

# **7** Development partners are strengthening transparency of development co-operation information as an important step to enhance accountability

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This chapter examines how development partners are making information on their development co-operation publicly available. It focuses on the assessment of their reporting to global systems and standards, as well as reporting to country-level systems to track development co-operation. It also presents development partners' perceptions of country-level mutual accountability efforts.

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Transparency and accountability are interlinked and integral elements that help to ensure that development efforts are conducted efficiently and effectively, thereby maximising results. Information on past, current and future efforts helps to hold officials and institutions accountable for their performance and how they use development resources. Access to high-quality and timely information on development co-operation helps governments to plan and manage resources for results; it also helps increasingly diverse development partners to co-ordinate their support and thus avoid fragmentation and duplication of efforts. The Addis Ababa Action Agenda recognises their importance, calling (Paragraph 58) for increased transparency and mutual accountability of development co-operation (UN, 2015<sup>[1]</sup>).

Development partners have continued to commit to making information on their development co-operation publicly available and to strengthening their participation in mutual accountability mechanisms.<sup>1</sup> This chapter examines development partner progress, both through reporting to global and country-level systems to track development co-operation information and through participation in country-level mutual accountability efforts.

The key findings of this chapter are:

- More development partners are making information on development co-operation publicly available. Since 2016, the number of development partners<sup>2</sup> reporting to the OECD Creditor Reporting System (CRS) and to the International Aid Transparency Initiative (IATI) has increased, signalling broadening uptake of the Busan commitment for transparent and accountable development co-operation.
- Challenges persist in the timeliness of reporting and in providing forward-looking information. While development partners' reporting on development co-operation is more comprehensive overall compared to the 2016 Monitoring Round, timely reporting and provision of forward-looking information are not progressing evenly across different transparency standards. This points to the need for a reinvigorated commitment to transparency – not only to provide the information, but to provide it in a way that is most useful to inform development efforts.
- Development partners at country level view mutual accountability assessments as important in improving effectiveness. Development partners perceive mutual accountability assessments as a key component in improving the ways of working at country level, signalling the need to continue to invest in mutual accountability frameworks even as the development co-operation landscape changes.

## More development partners are making information on development co-operation publicly available

**A greater number of development partners are making information on development co-operation publicly available.** The assessment of transparency of development co-operation is grounded in development partner reporting to three global information systems and standards: the CRS, the OECD Forward Spending Survey (FSS) and the IATI.<sup>3</sup> (Box 7.1 provides additional details on these systems, their standards and the measurement approach.) Overall, the number of development partners reporting to one or more of these three systems and standards has increased, driven by new providers reporting to the CRS (a 5% increase in development partner reporting since 2016, from 91 to 96) and to the IATI (a 35% increase, from 43 to 58).<sup>4</sup> The number of development partners reporting to the FSS (44) remained the same from 2016 to 2018.

### Box 7.1. Global Partnership measures of transparency

As noted, Global Partnership monitoring of the transparency of development co-operation relies on assessment of the extent to which information is made publicly available through each of the three reporting systems and standards. These systems and standards are recognised in the Busan Partnership agreement (Paragraph 23) for their complementary strengths, with the Creditor Reporting System and Forward Spending Survey providing statistical information and the International Aid Transparency Initiative providing management information.

**OECD Creditor Reporting System (CRS):** Records activity-level development co-operation flows for statistical, accountability and monitoring purposes.

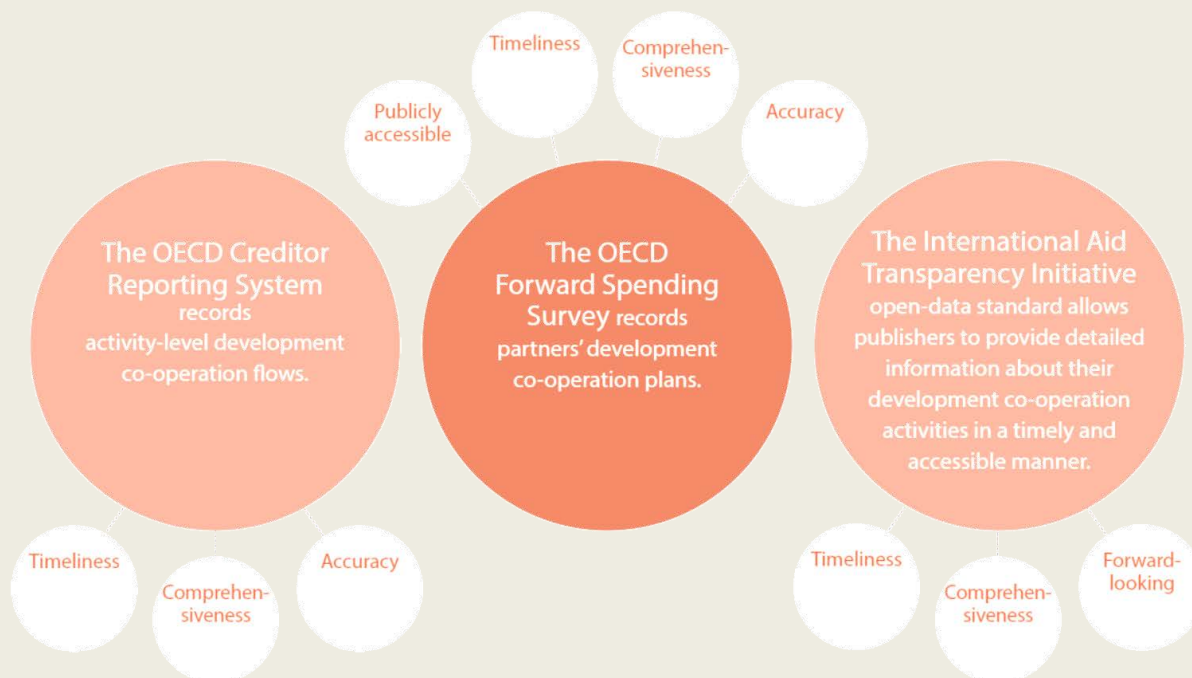
**OECD Forward Spending Survey (FSS):** Records development partners' development co-operation plans for greater predictability.

**International Aid Transparency Initiative (IATI):** An open-data standard that allows publishers to provide information about their development co-operation activities.

Evaluation of progress in increasing transparency relies on assessments produced by the secretariats of each of the three systems and standards. The assessment methodology differs across systems and standards, but all these methodologies are constructed around agreed dimensions of transparency. These include three dimensions agreed in the Busan Partnership agreement – timeliness, comprehensiveness and provision of forward-looking information – and the additional two dimensions of data accuracy and public availability, as part of the methodology agreed in 2016.<sup>1</sup> Figure 7.1 shows the dimensions assessed for each system and standard. Development partners' scores in dimensions are based on the information they provide to these systems; each is then assigned an overall percentage score for transparency. To facilitate interpretation of scores, the Global Partnership presents the assessments using a four-tiered scale of excellent, good, fair and needs improvement.<sup>2</sup>

The above-noted increase in the number of development partners reporting to one or more of the three systems and standards resulted in a 32% increase in assessments from the 2016 to the 2018 Monitoring Round.<sup>3</sup>

**Figure 7.1. Dimensions of transparency assessed across the three reporting systems and standards**

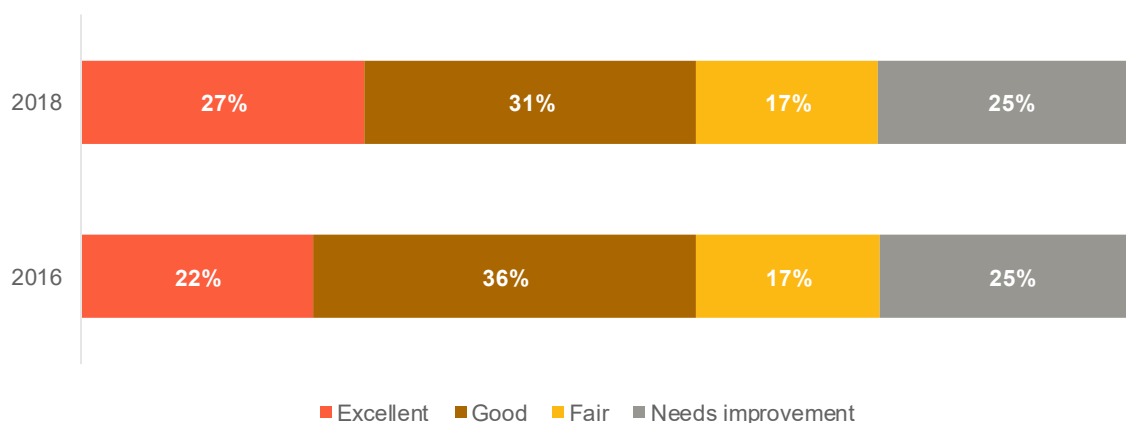


1. This dimension (publicly accessible) for the FSS was added as part of the revision to the monitoring methodology in the lead up to the 2016 Monitoring Round. While the CRS and the IATI, by default, are publicly available, the results of the FSS are not. The Global Partnership transparency assessment therefore includes development providers' willingness to disclose their spending plans as a dimension.
2. The weights of different dimensions vary by assessment. Given that the underlying methodologies are different, the Global Partnership tiered scale is not directly comparable across systems. Details on the scoring can be found in the *Technical Companion Document* (GPEDC, 2018<sup>[2]</sup>). The technical details of the specific methodologies for these three assessments can be accessed at: <http://bit.ly/ind4final>.
3. Global Partnership monitoring presents transparency assessment scores by country. In the cases of Canada, EU institutions, France, the United Kingdom and the United States, multiple government institutions publish individually to the IATI. For comparability purposes, the average assessment for these is presented at government level (weighted by the size of the specific development co-operation programme).

**Overall levels of transparency of development co-operation remain unchanged.** Results from the 2018 Monitoring Round are similar to those from the 2016 round, with 27% of the assessments across all three global information systems and standards rated as excellent (Figure 7.2). One-third (38%) of development partners received a score of excellent in at least one of the three assessments. Three-fourths (76%) of development partners are rated as good at least once.<sup>5</sup> The African Development Bank, the Asian Development Bank, Canada, EU institutions, the Global Environment Facility, the Nordic Development Fund, Sweden, the United Nations Children's Fund and the United Nations Development Programme have excellent scores in at least two of the three assessments. However, transparency trends across systems and standards differ. More development partners reporting to the CRS and the IATI obtained a score of excellent in the 2018 round than in the 2016 round (Figure 7.5).<sup>6</sup> In contrast, fewer development partners obtained scores of excellent on their reporting to the FSS in the 2018 round compared to the numbers in the 2016 round<sup>7</sup> (Figure 7.4). To highlight an example of good practice, Norway has improved the quality of its reporting to each of the three systems and standards since 2016. This is the result of its increasing emphasis on high-quality reporting to the OECD systems and of higher frequency of reporting to the IATI.

## Figure 7.2. Transparency of development co-operation remains steady

Development partners' ratings across three transparency systems and standards



Notes: Percentages for 2018 are based on 176 instances in which a development partner appears in an assessment across all three transparency systems and standards. Percentages for 2016 are based on 133 instances.

Source: Draws on assessment of the transparency of development co-operation (Indicator 4). Further information is available in GPEDC (2018, pp. 74-78<sup>(31)</sup>), *2018 Global Partnership Monitoring Guide for National Co-ordinators*, [http://effectivecooperation.org/pdf/2018\\_Monitoring\\_Guide\\_National\\_Coordinator.pdf](http://effectivecooperation.org/pdf/2018_Monitoring_Guide_National_Coordinator.pdf)

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## Information on development co-operation is more comprehensive, but development partners struggle to provide timely reporting and forward-looking information

**The comprehensiveness of reported information on development co-operation has improved.** Among the three dimensions of transparency highlighted in the Busan Partnership agreement, the most notable progress has been made in the comprehensiveness of information reported to the FSS and the IATI. For 42% of development partners reporting to the FSS, information reported is more complete than it was in 2016. Between the 2016 and 2018 Monitoring Rounds, 62% of development partners increased the comprehensiveness of information published to the IATI, although comprehensiveness declined for 30% of development partners. Only 14% of development partners reported more complete information to the CRS since the 2016 round, while 21% reported less complete information.

**The timeliness of information differs across systems.** For the CRS and the FSS, timeliness of information reported decreased between the 2016 and 2018 Monitoring Rounds, with more development partners reporting in a less timely manner in this area.<sup>8</sup> However, encouraging progress has been made in the timeliness of reporting to the IATI by development partners that published their information to the platform in both 2016 and 2018; in these cases, 59% development partners – mainly DAC members and UN agencies – improved the timeliness of their reporting.<sup>9</sup>

**Accelerated efforts are needed to make forward-looking development co-operation information available.** The assessment for the FSS (which focuses specifically on forward-looking information) shows an overall decline, with a lower proportion of development partners (55%) ranked as good or excellent than in the 2016 round (66%). This is a reversal of the positive trend seen from 2014 to 2016. Furthermore, while many development partners (45%) publishing to the IATI improved their forward-looking data provision, the least progress was reported in this dimension within the IATI assessment, as was the case

in 2016. These findings confirm results on development partners' limited provision of forward-looking expenditure plans. The consistent shortfall in development partners' provision of forward-looking information on their development co-operation, demonstrated by both these findings, can have an impact on partner countries' ability to effectively plan and budget for development activities. In addition to comprehensive, timely and forward-looking information, the information reported should be presented in a relevant and accessible manner for decision makers. One example of how these systems and standards are adapting to the demands of the 2030 Agenda is discussed in Box 7.2.

### Box 7.2. Creditor Reporting System reporting has a new Sustainable Development Goals focus

In 2018, members of the OECD-DAC Working Party on Development Finance Statistics agreed to create a new Sustainable Development Goal (SDG) focus field in the Creditor Reporting System (CRS). This SDG data field identifies the specific SDGs and/or targets to which development co-operation projects intend to contribute, thus permitting development co-operation in support of the implementation and monitoring of the 2030 Agenda to be tracked. The SDG focus is tracked at target level, with the possibility to report at goal level for a transitional period. Reporting at target level allows greater granularity and permits targets from different goals to be combined to cover cross-cutting topics.

Reporting on the SDG focus is on a voluntary basis and started in 2019 for reporting on 2018 flows. Data collected through the SDG data field can be used to analyse the distribution of official development assistance (ODA) by SDG and SDG target, and examine ODA commitments for a specific set of targets. By tracking the achievement of SDG targets via specific indicators, reporting to the CRS could help to establish a link between inputs and outputs or outcomes, opening up new possibilities to use the data to assess and ultimately improve the effectiveness of development finance flows.

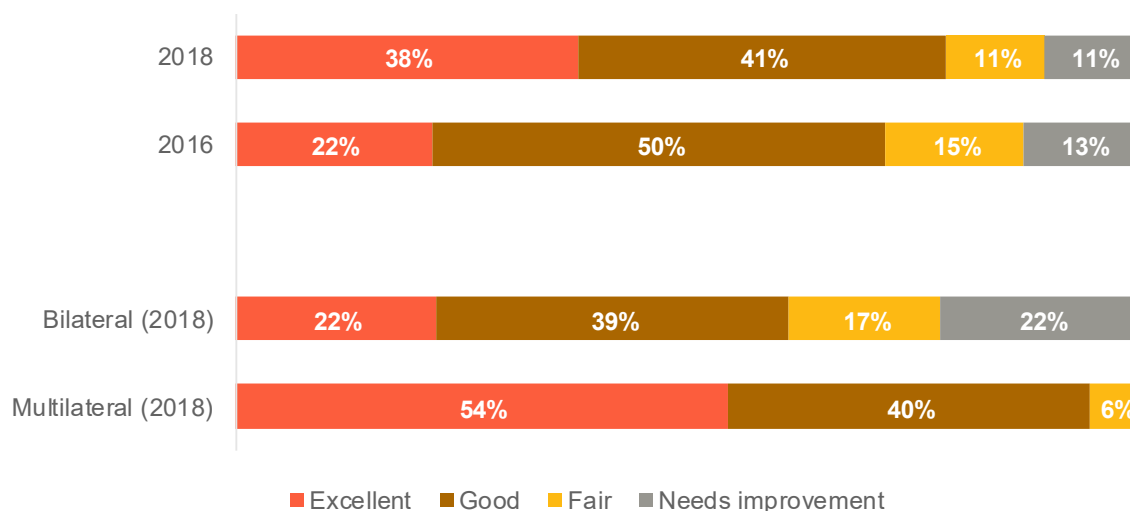
Source: OECD (OECD, 2018<sup>[41]</sup>), "Proposal to include an SDG focus field in the CRS database", [one.oecd.org/document/DCD/DAC/STAT\(2018\)41/REV1/en/pdf](https://one.oecd.org/document/DCD/DAC/STAT(2018)41/REV1/en/pdf)

## Progress in strengthening the transparency of development co-operation is inconsistent

**Multilateral development partners perform well in all three global assessments.** In the 2018 Monitoring Round, half of multilateral partners achieve a rating of excellent in the assessment of information reported to CRS. Among multilaterals, UN agencies are the top performers, with 57% rated as excellent in the CRS transparency rating. Likewise, multilateral development partners perform well in the FSS and the IATI assessments. Figure 7.3, Figure 7.4 and Figure 7.5 show results of assessments of the information reported to each system. The assessment of each system was carried out against different criteria and adapted to the purpose and technical features of each system respectively. Therefore, the information shown in the three graphs is not directly comparable.

**Figure 7.3. Reporting to the Creditor Reporting System has improved for a proportion of development partners**

Assessment of reporting to the OECD Creditor Reporting System



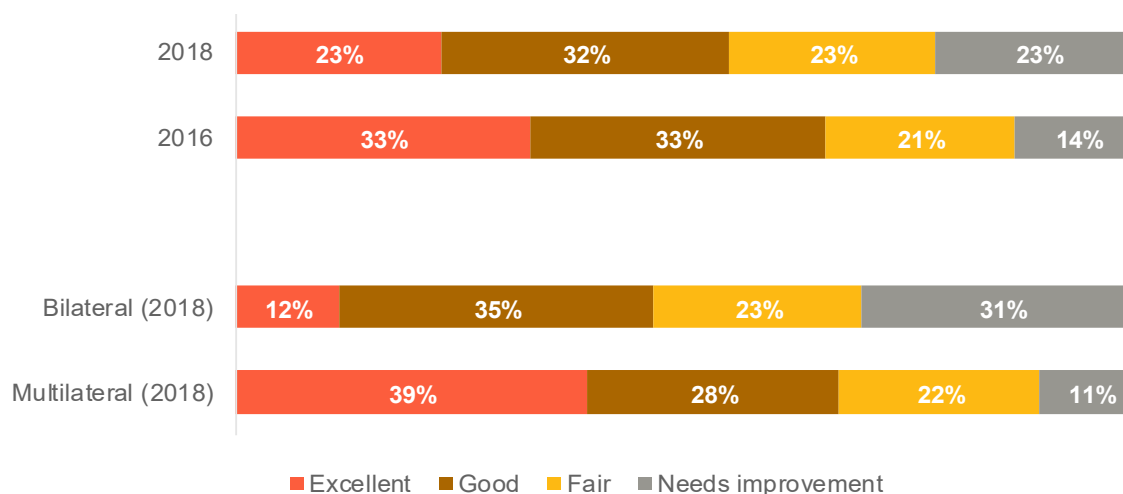
Notes: Reporting to the CRS by bilateral development partners and multilateral organisations is different and categories for the transparency indicator differ in some cases. For example, multilateral organisations do not report on tying status. Figures for bilateral partners are based on 36 observations; figures for multilateral partners are based on 35 observations.

Source: Draws on assessment of the transparency of development co-operation (Indicator 4), which is based on the data provided by the secretariat of the DAC. Further information is available in GPEDC (2018<sup>[3]</sup>), *2018 Global Partnership Monitoring Guide for National Co-ordinators*, [http://effectivecooperation.org/pdf/2018\\_Monitoring\\_Guide\\_National\\_Coordinator.pdf](http://effectivecooperation.org/pdf/2018_Monitoring_Guide_National_Coordinator.pdf)

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**Figure 7.4. Forward-looking reporting is declining**

Assessment of reporting to the OECD Forward Spending Survey



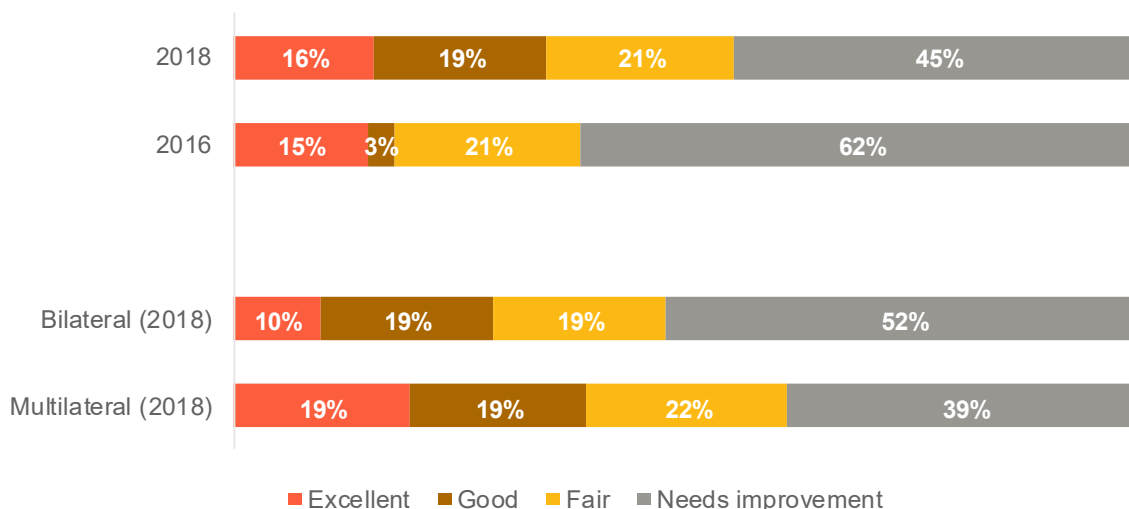
Note: Figures for bilateral partners are based on 26 observations; figures for multilateral partners are based on 18 observations.

Source: Draws on assessment of the transparency of development co-operation (Indicator 4), which is based on the data provided by the secretariat of the DAC. Further information is available in GPEDC (2018<sup>[3]</sup>), *2018 Global Partnership Monitoring Guide for National Co-ordinators*, [http://effectivecooperation.org/pdf/2018\\_Monitoring\\_Guide\\_National\\_Coordinator.pdf](http://effectivecooperation.org/pdf/2018_Monitoring_Guide_National_Coordinator.pdf)

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## Figure 7.5. Improvements in reporting to the International Aid Transparency Initiative are driven by multilateral partners

Assessment of reporting to the International Aid Transparency Initiative



Note: Figures for bilateral partners are based on 21 observations; figures for multilateral partners are based on 36 observations.

Source: Draws on assessment of the transparency of development co-operation (Indicator 4), which is based on the data provided by the secretariat of the DAC. Further information is available in GPEDC (GPEDC, 2018<sup>[33]</sup>), *2018 Global Partnership Monitoring Guide for National Co-ordinators*, [http://effectivecooperation.org/pdf/2018\\_Monitoring\\_Guide\\_National\\_Coordinator.pdf](http://effectivecooperation.org/pdf/2018_Monitoring_Guide_National_Coordinator.pdf)

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**The scores of more than one-third of development partners declined in at least one of the three systems between the last two Monitoring Rounds.** Scores improved in at least one system for half of the development partners for which assessments are available for both the 2016 and 2018 exercises, but declined in at least one system in this period for 38% of these development partners. This finding indicates that progress in making information on development co-operation publicly available requires continued attention and effort. Box 7.3 shows examples of how two development partners are making strides in this area.

### Box 7.3. Using development co-operation data: Good practice examples

In early 2019, the European Commission launched the EU Aid Explorer, a user-friendly online tool that helps external stakeholders to access and use development co-operation data from EU institutions and the 28 EU member states. The tool brings together, on a single platform, data produced internally by the European Commission, data reported by member states to the OECD Creditor Reporting System and data published to the International Aid Transparency Initiative (IATI). The EU Aid Explorer aims to make EU development co-operation data more transparent, accessible and usable to development partners, partner countries and the public. By consolidating information on who does what and where, the tool is an essential support to EU joint programming and action in partner countries. It also helps EU institutions and member states to increase the quantity and quality of EU publishing to the IATI through mutual learning.



Another essential tool is the United Nation's data cube initiative. Initially focused on UN system-wide funding data, the initiative is a response to calls for increased transparency among UN entities that emerged from the 2016 quadrennial comprehensive policy reviews, the 2017 report on the repositioning of the UN development system and the 2019 UN funding compact. The first phase of the data cube initiative was completed in October 2018, with the approval of data standards for reporting of UN system-wide financial information. In developing the data standards, efforts were made to align to international data standards, including those of OECD Development Assistance Committee (DAC) and the IATI. UN data standards entered into effect on 1 January 2019; the transition period will run until 31 December 2021, after which the standards are to be fully adopted. It is expected that, over time, the data standards will be used by all UN system entities in their reporting of financial information to the UN Chief Executives Board for Coordination, the IATI and the OECD.

**Global transparency efforts must be matched with country-level reporting.** Availability of information on development co-operation at global level is a complement to information provided and collected at the country level. As seen in Box 4.2 in Chapter 2, most partner countries (96%) have one or more information management systems in place to collect information on development co-operation. Data from the 2018 Monitoring Round show that, on average, 83% of development partners report to those systems, but that reporting lacks consistency and quality (UNDP, 2018<sup>[5]</sup>). Comprehensive and timely reporting to these country-level systems is essential to ensure that partner country governments, their development partners and other stakeholders at country level have the information they need for effective development planning, budgeting, and monitoring and evaluation (Box 7.4).

#### **Box 7.4. The International Aid Transparency Initiative aims to increase country-level data availability and usability**

Global transparency systems are not considered to be core elements of national data ecosystems. Country-level stakeholders report difficulties in accessing the data on development co-operation that they need to inform decision making; systems are difficult to use; and globally available data are incorrect or inconsistent with data reported to country systems. The International Aid Transparency Initiative (IATI) aims to overcome these challenges by increasing the availability and usability of quality development co-operation information at country level. Some examples of its work are the following:

- In **Ghana**, the IATI supported awareness-raising events and the development of a global guide to the different tools available for accessing and using IATI data.
- Development Gateway and UNICEF, both IATI members, worked with Development Initiatives and the governments of **Madagascar** and **Senegal** to develop a curriculum and tools to provide training in the use of IATI data alongside country-level information management systems. This successful project funded and trained two fellows to work with government counterparts in the countries' Ministry of Finance to institutionalise the IATI standard in their use of aid management platforms.
- Country case studies commissioned as part of the IATI's strategic planning process highlighted challenges with data use in **Malawi** and **Somalia**. These also pointed to the need to strengthen advocacy, particularly at subnational levels, and extend capacity-building efforts to bring about a significant increase in data use.

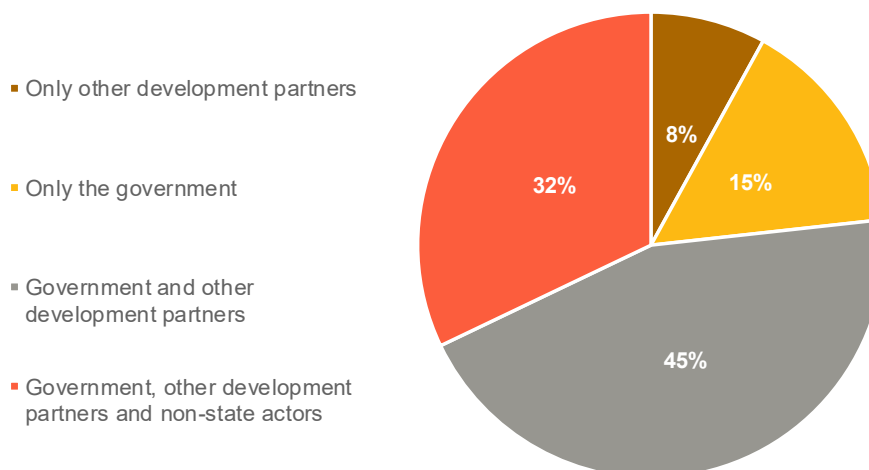
## The majority of development partners consider country-level mutual accountability assessments to be effective

**Transparency is further strengthened through mutual accountability mechanisms, which are rapidly adapting to the evolving development co-operation landscape.** Mutual accountability mechanisms are made up of multiple, reinforcing components that can help to enhance transparency and accountability at country level (see Box 4.1 in Chapter 4). These mechanisms go beyond information on development co-operation that is reported to global and country-level transparency systems, allowing partner country governments, their development partners and other stakeholders to hold each other accountable for their country-level commitments – not only in terms of what co-operation is provided, but also how it is provided. Partner country governments are updating their mutual accountability mechanisms, both policy frameworks for development co-operation and mutual assessments to track progress towards effective development co-operation, to reflect the growing diversity and range of development partners and co-operation modalities.

**The vast majority of development partners reported that mutual accountability assessments are either somewhat or very effective in informing the ways of working in the partner country.** In 2018, Global Partnership monitoring asked development partners for the first time to report on their perceptions of the inclusiveness and value added of mutual assessments. This reporting was in addition to assessment of the quality of mutual accountability mechanisms as a whole (see Chapter 4 of this report). Of the 117 development partners reporting, 86 responded that they took part in one or more mutual accountability assessments across partner countries in the two years prior to the monitoring exercises. In 77% of mutual assessments, development partners reported that both the national government and other development partners were involved (Figure 7.6). Development partners reported that mutual accountability assessments in 88% of cases were either somewhat or very effective in informing the ways of working in the country to improve ownership, inclusiveness and focus on results and to increase transparency and accountability (Figure 7.7). This finding points to the continued importance of mutual accountability frameworks as a way to strengthen the effectiveness of development co-operation and increase development impact amidst a rapidly changing landscape.

### Figure 7.6. Development partners report strong inclusiveness of mutual assessments

Stakeholders involved in mutual accountability assessments, as reported by development partners

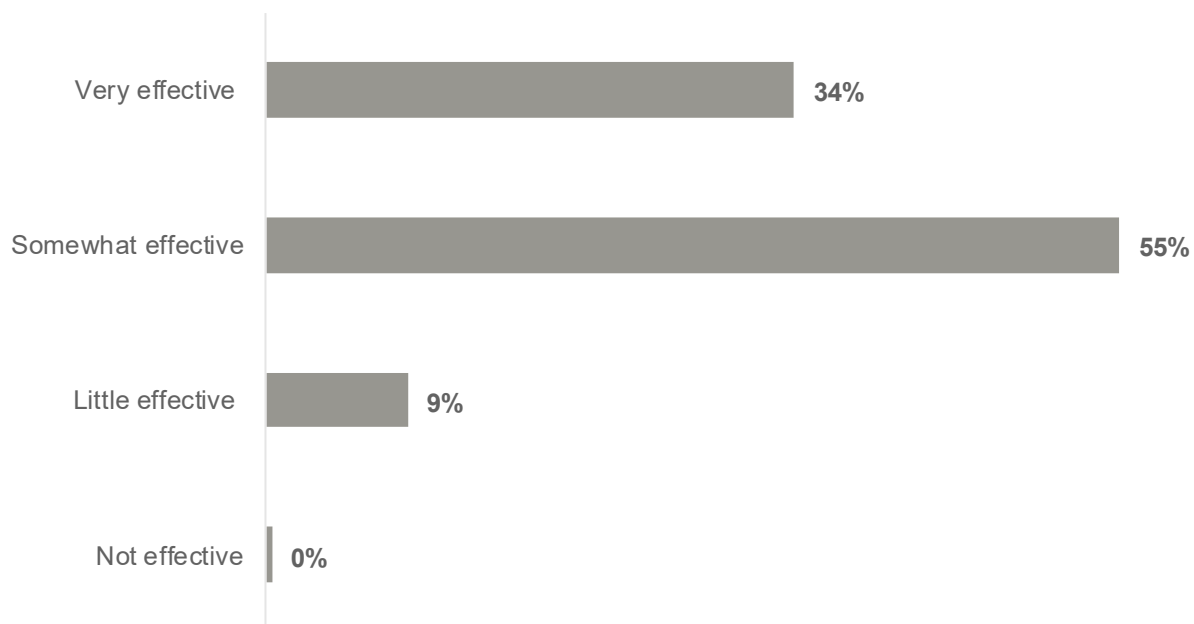


*Notes:* This figure illustrates the level of inclusiveness of mutual accountability assessments reported on by development partners. The results show that in more than two-thirds of these mutual accountability assessments, the government and other development partners were involved in the assessment exercise. *Source:* Draws on assessment of complementary information collected from development partners on mutual accountability at country level (Indicator 7). Further information is available in GPEDC (2018, pp.38-40<sup>[3]</sup>), *2018 Global Partnership Monitoring Guide for National Co-ordinators*, [http://effectivecooperation.org/pdf/2018\\_Monitoring\\_Guide\\_National\\_Coordinator.pdf](http://effectivecooperation.org/pdf/2018_Monitoring_Guide_National_Coordinator.pdf)

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### Figure 7.7. Development partners view mutual assessments as effective

Effectiveness of mutual accountability assessments, as reported by development partners



*Note:* Development partners were asked to report on the extent to which they find mutual assessments effective in informing the ways of working in the country to improve ownership, inclusiveness and focus on results, and increase transparency and accountability.

*Source:* Draws on assessment of complementary information collected from development partners on mutual accountability at country level (Indicator 7). Further information is available in GPEDC (2018, pp. 38-40<sub>(3)</sub>), *2018 Global Partnership Monitoring Guide for National Co-ordinators*, [http://effectivecooperation.org/pdf/2018\\_Monitoring\\_Guide\\_National\\_Coordinator.pdf](http://effectivecooperation.org/pdf/2018_Monitoring_Guide_National_Coordinator.pdf)

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## Notes

<sup>1</sup> The commitment to making information publicly available is contained in Paragraph 23 of the Busan Partnership agreement and Paragraph 77 of the Nairobi Outcome Document. The commitment to strengthen participation in mutual accountability mechanisms is contained in Paragraph 25 of the Busan Partnership agreement and Paragraph 77 of the Nairobi Outcome Document.

<sup>2</sup> As indicated in the introduction of this report, “development partner” refers to official agencies, including state and local governments, or their executive agencies.

<sup>3</sup> The results for transparency (Indicator 4) of the 2016 and 2018 Monitoring Rounds capture the latest assessments available at the time of reporting for each of the respective rounds. CRS data for the 2018 round refer to assessment on reporting to the CRS in 2017; CRS data for the 2016 round refer to assessment on reporting to the CRS in 2014. FSS data for the 2018 round refer to the 2018 survey; FSS data for the 2016 round refer to the 2015 survey. IATI data for the 2018 round refer to scores extracted from the online platform in December 2018; IATI data for the 2016 round refer to scores extracted in May 2016.

<sup>4</sup> The sample of 96 development partners reporting to the CRS includes only official development partners among the 122 that report to the CRS. The 58 development partners reporting to the IATI only include official development partners; over 1 000 organisations have published to the platform.

<sup>5</sup> In the 2016 Monitoring Round, 39% of development partners obtained a score of excellent at least once and 72% obtained a score of at least good at least once. It should be noted that in the 2018 Monitoring Round, the total number of development partners for which transparency assessments are available increased from 61 to 94. When comparing the same set of 61 development partners for which assessments are available in both the 2016 and 2018 rounds, results are similar: 41% of development partners had at least one “excellent” score and 72% had at least one “good” score.

<sup>6</sup> For development partners for which the CRS and IATI transparency scores were available for the 2016 and 2018 Monitoring Rounds, data confirm that positive trends are linked to improvements made by these development partners over time and are not driven by the good performance of development partners reporting to the two systems and standards for the first time.

<sup>7</sup> This negative trend is confirmed for the subset of development partners for which the FSS assessment was available in both the 2016 and 2018 Monitoring Rounds.

<sup>8</sup> Timeliness declined for 36% of development partners reporting to the CRS and for 29% of those reporting to the FSS; timeliness improved for 19% of development partners reporting to the CRS and for 13% of those reporting to the FFS.

<sup>9</sup> This trend is not caused by new development partners being assessed and is consistent when the analysis is restricted to those development partners for which scores are available for 2016 and 2018 monitoring exercises.



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