, Ethiopia, Indonesia and Nicaragua);
- fewer uncoordinated missions (in view of the outcome of the monitoring of the Paris Declaration in particular to Bangladesh, Burundi, Egypt, Indonesia, Rwanda, Senegal and Uganda);
- less uncoordinated analytical work (in view of the outcome of the monitoring of the Paris Declaration, particularly in Afghanistan, Bangladesh, Bolivia, Burkina Faso, Ethiopia, Mali, Mozambique and Senegal);
- in cooperation with the Nordic+ donors, ensure that (shared) expertise on gender issues is present at our embassies in our partner countries (Denmark has already made a start on this in Mali).

We will contribute to the international Legal Harmonisation Initiative, in particular in relation to the Joint Financing Arrangement and the model for delegated cooperation as mentioned above. The embassies will alert our partner countries to the existence of these harmonised model agreements and will themselves use them as much as possible, reporting any problems to the ministry in The Hague. Development cooperation courses will pay due attention to these legal instruments, and relevant documentation is made available in print and electronically. In developing new instruments, we will rely as much as possible on instruments that others have developed earlier, and make the Dutch set of instruments internationally available. All this material will be made as accessible as possible through the use of intranet and internet.

In 2009 we will take stock of how the other Nordic+ donors apply sanctions policies regarding the UN and international financial institutions. The outcomes of this stocktaking and a proposal for how to apply the Dutch sanctions policies will be presented to the management.

The agreements to use strategic secondments to maximum effect, made in March 2009 at the meetings for seconded diplomats, will be implemented and monitored.





# 7 Fragility

Strategic goal to which the Netherlands' efforts will contribute is: the principles of effective aid are applied in situations of fragility and conflict, in accordance with the DAC Principles for Good International Engagement in Fragile States and Situations, with a view towards ensuring security, earning a peace dividend, and consolidating a legitimate, capable government.

## Aims/desired outcomes

The principle established in Paris and Accra is that partner countries (that is, their governments, civil society organisations, private sector and other actors) are the owners of their countries' effective development and should be domestically accountable for it. We will apply these principles of effective aid in fragile states as well, where possible acting jointly and in harmony with other donors and international organisations and with the greatest possible degree of alignment. Fragile situations will also require paying sufficient attention to strengthening national systems, as institutions in fragile states are often weak and their governments often lack legitimacy. By enhancing security, beginning early with capacity building and ensuring an early peace dividend, the government's capacity and legitimacy should be built up. In the initial post-conflict period, however, the international community may have no choice but to play a relatively major role; depending on the context, the partner country should play the greatest possible role alongside it. To make the best possible use of the limited capacity of national institutions, it is vital for the international community (donors, international organisations and NGOs) to act in harmony on the basis of joint assessments, a coherent strategy, pooled funding mechanisms and effective donor coordination, with a clear division of labour and responsibilities.

In November 2008 the Dutch government presented its strategy on 'Security and development in fragile states', setting out the premises of Dutch policy in post-conflict countries and fragile states, for which the OECD DAC Principles for Good International Engagement in Fragile States and Situations serve as a major guideline. Below we set out the methods we will use to follow up the specific undertakings that were made in Accra.

## Activities

The decision was made in Accra that more should be done to flesh out the priorities for peacebuilding and state-building. The necessary preconditions are often lacking in fragile situations to make progress towards attaining the Millennium Development Goals (MDGs). This means that peacebuilding and state-building activities are needed to lay a foundation for work on the MDGs. As co-chair of the OECD DAC International Network on Conflict and Fragility (INCAF), we are leading the process of setting priorities for peacebuilding and state-building, with the aim of presenting the results to the next INCAF meeting for senior officials in December 2009. We will also contribute actively in other ways to knowledge development in the fields of peacebuilding and state-building, for example by financing innovative research through the Bank-Netherlands Partnership Programme and by working with various Dutch organisations in the Knowledge Network for Peace, Security and

Development established under one of the Schokland agreements<sup>22</sup>. The relationship between security and development will be at the heart of this work, and we will emphasise the political aspects of these processes.

We will actively support the international dialogue with the various fragile partner countries agreed in Accra on joint monitoring of the Principles for Good International Engagement in Fragile States and Situations, a process that France and the Democratic Republic of the Congo are co-chairing. A decision was made in Accra to begin the monitoring of these principles in the following pilot countries: Afghanistan, the Central African Republic, the Democratic Republic of the Congo, Sierra Leone and Timor-Leste. A report will be made on progress in the pilot countries at the next meeting of the international dialogue, which is planned for December 2009.

Finally, it was agreed in Accra that the international response must be improved especially in the initial post-conflict period. To stabilise countries in this initial period, it is essential to work on ensuring a rapid and effective deployment of financial resources and expertise by means of a smooth transition from humanitarian relief to development funding.

We will contribute actively to promoting more effective international efforts in fragile states through targeted support to international organisations and a critical policy dialogue on improving cooperation among the main ones, including UNDP/BCPR, DPA, PBSO, DPKO, the World Bank and the EU. In preparing for the UN Secretary-General's report on 'Peacebuilding in the immediate aftermath of conflict', we joined with like-minded countries like the UK and Sweden to conduct a critical dialogue with international organisations aimed at improving international leadership and coordination, strengthening capacity in the initial post-conflict period, and improving funding. We will organise a meeting in 2009 in which we will strive for consensus on specific steps to be taken by donors and international organisations to improve the use of Multi-Donor Trust Funds in post-conflict situations. Our contribution to the UN in the field of justice and security reforms (in particular through BCPR and DPKO) should lead to more UN capacity in this area and to a UN-wide approach. We will also work within the EU towards more effective European efforts in these countries, notably by making agreements on the use of budget support and on cooperation among different EU players on the ground.

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<sup>22</sup> These are agreements between Civil Society Organisations, private sector and government with a view to jointly contributing to achieving the MDGs.

With regard to the implementation of the OECD DAC principles in bilateral policy, our bilateral toolkit will be expanded by adding experts on fragile states to the foreign ministry's short mission pool. We will also work on establishing a pool of experts drawn from the whole of central government. Guidelines and modalities will be developed for the use of surge capacity, so that our embassies can be given rapid and effective support when necessary. In close collaboration with the regional departments and embassies, we will also contribute to a conflict-sensitive approach in priority countries – including Afghanistan, Burundi, the Democratic Republic of the Congo, Kosovo, the Palestinian Territories and Sudan – by making recommendations on ways to take more account of the causes of conflict and fragility in these and other countries.

# Abbreviations

BCPR	Bureau for Crisis Prevention and Recovery (UNDP)
DAC	Development Assistance Committee
DEK	Effectiveness and Coherence department, Ministry of Foreign Affairs
DGIS	Directorate-General for International Cooperation
DPA	United Nations Department of Political Affairs
DPKO	United Nations Department of Peacekeeping Operations
EDF	European Development Fund
EFA-FTI	Education for All – Fast Tracking Initiative
ESSENCE	Enhancing Support for Strengthening the Effectiveness of National Capacity Efforts
FEZ	Financial and Economic Affairs Department, Ministry of Foreign Affairs
FOPP	Fund for Development, Pluralism and Participation
GAVI	Global Alliance for Vaccines and Immunisation
GEF	Global Environment Facility
GFATM	Global Fund to fight AIDS, Tuberculosis and Malaria
IATI	International Aid Transparency Initiative
IEG	Independent Evaluation Group
IHP	International Health Partnership
IMF	International Monetary Fund
INCAF	International Network for Conflict-Affected and Fragile States
IDEA	International Institute for Democracy and Electoral Assistance
MDTF	Multi-Donor Trust Fund
MfDR	Management for Development Results
NAPA	Dutch Action Plan Paris/Accra
NGO	Non-governmental organisation
NIMD	Netherlands Institute for Multiparty Democracy
ODA	Official Development Assistance
OECD	Organisation for Economic Cooperation and Development
ORIO	Infrastructure-Related Development Facility (successor to ORET, the Development and Environment-Related Export Transactions Programme)

PAF	Performance Assessment Framework
PBSO	Peace Building Support Office (UN)
PEFA	Public Expenditure and Financial Assessment
PIU	Parallel Implementation Unit
PRSP	Pov erty Reduction Strategy Paper
SNV	Dutch development organisation
SRF	Statistics for Results Facility
UNDP	United Nations Development Programme
UNPBC	United Nations Peacebuilding Commission
WIN	Water Integrity Network



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