2014 Global Outlook on Aid

Results of the 2014 DAC Survey on Donors' Forward Spending Plans and Prospects for Improving Aid Predictability

OECD
BETTER POLICIES FOR BETTER LIVES

TABLE OF CONTENTS

ANNEX 2

TABLES

FIGURES

BOXES

ABBREVIATIONS

AfDB	African Development Bank
AfDF	African Development Fund
AFESD	Arab Fund for Economic and Social Development
AsDB	Asian Development Bank
AsDF	Asian Development Special Funds
BADEA	Arab Bank for Economic Development in Africa
BMZ	German Federal Ministry for Economic Cooperation and Development
BPA	Busan Partnership Agreement
CarDB	Caribbean Development Bank
CCA	Common Country Assessment
CDCS	Country Development Cooperation Strategies
CPA	Country Programmable Aid
CRS	Creditor Reporting System
DAC	Development Assistance Committee
EU	European Union
FDI	Foreign direct investment
GAVI	Global Alliance for Vaccines and Immunization
GEF	Global Environment Facility
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit (German Federal Enterprise for International Cooperation)
GNI	Gross national income
HIC	High income country
IAEA	International Atomic Energy Agency
IATI	International Aid Transparency Initiative
IBRD	International Bank for Reconstruction and Development
IDA	International Development Association
IDB	Inter-American Development Bank
IFAD	International Fund for Agricultural Development
IFC	International Finance Corporation
IMF	International Monetary Fund
IsDB	Islamic Development Bank
KFAED	Kuwait Fund for Arab Economic Development
KfW	Kreditanstalt für Wiederaufbau Bankengruppe (German government-owned development bank)
LDC	Least developed country
LIC	Low income country
LMIC	Lower-middle income country
MCC	Millennium Challenge Corporation
MDGs	Millennium Development Goals
MTEF	Medium-term expenditure framework
NGO	Non-governmental organisation
ODA	Official development assistance
OECD	Organisation for Economic Co-operation and Development
OFID	Organization of the Petroleum Producing Countries (OPEC) Fund for International Development
OOF	Other official flows
PRGT	Poverty Reduction and Growth Trust
SDGs	Sustainable Development Goals
UMIC	Upper-middle income country
UN	United Nations
UNAIDS	Joint UN Programme on HIV/AIDS
UNDAF	UN Development Assistance Framework
UNDG	UN Development Group
UNDP	UN Development Programme
UNECE	UN Economic Commission for Europe
UNFPA	UN Population Fund
UNICEF	UN Children's Fund
UNPBF	UN Peacebuilding Fund
UNRWA	UN Relief and Works Agency for Palestinian Refugees in the Near East
USAID	United States Agency for International Development
USD	US dollar
WDI	World Development Indicators
WEO	World Economic Outlook
WHO	World Health Organization

ACKNOWLEDGMENTS

This series of reports was launched in 2006. The 2014 edition was prepared by Fredrik Ericsson and Suzanne Steensen of the OECD Development Co-operation Directorate's Statistics and Development Finance Division, and received substantive input and support from Sulin Sardoschau, Guillaume Simon and Ana Vidales.

The authors are also grateful to colleagues from the Peer Review Division of the same directorate, Masato Hayashikawa, Hetty Kovach and Ida McDonnell, for contributions to the analysis of donors' allocation practices. John Smith and Georgia Hewitt provided valued editorial support, and Stephanie Coic and Corinne Hayworth contributed and advised on the graphics.

The authors would also like to thank the many colleagues at bilateral and multilateral headquarters who provided valuable input for the 2013 and 2014 Surveys on Donors' Forward Spending Plans, including additional information on their country allocations and budgetary procedures in the final months of the report's preparation.

The overall project was completed under the responsibility of Suzanne Steensen.

ABSTRACT[1]

The Global Outlook on Aid is a key tool for the international community to better assess the prospects for meeting aid commitments, and to flag potential gaps in aid provision ahead of time. It builds on the annual DAC Survey on Donors' Forward Spending Plans, a unique instrument that brings together most bilateral and multilateral aid spending plans for the upcoming three years. The report also examines the issue of aid predictability and scrutinises aid providers' policies and procedures to provide a better understanding of the progress and obstacles in this field.

Total Country Programmable Aid (CPA) recorded for the providers participating in the survey is USD 102 billion in 2013, representing an increase of 9% from 2012, the same rate as predicted in 2013. **CPA is projected to increase by 4% in real terms in 2014, mainly as a result of increases from a few DAC members and soft loans from multilateral agencies.** From 2015 onwards, aid levels are projected to be relatively stable; however, this may reflect the uncertainty of the current economic environment.

This report reveals a shift in overall regional allocation priorities by donors towards middle income countries in Asia, whereas two-thirds of the countries in Sub-Saharan Africa are projected to receive less aid in 2017 than in 2014. **The worrying trend of continued stagnation in programmed aid to heavily aid dependent countries calls for greater ambition to improve countries' access to external development finance** for the post-2015 development framework.

The extent of aid predictability is mainly explained by donors' own operational policies and procedures. The availability of forward estimates from donors' own budget processes is a prerequisite for being predictable; however, other key factors determining whether this information is available and communicated with partner countries include donors' legal and political frameworks, their organisational set-up, the status of their partnerships with countries, and the extent of systematic information exchange practices.

To make aid more predictable and respond to partner country needs, development co-operation providers need to collectively strengthen their budget and planning practices and reach out to governments to actively supply forward information – with the mutual understanding that it remains indicative. **There is an urgent need for revitalised political leadership to fulfil commitments and make medium-term predictability a reality.**

1. This document and any map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

INTRODUCTION

The deadline for agreeing a new post-2015 development framework is fast approaching. During the next year, the development community will be designing and putting in place a new set of development goals. The current Millennium Development Goals (MDGs) will be replaced by a new agenda to better meet the needs of a multi-polar world where the poverty and sustainable agendas come together. The forthcoming Sustainable Development Goals (SDGs) will be supported by a modernised framework of development finance, allowing better tracking of the richer countries' efforts to support countries in need of external assistance.

Donors' contributions to core development programmes at country and regional levels are a critical vehicle for delivering aid commitments in support of the MDGs and SDGs, but the unpredictability of development assistance funding has repeatedly been mentioned by partner countries as an obstacle to more effective aid use and constitutes the biggest risk to the quality of assistance over the next five to ten years.[2] Furthermore, the United Nations Secretary-General has specifically highlighted the need to increase aid predictability as one measure to reduce risks in the international financial system.[3] The DAC Survey on Donors' Forward Spending Plans is designed to help reduce uncertainty about future core aid at the global, regional and national level. It is a unique instrument, being the only regular process at the global level that brings together most bilateral and multilateral aid spending plans for the upcoming three years.

This report on the Global Outlook on Aid provides an overview of global aid allocations up to 2017. It is structured in four sections. Section 1 provides an introduction to the Survey and its application. Section 2 presents the global outlook on aid, based on the results of the 2014 Survey. This section highlights a slight increase in expected aid levels over the coming years, but a worrying trend of continued stagnation in programmed aid to heavily aid dependent countries, in particular for least developed countries (LDCs) in Africa, where more than two-thirds are projected to receive less aid in 2017 than in 2014. Predictability of resources is crucial for the effectiveness of aid, and Section 3 presents a review of donors' aid allocation policies and practices, which are prerequisite for improving predictability. This section provides information on budgetary procedures and the organisational set-up of development co-operation, and examines the current landscape of aid providers' priority countries. Finally, Section 4 assesses the prospects for improving predictability at country level, highlighting the influence of intra-governmental practices and national legislation on donors' ability to be predictable and calling for more pro-active and systematic information exchange practices with partner countries.

2. See OECD (2014a) (forthcoming).

3. The report of the UN Secretary-General, "International Financial System and Development" (A/69/150), was submitted to the UN General Assembly on 25 July 2014 as a response to resolution 68/201 of the 68th session of the General Assembly on 20 December 2013. The report is available at www.un.org/esa/ffd/documents/ga_ifs.htm.

SECTION 1

THE FORWARD SPENDING SURVEY – A KEY TOOL FOR PREDICTABILTY OF AID

What is the DAC Survey on Donors' Forward Spending Plans?

The annual DAC Survey on Donors' Forward Spending Plans (hereinafter "the Survey") aims to improve the effectiveness and efficiency of collective aid allocations by providing a global perspective on future aid flows, highlighting the prospects for meeting aid commitments, and identifying potential gaps in aid provision. It contributes to better informed decisions on future aid allocations by individual donors, and reveals opportunities for improved co-ordination among development actors. It is considered an important tool for international accountability.

Launched for the first time in 2007/2008, the Survey continues to be the only regular process that brings together most bilateral and multilateral aid spending plans for the upcoming three years at the global level. This instrument continues to gain momentum, as demonstrated by the rapid increase in the number of countries and agencies that participate in the Survey and the number of countries that agree to share their forward spending plans.[4]

The Survey is also one of three complementary systems that constitute the Busan common, open standard for aid transparency. It provides key information to the international community, including developing countries, on indicative future resource envelopes available to strategic planning processes, in line with commitments made at the High Level Fora on Aid Effectiveness in Paris, Accra and Busan.[5]

In 2014 the Survey was sent to all 29 DAC members, the largest 24 multilateral agencies, three OECD member countries outside of the DAC, three non-OECD members and one private foundation. Most of the development co-operation providers were able to provide spending plans for at least one year ahead, and 36 providers agreed to make their indicative planning information publicly available. This is a significant increase from just two years ago, when 25 providers agreed for the first time to share their spending plans.[6]

What is Country Programmable Aid? – the basis of the Survey

In content, the Survey tracks global information on Country Programmable Aid (CPA) (see Box 1) – which is subject to multi-year planning at the country level for all countries and regions for the next three years, budgetary estimates of Official Development Assistance (ODA), and additional policy information related to priority countries and the transparency of forward spending plans. The Survey has also been used twice to collect information on

4. See Annex 1 for further information about the survey and its methodology.

5. More information on the common standard can be found at: www.oecd.org/dac/aid-architecture/acommonstandard.htm.

6. Aid providers' indicative spending plans as reported to the Survey can be accessed at http://stats.oecd.org/Index.aspx?DataSetCode=FSS.

Box 1 ▶ *Country Programmable Aid (CPA)*

Country Programmable Aid is the portion of ODA that donors programme for individual countries or regions, and over which partner countries could have a significant say.

Developed in 2007 in close collaboration with OECD DAC members, CPA is much closer to capturing the flows of aid that go to the partner countries than the concept of ODA. It has proven to be a good proxy for aid recorded at country level, and thus can be useful for partner country use. CPA is defined through exclusions, by subtracting from total gross bilateral ODA activities that:

- *are inherently unpredictable (e.g. humanitarian aid and debt relief)*
- *entail no cross-border flows (e.g. administrative costs, imputed student costs, promotion of development awareness, and costs related to research and refugees in donor countries)*
- *do not form part of co-operation agreements between governments (e.g. food aid, aid from local governments, core funding to NGOs, ODA equity investments, aid through secondary agencies, and aid which is not allocable by country or region).*

CPA from multilateral agencies is derived by subtracting from total multilateral outflows the non-CPA elements that are applicable to multilateral agencies (e.g. debt relief and humanitarian aid). CPA is measured in disbursement terms and does not net out loan repayments since these are not usually factored into country aid decisions.

For more information on CPA, see www.oecd.org/dac/cpa.

the procedures and processes of aid allocations to facilitate better understanding of the agency- or country-level structural constraints that limit the predictability of aid.

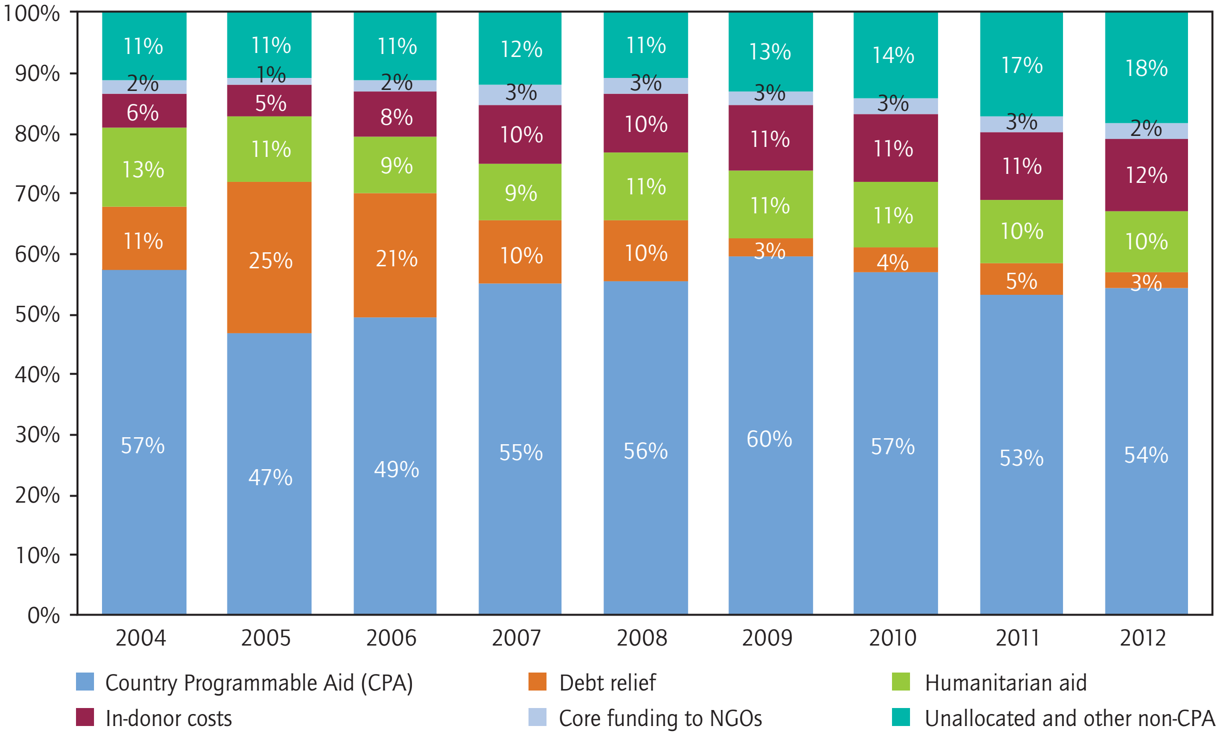
In 2012, CPA represented 54% of DAC gross bilateral ODA. As shown in Figure 1, this share has been fairly stable over the past decade, with exceptions for 2005 and 2006 when it was significantly lower because of large debt relief operations in these years. The share of CPA varies considerably from one DAC member to another, representing between 14% and 92% of their bilateral ODA.[7] These variations suggest there are different approaches in ODA spending, including the amount earmarked for humanitarian assistance or core funding to non-governmental organisations (NGOs). For some donors, the share of CPA also reflects their level of institutional fragmentation. A few DAC members have large shares of aid extended by agencies or ministries other than the main aid agencies, or by regional or local governments, and these expenditures are not always considered as country programmable.

Total CPA recorded for the providers participating in the survey is USD 102 billion in 2013, representing an increase of 9% from 2012, the same rate as predicted in 2013.[8] However, the increase was mostly attributed to increased efforts by multilateral agencies and non-DAC countries. While DAC members' CPA rose to USD 64.5 billion – an increase of 1% from 2012 – non-DAC countries doubled their CPA. Together with a surge in multilateral CPA, up 17% from 2012, the three-year decline in global CPA has been halted (Figure 4). This increase has benefited countries in all income categories, with particularly large increases for Egypt and Myanmar, which received large amounts of development assistance from the United Arab Emirates and Japan, respectively.

7. See Annex Table A.1.2. for each DAC member's CPA.

8. See OECD (2013d).

Figure 1 ▶ ***Composition of DAC members' gross bilateral ODA (2004-12)***



Source: Authors' calculations based on OECD/DAC statistics.

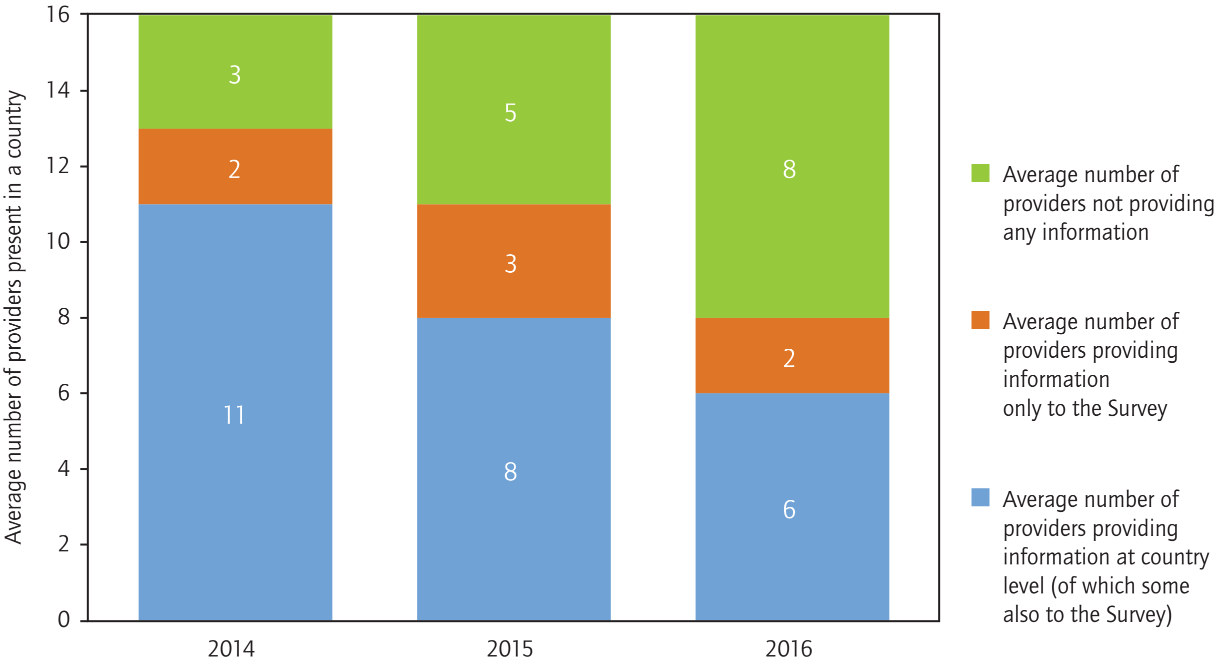
With increasing demands from various policy communities, the 2014 edition of the Survey attempted to collect information on future financing towards specific sectors and themes, including on climate change mitigation and adaptation, which proved difficult as only a small number of aid providers could provide this information. In total, 19 aid providers were able to report global or regional estimates by sector for at least one year ahead, representing one-third of the total number of providers surveyed.

Survey information – complementary to efforts at country level

The Survey remains an important tool for predictability at the global level, but can also be complementary to efforts at country level. Through the agreement concluded at the Fourth High Level Forum on Aid Effectiveness in Busan in 2011, providers of development co-operation committed themselves to have "rolling three- to five-year indicative forward expenditure and/or implementation plans as agreed in Accra to all developing countries" (BPA §24) by 2013. As a proxy to assess implementation of this commitment, an indicator was included in the global monitoring framework (Indicator 5b) to measure the estimated proportion of development co-operation funding covered by the indicative forward expenditure plans available to the countries' governments.[9]

9. In the assessment, forward spending and/or implementation plans were considered comprehensive when they met all the following criteria: i) they were provided in written or electronic form; ii) they set out clearly indicative information on future spending and/or implementation activities in the country, including programmed or committed resources where the activity and modality is known; and other resources that have yet to be allocated to specific activities in the country; and iii) they presented funding amounts by year (or in greater detail) using the developing country's fiscal year.

Figure 2 ▶ *Comparison of forward plans available at country level and Survey data*



Source: Authors' calculations based on data reported to the Survey and data reported to the Global Partnership monitoring exercise.

In April 2014 the first Global Partnership Monitoring Report was published, examining providers' efforts to deliver on agreed commitments.[10] Since the monitoring exercise collected data directly from country governments on their access to donors' indicative spending plans, **it also presented an opportunity to cross-reference the information collected from aid providers through the Survey on Forward Spending Plans and examine the extent to which providers actually share information with partner countries**. This comparison confirmed previous results, for example when the 2010 Survey data were shared with Rwanda: while some countries reported not receiving any information from aid providers at country level, the same providers did report forward spending plans to the Survey.[11]

The comparison (Figure 2) reveals that, on average, partner countries had forward spending plans for 11 out of 16 aid providers for 2014 (one year before the study was conducted). An additional 2 donors provided spending plans through the Survey, and 3 did not provide any forward-looking information. The availability of forward information decreases over the three-year horizon; however, the average number of donors that only provide spending plans through the Survey remains fairly constant. **This suggests the planning information does exist within the provider's administration, but for reasons that may vary this information is not necessarily communicated to governments at the country level.**

The cross-reference also reveals differences in practices between co-operation providers. For example, Finland reports comprehensively to the Survey, but, according to reporting by developing country governments through the Global Partnership monitoring exercise, most of this information does not reach partner countries. This is because Finland

10. See OECD/UNDP (2014).

11. See OECD (2011a).

does not have standard aid management procedures for providing partner countries with indicative forward spending plans (see Annex 2). Japan and the United States do not provide information at the global level, but both make available some forward expenditure plans for the full three years ahead in several of their partner countries.[12]

Medium-term predictability remains a real challenge for the provider community. The Busan commitment to provide rolling three- to five-year forward expenditure plans by 2013 has not been implemented, and as a result the average developing country government does not possess comprehensive information even three years ahead. While the Survey is not meant to replace data collection at country level, it can serve as an important tool for partner countries by allowing them easy access to aid providers' latest spending plans, filling possible information gaps. In addition, the Survey allows countries to triangulate the accuracy of their own information as well as complementing it with more detailed information through other means.

Reliability and use of the Survey

The reliability of donors' forward estimates was first examined in the *2010 OECD Report on Aid Predictability*.[13] The annual Survey provides opportunities to compare donors' programming over time with actual CPA disbursements. While the indicative nature of this Survey was acknowledged, an indicator, referred to as the "predictability ratio", was developed comparing actual CPA disbursed in a specific year to programmed CPA for the same year as reported to the OECD in earlier surveys.

Comparing donors' indicative spending plans with actual spending for the years 2010-13 shows DAC members were, on average, more reliable in their allocations than multilateral agencies (Figure 3). However, within each group of aid providers there are wide discrepancies. Countries in northern and central Europe, particularly Denmark, Finland and Switzerland, appear more reliable since they show the smallest deviations in actual aid disbursements from their indicative plans across the four years studied. Similarly, UN agencies tend to be more reliable than multilateral development banks, which implement larger projects that may be more susceptible to delays, causing on aggregate larger variations between programmed and delivered CPA.

Since its inception, the Survey has explored the wealth of information that exists in donor headquarters; however, until 2012 the Survey data were under a confidentiality agreement which prevented donor-specific information from being published or shared with partner countries, limiting the value of the Survey data. Two years later, nearly all aid providers have agreed to make their indicative spending plans public and access to information is constantly improving.

While CPA projections by country stemming from the Survey allow the identification of gaps and overlaps in allocation, the data have been used in many analytical reports over the years.[14] The release of donor-specific information allows further analysis of the availability and accuracy of each provider's aid plans, as well as countries' specific exposure to a certain group of aid providers. For example, the data have been used by

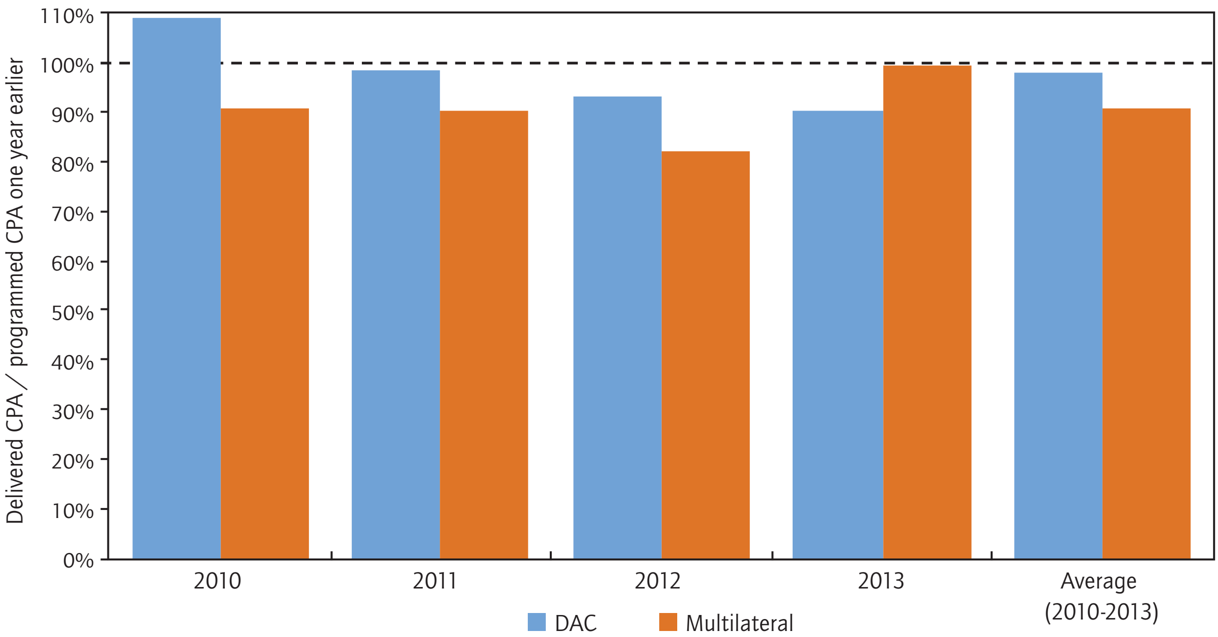
12. The United States has a large number of agencies providing ODA. The availability and provision of forward projections to partner countries depend on the specific agency (see Annex 2 for more information).

13. See OECD (2010a).

14. Examples include the OECD Fragile States Report series (see www.oecd.org/dac/incaf/resourceflowstofragilestates.htm) and the UN MDG Gap Task Force Report series (see www.un.org/en/development/desa/policy/mdg_gap/index.shtml).

the International Monetary Fund (IMF) to analyse the exposure of low-income countries (LICs) to aid flows from the euro area, showing a high degree of dependency of budgetary financing on aid flows from the euro area in several Sub-Saharan countries. This means a deep and prolonged slowdown in European countries could put budgetary financing at risk in many countries. While acknowledging the difficulties in projecting aid levels because of uncertainties about the implementation of development projects and the limited commitment horizon of many donors, the IMF considers the Survey data a useful tool for analytical purposes as it provides good insights and presents pertinent stylised facts on expected aid flows.[15]

Figure 3 ▶ *Predictability ratio, DAC members and multilateral agencies (2010-13)*



Source: Authors' calculations based on data reported to the Surveys.

As shown, CPA projections are relatively good predictors of future ODA; nonetheless, the Survey only provides indicative information about the level of ambition of future spending to developing countries. Variations can result from the nature of multi-year planning and unexpected delays in aid programme implementation. The aid landscape is also constantly evolving. The outbreak of conflicts, humanitarian crises or the initiation of democratic reforms often trigger significant reallocation of development assistance, as has occurred in countries including Afghanistan, Iraq and Myanmar. In addition, international and national political environments cause substantial changes to the overall allocation of aid. Furthermore, the current outbreak of Ebola in Western Africa could lead to reprioritisation of resources to specific countries. Finally, the adoption of the new post-2015 global development agenda next year may also change the current aid architecture.

15. Information collected through interviews with relevant staff.

SECTION 2

2014 GLOBAL OUTLOOK ON AID – MORE AMBITION NEEDED FOR THE POST-2015 FINANCING FRAMEWORK

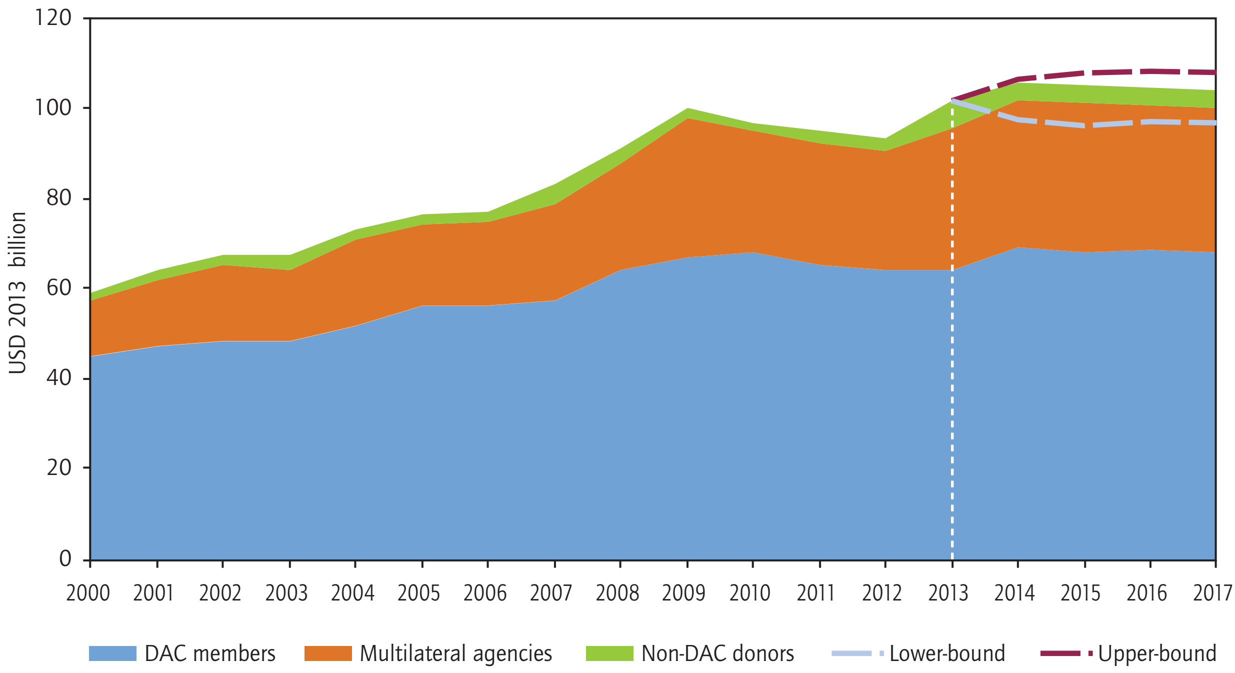
The 2014 Survey projects the collective aid programming for DAC members, as well as major non-DAC and multilateral aid providers, up to 2017.

Slight increase in Global CPA projected

CPA is projected to increase by 4% in real terms in 2014, mainly as a result of increases from a few DAC members (e.g. Germany, Italy and New Zealand) and soft loans from multilateral agencies such as the Asian Development Bank (AsDB) and the International Fund for Agricultural Development (IFAD) along with the Global Fund to Fight AIDS, Tuberculosis and Malaria. From 2015 onwards, aid levels are projected to be relatively stable (Figure 4); however, this may reflect the uncertainty of the current economic environment.

Overall, and taking into account the additional effort in 2014, **global CPA is projected to increase by 2.4% – or USD 2.5 billion in real terms – mainly as a result of DAC members and multilateral agencies contributions up to 2017**. The increase in the contributions of DAC members and multilateral agencies together represents USD 4.7 billion. This increase will be countered by a reduction of USD 2.3 billion from countries beyond the DAC.

Figure 4 ▶ ***Global CPA (2000-17)***



Source: Authors' calculations based on data reported to the Survey complemented with Secretariat estimates based on OECD/DAC statistics. For more information on the methodology, see Annex 1.

Aid projections represent the best available information by the time of the Survey. By their nature, these projections may deviate from actual future spending. Deviations may occur as a result of delays in programme implementation, tightening of fiscal policies in donor countries, and/or changes in political priorities. Figure 4 illustrates low and high scenarios based on past projections and patterns: a low case would reflect the same level of expenditure cuts as occurred during the crisis between 2009 and 2012, whereas the upper case scenario would reflect the continuation of the recent positive trends.

By regions, aid to Africa is projected to decline

This year's Survey reveals a **shift in overall regional priorities** over the medium term (Figure 5). While CPA to Africa grew more rapidly than in other regions from 2012 to 2013 (by +13%), and Africa thereby maintained its position as the largest CPA recipient region, projections indicate a slowdown in growth for 2014 and a decrease from 2015 onwards. CPA to Asia increased by 10% in 2013 and is projected to continue to grow up to 2017. **The largest increases are projected for middle income Asian countries, such as India, Jordan and Pakistan.**

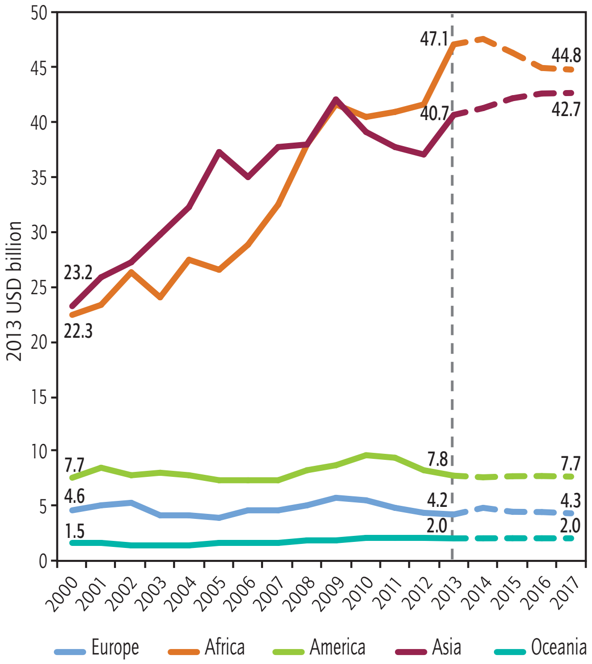
In the case of Africa, a worrying trend is that **two-thirds of the countries in Sub-Saharan Africa are projected to receive less aid in 2017 than in 2014**. Only for a few countries is it expected to increase (e.g. Cameroon, Mali, Morocco, Niger, Nigeria and Tunisia).

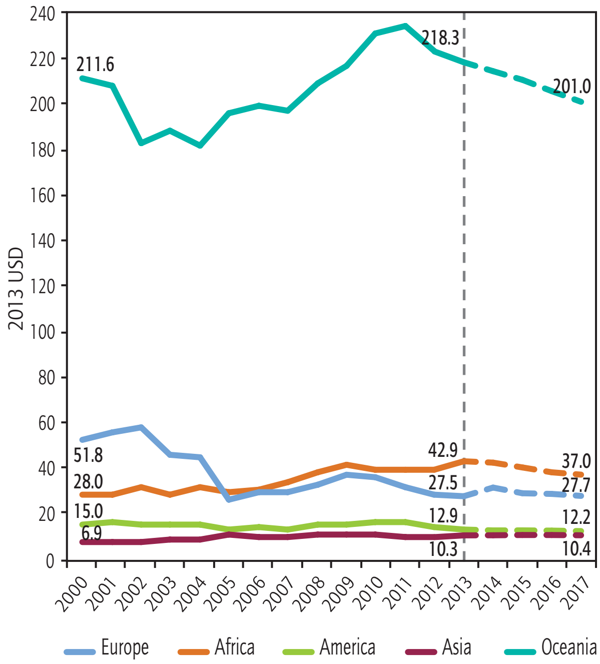
CPA to countries in the Americas fell by 7% in 2013, as a result of few large aid providers (e.g. the EU institutions and the United States) reduced their aid. The sharp decrease in 2013 can also be explained by exceptionally high levels of aid in the previous three years, due among others to the earthquake in Haiti and a few large French loans for infrastructure development in Brazil. Other aid providers, such as Japan and Spain, also drastically reduced their aid in the region and overall CPA to the Americas fell by 19% from 2010 to 2013. **Projections up to 2017 for the Americas do not look much better, as CPA in this region is expected to continue to fall by an additional 2% in 2014 and to remain relatively flat from 2015 onwards.**

Many ODA eligible countries in Europe are seeing decreases in aid when aid providers pull out or reallocate resources elsewhere as a result of graduation. Over the past few years a number of countries in the Balkans have graduated from the International Development Association (IDA), with the expectation of decreasing aid levels as a consequence.[16] However, overall aid levels have remained rather stable since other aid providers, such as Germany, have increased their support. In 2014 aid levels are projected to rise because of additional aid to Turkey and Ukraine from the EU institutions, France and Germany. Current projections for 2015 and beyond show slightly decreasing aid levels; however, the outlook remains uncertain considering the current crisis in Ukraine.

16. Albania received its last IDA credit and graduated in FY08 (1 July 2007-30 June 2008), Bosnia-Herzegovina in FY14, Montenegro in FY08 and Serbia in FY08. Only Kosovo remains an IDA borrowing country on blend credit terms.

Figure 5 ▶ ***CPA by region and per capita by region (2000-17)***





Source: Authors' calculations based on data reported to the Survey complemented with Secretariat estimates based on OECD/DAC statistics. For more information on the methodology, see Annex 1.

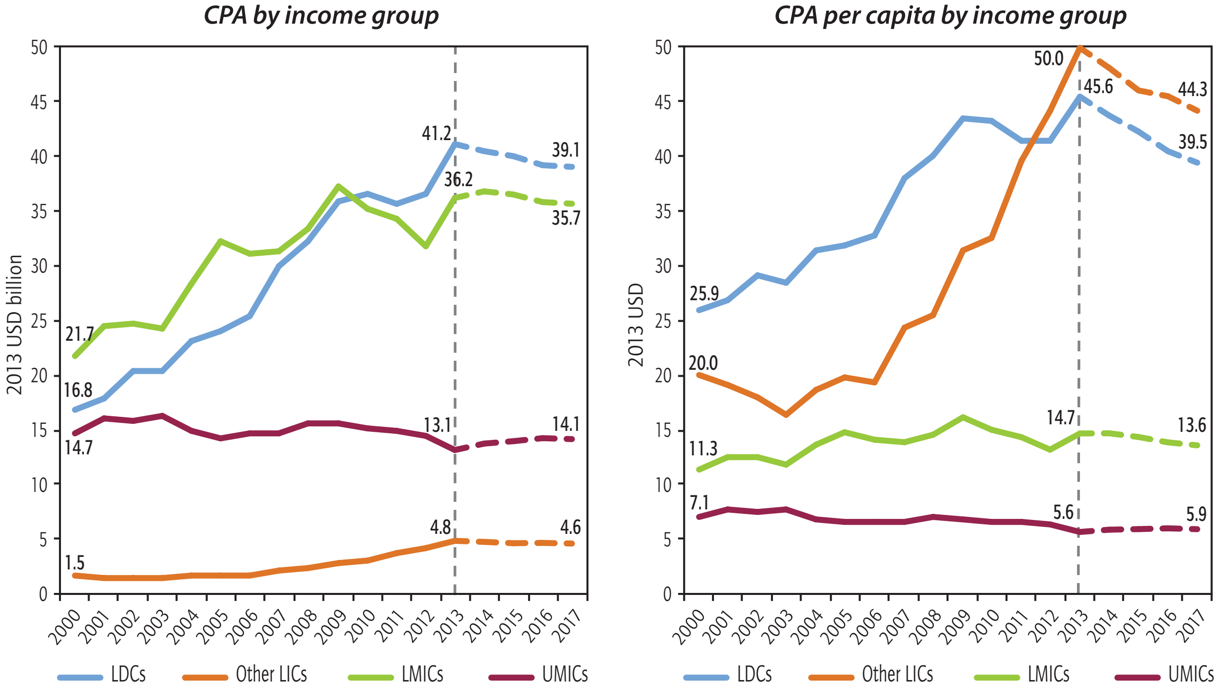
By income groups, LDCs see continued stagnation or decline in programmed aid

CPA to LDCs and other LICs grew by USD 5.2 billion from 2012 to 2013, a considerable increase in just one year that came after a period of three years of stagnating aid levels (Figure 6). The 2013 increase was in spite of a significant drop of USD 1.5 billion in aid to Afghanistan. **The majority of the increase can be attributed to aid to a few countries, of which Myanmar is the most striking example with more than USD 3 billion in additional CPA from Japan and the multilateral development banks.** The reform agenda in Myanmar has resulted in many donors revising their assistance policy towards the country and being increasingly active in more sectors and with more financing options. If reform efforts continue, it is likely that Myanmar will remain one of the largest aid recipients over the medium term.

In 2013 CPA also increased significantly in several East African countries, such as Ethiopia, Kenya and Tanzania; however, nearly half of the LDCs still received less CPA in 2013 than in 2012, in particular countries in West and Central Africa.

CPA to LDCs and other LICs is programmed to decrease by 4% from 2014 to 2017, leaving two-thirds of the LDCs with less aid in 2017 than in 2014. As a consequence of steady population growth, aid per capita is expected to decline at a faster pace. A few exceptions are found in South and South-East Asia, such as for Bangladesh, Cambodia and Nepal, where aid is programmed to continue to increase in the medium term. The worrying trend of a continued decline in programmed aid to LDCs merits international attention as part of the post-2015 financing framework.

Figure 6 ▶ ***CPA by income group and per capita by income group (2000-17)***



Source: Authors' calculations based on data reported to the Survey complemented with Secretariat estimates based on OECD/DAC statistics. For more information on the methodology, see Annex 1.

In contrast, aid to middle income countries is expected to increase or remain relatively stable throughout the period. In 2014 aid to upper-middle income countries (UMICs) is projected to increase by 5% since additional resources are programmed for Brazil, China, Jordan and Tunisia. It is likely that much of this support will be in the form of soft loans. By 2017 another 3% can be expected to this group of countries, resulting in a total programmed increase to UMICs of 8% by 2017.

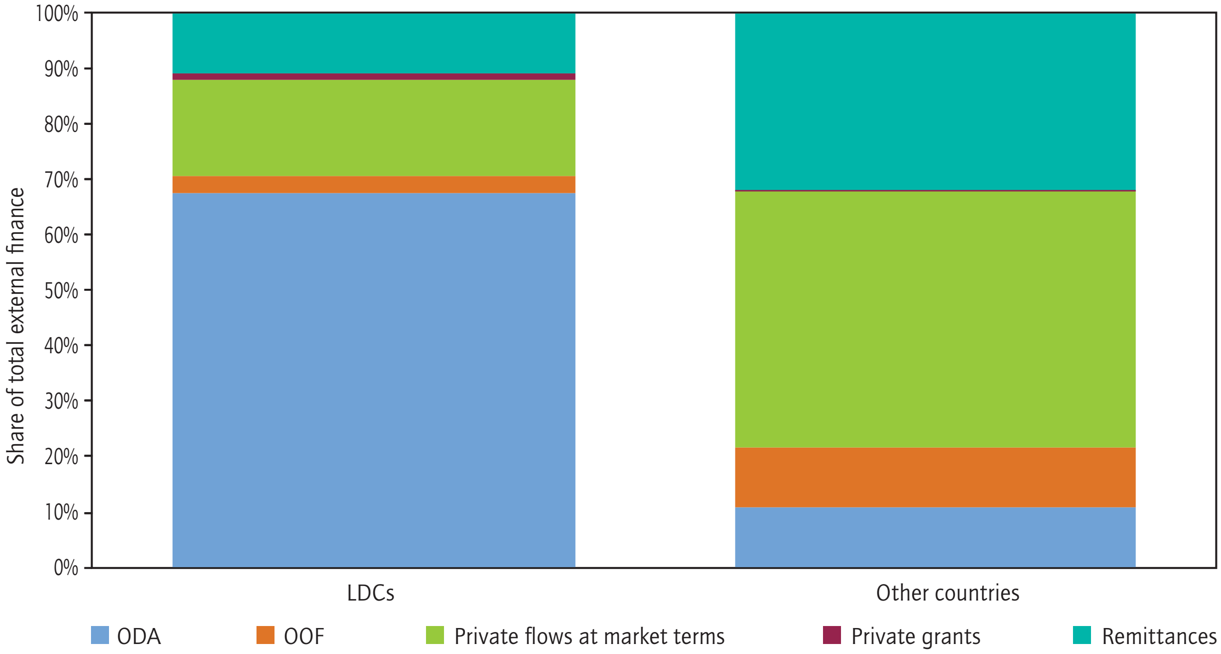
The situation is, however, less favourable in the case of lower-middle income countries (LMICs), to which aid is also expected to decline by 3% over the coming years. For example, aid is expected to decline noticeably in Guyana, Cap Verde and Kosovo.

Trends all the more worrying as LDCs are highly dependent on aid

Growth in Foreign Direct Investment (FDI), portfolio investment and other forms of private finance has significantly outpaced growth in concessional resources in many countries over the past decade, but this has not been the case everywhere. While the relative importance of aid is diminishing, the capacity of LDCs to attract flows beyond aid remains limited (Figure 7). For LDCs, aid flows continue to represent the bulk of external financial resources, representing 68% of total external finance in 2012. Despite rising average income levels in many LDCs, the incidence of extreme poverty in these countries is still very high (Figure 8).[17] On average, 45% of the population in LDCs lives on less than USD 1.25 a day, compared to 14% in other ODA eligible countries. In a few LDCs, more than three-quarters of the population lives in extreme poverty.

17. There are currently 48 LDCs, of which 18 are also considered MICs based on their level of income per capita in 2013. Four countries have graduated from the LDC category, up to 2014: Botswana (1994), Cape Verde (2007), Maldives (2010) and Samoa (2014).

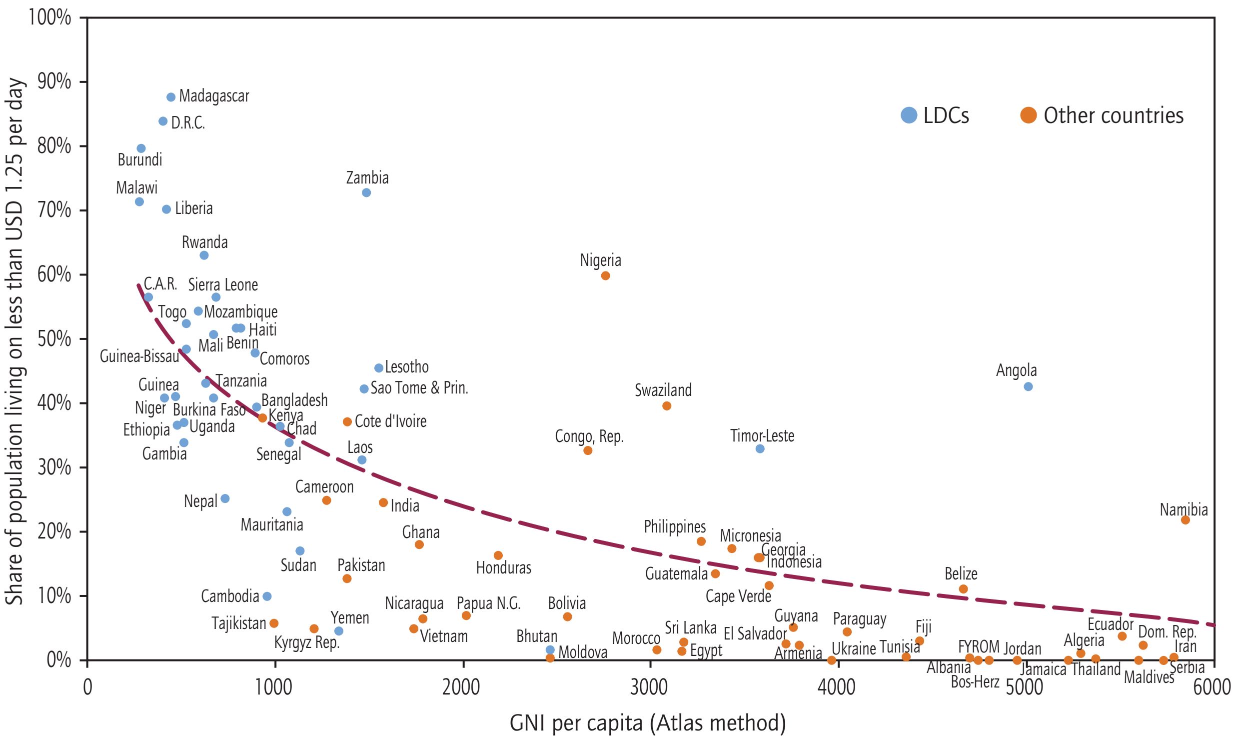
Figure 7 ▶ *External finance in least developed and other countries (2012)*[a]



a. ODA in this graph covers concessional outflows from bilateral sources (i.e. bilateral gross ODA) as well as gross multilateral concessional outflows to developing countries. OOF includes other official flows from bilateral sources and non-concessional lending by multilateral agencies.

Source: Authors' calculations based on OECD/DAC statistics and data on remittances from the World Bank.

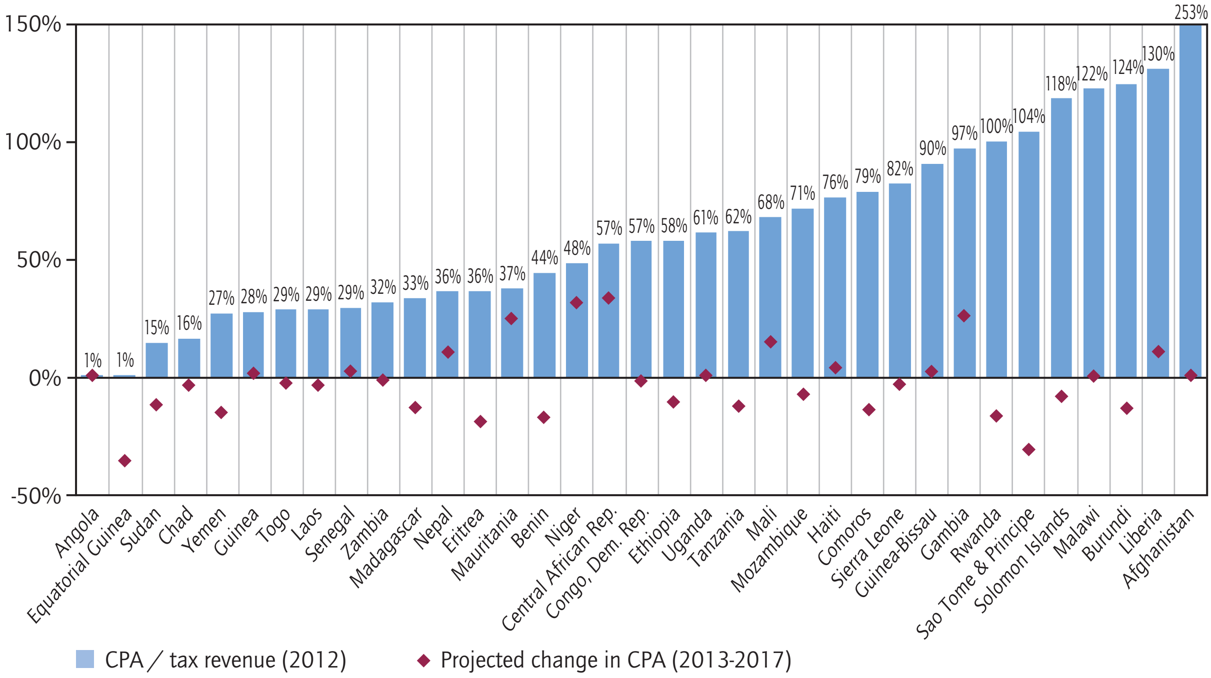
Figure 8 ▶ *Incidence of extreme poverty by countries' GNI per capita (2013)*



Source: Authors' calculations based on 2013 data on GNI per capita (Atlas method) from the World Bank's World Development Indicators (WDI) and the latest estimates on global poverty (reference year 2011) from PovcalNet: the on-line tool for poverty measurement developed by the Development Research Group of the World Bank (see http://iresearch.worldbank.org/PovcalNet/).

In parallel with the strong increase in aid during the previous decade, many developing countries have seen an increase in domestic resource mobilisation. Strengthening tax collection for mobilisation of domestic resources is crucial to finance the post-2015 development agenda. Nevertheless, because of the significant development challenges many countries face, additional resources will be required for a long period ahead, even for non-LDCs. However, as shown in Figure 9, dependency on external assistance remains high for LDCs, where several countries even receive more in aid than they can collect through taxes (e.g. in Afghanistan, Burundi, Liberia, Malawi, São Tomé and Principe and Solomon Islands). It is therefore a worrying sign that aid levels are projected to decrease in a large number of LDCs.

Figure 9 ▶ ***Aid dependency and CPA projections in LDCs[a]***



a. Note that not all LDCs are shown in this figure, because of lack of data on tax revenue.

Source: IMF World Economic Outlook (WEO) and authors' calculations based on data reported to the Survey.

The international community of aid providers has the opportunity to act now in order to contribute to help shape an ambitious financing agenda post-2015, in which aid resources will remain a core element. In this respect **it will be important to improve countries' access to external development finance, of which aid resources are an integral part, while leaving no country behind**.

SECTION 3

PREDICTABILIY DETERMINED BY DONORS' POLICIES AND PRACTICES

Predictability of aid is key to improving the effectiveness of development co-operation and resources. The Survey feeds into the OECD's efforts to improve global predictability of aid and create a transparent environment for more effective allocations of concessional resources. As part of the 2013 Survey, the DAC Secretariat followed up on a study from 2007 on donors' country allocations and budgetary procedures[18] and collected more detailed information on budgetary procedures, allowing an improved in-depth analysis. Since its inception, the Survey has increased in scope and currently includes non-DAC members and a wider range of multilateral organisations. This analysis aims to support progress towards better understanding of the specific environment, and of potential structural impediments hampering the ability of development providers to provide more predictable aid.

The lack of aid predictability is often mentioned by partner countries as an obstacle to effective planning, and earlier studies have shown that the information delivery on future aid is often sporadic and not systematised.[19] As an additional feature, the 2013 Survey requested information on current practices in providing partner countries with indicative information on future development expenditures. With the exception of Greece and Iceland, all DAC members have provided the Secretariat with this information, as have the Kuwait Fund for Arab Economic Development (KFAED) and several multilateral agencies.[20] For the analysis, the Survey responses have been complemented with other information extracted from official documents publicly accessible (e.g. DAC peer reviews and donors' own web sites). Annex 2 presents detailed information for each respondent.

This analysis is structured in five sections highlighting factors which influence aid predictability. Section 1 highlights the importance of having multi-annual budgetary frameworks for development co-operation. Section 2 assesses the level of institutional fragmentation across DAC members, as the need for co-ordination across many official actors could hamper aid predictability. Section 3 discusses the collective outcome of donors' choice of priority countries. Section 4 focus on country strategies as an instrument for the provision of future aid plans. Section 5 presents briefly multilateral agencies' use of quantitative formulas for their allocation of resources.

18. See (OECD 2008).

19. See (OECD 2012a).

20. The African Development Bank (AfDB), the Asian Development Bank (AsDB), the Caribbean Development Bank (CarDB), the Islamic Development Bank (IsDB), the Global Alliance for Vaccines and Immunization (GAVI), the Global Environment Facility (GEF), the Global Fund to Fight AIDS, Tuberculosis and Malaria, the International Development Association (IDA), the Inter-American Development Bank (IDB), the International Fund for Agricultural Development (IFAD), the Organization of the Petroleum Producing Countries (OPEC) Fund for International Development (OFID), the Joint UN Programme on HIV/AIDS (UNAIDS), the United Nations Development Programme (UNDP), the UN Population Fund (UNFPA), the UN Children's Fund (UNICEF) and the UN Relief and Works Agency for Palestinian Refugees in the Near East (UNRWA).

Multi-annual budgetary frameworks are crucial

All bilateral donor countries work with annual budgets. The budget proposal outlines the government's policy priorities with regard to aid allocations, including priority countries/regions, sectors, themes and contributions to multilateral institutions. Member countries' parliaments approve the annual budgets one to five months before the beginning of the financial year. Table 1 shows the month in which each government's proposal becomes publicly available; for most donors this is between September and November since their financial year and the calendar year coincide.

Table 1 ▶ *Donors' budget cycles*

Budget proposal submitted to parliament	Donor country	Beginning of financial year
August	Denmark, Russia	January
September	Czech Republic, Finland, France, Germany, Italy, Korea, Netherlands, Sweden, United Arab Emirates	January
October	Belgium, Luxembourg, Norway, Portugal, Slovak Republic, Spain, Switzerland, Turkey	January
November	Austria, Greece, Ireland	January
December	Poland	January
January	Japan	April
February	Canada	April
March	United Kingdom	April
May	Australia, New Zealand	July
February	United States	October

Source: Authors' elaboration based on donor reporting to the Survey.

In some countries, such as Korea, Norway and Sweden, the parliament agrees on an aggregate budget for development co-operation within an ODA to GNI target framework. The actual distribution to country-specific projects on a disaggregated level is then administered by central ministries (usually the Ministry of Foreign Affairs) and development agencies; however, allocations to international finance institutions are often the responsibility of the Ministry of Finance. In the course of the annual budget approval process, parliaments are additionally provided with multi-year budgetary plans for information; and, as shown in Box 2, **medium-term expenditure frameworks (MTEFs) are now the norm for most DAC member countries**.

Multilateral institutions operate with many different funding models. For example, the IMF draws its resources from obligatory capital subscriptions that countries pay when they become a member. The World Bank's International Development Association (IDA) funding comes mainly from member countries through replenishments. The donors meet tri-annually to review the IDA's policies and to replenish IDA funds.[21]

21. The IDA17 replenishment reached a record USD 52.1 billion in financing over the next three years. More information is available at www.worldbank.org/en/news/press-release/2013/12/17/world-bank-fight-extreme-poverty-record-support.

Box 2 ▶ *Medium-term expenditure frameworks: the norm for DAC member countries*

It is commonly agreed by budget experts in OECD countries that the inclusion of multi-annual estimates is of central importance to the budgeting process, both for managing fiscal policy effectively and for resourcing government plans and priorities. The need for budgets to be forward-looking and give a clear medium-term outlook has also been adopted recently by the OECD Working Party of Senior Budget Officials as one of the ten OECD draft principles on budgetary governance.

Over the past decades, more than 130 countries have adopted some form of medium-term expenditure framework (MTEF) as an instrument to operationalise this principle. By linking estimates of future expenditures with government policy priorities over the medium term in the budget process, overall fiscal performance can be strengthened and resources can be allocated more strategically. This process requires strong public finance management systems and assumes budget transparency and a "whole-of-government" approach to ensure allocative efficiency.

In the 2012 OECD Budget Practices and Procedures Survey, 27 OECD countries reported that they had an MTEF in place, an increase from 23 countries in 2007. Only 4 countries participating in the 2012 Survey did not have MTEFs. Half the OECD countries have laws that stipulate use of the MTEF, and other OECD countries have established it directly in a government policy or strategy. In practice, most DAC member countries work with MTEFs.

MTEFs typically cover a period of three to five years and can be rolling or periodic. In a rolling framework, the length of the time period is fixed and expiring years are annually replaced by an additional year at the end of the period. In contrast, a periodic framework covers specific years. Most DAC members work with rolling MTEFs.

The impact of MTEFs, however, depends ultimately on the credibility of estimates and how information is used by policy makers. While having a framework for good budget estimates over the medium term is important for many parts of government, it is central to government agencies responsible for delivering development programmes and projects in other countries.

Source: OECD (2013a-c), OECD (2012c), World Bank (2013).

However, additional funds can come from income earned through other institutions of the World Bank Group, notably the International Bank for Reconstruction and Development (IBRD) and the International Finance Corporation (IFC), and from borrowers' repayments of earlier IDA credits. The Islamic Development Bank (IsDB) uses its equity (paid-in capital and reserves), as well as resources mobilised from the financial markets, to fund its operations. Other multilateral agencies, such as the United Nations Children's Fund (UNICEF), are funded exclusively from voluntary contributions.

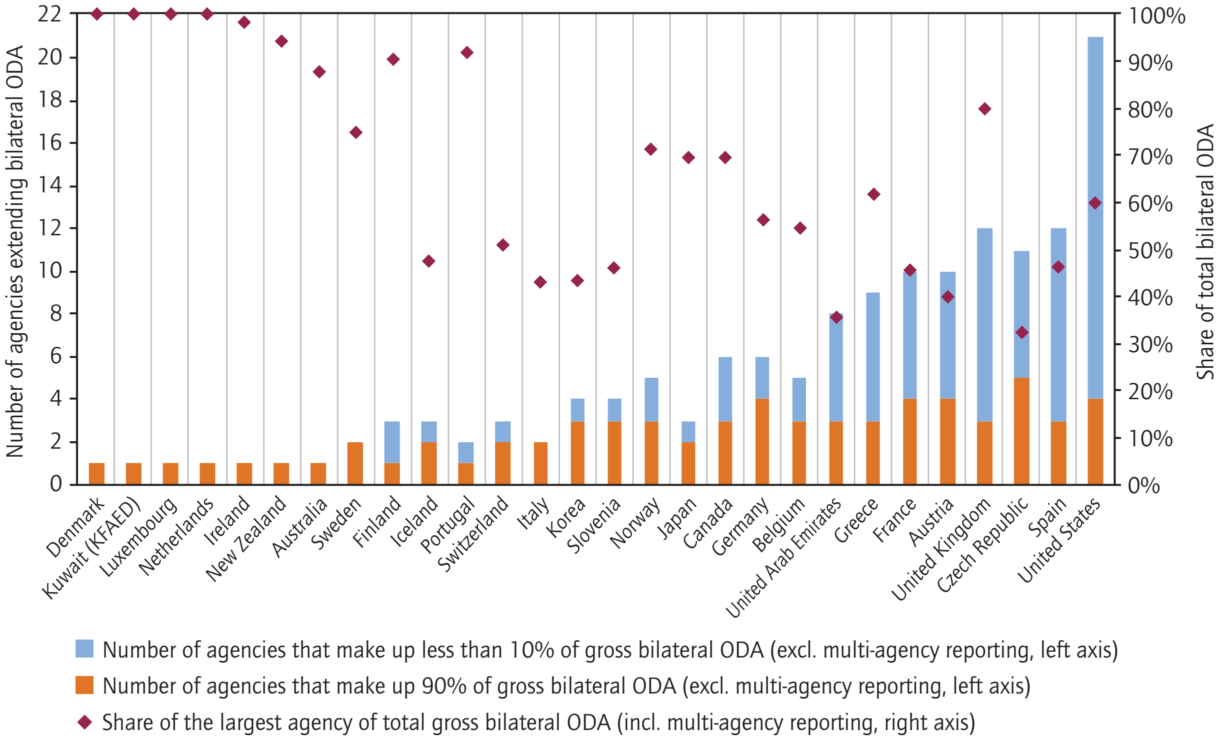
Fragmented development co-operation system may hamper predictability

The extent to which bilateral donors' administrative framework for development co-operation is fragmented varies across countries. The majority of countries operate in a rather centralised manner, as the bulk of development co-operation resources is managed in one or a few central government agencies or ministries. Other countries with strong regional autonomy, such as Belgium and Spain, have a more decentralised development co-operation framework. **While a decentralised development co-operation framework allows many different entities to act independently and**

use their resources autonomously, it can pose challenges to aid predictability since it requires additional layers of co-ordination to ensure comprehensive coverage of future aid estimates.

The analysis of the distribution of different official actors of total bilateral aid disbursements in 2012 reveals that the majority of disbursements are divided among only a few agencies. On average, less than half of all aid extending agencies are responsible for over 90% of total bilateral aid. Nevertheless, Figure 10 shows which countries exhibit a rather decentralised development co-operation system, depending on the total number of agencies and the concentration of financial resources among those agencies.

Figure 10 ▶ ***Aid distribution across official actors in countries participating in the Survey (2012)***[a]



a. This analysis is based on donors' reporting of gross bilateral ODA to the Creditor Reporting System (CRS). The bars exclude all aid reported as "multi-agency", e.g. regional ministries, municipalities and other ministries, since the actual number of entities involved cannot be determined. In contrast, the dots represent the share of the largest agency based on total gross bilateral ODA.

Source: Authors' calculation based on OECD/DAC Creditor Reporting System (CRS) data.

Spain uses a largely decentralised administrative system. Five different ministries, regional governments and local authorities of the 17 autonomous regions are involved in the allocation and use of the ODA budget.[22] While Spain exemplifies a decentralised system, other bilateral donors display rather modest stages of decentralisation.

22. The 2013 Mid-term Review of Spain revealed that the Ministry for Foreign Affairs has taken steps to strengthen the co-ordination of its diverse set of development actors by establishing new "Co-operation Framework Agreements", which are legally binding work agreements setting out a partnership between the Office of the Secretary-General for Development Cooperation (SGCID) and the autonomous regions for working together in the field on development issues.

The United States mainly uses agencies for their decentralised operations. In Germany, the Federal Ministry for Economic Cooperation and Development (BMZ) provides the largest share of German ODA. Further parts of German ODA are provided by other federal ministries and by the federal states. Projects are implemented mainly by implementing agencies, such as the Kreditanstalt für Wiederaufbau Bankengruppe (KfW) or the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ).

Nevertheless, relatively few countries tend to organise their development co-operation activities in a decentralised manner. The Czech Republic, France and Japan, for example, prefer to set out central focal points for their administrative operations. In Japan, the Ministry of Foreign Affairs (MoFA) has the central co-ordinating role among ODA-related government ministries and agencies.[23] Korea has established the Inter-Agency Grant Committee and the Inter-Agency Economic Development Cooperation Fund (EDCF) Committee (for loan operations) in order to co-ordinate strategies and resource allocations of the various ministries and agencies. These committees report to the high-level Committee for International Development Co-operation (CIDC), which oversees policy co-ordination and the strategic aspects of Korean ODA. Consequently, Korea is in principle able to unify its development co-operation activities in one central entity. This serves as an example of a rather centralised system.[24]

Need for co-ordinated choice of priority partnerships

Each DAC member has its own priorities, values and set of norms that underpin its development co-operation policy and its strategic allocation of official resources for development. These can be motivated by a focus on poverty alleviation, historical ties, geographical position, global peace and security considerations, and climate change and other environmental considerations. More recently, members have also been attentive to enhancing the catalytic role of ODA in order to maximise resource mobilisation and its effectiveness. Most bilateral donors choose to focus most of their aid on a small set of priority countries. The *2011 OECD Report on Division of Labour* has already contributed significantly to this analysis, and the analyses within the Peer Reviews of DAC members' strategies for allocating aid have shed further light on the practice of designating priority countries.[25]

The Survey annually collects information on donors' priority countries and contributes to an understanding of the role of priority countries when making decisions on aid allocations.[26] On average, DAC members' priority countries received 64% of total CPA in 2013. Over the past decade, the share of CPA allocated to priority countries has been on the rise; however, CPA projections from the Survey indicate this share may stagnate over the medium term.

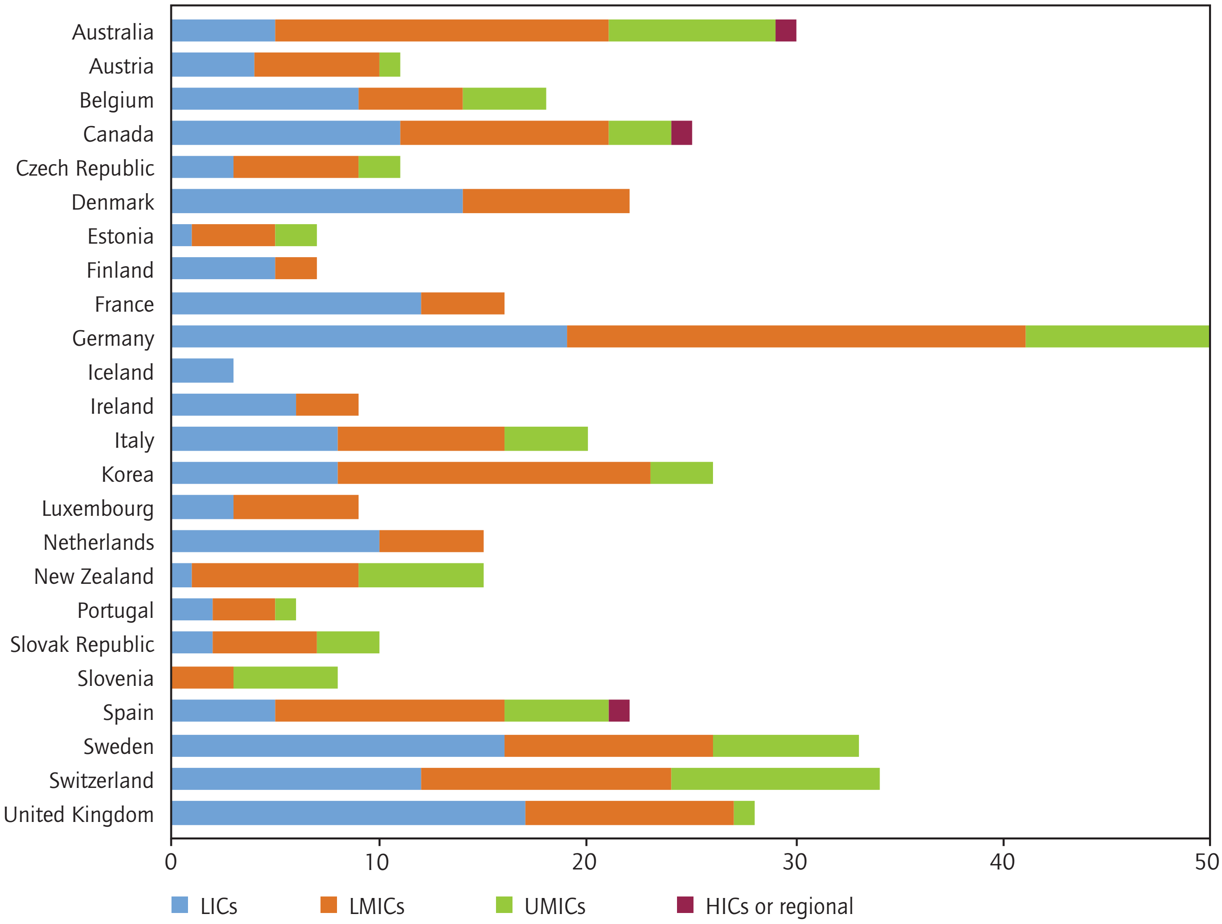
23. The Ministry of Foreign Affairs (MOFA) of Japan manages about 70% of the total ODA as well as co-ordinating among ODA-related government ministries and agencies.

24. However, the 2012 DAC Peer Review of Korea's aid programme recommended further strengthening of the CIDC since the veto power of the Ministry of Strategy and Finance's (MOSF) Budget Office has resulted in several projects and programmes being rejected after they had been endorsed by the CIDC, and has also led to line ministries often bypassing the committees and requesting and receiving project approvals directly from the MOSF Budget Office. The DAC Peer Review of Korea is available at *www.oecd.org/dac/peer-reviews/Korea%20CRC%20-%20FINAL%2021%20JAN.pdf*.

25. See OECD (2011b).

26. DAC members' priority countries and territories are listed in Annex 2.

Figure 11 ▶ ***Donors' priority countries by income group***



Source: Authors' elaboration based on donor reporting to the Survey.

In 2014, **82% of donors' priority partner countries are either low income or lower-middle income countries, but there are wide variations in the mix of priority countries across donors**. In Nordic plus countries, the poverty dimension drives the selection of priority countries.[27] For this group of aid providers, 60% of their priority countries are LICs, and for three donors (Finland, Ireland and the Netherlands) LICs represent two-thirds or more of their total priority partner countries. Norway does not use the concept of priority countries; however, in the last four years eight of the top ten receivers of Norwegian aid have been LICs.

For France the historical, cultural and linguistic proximities are also important factors in the selection of priority countries. French is also an official language in nearly all of its 16 priority partner countries, of which all are located in Africa and three-quarters are LICs. Furthermore, some former French colonies and LICs, such as Guinea and Madagascar, are priority countries only for France and have not been given this status by other countries. The political dimension also includes not only historical ties between countries, but also current political developments in hubs of conflict – for example, the West Bank and Gaza Strip, which is a priority partner for 13 countries.

27. The Nordic plus group of countries consists of Denmark, Finland, Ireland, The Netherlands, Norway, Sweden and the United Kingdom.

The geographical position is quite evident in the case of Australia and New Zealand, which have many commonalities in their choices of priority countries, as they both largely focus on countries in Oceania and South-East Asia. Similarly, many Central European aid providers, such as Austria, the Czech Republic, the Slovak Republic and Slovenia, have priority countries located in Europe. In addition, temporary environmental or demographic shocks and conflicts may temporarily lift a recipient into the circle of priority countries. In contrast, other countries "lose" their priority status when donors phase out country operations. For example, while 11 DAC members considered Nicaragua a priority country in 2008, only 2 still considered it a priority in 2014. Figure 11 shows the number and composition of donors' priority countries by income group.

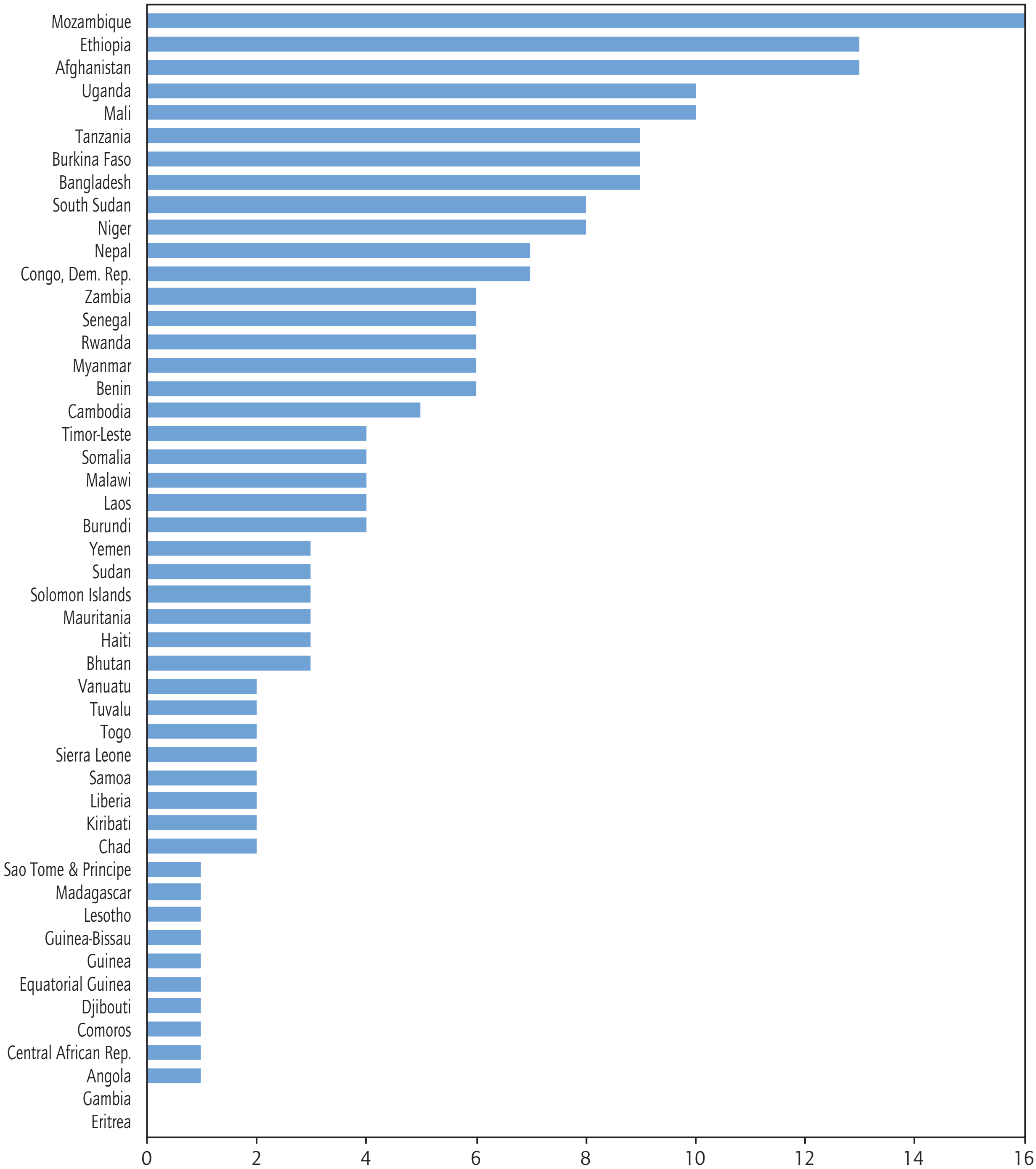
While most priority countries are LICs or LMICs, there is significant overlap in the distribution of priority countries. Furthermore, a few UMICs, such as Albania, Colombia and Peru, are considered priority countries for more donor countries than most LICs.

Table 2 ▶ ***Priority country overlaps***

DAC member	Number of priority countries	Number of priority countries shared with other donors
Australia	30	14 (New Zealand) • 12 (Korea) • 10 (Germany)
Austria	11	9 (Sweden) • 7 (Germany) • 6 (Denmark, Switzerland)
Belgium	18	16 (Germany) • 10 (Switzerland) • 9 (Canada, Spain)
Canada	25	19 (Germany) • 16 (Switzerland) • 13 (Denmark, Sweden)
Czech Republic	11	10 (Sweden) • 8 (Germany) • 7 (Switzerland)
Denmark	22	18 (Germany) • 15 (Sweden, United Kingdom) • 14 (Switzerland)
Estonia	7	5 (Slovak Republic, Sweden) • 4 (Switzerland) • 3 (Austria, Czech Republic)
Finland	7	7 (Germany) • 6 (Denmark, United Kingdom) • 5 (Ireland, Sweden)
France	16	9 (Germany) • 6 (Belgium, Canada, Switzerland)
Germany	50	26 (Switzerland) • 22 (Sweden) • 21 (United Kingdom)
Iceland	3	3 (Germany, Ireland, United Kingdom)
Ireland	9	7 (Germany, United Kingdom) • 5 (Denmark, Finland, Sweden)
Italy	20	12 (Denmark, Germany, Sweden) • 11 (Switzerland)
Korea	26	19 (Germany) • 12 (Australia, Switzerland) • 11 (Canada)
Luxembourg	9	5 (Germany, Spain)
Netherlands	15	15 (Germany) • 11 (Denmark, United Kingdom) • 10 (Canada, Sweden)
New Zealand	15	14 (Australia) • 3 (Korea)
Portugal	6	2 (Korea)
Slovak Republic	10	10 (Sweden) • 6 (Germany, Switzerland) • 5 (Czech Republic, Estonia)
Slovenia	8	6 (Switzerland) • 5 (Sweden) • 4 (Czech Republic, Slovak Republic)
Spain	22	13 (Germany) • 10 (Canada) • 9 (Belgium, Switzerland)
Sweden	33	22 (Germany) • 17 (United Kingdom) • 15 (Denmark, Switzerland)
Switzerland	34	26 (Germany) • 16 (Canada) • 15 (Sweden)
United Kingdom	28	21 (Germany) • 17 (Sweden) • 15 (Denmark)

Source: Authors' elaboration based on donor reporting to the Survey.

Figure 12 ▶ ***Number of priority partnerships in LDCs***



Source: Authors' elaboration based on donor reporting to the Survey.

For LDCs, the number of "priority partnerships" ranges from 0 to 16. This suggests that even if the poverty dimension is similar across countries, geographical and political components offset the "poverty component" in donor countries' decision-making process on which countries to classify as priority. While allocation decisions are sovereign decisions, they are not taken in isolation from the rest of the development co-operation community. Many donors tend to choose the same priority countries as their peer countries (Table 2). For example, six of Finland's seven priority countries are also considered priority countries by Denmark and five of these are considered priority countries by Sweden. Similarly, seven of Ireland's nine priority countries also enjoy priority status in the United Kingdom. Even though the focus of like-minded donors can improve co-ordination at country level, lack of diversification in aid allocation may lead to an accumulation of providers in "politically attractive" countries while other countries are neglected – this pattern is often referred to in the literature as "herding behaviour".

The LDCs have very different patterns in terms of their priority partnerships (Figure 12). While 16 DAC members consider Mozambique a priority partner, a number of LDCs only enjoy priority status with one or two DAC members. In a few cases the lack of donors can be explained by on-going conflicts or political turmoil, which limit the possibilities of bilateral engagement and prevent the development of long-term partner strategies – donors may often in such circumstances channel their resources through multilateral organisations. Lack of absorptive capacity or other political reasons may also influence donors' choice not to engage further with some countries.

In conclusion, the analysis of the distribution of the status of priority country status not only reveals differences in operational practices among priority and non-priority countries, but also discloses the prominence of **"herding behaviour"**, with some countries considered more attractive to donors than others. **Creating awareness and calling for a more co-ordinated choice of priority countries can be a first step towards a solution to these challenges.**

Country strategies are a first step towards improving country-level predictability

Most DAC countries have multi-annual strategic policy plans for their development co-operation that set out the main guidelines for geographical aid allocation and strategic focus. These strategic plans can be designed through whole-of-government approaches and through country-specific strategies. Most bilateral donors provide both general strategic papers, e.g. "white papers", and country-specific strategies. Countries' strategic plans are usually designed as Memorandums of Agreement with partner countries and cover a period of three to seven years (Table 3).

The country strategy papers draw on findings from internal assessments and from bilateral consultations with partner countries and other partners within the countries. They include assessments of countries' level of development and outline strategic areas for future co-operation. Many DAC members also include indicative spending plans as part of their country strategies, either broken down by calendar/fiscal year or as an aggregate level of funding for the entire period. For a few DAC members, indicative spending plans can be provided through agreements with certain agencies but not others. For example, the United States Agency for International Development (USAID) Country Development Cooperation Strategies (CDCS) mainly focus on strategic planning to define development objectives and maximise the impact of development co-operation, while the Millennium Challenge Corporation (MCC) includes schedules of disbursements in its compacts with partner countries.

While the general strategic papers tend to be renewed more frequently, most country strategy papers are created on a non-rolling basis. As for governments' internal budgetary process, country strategies are often used as the basis for the aggregated annual and multi-annual budgetary plans presented to parliaments before the beginning of the financial year.

Table 3 ▶ ***DAC members' country strategy papers***[a]

	Availability of country strategies	Number of years covered	Indicative spending plans included in the country strategies
Australia	🟢	4-7	🟢
Austria	🟢	3-5	🟢
Belgium	🟢	4	🟢
Canada	🟢	5	🟢
Czech Republic	🟢	7	🔴
Denmark	🟢	5-6	🟢
EU institutions	🟢	7	🟢
Finland	🟢	4	🟢
France	🟢	3-5	🟢
Germany	🟢	7	🔴
Greece	🔴	-	🔴
Iceland	🔴	-	🔴
Ireland	🟢	3-5	🟢
Italy	🟢	3	🔴
Japan	🟢	5	🟢
Korea	🟢	4	🔴
Luxembourg	🟢	5	🟢
Netherlands	🟢	4	🟢
New Zealand	🟢	5	🟢
Norway	🔴	-	🔴
Poland	🔴	-	🔴
Portugal	🟢	3-4	🟢
Slovak Republic	🟢	5	🔴
Slovenia	🟢	3	🟢
Spain	🟢	4	🟢
Sweden	🟢	3-7	🟢
Switzerland	🟢	4	🟢
United Kingdom	🟢	5	🟢
United States	🟢	3-5	🟡

a. Green dots indicate that information is available, yellow dots that it is partly available, and red dots that it is not available.

Source: Authors' elaboration based on donor reporting to the Survey complemented with information gathered through donor websites.

Planning at the operational level takes place through both direct and indirect channels. Direct assistance is overseen by country offices in the field, within the parameters of the country strategies. Indirect aid funded via donor headquarters or country offices is delegated to NGOs and local institutions for governance. However, partner country governments are not always aware of the amount of indirect aid that flows to their countries. While CPA generally represents the portion of direct aid that forms part of partnership agreements and country strategies, the amount of indirect aid going through NGOs or other entities can in some cases be substantial. Therefore, there are remaining challenges to the harmonisation of these efforts to ensure the predictability of all ODA, and not just the part of ODA that is covered by the country strategies.

Multilateral agencies are steered by allocations formulas

By nature, multilateral institutions function in a more centralised manner. While financial resources are gathered from the member countries, the administrative process is centralised in the managing body of the institution. However, the overall budget framework of multilaterals is largely defined by how they are funded. The basic set-up of development co-operation activities is contingent on the type of financing model. In general, multilateral agencies that are automatically financed through membership fees are less affected by volatility in resources than other institutions that draw resources from voluntary contributions. This shapes the continuity of their budgetary framework and defines how far they can follow standardised procedures, thus increasing the possibilities of being more predictable.

Multilateral development banks generally determine resource allocations using a resource allocation formula, based on country needs (measured by GNI per capita) and performance. While providing the starting point for its allocations, a few exceptions have been made to the formula to ensure more funding for the poorest or most fragile countries. For example, the IDA performance-based allocation formula includes resource ceilings for certain "blend" countries because of their broader financing options.[28] Furthermore, post-formula adjustments exist to allocate additional resources to countries emerging from conflict in support of their recovery.

The multilateral development banks formulate their grants and concessional lending programmes with the help of country performance rating systems, consisting of country policy and institutional assessments and portfolio performance assessments. These country performance assessments examine the coherence of the country's macroeconomic and structural policies, the quality of its governance and public sector management, and the degree to which its policies and institutions promote equality and inclusion.

The resource allocations are reflected in the formulation of the multilateral development banks' country assistance strategies, developed in consultation with country governments and other partners, such as other development agencies, civil society and the private sector. The strategies typically cover a period of three to five years and include an overview of the projected lending programme, as well as indicative information on future disbursements

28. IDA-eligible countries which are also creditworthy for some IBRD borrowing are referred to as "blend" countries.

Despite newly developed efforts to increase the lending activity in LICs, the IMF's main aim is to provide financial resources to countries facing economic hardship. Preserving financial stability is the IMF's utmost priority and defines its lending practices. An IMF member country can request financial assistance if it has a balance of payments need, after which IMF negotiates with the borrower country's government and may, depending on the lending instrument used, tie financial assistance to national policy reforms. In 2010 the IMF reformed its concessional lending vehicle, the Poverty Reduction and Growth Trust (PRGT), to better meet LICs' needs for emergency and short-term support.[29] In 2012 the Executive Board of the IMF adopted a strategy to establish long-term concessional lending capacity, financed partly by contributions linked to the distribution of gold sales profit. However, unlike the multilateral development banks, the IMF does not lend for specific projects.

Several UN agencies, such as UNDP, UNFPA and UNICEF, allocate core resources to country programmes using resource allocation models. The models are based on development indicators relevant to each agency's mandate and other criteria, such as priority regions and/or income groups, defined by the agencies' executive boards. Core resources are also used on programme support costs in the agencies' headquarters. Their operational planning at the country level takes place within the United Nations Development Assistance Framework (UNDAF). In brief, the UNDAF specifies how the UN agencies support the recipient country's development priorities through various projects and programmes over a three- to five-year period. Analytical work for the UNDAF is either government-led or based on the UN's Common Country Assessments (CCAs). The UNDAF is inclusive of all UN agencies that are members of the UN Development Group (UNDG). This means agencies (funds, programmes and specialised agencies) are involved in the joint programming process even if they have no core-funded country programmes.[30]

Ideally, the use of resource allocation formulas would potentially allow multilateral agencies to be more predictable than bilateral donors; however, this is not consistently the case, as shown in Section 1. Multilateral agencies are susceptible to the same forms of planning and implementation delays as bilateral donors, hampering predictability to a certain extent. This area would merit further unpacking in future research.

29. Changes regarding the flexibility and volume of financial assistance for LICs (new concessional lending facilities) became effective in January 2010.

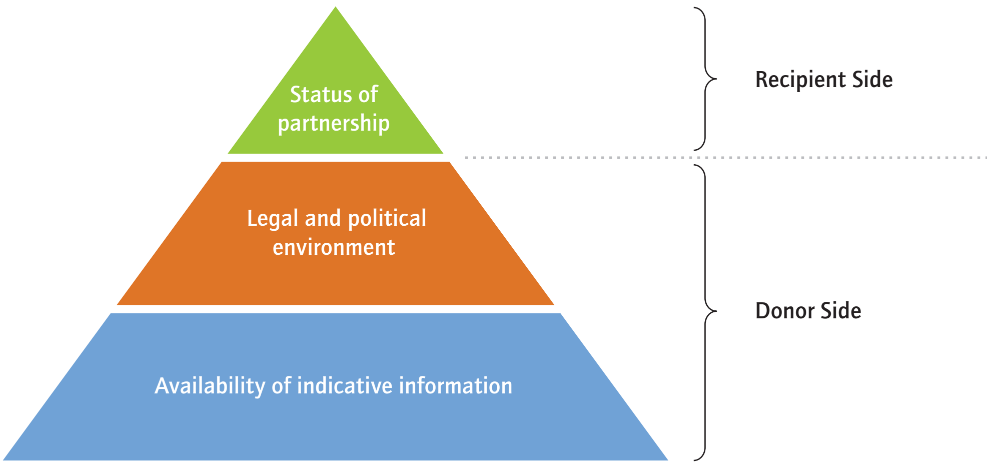
30. Note also that the UNDAF covers both core and non-core funded activities, including those for which funding has not been secured.

SECTION **4**

PROSPECTS FOR IMPROVING PREDICTABILITY AT THE GLOBAL AND COUNTRY LEVEL

Increasing demand for predictability and accountability of development assistance has shaped the discussion on aid effectiveness, and has highlighted the importance of information flows between donor and recipient countries. The extension of the initial Survey template has addressed this demand in requesting information on donors' practices regarding the provision of indicative forward spending plans to their partner countries. The extent to which information is shared with partner countries depends on three major determinants, as illustrated in Figure 13.

Figure 13 ▶ ***Pyramid of information exchange***



Firstly, comprehensive and extensive information provision to partner countries is only feasible if this information has already been generated internally. If the internal budgetary process of the donors does not include disaggregated forward spending plans, this information cannot be shared with the recipient countries. Korea has developed a multi-annual strategic plan[31] for the years 2011 to 2015, but no disaggregated multi-annual budgetary forecasts are available to the stakeholders. Thus, despite efforts to increase openness and accountability, Korea is not able to provide its partners with the necessary forward information because the internal process itself is restricted.

The availability of forward information on the donor's side is a prerequisite for successful communication with recipient countries. However, in sharing information donors are restricted by their legal framework. **Soft laws or de facto legal practices and actual jurisprudence confine this legal framework and limit the ability to be share forward spending estimates.**

31. Complementing Korea's legal framework, the government has initiated a multi-annual strategic paper called "Korea's Strategic Plan for International Development Co-operation and its Mid-term ODA Policy for 2011-2015".

Moreover, as multi-year budget plans are established by governmental bodies, they are often constrained in regard to foresight by the legislative term. For example, the United Kingdom's government is able to provide indicative information on future aid flows within the legislative term but is unable to renew the initial four-year plans on a rolling basis.

The importance of the legal environment for providing estimates of future aid disbursements is particularly evident in the United States. The strong separation of powers within the United States' constitutional system prevents the government from fully reporting indicative spending plans to international organisations and transparency initiatives. Additionally, the fragmented set-up of development co-operation requires strong co-ordination across agencies. Since many development agencies operate autonomously and with their own budgets, gathering and publishing indicative information on future aid flows is a difficult task.

However, the increasing need for more transparency and predictability has been recently addressed by many development agencies of the United States and by the government itself. The Foreign Assistance Dashboard was launched in 2010 as a response to the Paris Declaration and commitments to the country's Open Government Initiative. This website aims at making development co-operation budgets more accessible and transparent by publishing information spread over the many government agencies.[32] While coverage of information relating to commitments, current spending and overall budget allocations is constantly improving, the provision of indicative estimates on future aid disbursements over the medium term remains a challenge.

The development agencies themselves, however, operate within their autonomous policy frameworks and some are able to publish multi-annual forward spending plans. The MCC, for example, is a foreign aid agency founded in 2004 that is authorised to make five-year future financial commitments to its partners. USAID missions participating in joint country assistance strategies may also make broad projections, although always subject to the availability of funds. Furthermore, the US government is currently discussing a bill that would rewrite the Foreign Assistance Act of 1986. The Global Partnerships Act of 2013 (H.R. 1793) emphasises the importance of new policy approaches to country-level planning in United States' funding priorities, better co-ordination of the country's efforts to promote trade and investment in partner countries, and greater aid transparency and predictability. The efforts of the government and the agencies to achieve greater predictability may lead to new informational practices that can co-exist with the strong legislative separation of powers and lead to a more transparent and effective development co-operation.

The dynamics of development co-operation are also strongly influenced by the priority relation between donor and recipient countries. Generally, **not only are priority countries provided with more financial resources, but exchange of information is also more extensive and systematic.** This is attributable to bilateral

32. The Foreign Assistance Dashboard is under continual development as the reporting mechanisms mature and data becomes more robust. Currently, four agencies are submitting a full portfolio of assistance data (planned = budgeted, obligations = commitments, spent = disbursements, and transaction = project) and six other agencies are submitting a partial portfolio. Ultimately, the site will incorporate budget, financial and programme data in a standard format from all U.S. Government agencies receiving or implementing foreign assistance, humanitarian and development funds.

co-operation being supported by country offices of the donors' development agencies and country strategy papers, thus lifting the priority countries to a higher level of informational transparency.

In Austria, for example, indicative forward spending plans are only shared with priority countries and only upon their request. Belgium encourages communication with its 18 priority countries directly through field staff, whereas other partner countries would need to obtain their information independently from international sources, including the Survey.

Denmark's rolling four-year budget plan on the annual Finance Act is provided to the 22 priority countries at the sectoral level, while the majority of other development co-operation partners must refer to aggregate numbers. Furthermore, Denmark's priority countries benefit from the existence of a Strategy for Danish Co-operation. Thus a framework is provided for planning at operational level, together with an outline of planned distribution of commitments between the sectors and focus areas for each year. Other countries (e.g. Norway) try to avoid the notion of priority countries and apply the same informational procedures to all recipient countries equally.

With respect to multilateral agencies, the three dimensions apply in a broader perspective. In general, these organisations function within a wider legal framework and usually operate parallel to national jurisprudence. In particular, the legal status of development finance institutions allows a more flexible publication practice. The Asian Development Bank, for example, publishes a work programme and budget framework that defines the parameters and main thrusts of operations for the next three years and provides the framework for preparing the following year's budget. It contains operations planning figures, including country and regional breakdowns of operations, also disaggregated by sector and theme. Several other multilateral agencies, such as the African Development Bank, GAVI, OFID and the World Bank, actively inform their partner countries about their past performance and future development expenditures through letters, missions or country teams.

If donors and recipients comply with the three dimensions outlined above, this provides the necessary conditions for effective and transparent provision of information. However, sufficient conditions go beyond availability of information, the legal framework and the status of the partnership. Among the donors that fulfil the necessary prerequisites, there is still significant heterogeneity in the way information is provided to recipient countries. Despite the availability of this information, willingness to share it with partner countries remains at the donor country's discretion.

Across donors, there are notable differences in the degree of proactivity in providing forward-looking information. Some countries provide indicative-forward spending plans to their partner countries upon request; others actively inform recipient countries about future aid flows in information letters, annual meetings, or through staff in country offices. Sweden reports committed disaggregated information on indicative spending plans (broken down by programmes and projects) to the International Aid Transparency Initiative (IATI). Japan shows initiative by publishing detailed information about future aid flows on the website of the Ministry of Foreign Affairs. Each partner country has an individual "Rolling Plan" that contains information on financing plans for specific projects over a period of four years.[33]

33. "Official Development Assistance (ODA): Country Assistance Policies for Respective Countries", Ministry of Foreign Affairs of Japan, *www.mofa.go.jp/policy/oda/assistance/country2.html*.

In recent years many countries have set up their own aid management systems, to which aid providers are requested to report on a regular basis. The continued development and extended use of these systems can help countries put additional pressure on their development partners to provide more detailed and comprehensive information on their future aid plans.

In conclusion, to achieve a real increase in the proportion of development co-operation funding covered by forward spending plans at the country level, co-operation providers need to collectively strengthen their planning practices and reach out to governments to actively supply forward information – with the mutual understanding that it remains indicative. Particularly where changes in legislation or government policies and procedures are required, there is an **urgent need for revitalised political leadership to step up to commitments and make medium-term predictability a reality**.

BIBLIOGRAPHY

OECD (2014a), *Agency for the Future: Partner Country Survey Report*, OECD Publishing, forthcoming.

OECD (2014b), "Aid architecture: Transparency" (includes links to schedules published by individual countries), www.oecd.org/dac/aid-architecture/acommonstandard.htm.

OECD (2014c), *Fragile States 2014 Domestic Revenue Mobilisation in Fragile States*, OECD Publishing, Paris, www.oecd.org/dac/incaf/FSR-2014.pdf.

OECD (2013a), "Budgetary and public expenditure: 34th annual meeting of OECD Senior Budget Officials (SBO)", www.oecd.org/gov/budgeting/34thannualmeetingofoecdseniorbudgetofficialssbo.htm.

OECD (2013b), *Draft Principles of Budgetary Governance*, www.oecd.org/governance/budgeting/Draft-Principles-Budgetary-Governance.pdf.

OECD (2013c), *OECD Government at a Glance 2013*, OECD Publishing, Paris, www.oecd-ilibrary.org/governance/government-at-a-glance-2013_gov_glance-2013-en;jsessionid=h4a8m4mlnp3y.x-oecd-live-02.

OECD (2013d), *Outlook On Aid Survey On Donors' Forward Spending Plans 2013-2016*, OECD Publishing, Paris, http://oecd.org/dac/aid-architecture/OECD%20Outlook%20on%20Aid%202013.pdf.

OECD (2013e), *Strengthening Budget Institutions in OECD Countries: Results of the 2012 OECD Budget Practices and Procedures Survey* (Draft), GOV/PGC/SBO(2013)4/PROV, www.oecd.org/officialdocuments/publicdisplaydocumentpdf/?cote=GOV/PGC/SBO(2013)4/PROV&doclanguage=en.

OECD (2012a), *2012 DAC Report on Aid Predictability: Survey on Donors' Final Spending Plans 2012-2015 and Efforts Since HLF-4*, OECD Publishing, Paris, www.oecd.org/dac/aid-architecture/2012_DAC_Report_on_Aid_Predictability.pdf.

OECD (2012b), *Identification and Monitoring of Potentially Under-aided Countries*, OECD Publishing, Paris, http://oecd.org/dac/aid-architecture/Identification%20and%20Monitoring%20of%20Potentially%20Under-Aided%20Countries.pdf.

OECD (2012c), *OECD Budget Practices and Procedures Database*, OECD, Paris, www.oecd.org/gov/budgeting/internationalbudgetpracticesandproceduresdatabase.htm.

OECD (2011a), *2011 OECD Report on Aid Predictability: Survey on Donors' Final Spending Plans 2011-2013*, OECD Publishing, Paris, www.oecd.org/dac/aid-architecture/49565196.pdf.

OECD (2011b), *2011 OECD Report on Division of Labour: Addressing Cross-Country Fragmentation of Aid*, OECD Publishing, Paris, www.oecd.org/dac/aid-architecture/49106391.pdf.

OECD (2010a), *2010 OECD Report on Aid Predictability: Survey on Donors' Final Spending Plans 2010-2012*, OECD Publishing, Paris, www.oecd.org/dac/aid-architecture/46803285.pdf.

OECD (2010b), *Getting Closer to the Core – Measuring Country Programmable Aid*, OECD Publishing, Paris, www.oecd.org/dac/aid-architecture/45564447.pdf.

OECD (2009a), *2009 DAC Report on Aid Predictability: Survey on Donors' Final Spending Plans 2009-2011*, OECD Publishing, Paris, www.oecd.org/dac/aid-architecture/43161677.pdf.

OECD (2009b), *2009 OECD Report on Division of Labour: Addressing Fragmentation and Concentration of Aid Across Countries*, OECD Publishing, Paris, www.oecd.org/dac/effectiveness/44318319.pdf.

OECD (2008), *Scaling Up: Aid Fragmentation, Aid Allocation and Aid Predictability. Report of 2008 Survey of Aid Allocation Policies and Indicative Forward Spending Plans*, OECD Publishing, Paris, www.oecd.org/dac/40636926.pdf.

OECD/UNDP (2014), *Making Development Co-operation More Effective: 2014 Progress Report*, OECD Publishing, Paris, http://effectivecooperation.org/progress/.

United Nations General Assembly (2014), "International financial system and development: Report of the Secretary-General", A/69/188, United Nations, New York, www.un.org/ga/search/view_doc.asp?symbol=A/69/188&Lang=E.

United Nations Millennium Development Goals (MDG) Gap Task Force (2014), The State of the Global Partnership for Development: MDG Task Force Report 2014, United Nations, New York, www.un.org/en/development/desa/policy/mdg_gap/mdg_gap2014/2014GAP_FULL_EN.pdf.

World Bank (2013), *Beyond the Annual Budget: Global Experience with Medium Term Expenditure Frameworks*, World Bank, Washington, D.C., http://issuu.com/world.bank.publications/docs/9780821396254/1.

Public databases

IMF (2014a), "IMF World Economic Outlook April 2014", *IMF World Economic Outlook* (database), www.imf.org/external/ns/cs.aspx?id=28 (accessed on 15 July 2014).

OECD (2014b), "OECD Economic Outlook No. 95", *OECD Economic Outlook: Statistics and Projections* (database), www.oecd-ilibrary.org/economics/data/oecd-economic-outlook-statistics-and-projections/oecd-economic-outlook-no-95_data-00688-en?isPartOf=/content/datacollection/eo-data-en (accessed on 27 May 2014).

OECD (2014c), *OECD.STAT* (database), http://stats.oecd.org/ (accessed on 30 September 2014).

UNCTAD (2014d), *UNCTAD.STAT* (database), http://unctadstat.unctad.org/EN/ (accessed on 3 October 2014).

World Bank (2014e), *World Development Indicators* (database), http://data.worldbank.org/data-catalog/world-development-indicators (accessed on 8 August 2014).

World Bank (2014f), *PovcalNet* (database), http://iresearch.worldbank.org/PovcalNet/index.htm (accessed on 26 November 2014).

Note: Please see Annex 2 for bibliography of country-specific references.

ANNEX 1

SURVEY METHODOLOGY AND COUNTRY PROGRAMMABLE AID (CPA)

The 2014 Survey on Donors' Forward Spending Plans is the seventh annual survey in the series (Figure A.1.1). This Survey has evolved into an integral part of DAC statistics. The Survey was sent to 60 countries and agencies in January 2014 for return by 2 March 2014. For the first time the Survey sought information from Estonia, Hungary, the Slovak Republic and Slovenia. It requested indicative spending plans for CPA from all countries and regions up to 2017, including information on members' priority partner countries and any plans to phase out country programmes. Participating countries and agencies could report either in the standard format, providing aggregates by country, or in activity-level format, based on the Creditor Reporting System (CRS). In 2014 four countries and one multilateral organisation reported at activity level (Table A.1.1).

Reporting forward spending plans in CRS format has been tested with several member countries in previous Survey rounds and shown to be feasible. CRS format allows collecting forward spending information at activity level and has the potential to:

- capture all information available in donor systems
- provide more details on on-going and planned projects (sectors, channels, etc.)
- ensure coherent time series (historical and future CPA)
- improve the information base of donor intentions in order to facilitate improved division of labour and allocations across and within partner countries.

In light of the commitments to increase predictability and transparency made in Busan, the 2012 Survey round asked for full data disclosure, with a clear indication that the information is indicative and may change. At the time, 15 DAC members and 10 multilateral agencies agreed to full disclosure. In the 2014 Survey round, nearly all aid providers agreed to make their forward spending plans publicly available. The Secretariat has published these datasets on its website and main statistical portal, OECD.STAT.[34]

To help inform broader policy dialogues on how to improve aid predictability, this year's report also includes qualitative information on current aid allocation policies and operational planning practices collected as part of the 2013 Survey.

The methodology has essentially remained the same since the Survey was launched. The Survey traces CPA, a core subset of bilateral Official Development Assistance (ODA) and multilateral outflows that is critical for delivering international aid commitments in support of the development goals. CPA represents the part of aid that is subjected to country or regional allocation decisions by donors and therefore represents the portion of ODA over which recipient countries could have influence. CPA has also been proven to be a good approximation of the aid flows appearing in countries' own aid information systems.

34. To explore the data, see www.oecd.org/dac/aidoutlook.

The general approach in the methodology has been to maximise use of the data collected through the Survey. However, when donor coverage was not complete, the Secretariat has made estimates to extend the CPA series based on the latest available data (2010-12). The estimates were made using the same methodology as in previous surveys. Based on the assessment of historical trends in donors' CPA disbursements at country or global level, several methods were used to estimate the truncated series. The methods used are described below:

- Where donors provided forward estimates for a partner country for any year to 2017, these estimates were used.

- Where donors provided an estimate only up to 2015 or 2016, the Secretariat applied donors' projected CPA annual growth rate from 2013 up to the latest year to estimate the figures for 2016 and/or 2017.

- If the donor indicated stagnating levels of budgetary ODA estimates of bilateral programmes, or if these were unknown, a floor of zero change was applied (i.e. the last observation was carried forward in real terms to 2017).[35]

- If the donor indicated increasing levels of budgetary ODA estimates of bilateral programmes, CPA series were estimated by applying the compound annual growth rate for that donor/partner's CPA between 2010 and 2012 to the latest data for that donor/partner, within the following limits to smooth out high fluctuations in growth rates observed for some partners.

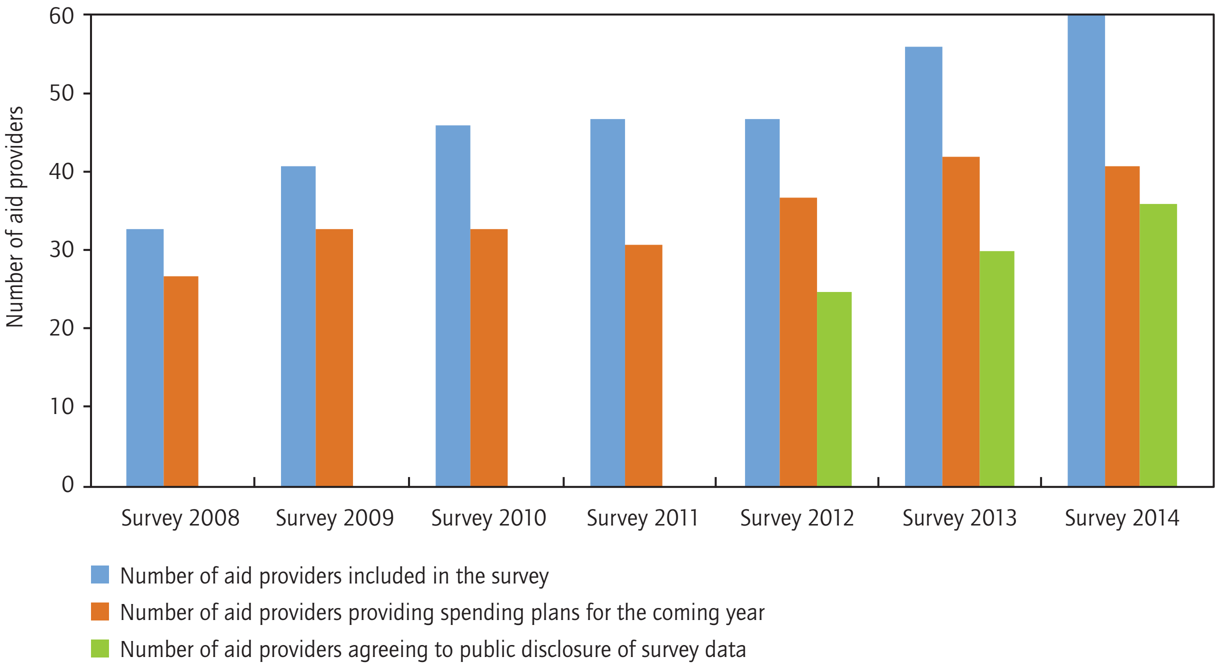
  - Where the historical growth rate for a given partner country was higher than the donor's total CPA growth rate, a ceiling corresponding to the growth rate in total CPA for that donor was applied.

  - Where the historical growth rate for a given partner country was negative and/or the growth rate in total CPA for that donor was negative, a floor of zero change was applied (i.e. the last observation was carried forward in real terms to 2017).

The uncertainties related to the overall CPA projections made by the Secretariat merit a few remarks. Analyses of the accuracy of earlier projections, based on donors' forward spending plans complemented with Secretariat estimates, reveal a slight over-estimation of global CPA since actual CPA disbursements during the economic crisis fell short of what donors initially planned. On average, projections of DAC members' CPA over the years 2010-12 differ from actual CPA by a few percentage points with some variations across donors. CPA projections for Denmark, EU institutions, Sweden and the United States were within the 5-10% range even up to three years ahead for most of the years studied. However, projections for countries heavily affected by the economic crisis, such as Greece, Italy and Spain, were less precise since severe budget cuts were carried out, forcing donors to significantly cut their overall aid spending compared to their initial plans for continued scaling up of aid.

35. The 2014 Survey also requested total budgeted ODA estimates of bilateral programmes from 2014 to 2017.

Figure A1.1 ▶ ***Survey participation and development (2008-14)***



Source: Authors' elaboration based on donor reporting to the Surveys.

Table A1.1 ▶ *Coverage of reporting to the 2014 Survey[a]*

	Spending plans publicly available[a]	2014	2015	2016	2017
DAC members					
Australia					
Austria[c]	●	■	■	■	■
Belgium[b]	●	■	■	■	
Canada[b]		■	■	■	■
Czech Republic	●	■	■	■	■
Denmark	●	■	■	■	■
EU institutions	●	■	■	■	■
Finland[c]	●	■	■	■	■
France	●	■			
Germany	●	■	■	■	
Greece[e]					
Iceland	●	■	■	■	■
Ireland	●	■	■	■	■
Italy	●	■	■	■	
Japan	●				
Korea[c]	●	■			
Luxembourg	●	■	■	■	■
Netherlands	●	■			
New Zealand	●	■	■	■	■
Norway[d]	●				
Poland[e]					
Portugal[b]	●	■	■	■	■
Slovak Republic	●	■	■	■	■
Slovenia	●	■	■		
Spain	●	■			
Sweden	●	■	■	■	■
Switzerland	●	■	■	■	■
United Kingdom		■			
United States					
Multilateral agencies					
African Development Fund (AfDF)		■	■	■	■
Arab Fund for Economic and Social Development (AFESD)					
Asian Development Special Fund (AsDF)	●	■	■	■	
Arab Bank for Economic Development in Africa (BADEA)					
Caribbean Development Bank (CarDB)	●	■	■	■	■

	Spending plans publicly available[a]	2014	2015	2016	2017
Global Alliance for Vaccines and Immunization (GAVI)	●	■	■	■	■
Global Environment Facility (GEF)[b]		■	■	■	■
Global Fund to Fight AIDS, Tuberculosis and Malaria[f]	●	■	■	■	
International Atomic Energy Agency (IAEA)		■	■		
International Development Association (IDA)		■	■	■	
Inter-American Development Special Fund (IDB)	●	■	■	■	■
International Fund for Agricultural Development (IFAD)	●	■	■	■	
International Monetary Fund (Concessional Trust Funds)					
Islamic Development Bank (IsDB)					
Montreal Protocol on Substances that Deplete the Ozone Layer					
OPEC Fund for International Development (OFID)					
Joint UN Programme on HIV/AIDS (UNAIDS)	●	■	■	■	■
UN Development Programme (UNDP)	●	■			
UN Economic Commission for Europe (UNECE)					
UN Population Fund (UNFPA)	●	■	■	■	■
UN Children's Fund (UNICEF)	●	■	■	■	■
UN Peacebuilding Fund (UNPBF)	●	■			
UN Relief and Works Agency (UNRWA)	●	■	■	■	■
World Health Organization (WHO)					
Non-DAC countries					
Estonia	●	■	■	■	■
Hungary					
Kuwait Fund (KFAED)[g]	●	■	■		
Russia					
Turkey					
United Arab Emirates[b]		■	■	■	
Private foundations					
Bill & Melinda Gates Foundation					

a. Information is available for download at www.oecd.org/dac/aidoutlook. Please note that some donors did not provide an answer to the question about whether the data could be made publicly available.
b. The aid provider reported to the 2014 Survey on Donors' Forward Spending Plans in CRS++ format.
c. The aid providers have previously reported to the Survey in CRS++ format.
d. The country/agency did not provide any forward-looking data and only preliminary 2013 CPA data are available.
e. Greece and Poland did not provide data to the 2014 Survey; however, Poland provided data to the 2013 Survey.
f. The Global Fund allocations for 2014-16 are available at www.theglobalfund.org/en/fundingmodel/allocationprocess/allocations/.
g. The Kuwait Fund only provided total budget estimates up to 2015, as part of the 2013 and 2014 Surveys, and agreed to make the information publicly available. However, these have only been used to estimate CPA for 2014-15 for the purpose of this report and are not available online.

Source: Authors' elaboration based on donor reporting to the Survey.

Table A1.2 ▶ ***DAC members' CPA (2012)***

	Bilateral ODA	of which share of:				CPA
		Debt relief	Humanitarian aid and refugees in donor country	Other non-CPA items and un-allocated[a]	CPA	
	USD million	*%*				*USD million*
Australia	4 673	0%	12%	16%	72%	3 352
Austria	543	18%	14%	53%	15%	79
Belgium	1 477	19%	14%	42%	26%	382
Canada	4 105	5%	20%	47%	28%	1 163
Czech Republic	66	0%	22%	12%	67%	44
Denmark	2 041	0%	16%	32%	53%	1 079
Finland	805	0%	16%	36%	49%	391
France	9 406	17%	7%	23%	54%	5 039
Germany	10 214	8%	6%	38%	48%	4 899
Greece	107	0%	19%	67%	14%	15
Iceland	21	0%	1%	36%	63%	13
Ireland	536	0%	23%	36%	42%	225
Italy	724	1%	42%	13%	45%	323
Japan	14 460	0%	6%	12%	82%	11 929
Korea	1 232	0%	2%	12%	87%	1 068
Luxembourg	279	0%	17%	22%	61%	171
Netherlands	3 964	3%	13%	57%	27%	1 075
New Zealand	362	0%	12%	17%	71%	258
Norway	3 619	1%	16%	47%	36%	1 321
Poland	129	2%	0%	9%	89%	115
Portugal	435	2%	0%	6%	92%	400
Slovak Republic	19	0%	0%	48%	52%	10
Slovenia	19	0%	0%	35%	65%	12
Spain	1 071	7%	12%	44%	37%	392
Sweden	3 646	0%	27%	33%	40%	1 443
Switzerland	2 471	1%	39%	25%	36%	878
United Kingdom	9 027	1%	9%	38%	52%	4 699
United States	26 042	0%	22%	19%	59%	15 299
Total DAC countries	**101 496**	**3%**	**14%**	**27%**	**55%**	**56 074**
EU Institutions	18 082	0%	11%	41%	49%	8 770
Total DAC	**119 578**	**3%**	**14%**	**29%**	**54%**	**64 844**

a. This includes promotion of development awareness, imputed student costs, administrative costs, local government, support to NGOs, export and university subsidies, equity investments, aid not from main agencies, other non-CPA flows specified by the donor, and other resources unallocated by country or region.

Source: Authors' calculations based on OECD/DAC statistics.

Table A1.3 ▶ ***Country Programmable Aid (2013-17)***

Partner/ Region	CPA Actual	CPA Planned				CPA / GNI		CPA per capita	
	2013	2014	2015	2016	2017	2013	2017	2013	2017
	Constant 2013 USD million								
Europe	4 218	4 826	4 464	4 441	4 326	0.4	0.3	27.5	27.7
Albania	253	309	299	300	295	1.9	2	90.7	108.2
Belarus	101	119	116	118	121	0.1	0.2	10.7	13
Bosnia-Herzegovina	360	406	424	443	446	2	2.1	92.9	115.9
Former Yugoslav Rep. of Macedonia	159	153	156	161	163	1.6	1.4	76.8	78
Kosovo[a]	469	369	371	337	292	6.8	3.5	258.5	157.8
Moldova	301	366	334	333	323	3.5	3.2	84.6	90.9
Montenegro	108	89	100	108	111	2.3	2.1	173	176.5
Serbia	379	462	450	438	406	0.9	0.9	52.6	56.4
Turkey	933	974	978	962	919	0.1	0.1	12.2	11.5
Ukraine	567	918	549	540	529	0.3	...	12.5	11.7
States Ex-Yugoslavia	7	5	3	2	3	...	...	...	...
Europe, regional	580	655	683	698	718	...	...	...	...
Africa	47 116	47 615	46 357	44 970	44 822	2.4	1.9	42.9	37
North Africa	6 901	5 241	5 129	5 204	5 162	1.1	0.7	40.1	28
Algeria	102	110	99	94	92	0.1	0	2.7	2.3
Egypt	4 669	2 363	2 297	2 284	2 250	1.8	0.7	55.5	24.7
Libya	131	87	108	111	115	...	...	21.5	17.8
Morocco	1 421	1 706	1 724	1 769	1 748	1.4	1.4	43.2	51.2
Tunisia	494	694	691	727	731	1.1	1.4	45.3	63.6
North of Sahara, regional	84	282	211	219	225	...	...	...	...
South of Sahara	38 501	40 881	39 602	38 103	37 973	2.9	2.3	41.5	37
Angola	259	278	253	253	261	0.2	0.2	12.4	11.1
Benin	622	618	557	519	502	7.5	5	60.2	44.1
Botswana	130	158	139	138	137	0.9	0.8	62.5	62.9
Burkina Faso	944	1 048	984	888	864	7.9	5.6	56.2	47
Burundi	457	471	451	393	384	17.1	11.9	50.9	38.9
Cameroon	622	821	843	814	813	2.3	2.4	28.3	33.5
Cape Verde	248	197	143	112	95	12.5	4.1	496.3	180.3
Central African Rep.	90	136	127	120	120	5.8	6.5	19.6	24.2
Chad	278	266	272	274	269	2.7	2.1	25.2	22
Comoros	62	59	56	51	49	9.5	6.4	86.9	63.4
Congo, Dem. Rep.	1 814	1 879	1 845	1 799	1 776	10.1	7.3	23.6	20.5
Congo, Rep.	136	131	126	122	122	1.2	0.8	32.6	26.7
Cote d'Ivoire	858	833	870	877	894	3.2	2.4	35.7	33

Partner/ Region	CPA Actual	CPA Planned				CPA / GNI		CPA per capita	
	2013	2014	2015	2016	2017	2013	2017	2013	2017
	Constant 2013 USD million								
Djibouti	92	74	87	91	93	...	...	100.4	91.3
Equatorial Guinea	10	6	6	7	6	0.1	0.1	12.9	7.5
Eritrea	129	125	115	110	105	3.8	2.8	20.4	14.6
Ethiopia	3 327	3 408	3 173	3 020	2 978	6.9	4.7	37.5	30.7
Gabon	71	69	68	66	65	0.4	0.3	45.6	39.2
Gambia	114	114	131	135	140	14	13.4	60.8	67.1
Ghana	1 343	1 558	1 414	1 301	1 279	3.2	2.4	52.5	45.2
Guinea	300	290	278	278	276	5.2	3.9	27	22.5
Guinea-Bissau	72	78	78	77	74	8.6	7.6	44.9	42.3
Kenya	3 105	3 080	2 895	2 891	2 864	6.9	5	70	58.1
Lesotho	344	304	315	305	302	13.1	9.3	180.7	156.7
Liberia	438	509	487	465	460	24.8	19.4	107.2	102.2
Madagascar	411	368	378	353	359	3.7	2.8	17.9	14.2
Malawi	977	1 023	994	965	969	26.3	20.4	57.1	50.5
Mali	1 062	1 222	1 199	1 159	1 173	10.2	9.2	63	61.6
Mauritania	279	302	313	326	326	6.5	5.8	75.1	79.8
Mauritius	112	129	118	108	98	0.9	0.7	86.1	74
Mozambique	2 174	2 400	2 265	2 070	2 016	14.4	9.8	84.1	70.7
Namibia	290	323	326	330	332	2.4	2.3	133.4	147.8
Niger	538	711	719	664	686	7.3	6.5	32.4	36.5
Nigeria	2 720	3 112	3 149	2 821	2 844	1	0.8	16.1	15.1
Rwanda	999	855	872	842	838	13.6	8.5	93.9	72.5
St. Helena	145	87	91	91	91	...	...	34 997.5	21 860.1
Sao Tome & Principe	46	30	32	31	31	15.1	8.3	241	151.5
Senegal	862	911	905	892	883	5.8	4.9	61	55.7
Seychelles	25	25	26	25	24	1.9	1.5	272.4	245
Sierra Leone	373	386	362	354	348	7.8	5.1	61.2	53
Somalia	505	565	576	584	591	...	...	48.1	50.2
South Africa	1 297	1 137	1 164	1 170	1 167	0.4	0.3	24.5	20.9
Sudan	503	494	455	452	446	0.8	0.6	14.6	11.7
South Sudan	784	801	825	832	834	6.3	4.4	72.1	67.4
Swaziland	128	122	127	129	132	4	3.8	117.1	115.2
Tanzania	3 252	3 097	2 867	2 752	2 755	10.1	6.5	70.3	52.9
Togo	190	215	199	189	185	5.1	4	27.8	24.5
Uganda	1 673	1 791	1 780	1 697	1 686	7.9	6.1	45.4	40.2
Zambia	1 170	1 112	1 136	1 151	1 150	5.5	4.1	80.5	69.5
Zimbabwe	670	621	650	639	637	6.9	5.5	51.1	46.5
South of Sahara, regional	1 448	2 530	2 358	2 372	2 440	...	...	...	...
Africa, regional	1 715	1 493	1 626	1 663	1 687	...	...	...	...

Partner/ Region	CPA Actual	CPA Planned				CPA / GNI		CPA per capita	
	2013	2014	2015	2016	2017	2013	2017	2013	2017
	Constant 2013 USD million								
America	7 759	7 612	7 709	7 728	7 676	0.1	0.1	12.9	12.2
North and Central America	4 051	3 685	3 727	3 734	3 708	0.3	0.2	20.4	17.8
Anguilla	5	5	6	6	7	...	...	362.3	447.5
Antigua & Barbuda	3	2	2	3	4	0.2	0.3	28.4	42.2
Belize	36	21	31	31	32	2.3	1.9	103.1	85.2
Costa Rica	53	68	69	72	72	0.1	0.1	11.2	13.8
Cuba	69	66	71	70	64	...	...	6.1	5.7
Dominica	26	23	30	31	31	5.7	6.1	373	431.6
Dominican Republic	171	170	168	163	156	0.3	0.2	16.4	14
El Salvador	192	169	162	159	157	0.8	0.6	30.3	24.4
Grenada	16	16	14	12	13	2.1	1.6	147.9	119.7
Guatemala	248	261	258	254	252	0.5	0.4	16	14.7
Haiti	907	935	930	932	931	10.6	9.3	87.9	85.6
Honduras	517	447	443	438	437	3	2.2	63.9	49.8
Jamaica	139	90	94	99	100	1	0.7	50.1	35.1
Mexico	641	424	440	454	453	0.1	0	5.4	3.7
Montserrat	44	44	47	46	46	...	...	8 708.8	8 688.5
Nicaragua	475	456	471	475	463	4.3	3.6	77.5	72.1
Panama	32	42	39	41	42	0.1	0.1	8.6	10.6
St. Kitts-Nevis	33	4	16	17	17	4.3	2	566.1	272.1
St. Lucia	33	28	30	26	26	2.7	2	192.6	151.3
St. Vincent & Grenadines	13	14	13	13	13	1.7	1.6	115.2	121.1
West Indies Unallocated	139	124	138	131	134	...	...	...	...
North & Central America, regional	262	276	256	259	260	...	...	...	...
South America	3 424	3 630	3 668	3 681	3 656	0.1	0.1	8.5	8.7
Argentina	43	47	45	43	40	0	0	1	0.9
Bolivia	640	671	629	603	597	2.3	1.8	58	50.1
Brazil	688	843	870	882	876	0	0	3.5	4.3
Chile	41	86	92	105	103	0	0	2.3	5.7
Colombia	778	874	874	882	886	0.2	0.2	16.5	17.9
Ecuador	145	116	127	128	126	0.2	0.1	9.2	7.5
Guyana	115	97	77	54	50	3.9	1.4	145	62.4
Paraguay	137	139	136	135	135	0.5	0.4	20.2	18.5
Peru	362	397	415	416	417	0.2	0.2	11.7	12.7
Suriname	35	30	30	30	29	0.7	0.5	64.4	51.7

Partner/ Region	CPA Actual	CPA Planned				CPA / GNI		CPA per capita	
	2013	2014	2015	2016	2017	2013	2017	2013	2017
	Constant 2013 USD million								
Uruguay	35	40	42	46	45	0.1	0.1	10.4	13.1
Venezuela	23	25	27	31	24	0	0	0.8	0.7
South America, regional	382	265	302	328	328	...	...	...	...
America, regional	284	297	314	313	312	...	...	...	...
Asia	40 682	41 305	42 201	42 637	42 685	0.2	0.2	10.3	10.4
Middle East	6 322	6 639	6 566	6 469	6 529	1.1	0.9	38.7	36.9
Iran	53	43	42	41	40	...	...	0.7	0.5
Iraq	1 178	1 359	1 339	1 113	1 113	0.5	0.4	33.9	28.4
Jordan	1 102	1 289	1 302	1 384	1 397	3.3	3.5	168.5	194.9
Lebanon	555	521	523	538	554	1.3	1.1	124.2	119.4
West Bank & Gaza Strip	1 952	2 033	1 982	1 992	2 006	...	...	451.1	419.7
Syria	361	373	375	372	371	...	...	...	...
Yemen	740	649	623	627	629	2	1.4	27.8	21
Middle East, regional	381	373	380	402	420	...	...	...	...
South and Central Asia	23 003	22 756	23 462	23 881	23 857	0.7	0.6	12.7	12.5
Afghanistan	4 558	4 450	4 570	4 601	4 608	21.4	18.2	149.2	137.7
Armenia	309	310	297	294	286	2.8	2.2	94.1	86.3
Azerbaijan	350	310	311	307	307	0.5	0.4	37.6	32
Bangladesh	3 186	2 753	2 904	2 915	2 913	2.2	1.6	20.4	17.9
Bhutan	135	116	103	106	105	7	4.1	180.7	139.2
Georgia	547	577	603	608	603	3.4	3.1	121.9	136.1
India	4 203	4 779	4 836	4 950	4 948	0.2	0.2	3.4	3.8
Kazakhstan	210	199	199	199	197	0.1	0.1	12.2	10.8
Kyrgyz Republic	574	539	538	591	575	8.6	7.1	101.7	97.8
Maldives	36	35	40	34	34	1.8	1.4	107.3	94.6
Myanmar	3 545	2 701	2 786	2 849	2 861	...	...	54.6	40.7
Nepal	989	1 021	1 056	1 091	1 092	5.1	4.7	35.4	36.8
Pakistan	2 478	2 938	3 032	3 089	3 088	1	1.1	13.6	15.6
Sri Lanka	768	810	804	881	882	1.2	1.1	36.9	41.2
Tajikistan	398	398	434	424	414	4.7	3.9	48.9	46.8
Turkmenistan	36	33	34	35	34	0.1	0.1	6.3	5.7
Uzbekistan	320	383	469	451	452	0.5	0.6	10.6	14.3
Central Asia, regional	158	192	198	206	206	...	...	...	...
South Asia, regional	16	36	71	78	77	...	...	...	...
South & Central Asia, regional	188	176	178	173	175	...	...	...	...

Partner/ Region	CPA Actual	CPA Planned				CPA / GNI		CPA per capita	
	2013	2014	2015	2016	2017	2013	2017	2013	2017
	Constant 2013 USD million								
Far East Asia	10 926	11 375	11 645	11 664	11 660	0.1	0.1	5.6	5.8
Cambodia	771	778	801	840	850	5.2	4.3	50.1	53
China	1 212	1 441	1 515	1 617	1 610	0	0	0.9	1.2
Indonesia	1 901	1 998	2 011	2 010	2 007	0.2	0.2	7.7	7.6
Korea, Dem. Rep.	63	76	75	74	74	...	...	2.5	2.9
Laos	429	414	424	420	415	4.5	3.2	63.4	56.8
Malaysia	173	169	173	174	173	0.1	0	5.8	5.5
Mongolia	465	475	489	488	480	4.3	3.2	160.3	154.4
Philippines	707	875	871	870	872	0.3	0.2	7.3	8.3
Thailand	718	706	709	709	709	0.2	0.2	10.5	10.2
Timor-Leste	236	226	243	249	246	5	3.6	199	183.9
Vietnam	4 100	4 087	4 199	4 079	4 091	2.5	2	45.7	43.8
Far East Asia, regional	150	131	135	134	134	...	...	...	...
Asia, regional	432	535	527	622	639	...	...	...	...
Oceania	**2 038**	**2 045**	**2 052**	**2 047**	**2 044**	**7.9**	**6.2**	**218.3**	**201**
Cook Islands	15	28	24	17	16	...	...	717.9	776.1
Fiji	78	80	80	80	79	2	1.8	89.1	88.2
Kiribati	61	77	67	67	68	24	24.7	561	579.1
Marshall Islands	91	87	84	87	87	41	36.1	1 690.6	1 494.4
Micronesia, Fed. States	141	141	143	142	143	40.1	39.6	1 355.3	1 383.8
Nauru	23	25	23	24	24	...	...	2 269.6	2 356.1
Niue	17	16	16	17	15	...	...	12 849.5	12 673.5
Palau	33	34	33	34	34	15	14.1	1 820.8	1 865.5
Papua New Guinea	654	645	663	651	650	4.2	3	93.5	84.1
Samoa	106	97	94	91	88	16	12.6	577.9	471.1
Solomon Islands	259	240	240	241	238	33.7	26.9	460.7	387.7
Tokelau	24	21	14	11	11	...	...	19 823.1	8 644.8
Tonga	83	81	78	68	66	17.2	12.8	796.8	632.5
Tuvalu	24	39	41	29	26	45.3	43.8	2 225.1	2 340.6
Vanuatu	80	89	91	86	83	10.3	9	300.3	283.6
Wallis & Futuna	120	120	122	122	122	...	...	9 071.0	9 321.8
Oceania, regional	228	224	239	280	294	...	...	...	...
Thematic aid to be programmed	**-**	**2 513**	**2 575**	**2 692**	**2 718**	**...**	**...**	**...**	**...**
Total	**101 814**	**105 916**	**105 358**	**104 515**	**104 270**	**0.4**	**0.3**	**17.6**	**17.1**

a. This designation is without prejudice to positions on status, and is in line with United Nations Security Council Resolution 1244/99 and the Opinion of the International Court of Justice on Kosovo's declaration of independence.

Source: Authors' calculations based on data reported to the Survey complemented with Secretariat estimates based on OECD/DAC statistics and data from the IMF World Economic Outlook and the World Bank's World Development Indicators (WDI).

ANNEX 2

COMPENDIUM OF DONOR POLICIES AND OPERATIONAL PLANNING PRACTICES FOR AID EXPENDITURES

The 2013 Survey requested qualitative information on current aid allocation policies and operational planning practices to help inform policy dialogues on the efforts and actions to overcome constraints to providing more predictable aid.[36] This was a follow-up to the first Survey, conducted in 2007/2008.[37] In addition, the 2013 Survey requested information on the extent to which indicative forward spending plans are communicated to partner countries.

The information presented in this annex reflects bilateral and multilateral aid providers' responses to these specific requests:

- Please describe briefly your overall budget framework for development co-operation.
- Please describe how you plan development activities at operational level.
- Please describe the current availability of forward information in your agency.
- Please also describe your operational practices in providing partner countries with indicative information on your future development expenditures.

Nearly all DAC members provided information; however, no information was provided by Iceland and Greece.[38] In addition, 12 multilateral agencies and one non-DAC country responded to this request.

The presentation of each DAC member also includes information on their priority partner countries and territories, as reported to the 2014 Survey.

36. A few additional requests were made in 2014 to complete the coverage.

37. See the 2008 Report on Aid Allocation Policies and Indicative Forward Spending Plans, available at: www.oecd.org/dac/40636926.pdf.

38. The international development community of donors was committed through the Busan Partnership Agreement to improve the medium-term predictability of aid to all developing countries by 2013. This renewed momentum brought about by the Fourth High Level Forum on Aid Effectiveness (HLF4) came at a very critical and challenging time for Greece due to the severe fiscal constraints the country faces. Owing to the relative fiscal adaptation programme, at present Greece cannot achieve its quantitative commitments as regards ODA grants. Furthermore, due to the fiscal crisis, Greece has not as yet adopted a new multiannual development assistance programme, while at present it draws up and implements annual state budgets, thus making it difficult to determine the amount of development assistance that will be provided in the next few years to recipient countries.

AUSTRALIA

Overall budget framework for development co-operation

The Australian government's ODA budget is tabled in parliament each year in May, in advance of the fiscal year which begins on 1 July. This provides details on planned ODA allocations, by recipient and by sector.

The ODA budget for FY 2014-15 is estimated at AUD 5,031.9 million. The government intends to stabilise the aid budget at the current level, with adjustment in line with the consumer price index from 2016-17.

The Department of Foreign Affairs and Trade is responsible for managing the majority of total Australian ODA.

Planning at operational level

Australia has development partnership strategies with 30 countries, with a geographic focus on the Indo-Pacific region. For each partner country, or in some cases for regions, Australia develops a multi-year strategy, which typically covers a period of up to four years. The country strategies provide the overall policy and implementation frameworks for Australia's aid programme.

Availability of forward information

- Information on the development co-operation budget becomes publicly available in May (for the fiscal year starting 1 July). In June 2014, the Australian Government announced its new development policy framework. This aid policy framework, *Australian aid: promoting prosperity, reducing poverty, enhancing stability* is a roadmap for the aid programme throughout 2014-15 and in coming years.

Practices in providing partner countries with indicative forward spending plans

The sharing of indicative out-year allocations and ODA levels is a normal part of managing Australia's bilateral and regional aid relationships. It is, however, constrained by the sensitivity the government places on some of this information. The aid policy and the country strategies outline indicative future year ODA allocations. These are public documents and guide the bilateral and regional aid relationship on an ongoing basis.

While the aid policy guides the whole of Australia's ODA spending, the country strategies are more specific to the partner and the bilateral relationship. Country strategies are developed for most bilateral and regional programmes. Indicative future bilateral and whole of ODA levels of funding are not provided externally in any greater detail to partners given the sensitivity limitations, although they are is used internally for planning purposes.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Africa, regional	Unallocated Income
Asia	Afghanistan	LICs
	Bangladesh	LICs
	Bhutan	LMICs
	Cambodia	LICs
	Indonesia	LMICs
	Iraq	UMICs
	Laos	LMICs
	Maldives	UMICs
	Mongolia	LMICs
	Myanmar	LICs
	Nepal	LICs
	Pakistan	LMICs
	Philippines	LMICs
	Sri Lanka	LMICs
	Timor-Leste	LMICs
	Viet Nam	LMICs
	West Bank & Gaza Strip	LMICs
Oceania	Cook Islands	UMICs
	Fiji	UMICs
	Kiribati	LMICs
	Micronesia, Fed. States	LMICs
	Nauru	UMICs
	Niue	UMICs
	Papua New Guinea	LMICs
	Samoa	LMICs
	Solomon Islands	LMICs
	Tonga	UMICs
	Tuvalu	UMICs
	Vanuatu	LMICs

AUSTRIA

Overall budget framework for development co-operation

Austria's development co-operation policy and thematic priorities are outlined in a three-year programme. The programme is endorsed by the Council of Ministers and communicated to the parliament for information. A large number of ministries, agencies and institutions (as well as the federal provinces and municipalities) provide funds for development co-operation. The three-year programme presents ODA forecasts (projections from the existing expenditure rates).

The development co-operation budget, contained in the ministerial budgets, is approved once a year in the Federal Finance Act. The core bilateral programme is included in the budget of the Federal Ministry for Europe, Integration and Foreign Affairs. The budget is submitted to the parliament each year in November in advance of the fiscal year, which begins on 1 January.

Austria has endorsed the overall UN ODA/GNI target of 0.7% by 2015, and the EU agreed target of 0.51% by 2010.

Planning at operational level

The Austrian Development Agency (ADA) is responsible for administering and contracting out the core bilateral programme, which represents a relatively small share of Austria's total ODA.

The core bilateral programme is allocated to 11 priority recipients and 20 other co-operation countries. Bilateral co-operation agreements with these countries are multi-year and in some cases include the level of funding over a three- to four-year period.

Availability of forward information

- Next year's overall budget for development co-operation is available in the Federal Finance Act, which is submitted to the parliament in November.
- The Three-Year programme on Austrian Development Policy includes projections of ODA by institution.
- Allocations to focus countries are planned over three to four years.

Practices in providing partner countries with indicative forward spending plans

Priority countries are provided with indicative forward spending information on an ad hoc basis, depending on the exact requests and timeframes of each priority country.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Burkina Faso	LICs
	Ethiopia	LICs
	Mozambique	LICs
	Uganda	LICs
Asia	Armenia	LMICs
	Bhutan	LMICs
	Georgia	LMICs
	West Bank & Gaza Strip	LMICs
Europe	Albania	UMICs
	Kosovo	LMICs
	Moldova	LMICs

BELGIUM

Overall budget framework for development co-operation

The Direction générale de la coopération au développement (General Directorate for Development Co-operation) (DGCD), which is part of the Federal Office of Foreign Affairs, External Trade and Development Co-operation (SPFAE), manages the bulk (around 67%) of Belgium's ODA. The Service Public Fédéral des Finances (Federal Finance Office) manages government-to-government loans, while the Office national du Ducroire (the official trade and investment insurance agency) handles debt issues. The regions, the "communities", the provinces and a great number of communes account for an additional 4% of ODA.

Belgium has instituted an integrated "development co-operation" budget. It includes budgetary items that formerly appeared in the budgets of other departments (e.g. statutory contributions to international institutions). However, the budget for co-operation loans is still organisationally distinct. The budget for each year is submitted to parliament by the end of October of the previous year, for approval no later than 31 December.

Belgium is committed to bringing ODA up to 0.7% of GNI. This commitment was recorded in the programme-law of 24 December 2002, and reconfirmed in the Law governing the Belgian Development Cooperation of 19 March 2013 (amended on 9 January 2014). However, due to the current difficult economic, financial and budgetary circumstances, this target will not be within reach in the short term.

Planning at operational level

Belgium's bilateral assistance is provided through both direct and indirect co-operation channels. Direct assistance is governed by specific co-operation agreements between governments. The programmes are prepared and financed by the DGCD, but are carried out by a public corporation, Coopération Technique Belge (CTB). Indirect aid consists of programmes co-financed by the DGCD, but prepared and implemented by NGOs, universities, scientific institutions, etc.

Direct bilateral aid is targeted at 18 countries and territories. The law of 25 May 1999 instituted the principle of geographic concentration for direct bilateral aid. In addition, Belgium concentrates its aid within each country on a maximum of three sectors, based on basic health needs, including reproductive health; education and training; agriculture and food security; basic infrastructure; and conflict prevention and social cohesion.

Co-operative relations between Belgium and its bilateral co-operation partner countries are governed by joint commissions, which adopt the Indicative Co-operation Programmes (PICs). The joint commissions meet normally every three or four years. At the end of each session a financial envelope is determined as the basis for preparing the co-operation programmes, leading to signature of specific co-operation agreements.

Availability of forward information

- Multi-year country envelopes are available in the PIC.
- The annual co-operation budget is submitted to parliament each year no later than 31 October.

Practices in providing partner countries with indicative forward spending plans

- 18 priority partner countries: regular communication by field staff with local officials
- other countries: through Forward Spending Survey (FSS)
- overall: common open standard and the International Aid Transparency Initiative (IATI).

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Algeria	UMICs
	Benin	LICs
	Burundi	LICs
	Congo, Dem. Rep.	LICs
	Mali	LICs
	Morocco	LMICs
	Mozambique	LICs
	Niger	LICs
	Rwanda	LICs
	Senegal	LMICs
	South Africa	UMICs
	Tanzania	LICs
	Uganda	LICs
America	Bolivia	LMICs
	Ecuador	UMICs
	Peru	UMICs
Asia	Viet Nam	LMICs
	West Bank & Gaza Strip	LMICs

CANADA

Overall budget framework for development co-operation

Canadian development co-operation activities are mainly funded from the International Assistance Envelope (IAE) as it represents approximately 93% of the federal government's ODA spending and budgeting. IAE resources are allocated through the federal budget process to departments and institutions implementing the international assistance programme. The IAE is jointly managed by the Ministers of International Development, Foreign Affairs and Finance, in collaboration with the Treasury Board Secretariat and the Privy Council Office. Federal budgets are typically tabled in February prior to the fiscal year starting on 1 April.

The bulk of the IAE is allocated to the Department of Foreign Affairs, Trade and Development (DFATD) in line with five thematic priorities: sustainable economic growth, children and youth, food security, advancing democracy, and security and stability.

In the Budget 2010, the Government of Canada met its commitment to double the size of the IAE by reaching CAD 5.0 billion per year on an ongoing basis. In the Budget 2012, the government identified a number of opportunities to enhance the efficiency and effectiveness of government operations, programmes and services that resulted in cost savings for measures across all federal organizations. Consequently, the IAE was reduced by CAD 377.6 million and capped at CAD 4.6 billion as of 2014-15.

The Budget 2014 reaffirmed that the provision of development and humanitarian assistance to those most in need around the world continues to be a significant part of Canada's budgetary framework and foreign policy.

Canada continues to play a leadership role and to provide assistance to developing countries in key areas such as maternal, newborn and child health.

Detailed information on planned activities is tabled in parliament in the form of the Main Estimates, which also include the annual Reports on Plans and Priorities. These are tabled by each federal organization, including those delivering ODA programming.

Planning at the operational level

IAE programs are managed by DFATD, the Department of Finance, the International Development Research Centre (IDRC) and, in a lesser proportion, by other government departments. Approximately 87% of the total bilateral aid budget can be reported by recipient ex-post. Of this amount, approximately 35% represents CPA (aid that is earmarked and planned for a given partner country in advance).

An internal policy framework for new directions in international development for Canada's IAE was developed jointly by DFATD and Finance officials and approved in June 2014. This included a review of, and recommitment to, Canada's thematic priorities (including the cross-cutting themes) and a review of, and slight adjustments to, Canada's list of countries of focus (focusing 90% of CPA assistance on 25 countries). Canada reviewed its list of development countries of focus based on each country's needs, ability to use aid effectively, and alignment with Canadian priorities.

New development countries of focus will include: Benin, Burkina Faso, the Democratic Republic of the Congo, Jordan, Mongolia, Myanmar and the Philippines. Canada also maintains 13 smaller country programmes called "development partners".

These changes reflect Canada's commitment to Africa and Asia. Its country development programmes support Canadian international priorities including maternal, newborn and child health, the Global Markets Action Plan, and Canada's Strategy for Engagement in the Americas.

Availability of forward information

- At DFATD, planning at the operational level is multi-year with financial allocations by channel. DFATD further develops development country strategies with its partners that serve as a basis for strategic engagement and business planning for five years. Mutual Accountability Frameworks are also being developed with key partner countries; these frameworks establish development priorities, expected results and planned resources over a five-year horizon.

Practices in providing partner countries with indicative forward spending plans

Canadian officials provide information on future plans on an ad hoc basis, as requested by country authorities and in accordance with the timelines, formats and mechanisms agreed with them.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Benin	LICs
	Burkina Faso	LICs
	Congo, Dem. Rep.	LICs
	Ethiopia	LICs
	Ghana	LMICs
	Mali	LICs
	Mozambique	LICs
	Senegal	LMICs
	South Sudan	LMICs
	Tanzania	LICs
America	Colombia	UMICs
	Haiti	LICs
	Honduras	LMICs
	Peru	UMICs
	West Indies, regional	Unallocated Income
Asia	Afghanistan	LICs
	Bangladesh	LICs
	Indonesia	LMICs
	Jordan	UMICs
	Mongolia	LMICs
	Myanmar	LICs
	Philippines	LMICs
	Vietnam	LMICs
	West Bank & Gaza Strip	LMICs
Europe	Ukraine	LMICs

CZECH REPUBLIC

Overall budget framework for development co-operation:

The annual Plan for Development Co-operation with the rolling bi-annual outlook represents the budget framework for the Czech ODA. The Ministry of Foreign Affairs (MFA) presents this Plan to the co-ordinating Council for Development Co-operation (April) and to the government (May). When endorsed by the government, it is included in the MFA budget (according to Act No. 151/2010, the MFA is responsible for the development co-operation of the Czech Republic). As part of the overall State Budget, it is submitted to the parliament (September) and approved by it (November/December).

The Plan contains comprehensive allocations for bilateral priority partner countries (structured according to the respective priority sectors), scheduled contributions for multilateral organisations (according to existing agreements and strategies), grants (development education, trilateral co-operation, partnerships on the non-state level, B2B and local small-scale projects), means for development scholarships, the annual humanitarian aid budget, and the administrative costs for the Czech Development Agency – the implementing body for bilateral development co-operation. Allocations are displayed and approved by the government for the coming year and a rolling outlook for another two years.

Planning at the operational level

The planning is done on the basis of the Development Co-operation Strategy 2010-17, the respective bilateral development co-operation programmes, and the annual financial Plan (see above). The responsibilities of particular actors, as well as the timeframes for programming, identification, implementation, monitoring and evaluation, are defined in the project cycle methodology for development co-operation. It also covers other related activities in the priority countries.

Availability of forward information

- The annual financial Plan with the rolling bi-annual outlook is available in June of the preceding year.

Practices in providing partner countries with indicative forward spending plans

Annual information on the Czech Republic's development expenditures is provided to the priority countries on a rolling basis, according to the Project cycle methodology for development co-operation. In January the partner priority countries are asked (via the Czech Embassy) to confirm the validity of the sectors. Based on the answers, the annual Plan for Development Co-operation is prepared. Once the Plan is approved by the government (May) the priority countries are informed by the Czech Development Agency (CZDA) about the amount for the relevant sectors (including new and continued projects).

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Ethiopia	LICs
	Zambia	LMICs
Asia	Afghanistan	LICs
	Cambodia	LICs
	Georgia	LMICs
	Mongolia	LMICs
	West Bank & Gaza Strip	LMICs
Europe	Bosnia-Herzegovina	UMICs
	Kosovo	LMICs
	Moldova	LMICs
	Serbia	UMICs

DENMARK

Overall budget framework for development co-operation

The annual development co-operation budget is included in the annual Finance Act proposal (Finanslovsforslag), under the Ministry of Foreign Affairs (MFA) chapter. The proposal is submitted to the Folketing (parliament) each year, by the end August at the latest, and is approved before the beginning of the fiscal year on 1 January. The development co-operation budget is submitted on an accrual basis, i.e. it encompasses total annual commitments (rather than the planned annual disbursements). The Finance Act includes a budget for the fiscal year and budget estimates for the following three years. Once allocated, the funds are managed by the MFA.

The Danish government has announced its intention to adjust development assistance with the aspiration of reaching a level of 1.0% of GNI over a number of years. The government's draft finance act for 2015 proposes an ODA budget of DKK 16,893 million, equivalent to 0.83% of GNI.[39]

Planning at operational level

For each priority country, Denmark elaborates a policy paper that provides a single integrated presentation of Denmark's policy towards a given priority country, which encompasses Denmark's entire engagement and strategic direction in a country, i.e. foreign and security policy, development co-operation, climate policy and commercial relations. These normally cover a five year period.. These provide a framework for planning at operational level (including the identification of new phases of Danish support to sector programmes and other priority areas), together with an outline of focus areas for the strategy period.

The country policy papers are prepared in collaboration between the regional department at headquarters and by the Danish embassies in priority countries and are endorsed by the Danish Minister for Development Co-operation and the partner country authorities.

Availability of forward information

- A given year's budget for development co-operation is available in the budget proposal submitted during August of the previous year.
- Multi-year financial plans are available in the annual Finance Act.

Practices in providing partner countries with indicative forward spending plans

The Danish development co-operation budget is a rolling four-year plan. For all priority partner countries it is possible to see the indicative numbers allocated to sectors/programmes. Commitments are made that will normally be disbursed over a three- to five-year period. The disbursement budget is scheduled as a compulsory part of the standard programme document that will have to be signed by both the donor and

39. *http://www.netpublikationer.dk/UM/14_priorities_danish_development_cooperation_2015/index.html*.

the main partners in the priority country. A steering committee or another organ will supervise the progress of the programme/support and also the updated budget. If there is a national tool for registering development expenditures, Denmark of course reflects its development funding therein.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Burkina Faso	LICs
	Ethiopia	LICs
	Ghana	LMICs
	Kenya	LICs
	Mali	LICs
	Mozambique	LICs
	Niger	LICs
	Somalia	LICs
	South Sudan	LMICs
	Tanzania	LICs
	Uganda	LICs
	Zimbabwe	LICs
America	Bolivia	LMICs
Asia	Afghanistan	LICs
	Bangladesh	LICs
	Bhutan	LMICs
	Indonesia	LMICs
	Myanmar	LICs
	Nepal	LICs
	Pakistan	LMICs
	Viet Nam	LMICs
	West Bank & Gaza Strip	LMICs

EU INSTITUTIONS

Overall budget framework for development co-operation

Following the adoption by the EU Council of the new EU development policy, "Increasing the Impact of EU Development Policy: An Agenda for Change", in May 2012 the majority of the European Council's ODA is funded through the European Development Fund (EDF), the Development Cooperation Instrument (DCI) and the European Neighbourhood Instrument (ENI). These are multi-annual instruments with a proper legal basis, which are currently under discussion by the EU institutions (EU Council and European Parliament) on the basis of a proposal of the European Commission.

As a result of the adoption of the Lisbon Treaty, which has established the European External Action Service (EEAS), programming of geographical external assistance is currently a joint responsibility of the EEAS and the Commission (Directorate General for Development and Cooperation – EuropeAid). EuropeAid Cooperation maintains full responsibility for identifying and implementing specific projects and programmes.

While the DCI and ENI are financed directly from the Community's annual budget, EDF is funded by contributions by all Member States (outside the Community budget). The DCI supports development programmes in Latin America, Asia, Central Asia, the Middle East and South Africa. The ENI provides financial assistance to development in neighbouring countries of the Mediterranean basin and Eastern Europe.

All instruments will run from 2014-20. The European Council has confirmed (i) the key priority for Member States is to respect the EU's formal undertaking to collectively commit 0.7% of GNI to ODA by 2015, thus taking a decisive step towards achieving the MDGs; and (ii) the EU will aim to ensure over the period 2014-20 at least 90% of its overall external assistance be counted as ODA.

Other EC funding programmes include the Instrument for Pre-Accession, the Instrument for Stability, the European Instrument for Democracy and Human Rights, and the Partnership Instrument.

Planning at operational level

The Agenda for Change introduces important innovations in terms of programming by calling for a much more visible adherence to the principles of simplification, concentration and differentiations. The key programming document will be the MIP/NIP, Multi/National Indicative Programme (the NIP is a concise, focused document listing the sectors of intervention, expected results, activities and indicative financial plans). Strategy papers will only be done on exceptional basis. EU programming will be based, in principle, on partner country development documents. EU aid will be concentrated in three sectors and a number of countries (mainly in DCI) will no longer receive a geographical allocation (e.g. partner countries belonging to the G20).

For the EDF, DCI and ENI funds, in addition to the overall multi-year programming framework, the EU adopts Annual Action Programmes based on the MIP/NIP.

Availability of forward information

- The total amount agreed for the external relations package is EUR 51 419 million (current prices) over the period 2014-20. This includes Instrument for Pre-accession Assistance (IPA): EUR 11 699 million, European Neighbourhood Instrument (ENI): EUR 15 433 million, Development Cooperation Instrument (DCI): EUR 19 662 million, Partnership Instrument (PI): EUR 955 million, Instrument contributing to Stability and Peace (IfSP): EUR 2 339 million and European Instrument for Democracy and Human Rights (EIDHR): EUR 1 333 million. A further EUR 30 506 million will be made available for co-operation with, African, Caribbean and Pacific (ACP) countries, as well as Overseas Countries and Territories (OCT) through the 11th European Development Fund, which will remain outside of the EU budget and also is not subject to the ordinary legislative procedure.[40]

Practices in providing partner countries with indicative forward spending plans

In general terms, indicative overall allocations by Instruments, being geographical – i.e. Development Cooperation Instrument (DCI), Pre-Accession Instrument (IPA), European Development Fund (EDF), European Neighboring Instrument (ENI) or Thematic (DCI-thematic, European Instrument for Human Right and Democracy, Instrument for Stability) – are public information once the instruments are approved by the Commission. Subsequently, multi-annual indicative geographical allocations are communicated formally to the eligible partner countries. Once the key country programming document is approved – i.e. Multi Annual Indicative Programmed (MIP) – the indicative allocations are generally broken down into priority sector allocations. MIPs generally contain indicative spending plans for the entire programming period.

List of priority countries and territories

N.A.

40. *europa.eu/rapid/press-release_MEMO-13-1134_en.htm*.

FINLAND

Overall budget framework for development co-operation

Finland's development co-operation budget, which comprises the bulk of its ODA, is determined by the economic plan of the central government. At the beginning of the parliamentary term, the government decides on a ceiling for budget expenditure (spending limits) for the whole term. The allocation is revised each year in March with a decision on central government spending limits. The appropriation for development co-operation was EUR1 102.6 million in 2014, equivalent of around 0.55% of GNI, and actual development co-operation was EUR 879.4 million.[41] For 2015, development co-operation expenditure is expected to come in at EUR 1 015.3 million, which according to current projections is the equivalent of around 0.50% of GNI. The proposed sum for development cooperation proper is EUR 801.4 million.[42]

The formulation of the annual development co-operation budget starts each year in March. The MFA submits a draft proposal to the Ministry of Finance in May. The budget proposal is finalised in June-August and submitted to the parliament in September. The parliament approves the budget in December. It decides on annual aid allocations by main category of expenditure: multilateral ODA, bilateral country/region specific ODA, the European Development Fund, humanitarian aid, planning and support functions, evaluation/audit, NGOs, concessional credits. For the first two categories, the budget proposal includes a breakdown by recipient (organisation, country or region, as the case may be). For each main category of expenditure, the parliament also approves so-called "budget authorities" for future years. This enables the MFA to make multi-year commitments.

Planning at operational level

In parallel with budget drafting and negotiations, the regional and policy departments prepare their four-year "operating and financial plans". The regional departments handling ODA funds (Africa/Middle East and Latin America/Asia) plan expenditure at the country level for Finland's seven long-term partner countries. Allocations for "regional programmes", "other countries" and "local co-operation funds" are included in the plan at the aggregate level. The current operating and financial plan goes up to 2017.

Availability of forward information

- Forward information on the next year's overall budget for development co-operation becomes publicly available in September.

- The budget includes forward information by recipient (main organisations, countries or regions) for the following year.

- Forward information on planned annual expenditure in Finland's long-term partner countries is available for four years ahead. Aggregate figures on planned annual expenditure in other countries, regional co-operation and local co-operation funds are available for the same period.

41. formin.finland.fi/public/default.aspx?contentid=135156&contentlan=2&culture=en-US.
42. formin.finland.fi/public/default.aspx?contentid=310414&contentlan=2&culture=en-US.

Practices in providing partner countries with indicative forward spending plans

Finland does not have standard aid management procedures for providing partner countries with indicative forward spending plans.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Ethiopia	LICs
	Kenya	LICs
	Mozambique	LICs
	Tanzania	LICs
	Zambia	LMICs
Asia	Nepal	LICs
	Viet Nam	LMICs

FRANCE

Overall budget framework for development co-operation

In 2014, France adopted a new development programing law (Loi d'orientation et de programmation relative à la politique de développement et de solidarité internationale), which provides the overall framework for development co-operation. The law was adopted on 23 June 2014. It sets sustainable development as the aim of its development cooperation policy, affirms key principles for ensuring that aid is effective, and states that France will seek consistency between its development cooperation objectives and the other domestic policies.

The overall budget framework for French development co-operation is declined in four strategic documents:

- The framework Document of Co-operation and Development (Document cadre de coopération et développement) defines development co-operation policies and identifies the zone of concentration by forging partnerships that are differentiated in line with objectives pursued and the resources mobilised ("differentiated partnerships").

- Each autumn, the government presents its Budget Act (projet de loi de finances – PLF) for the upcoming year, which summarises in a single programming document all government resources and outlays and determines their nature, amount and assignment. It is examined by parliament and approved within 70 days of submission. The Budget Act is organised into policy missions that each comprises a set of programmes. All programmes involving official development assistance (ODA) are attached to the Budget Act and grouped together in a comprehensive policy document (document de politique transversale – DPT): the DPT identifies 23 programmes reporting to 10 ministries in whole or in part on co-operation policies.

- The other two documents are the Annual Performance Project (Projet Annuel De Performances, PAP) and the Annual Performance Report (Rapport Annuel de Performances, RAP)

Two programmes in the "Official Development Assistance" mission account for most French ODA:

- Programme 110, "economic and financial aid to development", is managed by the Ministry of Finance and Economy.

- Programme 209, "solidarity with developing countries", is managed by the Ministry of Foreign Affairs. These programmes include bilateral and multilateral financing.

Since 2011, France has improved the DPT with more detailed and targeted information on prospective and retrospective data. It aims to establish coherency between strategic targets and the budgetary processes.

Planning at operational level

The method of dividing credits between the main instruments of development aid is determined at central level. Credits are first divided between bilateral and multilateral actions, according to France's multiannual and international commitments.

Concerning the French ministry of Foreign Affairs and Development, the distribution of funds within each of these programmes is based on the type of aid. Once the division between bilateral and multilateral aid has been established, distribution of funds is done by instruments used in the sectoral central services, at the Ministry of Economy and at the French Development Agency (Agence Française de Développement, AFD), e.g. food aid, emergency aid, governance support. The geographical distribution is then performed according to the partner countries priority sector needs for each instrument.

AFD is the pivotal operator for bilateral assistance in sectors related directly to the Millennium Development Goals (agriculture and rural development, health, basic education, vocational training, environment, the private sector, urban infrastructure and development) and for implementing global budgetary assistance. AFD reports jointly to Ministry of Finance and Economy, the Ministry of Foreign Affairs and the Ministère de l'Outre-Mer (Ministry of Overseas Territories). Programme implementation also involves France's representatives in the partner countries (diplomatic offices, co-operation and cultural action services, research centres such as the Institut de recherche pour le développement (Development Research Institute) (IRD) and the Centre de coopération internationale en recherche agronomique pour le développement (Centre for International Research in Agricultural Development) (CIRAD).

The main instrument for programming assistance to the priority countries is the document cadre de partenariat (partnership framework document) (DCP). The DCP presents the indicative financing envelope for French support, by sector of intervention, and spells out agreed activities (see above).

Availability of forward information

- Information on the ODA budget is available in the draft budget law submitted in September. The budget shows funding allocations by "mission" and by programme.

- The multi-year ODA forecasts are contained in the DCPs

- The DPTs also includes ODA forecasts over 3 years with their distributions across: i) main missions (ODA mission, loan operations etc.), ii) transmission channels (bilateral or multilateral, technical cooperation, EU, EDF etc.), iii) and by type of aid (grants, loans, debt cancellation).

Practices in providing partner countries with indicative forward spending plans

The "document cadre de partenariat" (partnership framework document, DCP) has a three- or five-year timeframe (depending on the development cycle of the partner country) and is the instrument for mapping France's ODA to the priority countries on a multi-year basis.

In principle, France favours joint programming coordinated by the European Union, therefore France do not plan to sign new DCP with countries engaged in a European joint programming process. In these countries, France's indicative expenditures will be included in the European multiannual indicative programme. In this way France ensures that its interventions are co-ordinated with those of its bilateral and multilateral partners, complying with the European Code of Conduct on Complementarity and Division of Labour in Development Policy.

As a public document signed by both parties and established on the basis of the partner country's development strategy (Poverty Reduction Strategy Paper or the equivalent), the DCP ensures greater predictability and facilitates more effective ownership of co-operation actions by the partner country.

The DCP engages all public players active in French co-operation, in particular ministries and other public institutions. It determines a limited range of priorities selected from those sectors furthering the achievement of the MDGs. This rationale of concentration is geared to improving the effectiveness and visibility of France's actions by encouraging a division of labour with other donors.

While the first generation of DCPs (2005-2010) involved 39 countries, France has now decided to limit them to their 16 priority partner countries. In other countries, DCPs are optional and decided upon at the discretion of ambassadors, given the volume of aid and the perspectives of the bilateral relationship. Currently, 8 DCPs are in place: Mauritania (2013-15), Burundi (2013-15); Ghana (2013-16), Comoros (2013-14), Senegal (2013-17), Niger (2013-15), Burkina Faso (2013-15) and Benin (2014-16).

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Benin	LICs
	Burkina Faso	LICs
	Burundi	LICs
	Central African Rep.	LICs
	Chad	LICs
	Comoros	LICs
	Congo, Dem. Rep.	LICs
	Djibouti	LMICs
	Ghana	LMICs
	Guinea	LICs
	Madagascar	LICs
	Mali	LICs
	Mauritania	LMICs
	Niger	LICs
	Senegal	LMICs
	Togo	LICs

GERMANY

Overall budget framework for development co-operation

The budget for development co-operation of the federal government is established on the basis of the annual federal budget and the rolling financial plan. The budget for development co-operation is administered for the most part by the Federal Ministry for Economic Co-operation and Development (BMZ), which is responsible for setting German development policy. Smaller parts of German ODA are provided by the Federal Ministry of Finance, the Federal Ministry for the Environment, Nature Conservation, Building and Nuclear Safety, the Federal Foreign Office and other federal ministries. Part of German ODA is also provided by the federal states (Bundesländer).

Planning at operational level

The BMZ budget for bilateral co-operation is in turn allocated to financial co-operation (implemented through KfW) and technical co-operation (implemented mainly through GIZ) In addition, funds are channelled through non-governmental organisations, including churches and political foundations. Country strategies, a system requirement for partner countries, are generally valid for seven years. In conflict states a shorter period can be determined. They are binding for financial and technical co-operation agencies and serve as guidance for other agencies. In addition, allocation targets are set to meet Germany's international sectoral commitments (e.g. climate, biodiversity, HIV / AIDS, mother and child health). Germany's bilateral commitments, which are based on negotiations with partner countries, cover a period of up to three years.

Availability of forward information

- Within the BMZ budget, the main part of bilateral funds (being implemented by GIZ and KfW) is committed to partner countries for a fixed multi-year period. New commitments are usually made at the end of the fixed period and based on intergovernmental negotiations.

- Commitments give the overall envelope for a specific period of bilateral cooperation with a partner country. Project disbursement forecasts are regulary shared with the partners, actual disbursements depend on the progress of programme/project implementation.

Practices in providing partner countries with indicative forward spending plans

In bilateral negotiations between the partner country government and the government of the Federal Republic of Germany, Germany regularly provides detailed information on future disbursements specifying the supported sectors, means and instruments.

Furthermore, Germany provides mostly on an ad hoc basis (on request by the partner country government) additional information on planned disbursements. Usually the information is based on detailed project level estimates undertaken by the implementing agencies and provided to the partner country government by the German embassy. Information is presented in the formats requested by the partner country government.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Benin	LICs
	Burkina Faso	LICs
	Burundi	LICs
	Cameroon	LMICs
	Congo, Dem. Rep.	LICs
	Egypt	LMICs
	Ethiopia	LICs
	Ghana	LMICs
	Kenya	LICs
	Malawi	LICs
	Mali	LICs
	Mauritania	LMICs
	Morocco	LMICs
	Mozambique	LICs
	Namibia	UMICs
	Niger	LICs
	Rwanda	LICs
	South Africa	UMICs
	South Sudan	LMICs
	Tanzania	LICs
	Togo	LICs
	Uganda	LICs
	Zambia	LMICs
America	Bolivia	LMICs
	Brazil	UMICs
	Colombia	UMICs
	Ecuador	UMICs
	Guatemala	LMICs
	Honduras	LMICs
	Mexico	UMICs
	Peru	UMICs
Asia	Afghanistan	LICs
	Bangladesh	LICs
	Cambodia	LICs
	India	LMICs
	Indonesia	LMICs
	Kyrgyzstan	LMICs
	Laos	LMICs
	Mongolia	LMICs
	Nepal	LICs
	Pakistan	LMICs
	Tajikistan	LICs
	Uzbekistan	LMICs
	Viet Nam	LMICs
	West Bank & Gaza Strip	LMICs
	Yemen	LMICs
Europe	Albania	UMICs
	Kosovo	LMICs
	Serbia	UMICs
	Ukraine	LMICs

IRELAND

Overall budget framework for development co-operation

The Development Cooperation Division of the Department of Foreign Affairs and Trade is responsible for the management, oversight, policy direction and administration of Ireland's development co-operation programme.

Approximately 80% of Ireland's ODA budget is managed by the Department of Foreign Affairs and Trade through Vote 27 – International Co-operation. This covers funding to Ireland's bilateral ODA programme, core voluntary contributions to the UN and other international organisations, and Ireland's assessed contribution to the European Development Fund.

Other components of Ireland's overall ODA (but not managed through the Department of Foreign Affairs and Trade) include Ireland's share of the European Community's development co-operation budget and other ODA eligible assessed contributions made by government departments to the UN and other international organisations

Ireland's ODA allocation for 2014 was EUR 599.2 million, equivalent to 0.43% of GNI.[43] For 2015 Ireland's ODA budget is estimated at EUR 600 million approximately.

Planning at operational level

Ireland's ODA budget is managed directly by the Department of Foreign Affairs and Trade through its resident embassies in priority countries, or is implemented through key partners including UN agencies, other international or multilateral organisations, or NGOs and Irish missionary organisations.

Ireland's development co-operation programme is currently focused on nine priority countries. Operations in these propriety countries are outlined in Country Strategy Papers (CSPs), which cover a three- to five-year period and provide indicative multi-year funding approvals. CSPs are aligned with the priority countries' Poverty Reduction Strategy Paper (PRSP) cycles.

Other key countries and areas include Liberia, South Africa and Zimbabwe, which operate along very similar lines as priority countries with in-country aid offices managing long-term development programmes guided by key agreed strategic documents.

The programme has also developed a structured long-term relationship with a small number of NGO partners. These schemes are based on predictable levels of financial support to the NGO partners, funding agreed results and programmes for development co-operation.

Availability of forward information

- Forward planning information is available through country strategy papers, programme funding or NGOs, and other commitments with development partners.

43. www.dfa.ie/media/dfa/alldfawebsitemedia/newspress/publications/ministersbriefjuly2014/10.-Development-Cooperation-Division.pdf.

Practices in providing partner countries with indicative forward spending plans

Irish Aid provides indicative forward spending plans on an ongoing basis to partner governments in priority countries. Irish Aid also provides a three- to five-year indicative budget as part of its country strategy papers.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Ethiopia	LICs
	Lesotho	LMICs
	Malawi	LICs
	Mozambique	LICs
	Sierra Leone	LICs
	Tanzania	LICs
	Uganda	LICs
	Zambia	LMICs
Asia	Viet Nam	LMICs

ITALY

Overall budget framework for development co-operation

Italy's development co-operation budget is established in the yearly national budget plan (Legge Finanziaria) and other specific laws (e.g. the law on international missions). The government presents the budget plan to the parliament in September for approval in December.

Planning at operational level

The Ministry of Foreign Affairs (MFA) oversees development co-operation and manages most of the bilateral resources, but a few other institutional entities – e.g. the Ministry of Economics and Finance (MEF) – are involved. The Direzione Generale per la Cooperazione allo Sviluppo – General Directorate for Development Co-operation (DGCS) – of the MFA is in charge of programming Italian aid on the basis of guidelines issued every year, which cover a three-year period. Country offices work with three-year financial plans which are revised every year. Yearly plans are made between the last quarter of the preceding year and the first quarter of the year to which planning refers.

In early 2007, Italy introduced a first multi-year programming framework (DGCS deliberation no. 23) with guidelines for aid allocation in 2007-09. The document, which has been revised yearly since then, outlines the priorities of DGCS action for the following three years. The current guidelines (2014-16) were approved in March 2014.

At present Italian aid activities are regulated by law no. 49 of 1987 and subsequent amendments. However, the reform of Italian cooperation (Law n.125 of 2014) was approved in August. Law n.49/1987 will cease to be applicable starting from the 1st day of the sixth month after the entry into force of the Statute of the Agency for Development Cooperation, established by Law n.125. The Statute is currently being drafted.

Availability of forward information

- Italy's annual aid budget is presented to the parliament in September for approval in December.
- Country offices work with three-year financial plans, revised every year by March.

Practices in providing partner countries with indicative forward spending plans

The Italian Development Cooperation usually signs a Triennial Protocol with priority countries, where all projects, activities, expenditures and modalities are contemplated. The duration of each Protocol is related to the Italian Budget Bill, which also covers three years.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Burkina Faso	LICs
	Egypt	LMICs
	Ethiopia	LICs
	Kenya	LICs
	Mozambique	LICs
	Niger	LICs
	Senegal	LMICs
	Somalia	LICs
	South Sudan	LMICs
	Sudan	LMICs
	Tunisia	UMICs
America	Bolivia	LMICs
	Cuba	UMICs
	El Salvador	LMICs
Asia	Afghanistan	LICs
	Lebanon	UMICs
	Myanmar	LICs
	Pakistan	LMICs
	West Bank & Gaza Strip	LMICs
Europe	Albania	UMICs

JAPAN

Overall budget framework for development co-operation

Japan has an annual development co-operation budget. The Cabinet submits the draft budget to the Diet (parliament), usually in the latter half of January, for approval before the beginning of the fiscal year on 1 April. The announced ODA level for the current financial year 2013/14 is JPY 557.3 billion.[44]

Planning at operational level

The Ministry of Foreign Affairs (MOFA) and Ministry of Finance (MOF) accounted for 89% of the total ODA budget in FY 2011 and FY 2012. A part of the budget is administered directly by MOFA and MOF and a part is allocated to the Japan International Cooperation Agency (JICA). MOFA has the central co-ordinating role among the ODA-related government ministries and agencies.

The priority region of Japan's ODA is Asia. The ODA charter states that "Asia, a region with close relationship to Japan and which can have a major impact on Japan's stability and prosperity, is a priority region for Japan".

Aid allocations to partner countries are based on so-called "Country Assistance Policies" (CAPs). A CAP is generally designed around a five-year cycle. It specifies the priority in sectors in the medium term, taking into account the political, economic and social conditions of the recipient country as well as its development needs and its own development plans. Japan has been developing rolling multi-year indicative financial plans (covering loans, grant aid and technical co-operation), which are shared with the partner countries on a non-committal, informal basis.

Availability of forward information

- Information on the next fiscal year's draft development co-operation budget is publicly available at the latest in January preceding the fiscal year.

Practices in providing partner countries with indicative forward spending plans

Japan provides detailed activity information for each sector in respective countries, namely rolling plans, and is proceeding with this effort to cover all ODA recipient countries.[45]

List of priority countries and territories

N.A.

44. *www.mofa.go.jp/policy/oda/white/2013/pdfs/0301.pdf.*
45. *www.mofa.go.jp/policy/oda/assistance/country2.html.*

KOREA

Overall budget framework for development co-operation

The national budget is the major source for Korea's ODA. In the case of grants, the Ministry of Foreign Affairs (MOFA) and other concerned ministries and agencies decide their plans and report them to the Inter-Agency Grants Committee if necessary. In the case of loans, the Ministry of Strategy and Finance decides upon its plans and reports them to the Inter-Agency Economic Development Cooperation Fund (EDCF) Committee. These committees report the plans to the Committee for International Development Cooperation (CIDC) under the Prime Minister's Office. The Ministry of Strategy and Finance (MOSF) then reviews and co-ordinates the submitted plans. Finally, the National Assembly decides the next-year budget for development co-operation.

Planning at operational level

The Korea International Cooperation Agency (KOICA), as a government agency under the supervision of MOFA, is responsible for administering the Korean government's grant aid and technical co-operation programme and maintains close relations with Korean embassies abroad, To design and implement effective aid programmes, KOICA continuously collects information on the aid demands of its partner countries by holding policy dialogues with various stakeholders and/or by conducting surveys through Korean embassies and its overseas offices. Based on such information, KOICA them designs detailed project plans and, once obtaining approval from MOFA, implements the projects directly or through outsourcing.

The Export-Import Bank of Korea (the EXIM Bank), under the supervision of MOSF, manages and administrates the Economic Development Cooperation Fund (EDCF), Korea's concessional loan programme. The EXIM Bank utilises EDCF mainly for large-scale infrastructure building projects in sectors such as transportation, energy, water supply and sanitation, public health and so on, including related technical assistance. The EXIM Bank has policy dialogues with partner countries discussing their development priorities and strategies, which are later reflected in the country partnership strategies (CPS). With the approval of the MOSF, they plan and implement projects using project loans, programme loans, guarantees, etc.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Cameroon	LMICs
	Congo, Dem. Rep.	LICs
	Ethiopia	LICs
	Ghana	LMICs
	Mozambique	LICs
	Nigeria	LMICs
	Rwanda	LICs
	Uganda	LICs
America	Bolivia	LMICs
	Colombia	UMICs

Region	Priority partner countries and territories	Income group
	Paraguay	LMICs
	Peru	UMICs
Asia	Azerbaijan	UMICs
	Bangladesh	LICs
	Cambodia	LICs
	Indonesia	LMICs
	Laos	LMICs
	Mongolia	LMICs
	Nepal	LICs
	Pakistan	LMICs
	Philippines	LMICs
	Sri Lanka	LMICs
	Timor-Leste	LMICs
	Uzbekistan	LMICs
	Viet Nam	LMICs
Oceania	Solomon Islands	LMICs

LUXEMBOURG

Overall budget framework for development co-operation

Luxembourg manages its ODA primarily through the Development Cooperation Directorate of the Ministry of Foreign Affairs (MAE), which is responsible for around 85% of total ODA. The co-operation budget is voted annually by parliament, under sections 01.7 and 31.7, "Development Co-operation and Humanitarian Action", allocated to the MAE.

The 2014 draft budget for development co-operation and humanitarian action is estimated at EUR 316 million. As proposed in the budget law, ODA should represent 1% of GNI in line with the commitment of the current government to keep ODA at this level until at least 2014.

Planning at operational level

Luxembourg's bilateral ODA is implemented primarily by Lux-Development, which formulates and carries out co-operation projects with partners in developing countries. The agency handles about two-thirds of the bilateral programmes financed by the Luxembourg government.

Luxembourg allocates most of its assistance to nine countries of concentration ("*partenaires privilégiés*"). In 2012 these countries together represented 49% of total bilateral net ODA.

For each of these target countries an indicative co-operation programme (PIC) is adopted by the governments of Luxembourg and the partner country. The PIC is a multi-year programme (five years) that defines the broad areas of co-operation (sectors, geographic zones, forms of intervention) as well as the multi-year budget for the programme.

Availability of forward information

- Information on the ODA budget is available in the draft budget law submitted to parliament in October.
- Multi-year ODA forecasts for the target countries are contained in the PICs.
- DAC forward spending survey

Practices in providing partner countries with indicative forward spending plans

The indicative co-operation programmes (PIC) include a financial envelope, as well as the programmes and projects planned during the set period. Annual meetings between the two governments function as a steering committee for the PIC and therefore include further and updated information on future expenditures.

Luxembourg has also concluded multi-year agreements with several of its main partners among multilateral organisations and civil society organisations (CSOs).

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Burkina Faso	LICs
	Cape Verde	LMICs
	Mali	LICs
	Niger	LICs
	Senegal	LMICs
America	El Salvador	LMICs
	Nicaragua	LMICs
Asia	Laos	LMICs
	Viet Nam	LMICs

THE NETHERLANDS

Overall budget framework for development co-operation

The overall budget framework for Dutch development co-operation is given in the Homogenous Budget for International Co-operation (HGIS). The HGIS presents an overview of ODA and non-ODA activities in a multi-year framework (currently covering the years 2011 to 2017). The MFA is responsible for co-ordination and preparing proposals on the allocation of funds under the HGIS according to foreign policy priorities. Decisions are made by the Cabinet, and these are further converted into budgets for the various ministries concerned. Each ministry prepares its budget based on the HGIS and the allocation decision made by the Cabinet. The budgets are annual, submitted to the parliament in September each year for approval before the beginning of the calendar year. The MFA administers most of the HGIS funds (79% in 2012).

The preliminary ODA level of the Netherlands represented 0.67% of GNI in 2013.[46] In 2014 the Netherlands will spend EUR 3.715 billion on ODA, which is 0.59% of GNP, not including the ODA components of the Dutch Good Growth Fund (DGGF) and International Security Budget (BIV) since it is not yet clear how much of these expenditures will be counted as ODA.[47]

Planning at operational level

The HGIS provides the basis for multi-year financial planning at operational level. Multi-Annual Strategic Plans (MASPs) are prepared for the Netherlands' development co-operation partner countries. MASP allocations are updated annually and are partly based on country performance and need, expressed in the embassies' Annual Reports. Within each country, aid is focused on two to three sectors at most.

The MASPs constitute an internal process through which the embassies set out a country strategy in agreement with the headquarters.

Availability of forward information

- Information on the next year's development co-operation budget becomes publicly available in September.
- Multi-year indicative planning data are available in HGIS (up to 2017) and the embassies' MASPs (four-year financial envelopes).

Practices in providing partner countries with indicative forward spending plans

From the International Aid Transparency Initiative (IATI) implementation schedule: forward-looking planning information on activity level in IATI format will be published from Q2 2013 onwards.

46. www.oecd.org/dac/stats/documentupload/ODA%202013%20Tables%20and%20Charts%20En.pdf.

47. www.government.nl/files/documents-and-publications/budgets/2013/09/17/factsheet-on-the-homogeneous-budget-for-international-cooperation-hgis/hgis-factsheet-english.pdf.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Benin	LICs
	Burundi	LICs
	Ethiopia	LICs
	Ghana	LMICs
	Kenya	LICs
	Mali	LICs
	Mozambique	LICs
	Rwanda	LICs
	South Sudan	LMICs
	Uganda	LICs
Asia	Afghanistan	LICs
	Bangladesh	LICs
	Indonesia	LMICs
	West Bank & Gaza Strip	LMICs
	Yemen	LMICs

NEW ZEALAND

Overall budget framework for development co-operation

New Zealand's development co-operation budget is primarily held in a separate Vote for Official Development Assistance (94% of reportable ODA). This Vote is managed by the Ministry for Foreign Affairs and Trade (MFAT). The International Development Group is the division within MFAT with primary responsibility for delivering the New Zealand Aid Programme.

The New Zealand Aid Programme consists of two multi-year (three-year) appropriations approved by parliament. This three-year envelope is described in the International Development Group's Strategic Plan, the current version of which covers the period 2012/13 to 2014/15. The Strategic Plan also provides indicative three-yearly allocations for each programme, including country programmes. Annually, the New Zealand Budget ("Estimates" document) is presented to parliament in May and legislation is passed to reflect this. The multi-year appropriations are approved as separate legislation in the year of inception, but the expenditure within them is reforecast on an annual basis and published in the Estimates document.

The announced Vote ODA level for FY 2014/15 is NZD 590 million. Investment in New Zealand Official Development Assistance will increase by nearly NZD 220 million for the three-year period starting in 2015/16. On top of its previous target of NZD 600 million for 2015/16 onwards, the government has committed in Budget 2014 to increase expenditure to almost NZD 650 million per annum for 2017/18 and future years.[48]

Planning at operational level

The voted budget leads to confirmation by the Minister of Foreign Affairs of indicative country programme allocations for the full three years and by year. These are presented on the New Zealand Aid Programme website.

Each priority country has a Programme Strategic and Results Framework which sets out the direction of New Zealand's assistance to that country over a multi-year period (usually five years). Key elements of the Programme Strategic and Results Framework for country programmes are then summarised in a Joint Commitment for Development, which is a political document signed by the New Zealand Minister of Foreign Affairs and his or her counterpart in the partner country. In addition, a Programme Annual Plan is produced to identify priority actions required each year to deliver the outcomes outlined in the Framework. The Plan also records events that will contribute to engagement with programme partners and key risks expected to be faced by the programme during the year. Forward Aid Plans are provided to country partner governments and published on the New Zealand Aid Programme website as part of New Zealand's commitment to transparency.

The New Zealand Aid Programme is focused primarily on the Pacific, but also has country programmes in Southeast Asia and Afghanistan.

48. www.aid.govt.nz/media-and-publications/speeches-and-releases/budget-2014-%E2%80%93-increased-investment-new-zealand-official.

Availability of forward information

- Next year's reforecast ODA budget will be available in May following the delivery of the Budget Speech.
- Overall multi-year financial plans are available in the International Development Group's Strategic Plan, 2012/13 to 2014/15.

Practices in providing partner countries with indicative forward spending plans

Indicative information on future development expenditures is provided to priority country partners when Programme Strategic and Results Frameworks and Joint Commitments for Development are agreed. In addition, Forward Aid Plans (FAPs) are updated annually on a rolling basis, so four-year indicative figures (i.e. current year plus three out-years) are always available. FAPs describe not just bilateral programme expenditure but also total country aid, including estimates of regional ODA delivered to that country and specific funding provided through other mechanisms (e.g. NGOs, other state sector organisations, and humanitarian and disaster preparedness programmes).

The agreement of a Programme Strategic and Results Framework and Forward Aid Plan for each priority country are standard requirements under the New Zealand Aid Programme's current operational policy. Templates are provided for use by staff and partners to ensure consistency, including consistent consideration of development effectiveness issues.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Asia	Afghanistan	LICs
	Indonesia	LMICs
	Timor-Leste	LMICs
Oceania	Cook Islands	UMICs
	Fiji	UMICs
	Kiribati	LMICs
	Nauru	UMICs
	Niue	UMICs
	Papua New Guinea	LMICs
	Samoa	LMICs
	Solomon Islands	LMICs
	Tokelau	LMICs
	Tonga	UMICs
	Tuvalu	UMICs
	Vanuatu	LMICs

NORWAY

Overall budget framework for development co-operation

The development co-operation budget is submitted to the Storting (parliament) every year as part of the budget of the Ministry of Foreign Affairs (MFA). The budget proposal is presented in October and approved not later than 20 November before the beginning of the fiscal year on 1 January. The Storting appropriates budgets for one year at a time, but has information on multi-year budgetary consequences. Once voted, the MFA's financial allocation is translated into operational budgets at country level. The ODA budget for 2014 amounted to NOK 31.9 billion, corresponding to 1% of Norway's estimated gross national income (GNI). The budget proposal specifies the policy priorities of the Government.

The budget for 2014 specifies the extent to which the aid increase (NOK 1.7 billion) will be allocated to the government's main priority areas: education, health, energy development, climate change, industrial development, human rights and good governance, gender equality and women's rights. A significant part of the budget increase will be spent in Africa.

The present government has announced that from 2015 on there will be a reduction in the number of countries receiving development assistance from Norway, the purpose of this being to improve aid efficiency.

Planning at operational level

Over the last few years there have not been single overall agreements covering Norway's co-operation with its development partners. Country programming was also abolished several years ago as a contribution to improving donor co-ordination and reducing agreement proliferation in line with the Paris, Accra and Busan declarations on aid efficiency. The main planning tool today is the MFA's and the embassies' annual and forward-looking work plans, which also take countries' own priorities as well as other donors' activities into consideration.

Availability of forward information

- Information on the next fiscal (calendar) year's development co-operation budget is available in October each year.

List of priority countries and territories

N.A.

POLAND

Overall budget framework for development co-operation

Polish development co-operation is financed on the basis of annual budget. The budget proposal is prepared by line ministries in July and approved by the parliament in December. The budgetary act is signed by the president in January/February.

Planning at operational level

Allocations are assigned to geographical and thematic priorities and outline shares of bilateral and multilateral ODA. Annual plans specify allocation for each priority country and for horizontal activities. As of 2013, Eastern Partnership countries will receive at least 60% of funds allocated for activities implemented by the MFA and its external partners. The decisions on allocations are made based on assessment on absorption capacity of both domestic and partner countries entities taking part in the implementation process.

Availability of forward information

- This information is not available due to lack of practice in informing the parliament on the multi-year budget framework.

List of priority countries

Poland did not report to the 2014 Survey; however, i Poland reported to the 2013 Survey that it had 20 priority partners: Armenia, Azerbaijan, Belarus, Georgia, Moldova, Ukraine ("the Eastern Partnership countries") and Afghanistan Burundi, Ethiopia, Kenya, Kyrgyzstan, Libya, Rwanda, Somalia, South Sudan, Tajikistan, Tanzania, Tunisia, Uganda and the West Bank and Gaza Strip.

PORTUGAL

Overall budget framework for development co-operation

Portugal has a highly decentralised aid programme spread over 11 different ministries plus universities, other public institutions and 308 municipal governments. The bulk of ODA is administered by the Ministry of Foreign Affairs (MFA), the Ministry of Finance (debt relief) and the Ministry of Science, Technology and Higher Education (scholarships and imputed students' costs). The Instituto Camões (Institute for Co-operation and Language), a part of the MFA, is responsible for co-ordination. As an EU-15 member, Portugal is committed to raise its ODA/GNI ratio to 0.70% in 2015.

Planning at operational level

The country programming process is managed by the Instituto Camões. The main programming instrument is the Indicative Co-operation Programme (ICP), prepared every three/four years for Portugal's six priority countries. ICPs are drafted by Camões in collaboration with embassy staff and agreed with the partner countries. (A copy of the Memorandum of Understanding is attached to each ICP.) The ICPs are binding for the line ministries and serve as guidance for other public agencies.

Availability of forward information

- The Indicative Co-operation Programmes provide three-/four-year financial envelopes for aid to Portugal's six priority countries.
- The exact financial allocations are subject to annual approval in the budgetary process.

Practices in providing partner countries with indicative forward spending plans

Despite using a fixed planning framework (Indicative Co-operation Programmes), Portugal provides indicative forward-looking information to partner countries.

Forward data are also provided, in general twice a year, to main partner countries (a reply to requests from partner countries' authorities).

It is foreseen to start sending forward data to ODAMOZ (database in Mozambique) and to expand that communication to other priority countries' databases as soon as these are in place.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Angola	UMICs
	Cape Verde	LMICs
	Guinea-Bissau	LICs
	Mozambique	LICs
	Sao Tome & Principe	LMICs
Asia	Timor-Leste	LMICs

SLOVAK REPUBLIC

Overall budget framework for development co-operation

The annual development co-operation budget is included in the annual State Budget Act elaborated by the Ministry of Finance, and approved by the government and afterwards by the National Council (parliament) in October/November before the beginning of the fiscal year on 1 January. The State Budget Act contains budget allocations for a given year, plus indicative allocation for the next two years (three-year rolling state budget).

The development co-operation budget is contained in the ministerial and other central government bodies' budgets. These can plan and budget their annual development co-operation expenditures (bilateral as well as multilateral) through the Budgetary Information System, which comprises two specific inter-ministerial budget programmes: 05T Bilateral Official Development Assistance, and 097 Contributions of the Slovak Republic to International Organisations. The Ministry of Foreign and European Affairs (MFEA) is the supervisor of both programmes.

Once the State Budget Act has been approved, MFEA develops a Bilateral Development Co-operation Plan for a given year which covers activities with budget allocations of all central administration bodies that implement bilateral co-operation. The Plan is approved by the government. It also contains a budget for the core bilateral programme implemented by the MFEA´s subsidiary organisation, the Slovak Agency for International Development Co-operation (SAIDC), broken down by all development activities and, where relevant, by countries too (approximately half the budget). Furthermore, the Plan outlines indicative budgetary allocations for bilateral co-operation for next two years at aggregate level only.

In 2005 the Slovak Republic committed itself to reach the EU ODA/GNI target of 0.33% by 2015.

Planning at operational level

The SAIDC is responsible for administering and contracting out the core bilateral programme allocated to ten partner countries: three programme countries (Afghanistan, Kenya, Moldova); six project countries (Albania, Belarus, Bosnia and Herzegovina, Georgia, Kosovo [in compliance with UNSCR No. 1244/99], Ukraine); and one country with exceptional humanitarian and development needs (South Sudan). Development activities with programme countries are governed by the five-year Country Strategy Papers; however, financial allocations are planned and distributed on an annual basis according to a Bilateral Development Co-operation Plan for a given year.

Availability of forward information

- A given year´s overall budget for development co-operation is available in the annual State Budget Act that contains budget allocations for a given year plus an indicative allocation for next two years.

- Country Strategy Papers provide a multi-year planning framework. Aid allocations are determined in the annual budget process.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Kenya	LICs
	South Sudan	LMICs
Asia	Afghanistan	LICs
	Georgia	LMICs
Europe	Albania	UMICs
	Belarus	UMICs
	Bosnia-Herzegovina	UMICs
	Kosovo	LMICs
	Moldova	LMICs
	Ukraine	LMICs

SLOVENIA

Overall budget framework for development co-operation

The Government of the Republic of Slovenia has a multi-annual programme budget – a two-year rolling budget with forecasts for further two years. Figures are revised annually. The multi-annual framework enables Slovenia to plan its development co-operation with longer time horizons.

The development co-operation budget is part of the overall budget and is included in financial plans of line ministries and the Ministry of Foreign Affairs (MFA). The MFA is designated as national co-ordinator for International Development Co-operation and is also responsible for managing part of the overall national budget for international development co-operation.

Planning at operational level

On the basis of the development co-operation budget, the MFA prepares a multi-annual Framework Programme of International Development Co-operation and Humanitarian Assistance of the Republic of Slovenia (Government Action Plan – GAP).

The Framework Programme contains information on Slovenia's CPA for a period of three years. It is prepared on the basis of geographical and thematic priorities outlined in the current Resolution on International Development Co-operation of the Republic of Slovenia, valid until 2015, and includes data on allocation and purpose.

The first Framework Programme, which was prepared in 2010, contained funds for development co-operation managed by the MFA. With time, it was expanded and complemented with funds of some other line ministries and became a tool for co-ordinated planning, thus enabling coherence between line ministries which provide (programmable) development funds.

The current Framework Programme covers the 2013-15 period. In March 2014, a revision of the current Framework Programme was adopted for the two-year period (2014-15), along with the recommendation to shift towards four-year rolling Framework Programmes.

Slovenia has Bilateral Agreements on International Development Co-operation with eight partner countries: Albania, Bosnia and Herzegovina, Cape Verde, the Former Yugoslav Republic of Macedonia, Kosovo, Moldova, Montenegro and Serbia.

On the basis of concluded bilateral agreements, planning of multiannual funds earmarked for bilateral development co-operation is prepared in close co-ordination with partner countries. Bilateral agreements foresee the possibility of establishing a joint committee, with the task of agreeing on a financial framework, areas of co-operation, and programme and projects implementation dynamics. Co-operation is concluded in the form of memorandums/programmes, which are prepared only for countries with an annual commitment of approximately EUR 0.5 to 1 million. For the period 2013-15 Slovenia concluded two such agreements: with the Former Yugoslav Republic of Macedonia and with Montenegro. Co-operation with other partner countries continues on a project basis.

Availability of forward information

- The approved state budget is available at: www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/

- Framework programmes for international development co-operation and humanitarian assistance of the Republic of Slovenia include information on funding for a three-year period (t, t+1, t+2). After governmental approval, framework programmes are made available to the public on the MFA website.[49]

- Bilateral Agreements on International Development Co-operation with partner countries and Programmes, as well as Memorandums on International Development Co-operation, are also available on the MFA website.[50]

Practices in providing partner countries with indicative forward spending plans

In addition to co-operation with programme countries as described above, partner countries receive indicative information through various forums. Meetings of the Joint Commission for Economic Co-operation present opportunities to introduce and discuss future plans for directing Slovenia's development co-operation funds. The issues for future co-operation are also raised during the meetings between representatives of Slovenia and partner countries at various levels.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Cape Verde	LMICs
Europe	Albania	UMICs
	Bosnia-Herzegovina	UMICs
	Former Yugoslav Republic of Macedonia	UMICs
	Kosovo	LMICs
	Moldova	LMICs
	Montenegro	UMICs
	Serbia	UMICs

49. www.mzz.gov.si/fileadmin/pageuploads/Zunanja_politika/ZDH/Zakoni_in_dokumenti/Okvirni_program_13-15_revizija.pdf (at the time of writing available only in the Slovene language).

50. www.mzz.gov.si/en/foreign_policy_and_international_law/foreign_policy/international_development_cooperation_and_humanitarian_assistance/documents/.

SPAIN

Overall budget framework for development co-operation

A key feature of Spanish development co-operation is the large number of development agents involved. Within the General State Administration (central government) three ministries mainly manage ODA (although virtually all ministries are involved, being responsible of different projects). The Ministry of Foreign Affairs and Co-operation (MAEC), through the State Secretary for International Co-operation and for Ibero-America (SECIPI), is responsible for development policy, oversees the Spanish Agency for International Development Cooperation (AECID), and administers contributions to non-financial international organisations. The Ministry of Economy and Competitiveness (MINECO) is responsible for Spain's participation in and co-ordination with international and national financial institutions. The Ministry of the Finance and Public Administrations (MINHAP) is responsible for Spain's contribution to the European Union.

Moreover, an important share of Spanish ODA is extended by regional governments and local authorities in the 17 autonomous regions, some of which have their own aid agencies. There are three important spaces of co-ordination: the Inter-Territorial Development Co-operation Commission, the Inter-Ministerial Commission for International Co-operation, and the Development Co-operation Council. The ministries and related bodies obtain their annual allocations in the general state budget.

The budget is generally presented to the parliament at the latest in October. for approval at the end of December. The budget proposal includes a three-year income and expenditure scenario for one year.

The Spanish government has expressed its commitment to increase its ODA once the economy recovers.

Planning at operational level

Planning and country programming involve different levels of government. Planning tools include the Master Plan, the Annual Communication to the Parliament, policy/sector strategy papers and Country Partnership Frameworks. The Master Plan is a four-year indicative plan that establishes the general guidelines for strategy and aid allocations. The Communication develops the strategic goals and intervention criteria of the Master Plan and specifies the horizontal, sectoral and geographic priorities of Spanish ODA as well as its intervention channels. Currently there are 23 priority recipients. The formulation of Country Partnership Frameworks is defined through a consultation process with partner countries, based on dialogue and consensus, and at headquarters. Once the strategic planning process is completed, AECID prepares annual operational plans. Projects and programmes and their estimated budgets are determined in Joint Commissions with the partner countries.

AECID is currently undergoing a process of reform within the legal framework of the new Law 28/2006, giving it greater autonomy in the planning and allocation of resources. One of the main characteristics of this new regulatory framework is a management agreement between AECID and the state public administration, to be established for four years (only two years in the first agreement) and including a multi-annual results-based budget.

Availability of forward information

- Information on the next year's budgets becomes publicly available in October.
- The planning documents contain only minimal budget information.

Practices in providing partner countries with indicative forward spending plans

The main instrument of the Spanish Cooperation to ensure operational implementation of policy guidelines is the Country Partnership Framework (CPF). It includes a methodology, a roadmap and a toolkit to guide the process, complemented by the operational programming system and sector plans.

A CPF is a shared partnership strategy at country level that aims towards common goals and visions of human development and poverty eradication. It must be inclusive and must incorporate as many stakeholders as possible with potential impact on development; maintain a close dialogue and joint work with partner countries (government, institutions, parliaments and civil society), as well as with the donor community; and reinforce co-ordination among the different actors of the Spanish Cooperation. AECID Technical Offices co-ordinate the process in the field, and the Office of the Secretary-General for Development Cooperation (SGCID) co-ordinates the process at headquarters.

The document details the main strategic lines that will be developed in the following years, aligned to the partner country needs. It also provides an indicative resource expenditure plan that maps activities. However, this plan is only indicative, as Spain only prepares its budget on an annual basis. Four-year indicative resource planning is a forecast based on previous knowledge and an analysis of probable future expenditure on international development co-operation.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Equatorial Guinea	HICs
	Ethiopia	LICs
	Mali	LICs
	Mauritania	LMICs
	Morocco	LMICs
	Mozambique	LICs
	Niger	LICs
	Senegal	LMICs
America	Bolivia	LMICs
	Colombia	UMICs
	Cuba	UMICs
	Dominican Republic	UMICs
	Ecuador	UMICs
	El Salvador	LMICs
	Guatemala	LMICs
	Haiti	LICs
	Honduras	LMICs

Region	Priority partner countries and territories	Income group
	Nicaragua	LMICs
	Paraguay	LMICs
	Peru	UMICs
Asia	Philippines	LMICs
	West Bank & Gaza Strip	LMICs

SWEDEN

Overall budget framework for development co-operation

The consolidated annual development co-operation budget is included in the government's budget bill proposal for expenditure area 7, International Development. It is submitted to the Riksdagen (parliament) in September for parliamentary approval in December.

The budget bill also includes an indicative three-year budget framework for development co-operation. The announced ODA level for the period 2014-16 is 1% of GNI. The budget prediction for 2014 amounts to SEK 40.1 billion, and projections for 2015 and 2016 are SEK 42.3 billion and SEK 44.3 billion, respectively.

Planning at operational level

Once the budget bill is approved, the government provides annual appropriation directives to the spending authorities in terms of objectives, expected results, and financial conditions for the operations. Bilateral development co-operation appropriations are primarily managed by the Swedish International Development Cooperation Agency (Sida) and multilateral appropriations by the Ministry for Foreign Affairs.

Bilateral co-operation in 2014 is governed by multi-year country strategies prepared for Sweden's "long-term and more substantial" recipient countries. In 2007 Sweden initiated a country focus process – a means of making development co-operation more effective. The result of the country focus approach is that bilateral development co-operation after 2013 will focus on just 30 regular partner countries. The new *strategies for results*, to be implemented during 2014, will include the total financial allocations for the total strategy length.

Availability of forward information

- The budget for development co-operation is available in the government's budget bill, a proposal submitted in September of the previous year. The financial plan and the total amount of disbursements for each country will be available from 2014 in the new strategies for results.

- Sida's contribution management system allows reporting of forward-looking information on committed and planned disbursements at activity level. Activity-level information is published to the International Aid Transparency Initiative (IATI) registry.

Practices in providing partner countries with indicative forward spending plans

The partner country will be informed about the new strategy, its length, and the total amount of disbursements. At country level, Sweden provides forward-looking expenditure information on programmes and projects that have been agreed between Sweden and the partner country. This information covers all forms of aid. Upon request, information on indicative programmes and projects is also provided. This indicative information on future development expenditures cover bilateral government-to-government co-operation and are made available to all countries upon request as an input into the medium-term expenditure framework (MTEF) and annual budget processes, according to the processes and procedures of each country.

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Burkina Faso	LICs
	Congo, Dem. Rep.	LICs
	Ethiopia	LICs
	Kenya	LICs
	Liberia	LICs
	Mali	LICs
	Mozambique	LICs
	Rwanda	LICs
	Somalia	LICs
	South Sudan	LMICs
	Sudan	LMICs
	Tanzania	LICs
	Uganda	LICs
	Zambia	LMICs
	Zimbabwe	LICs
America	Bolivia	LMICs
	Colombia	UMICs
	Guatemala	LMICs
Asia	Afghanistan	LICs
	Bangladesh	LICs
	Cambodia	LICs
	Georgia	LMICs
	Iraq	UMICs
	Myanmar	LICs
	West Bank & Gaza Strip	LMICs
Europe	Albania	UMICs
	Belarus	UMICs
	Bosnia-Herzegovina	UMICs
	Kosovo	LMICs
	Moldova	LMICs
	Serbia	UMICs
	Turkey	UMICs
	Ukraine	LMICs

SWITZERLAND

Overall budget framework for development co-operation

The Federal Act on International Development Cooperation and Humanitarian Aid, dating back to the 1970s, and the Federal Act on cooperation with Eastern Europe and the Commonwealth of Independent States (CIS), formulated in the mid-1990s, are still the appropriate legal basis for the activities being conducted today by the two main agencies responsible for policy formulation and implementation of the Swiss international development co-operation, the Swiss Agency for Development and Cooperation (SDC) and the State Secretariat for Economic Affairs (SECO). Based on these laws, the Federal Council proposes to the parliament multi-annual framework credits covering the four main areas of development co-operation: humanitarian aid, development co-operation with the South, economic cooperation and cooperation with Eastern Europe.

In 2012, for the first time ever, these four credit frames were presented under a common strategic umbrella in a single Dispatch to the Parliament for the four-year period 2013-16 (CHF 11.4 billion). These four framework credits cover everything in the area of development co-operation, improving the co-ordination of resources and programmes and at the same time coinciding with the federal legislative programme. The parliament decides every fall on the overall allocation of funds for the following year's budget, and takes notice of the financial planning for the following three years.

The Federal Council has confirmed its intention to bring ODA up to 0.5% of GNI by 2015.

Planning at operational level

The Swiss Agency for Development and Cooperation (SDC) within the Federal Department of Foreign Affairs (FDFA) and the Economic Co-operation and Development Domain of the State Secretariat for Economic Affairs of SECO, under the Federal Department of the Economic Affairs, Education and Research (EAER), are jointly responsible for implementing development policy. The SDC handles development co-operation and humanitarian aid, while SECO is responsible for economic and trade policy measures. The SDC administers around 60% of ODA and SECO 10%.

In co-operation with the co-ordination offices, the central services of the SDC and SECO draw up multi-year co-operation programmes for priority countries or regions.

Country programmes are prepared on the basis of consultation with the principal Swiss partners. These programmes constitute the required frame of reference for all Swiss co-operation activities (strategic and sectoral/thematic guidelines, aid management procedures) and provide medium-term financial planning data for Swiss co-operation (SDC and SECO).

Availability of forward information

- The global indicative multi-year envelopes are available within the framework credits. Country-specific information can be found in the country programmes that are prepared about every five years, and are revised in the annual programmes for priority countries.

- The annual budget is based on the framework credits and the country programmes. Country allocations depend on the budget envelope for development assistance.
- The annual co-operation budget is presented to parliament each year in the fall session and approved in December.

Practices in providing partner countries with indicative forward spending plans

As of today, information about SDC and SECO/WE aid flows to partner countries is already being transmitted by field offices to the partners. However, this is mostly being done on an ad hoc basis, adapted to local conditions and practices, especially in the "South" priority countries.

As a contribution to the implementation of Switzerland's commitment to the Busan Declaration, SDC and SECO have identified several measures in order to unify actual practice. SECO has recently issued guidelines defining standard procedures to provide regular and timely information on annual commitments and actual disbursements, as well as on rolling three-year expenditure plans that are also applicable to SDC.

SDC is preparing general guidance to ensure the transfer of reliable, more harmonised and up-to-date information to partner countries. SDC will communicate the pertinent financial data through the Cooperation Strategies, which are shared with the government and the national partners. SDC favours the use of country systems.

List of priority countries and territories[a]

Region	Priority partner countries and territories	Income group
Africa	Benin	LICs
	Burkina Faso	LICs
	Chad	LICs
	Egypt	LMICs
	Ghana	LMICs
	Mali	LICs
	Mozambique	LICs
	Niger	LICs
	South Africa	UMICs
	Tanzania	LICs
	Tunisia	UMICs
America	Bolivia	LMICs
	Colombia	UMICs
	Cuba	UMICs
	Haiti	LICs
	Peru	UMICs
Asia	Afghanistan	LICs
	Azerbaijan	UMICs
	Bangladesh	LICs
	Indonesia	LMICs
	Kyrgyzstan	LMICs
	Mongolia	LMICs

Region	Priority partner countries and territories	Income group
	Nepal	LICs
	Pakistan	LMICs
	Tajikistan	LICs
	Viet Nam	LMICs
	West Bank & Gaza Strip	LMICs
Europe	Albania	UMICs
	Bosnia-Herzegovina	UMICs
	Former Yugoslav Republic of Macedonia	UMICs
	Kosovo	LMICs
	Moldova	LMICs
	Serbia	UMICs
	Ukraine	LMICs

a. In addition, SDC has several priority regional programmes that do not fit into the CRS geographical classification. These are Central America region, Central Asia region, Great Lakes region, Horn of Africa region, Mekong region, South Caucasus region and Southern Africa region.

UNITED KINGDOM

Overall budget framework for development co-operation

The UK has an annual budget, with its financial year running from April to March. The Chancellor of the Exchequer presents the budget usually in March to the Parliament for approval before the beginning of the financial year. Forward planning is based on the Treasury's Spending Reviews and Departmental Business Plans. The former define limits for Government departments' expenditure and the latter the key results of the expenditure, over the duration of the Parliament.

The Spending Review in 2010 set plans for the period 2011/12 to 2014/15, and the subsequent Spending Review in 2013 set plans for 2015/16.

The announced ODA level for 2012 was 0.56% of GNI. The UK Government is committed to delivering 0.7% of GNI from 2013 onward.

Planning at operational level

DFID's Business Plan for 2011 to 2015 sets out the coalition government's priorities. These priorities are then reflected within Operational Plans for each business unit within the Department for International Development (DFID). Operational Plans include the resources allocated and results planned for the period.

At Spending Review 2010, DFID used a bottom-up bidding process within a thematic strategic framework to allocate resources. The Bilateral Aid Review (BAR) and the Multilateral Aid Review (MAR) were the main tools for delivering this. Through this approach to resource allocation, resources were linked to development results organised around thematic areas.

Availability of forward information

- Next year's overall budget is available usually in March, when the Chancellor of the Exchequer presents the Budget.
- Forward information of the budget framework over the medium term is contained in the Spending Reviews. The 2013 Spending Review covered 2015/16.
- Forward information on planned annual expenditure in the UK partner countries is published in DFID's Annual Report and Accounts and Operational Plans.

Practices in providing partner countries with indicative forward spending plans

DFID has a number of instruments it has used to share information.[51] These include the following:

- Bilateral aid review
- Operational Plans
- Budget Support to Partner Governments
- Payment by results (pilot project DFID is working on).

51. More information on each of these instruments and examples can be found on the DFID website (www.dfid.gov.uk).

List of priority countries and territories

Region	Priority partner countries and territories	Income group
Africa	Congo, Dem. Rep.	LICs
	Ethiopia	LICs
	Ghana	LMICs
	Kenya	LICs
	Liberia	LICs
	Malawi	LICs
	Mozambique	LICs
	Nigeria	LMICs
	Rwanda	LICs
	Sierra Leone	LICs
	Somalia	LICs
	South Africa	UMICs
	South Sudan	LMICs
	Sudan	LMICs
	Tanzania	LICs
	Uganda	LICs
	Zambia	LMICs
	Zimbabwe	LICs
Asia	Afghanistan	LICs
	Bangladesh	LICs
	India	LMICs
	Kyrgyzstan	LMICs
	Myanmar	LICs
	Nepal	LICs
	Pakistan	LMICs
	Tajikistan	LICs
	West Bank & Gaza Strip	LMICs
	Yemen	LMICs

UNITED STATES

Overall budget framework for development co-operation

A large number of agencies manage development co-operation funds. The United States Agency for International Development (USAID) is the largest institution (administering about 55% of US total bilateral ODA), followed by the State Department (including the Office of the Global AIDS Coordinator, which administers the President's Emergency Plan for AIDS Relief [PEPFAR]), the Department of Health and Human Services, the Millennium Challenge Corporation (MCC), the Department of Agriculture and the Department of Defense. Smaller amounts are managed by some 20 other agencies.

The development co-operation budget, covering all agencies managing development co-operation funds, is presented in a single document, *The Budget of the United States Government*, which is built up from individual agency requests, as reviewed and modified by the President. All budget request documents include ODA, as well as non-ODA expenditures, and some include information about allocations at country level where applicable.

In early February, the President submits the budget request of the United States Government (USG) to Congress for enactment and appropriation. Ideally, the budget is voted on during the summer, although this has rarely happened in recent years. The US fiscal year runs from October to the following September. Development co-operation funds are requested and appropriated in the form of different accounts, often with their own distinct purposes and management and reporting requirements.

The requested fiscal year 2014 budget for Foreign Operation is USD 35.2 billion (of which USD 21.4 billion is to be allocated to the State Department and USAID for Bilateral Economic Assistance, USD 1.3 billion for Independent Department and Agencies Bilateral Assistance, USD 3.2 billion for Multilateral Economic Assistance, and USD 9.3 billion for Department of State Operations and Related Programs), but ODA amounts cannot be separately identified.

The United States has never committed to the UN target of 0.7% of GDP, but has more than tripled its ODA since 2000.

Planning at operational level

Each USG agency managing development assistance has its individual approach to planning, agreeing with the partner country and implementing its assistance. These approaches range from single-year planning and reporting systems to multi-year compacts (in the case of the MCC) with an agreed disbursement schedule, based on performance. For USAID and the State Department (including the Office of the Global AIDS Coordinator, which has a separate operational plan) an annual operational plan is prepared. The operational plan provides a comprehensive overview of all the resources planned for implementation in country (at activity and project level) and is developed in response to Congressional appropriations.

There is no list of priority recipients shared by all agencies that manage foreign assistance. The USG has a "foreign assistance framework" to organise and prioritise strategic and budgetary planning for the State Department and USAID among categories of countries and global interests. The MCC has a transparent, empirical rating of countries grouped by income that is carried out annually, and those countries that meet the criteria are prioritised as eligible for the development of multi-year compacts.

Availability of forward information

- For all agencies whose appropriation comes from the Foreign Assistance Act of 1961, as amended, a given year's development co-operation budget request, including information on country allocations, is available in the previous February.
- Prior to 2007, forward information at country level was available for ODA managed by USAID under Strategic Objective Grant Agreements.
- Multi-year funding and disbursement schedule is included in MCC compacts with partner countries.

Practices in providing partner countries with indicative forward spending plans

Many USAID missions provide current spending plans to partner countries' Aid Management Platforms (AMPs) on a recurring basis. For some multi-year agreements, USAID missions participate in joint country assistance strategies (CASs) and do make broad projections based on these agreements, always subject to the availability of funds.

MCC collaborates with partner countries and has signed multi-year Compacts showing indicative annual spending levels in those countries.

List of priority countries and territories

N.A.

AFRICAN DEVELOPMENT FUND (AfDF)

Overall budget framework for development co-operation

The amount of funds available for credits and grants by the African Development Fund (AfDF) – the concessional lending window of the African Development Bank (AfDB) – is dependent on the volume of contributions to AfDF by donor governments (17 DAC member countries, Argentina, Brazil, China, India, Korea, Kuwait, Saudi Arabia, South Africa and United Arab Emirates), contributions by the AfDB, and resources derived from operations or otherwise accruing to the Fund. Consultations on the thirteenth Replenishment (AfDF-13) were concluded in September 2013 and covers allocations for 2014-16, amounting to USD 7.3 billion.[52]

Planning at operational level

Two criteria are used to determine which countries are eligible to receive AfDF resources: country creditworthiness and per capita GNI (the same criteria as the World Bank). In practice, three country categories have been identified.

AfDF resources are allocated on the basis of needs and performance. Needs are indicated by a country's population and its GNI per capita. Performance is measured through a Country Performance Assessment, consisting of Country Policy and Institutional Assessment (CPIA), Governance Rating, and Portfolio Performance Assessment (PPA). Since AfDF-11, a simplified PBA formula is used in which the CPIA accounts for 26%, PPA for 16% and Governance for 58% of the Country Performance Assessment. Programme choices at country level are based on Country Strategy Papers (CSPs), which are prepared every five years and reviewed at mid-term.

Availability of forward information

- The Country Strategy Papers include information on future disbursements of approved credits and grants. They provide an indicative lending programme of projects yet to be approved.

Practices in providing partner countries with indicative forward spending plans

All AfDF-eligible countries are notified annually of their performance-based country allocation for the calendar year. This is done through a document distributed to the AfDB Board of Directors. The same document contains an indication of each country's total allocation for the three-year AfDF cycle. For future years, this allocation is indicative; only the current year and past allocations are firm. Subsequent to the distribution of this document, Regional Directors and Resident Representatives inform governments on the programming of the available resources.

52. http://www.afdb.org/en/about-us/african-development-fund-adf/about-the-adf.

ASIAN DEVELOPMENT FUND (ADF)

Overall budget framework for development co-operation

The amount of funds available for loans and grants by the Asian Development Fund (AsDF) – the concessional lending window of the Asian Development Bank (AsDB) – is dependent on the volume of contributions to AsDF by donor governments, contributions from the AsDB, and resources derived from operations. The eleventh Replenishment of the AsDF (AsDF-XI) and fifth regularised Replenishment of the Technical Assistance Special Fund were agreed in 2012 for a total value of USD 12.4 billion. The AsDF-XI replenishment covers the years 2013-16. Grants are awarded based on the debt-distress status of the borrower countries, assessed using the framework of the International Monetary Fund (IMF) and World Bank. AsDB also manages a number of grant funds on behalf of bilateral donors, as well as certain international organisations.

Planning at operational level

The allocation of AsDF resources is primarily performance-based. To determine entitlements, AsDB conducts country performance assessments (CPAs) for AsDF-eligible developing member countries (DMCs). These examine the coherence of the country's macroeconomic and structural policies, the quality of its governance and public sector management, and the degree to which its policies and institutions promote equity and inclusion. In addition to the CPAs, the aid allocation formula takes into account country needs (as measured by GNI per capita), country size (as measured by population), absorptive capacity and portfolio quality. Based on these criteria, country allocations are made on a biennial basis. For certain re-engaging DMCs and DMCs in post-conflict situations, a fixed allocation of resources is made available, which is not subject to performance-related factors. In addition, 10% of total AsDF-XI resources are dedicated for supporting regional co-operation and integration operations; and, on a pilot basis under AsDF-XI, 3% of countries' performance-based allocations are set aside for disaster response.

AsDF-XI provides funding and technical assistance to countries in Asia and the Pacific. The eligible countries are Afghanistan, Armenia, Bangladesh, Bhutan, Cambodia, Federated States of Micronesia, Georgia, Kiribati, Kyrgyzstan, Laos, Maldives, Mongolia, Myanmar, Nauru, Nepal, Pakistan, Palau, Papua New Guinea, Marshall Islands, Samoa, Solomon Islands, Sri Lanka, Tajikistan, Timor-Leste, Tonga, Tuvalu, Uzbekistan, Vanuatu and Viet Nam.

The utilisation of AsDF resources is determined in the country partnership strategies (CPS), which AsDB concludes with DMCs and is prepared in close co-operation with other development agencies, civil society and the private sector. The CPS includes rolling business plans covering a three-year period and which define the individual projects for approval within that time frame. AsDF resources are used primarily for investment operations, with around 20% used for policy-based operations. Core areas of operation for AsDF-XI are infrastructure, finance sector development, education, environment, and regional co-operation and integration.

Availability of forward information

- ADB's annual work programme and budget framework (WPBF) defines the parameters and main thrusts of the operations of the AsDB for the next three years, and provides the framework for preparing the following year's budget. The WPBF provides bank-wide operations planning figures, including country and regional breakdown of operations, disaggregated also by sector and theme.

- A country partnership strategy (CPS) defines AsDB's strategic approach in a developing member country that is aligned with AsDB's long-term strategic framework (Strategy 2020), the country's own development strategy, and AsDB's comparative strengths. The CPS is also informed by activities of other development partners. The CPS is implemented through the country operations business plan or the three-year rolling pipeline and the resources needed to implement the pipelines.

Practices in providing partner countries with indicative forward spending plans

An AsDB strategy formulation mission conducts dialogue with the developing member country (DMC) stakeholders on the draft country partnership strategy (CPS) and the country operations business plan (COBP), normally for the first three years of the CPS. In-depth discussions are held during the mission with the DMC government, development partners and civil society, including non-governmental organisations and the private sector, as appropriate. This concludes with a memorandum of understanding with the DMC.

The final draft of the CPS is cleared by the government.

The public is informed of the CPS and COBP through disclosure on the AsDB website.

CARIBBEAN DEVELOPMENT BANK (CarDB)

Overall budget framework for development co-operation

CDB's concessional funding comes in the main from the Unified Special Development Fund (SDFU), which is the largest pool of concessionary resources of the Bank. Individual donors will also provide resources for special programmes from time to time. Funding for SDF (U) is usually provided in four-year replenishments, with Contributors entering into negotiations with the Bank to agree on the priority areas which should be addressed by the Fund over the next four-year cycle. Contributions are made by both borrowing (18) and non-borrowing (8)* members of the Bank, and the size of the programme is determined by the level of resources contributed and the amount of internal generated funds anticipated. Non-members may also contribute. Negotiations for the eighth cycle (SDF 8) covering the period 2013 to 2016 ended in December 2012.

** Canada, the People's Republic of China, Colombia, Germany, Italy, Mexico, the United Kingdom and Venezuela.*

Planning at operational level

SDF (U) comprises loans and grants. Eligibility for access to the SDF (U) loan resources, as well as the terms and conditions of lending, are determined by a country classification mechanism. A performance based resource allocation (PBA) formula is used to allocate loan funds to eligible countries. The formula contains four factors to reflect country need (population, per capita income, number of poor persons and vulnerability) and two factors to reflect country performance (a policy-and-institutional performance score and a portfolio performance score). The allocation scores are generated at the beginning of each cycle and member countries are advised of their indicative allocation for the four-year cycle. In most instances the SDFU funds are blended with ordinary capital/market resources.

About 30-35% of SDFU funds is set aside as grants for specific purposes. These set-asides include those for a direct targeted poverty reduction programme (for which the PBA system is used) and for one member country which only receives grants. The remainder of the set-asides are not allocated to countries, but according to the potential impact of the use of these set aside resources.

Practices in providing partner countries with indicative forward spending plans

Disbursements of resources to borrowing members will depend on the status of implementation of projects. Typically, investment loans (which represent the majority of the portfolio) have a seven-year disbursement profile, while grant disbursements are of a shorter duration.

THE GLOBAL ALLIANCE FOR VACCINES AND IMMUNIZATION (GAVI)

Overall budget framework for development co-operation

GAVI's unique funding model draws heavily on private sector thinking to help overcome the historic limitations to development funding for immunisation. GAVI's two funding streams, innovative finance and direct contributions, account for 33% and 67%, respectively, of the Alliance's overall funding portfolio.

The GAVI resource mobilisation process rests on four main pillars:

- reaching out to current and new public and private donors with a diversified portfolio of instruments (direct contributions and innovative finance)
- increasing ownership of implementing countries through co-financing
- influencing market shaping through new market entrants and price reductions in vaccine manufacturing
- mobilising the strong advocacy of civil society networks while involving a wide range of partners.

The first GAVI replenishment cycle (2011-15), which concluded on 13 June 2011 in London, achieved a milestone by committing multi-year predictable funding. USD 4.3 billion was pledged, bringing the total resources available to GAVI for 2011-15 to USD 7.4 billion. The second Replenishment cycle (2016-2020) was launched on 20 May 2014. Donors were called upon to replenish GAVI with an additional investment of USD 7.5 billion.[53]

Planning at operational level

GAVI is not present at country level and therefore works closely with its Alliance partners and implementing country governments to ensure sustainable and predictable support. Countries can apply for new and underused vaccine support; health system strengthening support; support to civil society involvement in immunisation planning and delivery; immunisation services support; and other support. GAVI informs countries when they can apply for support through an on-line process. The country proposals must be in line with the national comprehensive multi-year plan, which is a single plan consolidating several national immunisation activities.

The requests for support are reviewed by an independent group of experts. Support to countries is in the form of multi-year commitments. Financial sustainability has been a key principle for GAVI since its inception. GAVI's co-financing policy is one of gradually transferring responsibility for funding new vaccines to the government. Through proactive efforts to shape vaccine markets, GAVI also works to ensure access to appropriate vaccines that are affordable to developing countries.

Availability of forward information

- Cash support is approved for the initial one year of the country proposal and is committed through to the end of the national multi-year immunisation plan. Vaccine support is committed at least until 2015.

53. *http://www.gavi.org/funding/how-gavi-is-funded/resource-mobilisation-process*.

Practices in providing partner countries with indicative forward spending plans

The partner countries are informed about the future development expenditures in the Decision letters which are sent to the countries upon approval of a new programme or approval of funding for the upcoming year. The letters contain information on amounts approved for funding as well as future commitments.

INTER-AMERICAN DEVELOPMENT BANK (IDB)

Overall budget framework for development co-operation

The Inter-American Development Bank (IDB) was established in 1959 to promote economic development throughout Latin America. The Bank's financial resources comprise Ordinary Capital (OC), the Fund for Special Operations (FSO), the Intermediary Financing Facility (IFF), Grant Facility (GRF), and trust funds established by individual countries or groups of countries. The IDB obtains its financial resources from its members (currently 48), borrowings on the financial markets, and through co-financing ventures.

Most IDB lending is from the OC. Concessional loans are extended from the FSO to the poorest countries of the region (Bolivia, Guyana, Honduras and Nicaragua). Haiti, which has traditionally benefited from FSO resources, has received exclusively grants since 2007 through the IDB Grant Facility.

Planning at operational level

The IDB has five institutional priority areas: i) social policy for equity and productivity; ii) infrastructure for competitiveness and social welfare; iii) institutions for growth and social welfare; iv) competitive regional and global integration; v) protecting the environment, responding to climate change, promoting renewable energy, and enhancing food security.

The IDB prepares with its borrowing member countries multi-year (four to five years) Country Strategies, which are approved by the Board of Executive Directors and include an overview of IDB's projected lending programme in a given country for the strategy period.

Practices in providing partner countries with indicative forward spending plans

An indicative lending envelope is agreed as part of the preparation and approval of each Country Strategy. Consistent with these envelopes, annual country allocations are determined as part of the country programming process, which identifies sovereign and non-sovereign guaranteed loans as well as technical co-operation operations that are expected to be approved in a given year. This information is reflected in the individual Country Program Documents for each borrowing member country and the Operational Program Report that is considered by the Bank's Board of Executive Directors. Furthermore, the Bank and its country counterparts track expected disbursements of the portfolio in execution on an ongoing basis.

INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT (IFAD)

Overall budget framework for development co-operation

IFAD's budget for its country programmes is determined by the level of its three-year Replenishment. Pledges to the ninth Replenishment of IFAD (IFAD9) had reached USD 1.414 billion by 31 January 2014, 94% of the target for USD 1.5 billion set in 2012.[54] The Consultation on the Tenth Replenishment (IFAD10, 2016-2018) of IFAD's Resources will take place throughout 2014.[55]

Planning at operational level

Development projects are designed by Country Programme Managers within regional divisions, based on agreed priorities between IFAD and the country, ordinarily laid out in the Country Strategic Opportunities Paper. Specific country allocations are based on the size of the Replenishment, using the Performance Based Allocation System, revised each year of a replenishment period.

Availability of forward information

- Country allocations are available annually with an indicative envelope for future years in the Replenishment cycle. Financing approved by IFAD is implemented directly by government counterparts.

54. http://www.ifad.org/governance/replenishment/target/.
55. http://www.ifad.org/governance/replenishment/10/index.htm.

ISLAMIC DEVELOPMENT BANK (IsDB)

Overall budget framework for development co-operation

The concessional resources of the IsDB comprise of two categories: (i) grants; and (ii) interest free loans. The amount of funds allocated for grants resources comprise 7% of the net annual income of the Bank during the previous year. In addition, the Bank has established the Waqf Fund (endowment or a charitable trust, established in 1979) with current assets of about USD 1.4 billion). The income generated from the Fund is used as grants for supporting social development program.

The Bank also provides loans for long-term concessional financing of Technical Assistance (TAs) and Projects. The Bank only charges a service fee on loans to cover administrative expenses on managing the loans' financing.

In 2007 the Bank established an Endowment/Trust Fund entitled the Islamic Solidarity Fund for Development (ISFD), focused on poverty reduction activities mainly in the 25 Least Developed Member Countries (LDMCs) of IsDB. The paid-in contribution to the Fund by the end of 2012 stood at USD 1.74 billion against the principal target of USD 10 billion. The income generated from the investment of the fund principal is used to provide concessionary loans. The operating income of the ISFD for 2012 was USD 62.4 million.

The Concessionary Financing (Concessionary Loans and Grants) planned for 2013G (1434H) stood at USD 375.1 million, including USD 18.1 million in grants and USD 357 million in loans. The loan resources for 2013 (1434H) comprised USD 267 million from the IsDB Ordinary Capital Resources (OCR) and USD 90 million from the ISFD.

Planning at operational level

The IsDB is a South-South Institution in which all its 56 member countries are both contributors and beneficiaries of its financing. However, the bulk of the concessionary resources are used to finance development needs in 25 members classified as LDMCs (Afghanistan, Bangladesh, Benin, Burkina Faso, Chad, Comoros, Djibouti, Gambia, Guinea, Guinea-Bissau, Kyrgyzstan, Maldives, Mali, Mauritania, Mozambique, Niger, Senegal, Sierra Leone, Somalia, Sudan, Tajikistan, Togo, Uganda, West Bank and Gaza Strip, and Yemen).

Grants are used for developing human and institutional capacity, undertaking feasibility studies, financing regional programmes/projects, supporting social development and providing emergency assistance. Loans are used to provide long-term Technical Assistance and to finance projects especially in social sectors, mainly in LDMCs.

Availability of forward information

- The Bank is preparing/implementing Member Country Partnership Strategies for 24 of its member countries to align its development financing to countries' developmental priorities. In addition, Country Poverty Assessment Studies have been completed for Bangladesh and Sudan. The Bank undertakes project programming for countries based on the priorities agreed during the Member Country Partnership Stragegy (MCPS) process. The IsDB maintains a pipeline of projects portfolio for its member countries, which is categorised and prioritised based on project readiness and a country's readiness to take the Bank's financing. The projects are included in the Annual Country Work Program to be considered for financing during the coming year.

OPEC FUND FOR INTERNATIONAL DEVELOPMENT (OFID)

Overall budget framework for development co-operation

The budget for each country is based on an equation that focuses on population and GNI/capita (higher population ➔ higher allocation; lower GNI/Capita ➔ higher allocation). Other factors play a less significant role, such as the inequality-adjusted Human Development Index (IHDI), the country's responsiveness to OFID, and country ratings for middle income countries.

Planning at operational level

The organisation follows countries' priorities.

Availability of forward information

- Information is provided to the countries through field visits and negotiations of projects.

Practices in providing partner countries with indicative forward spending plans

All above information is provided to the countries through missions to the beneficiary country.

JOINT UNITED NATIONS PROGRAMME ON HIV/AIDS (UNAIDS)

Overall budget framework for development co-operation

Plans and budgets are drawn up for countries based on their needs. They are reviewed at regional level, and then at global level, in the light of available overall budgets and allocations to global, regional and country levels.

Planning at operational level

Plans are formulated in line with the country UN Development Assistance Framework (DAF) and the plans of the UNAIDS Joint Team to achieve common objectives.

Availability of forward information

- A results-based framework, the UBRAF, is formulated for four years, currently 2012-15, with a two-year budget currently 2012-13, and approved by the board (PCB).[56]

Practices in providing partner countries with indicative forward spending plans

UNAIDS provides leadership and advocacy at global, regional and country levels, together with technical assistance. It does not generally provide development funds to partner countries.

56. For further information, see www.unaids.org/en/ourwork/.

UNITED NATIONS CHILDREN'S FUND (UNICEF)

Overall budget framework for development co-operation

UNICEF is funded exclusively from voluntary contributions. Its resources are composed of regular (donors' contributions to UNICEF's regular [core] budget) and other resources (earmarked contributions). Total expenditures on core resources amounted to USD 663 million in 2012. UNICEF's medium-term strategic plan provides financial estimates for regular resources for 2013-14 as follows: USD 1 070 million in 2013, USD 1 098 million in 2014.

Planning at operational level

UNICEF co-operated with 155 countries, areas and territories in 2012. Allocations of regular (core) resources are made using the methodology described in UNICEF's Executive Board document E/ICEF/1997/P.L.17 and its associated resolution 97/18. In summary, allocations are made to country programmes according to the following criteria:

- At least two-thirds of regular resources for programmes will be allocated on the basis of three core criteria – Under 5 Mortality Rate (U5MR), GNI per capita, and Under-18 child population.
- Each country receives an allocation on the basis of the three core criteria, using the existing formula and refined weighting system.
- Least developed countries (LDCs) receive 60% of the total allocation to countries; countries in Sub-Saharan Africa receive at least 50% of the total allocation.

UNITED NATIONS RELIEF AND WORKS AGENCY FOR PALESTINE REFUGEES IN THE NEAR EAST (UNRWA)

Overall budget framework for development co-operation

UNRWA was established within the United Nations system as a subsidiary organ of the General Assembly by the Assembly in its resolution 302 (IV) of 8 December 1949 and became operational on 1 May 1950. As mandated by the General Assembly, UNRWA's mission is to help Palestine refugees achieve their full potential in human development under the difficult circumstances in which they live, consistent with internationally agreed goals and standards. The Agency fulfils this mission by providing a variety of essential services, within the framework of international standards, to Palestine refugees in the West Bank and Gaza Strip, Jordan, Lebanon and the Syrian Arab Republic.

UNRWA delivers educational, health, relief and social services, microfinance and emergency assistance, infrastructure and camp improvement within refugee camps, and protection services to Palestine refugees under the umbrella of the five major goals of: A Long and Healthy Life; Acquiring Knowledge and Skills; A Decent Standard of Living; Human Rights Enjoyed to the Fullest; and Effective and Efficient Governance and Support in UNRWA as prioritised in the Medium Term Strategy (MTS) for the period 2010-15. The MTS is then translated into Biennium Implementation Plans in a Results Based Budgeting format reflecting Core Requirements funded by the General Fund (95% funded by voluntary contributions and around 5% by Assessed Contributions with funding for 146 international staff only), Project Funding and Emergency Appeal.

Planning at operational level

Development activities at the operational level translate directly from the five major goals as indicated above.

Availability of forward information

- The Biennium Budget reflecting yearly requirements is prepared six months in advance. For the 2014-2015 biennium, UNRWA's Programme Budget (General Fund) was approved by the General Assembly in august 2013.[57]

57. http://www.unrwa.org/sites/default/files/2014-2015_programme_budget_blue_book.pdf.

WORLD BANK – THE INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)

Overall budget framework for development co-operation

The IDA16 replenishment (about USD 49.3 billion) affects IDA's commitment authority in fiscal years (FY) 2012-14 (i.e. from July 2011 to June 2013). In December 2013, the IDA 17 replenishment reached a record of USD 52.1 billion in financing over the fiscal years 2015-17.[58]

Planning at operational level

Two criteria are used to determine which countries are eligible to borrow IDA resources: relative poverty (defined as GNI per capita below an established threshold, which is updated annually); and lack of creditworthiness to borrow on market terms. IDA resources are also provided through a Performance-Based Allocation (PBA) system to eligible countries. Country performance is mainly based on the annual Country Policy and Institutional Assessment (CPIA), which is aggregated into an overall country score referred to as the IDA Resource Allocation Index (IRAI). The IRAI, together with a portfolio performance rating, constitute the IDA Country Performance Rating (CPR). CPR, GNI per capita and population are key inputs in the PBA allocation formula.

The PBA allocations serve as an anchor for the formulation of Country Assistance Strategy (CAS) lending programmes that are developed in consultation with the relevant country authorities. The CAS papers include information on the indicative annual IDA envelope that can be used to finance projects during the CAS period (typically three to five years).

Availability of forward information

- The Country Assistance Strategy papers for the respective country include information on the indicative annual IDA envelope during the CAS period and are publicly disclosed.

Practices in providing partner countries with indicative forward spending plans

IDA works with each country to develop their respective Country Assistance/Partnership Strategy papers, which include a resource envelope to finance IDA assistance in the country, and thus IDA financing envelope information is provided to client countries on a rolling basis. The available financing information is also communicated to the country authorities regularly as a standard practice through country teams, including staff based in country offices.

In addition, IDA financing follows a country-driven model without earmarking, and thus 100% of the allocated resources are country programmable. That is, the IDA financing envelope translates into CPA as countries decide for which projects IDA funding will be used. The only non-CPA resources are heavily indebted poor countries (HIPC)/Multilateral Debt Relief Initiative (MDRI) debt relief provided in addition to the IDA resource allocations.

58. More information is available at www.worldbank.org/en/news/press-release/2013/12/17/world-bank-fight-extreme-poverty-record-support.

KUWAIT FUND FOR ARAB ECONOMIC DEVELOPMENT

Overall budget framework for development co-operation

The overall budget for development co-operation for the fiscal years 2013/2014 and 2014/2015 is in the amount of 250 million Kuwaiti dinars annually.

Planning at operational level

At operational level, loan applications are reviewed and considered for processing in the pipeline if they were well prepared on the basis of comprehensive feasibility studies and are accorded priority in the country's development strategy.

Availability of forward information

- Forward information on projects to be considered by the Kuwait Fund is normally provided in the Fund's Annual Report.

Practices in providing partner countries with indicative forward spending plans

Information is provided on projects approved for financing, and on the project or projects likely to be supported by the Fund.

ANNEX 2 BIBLIOGRAPHY

The information presented in Annex 2 is mostly based on aid providers' own submissions to the 2013 and 2014 Survey on Donors' Forward Spending Plans; however, additional references were used to update certain figures and validate information.

Australia

DAC Peer Review of Australia, OECD 2013, *www.oecd.org/dac/peer-reviews/OECD%20Australia%20FinalONLINE.pdf*

Summary of Australia's Overseas Aid Program 2013-14, *aid.dfat.gov.au/Budgets/Documents/budget-highlights-2013-14.pdf*

2013-14 International Development Assistance Budget, Media release, 14 May 2013, *www.foreignminister.gov.au/releases/2013/bc_mr_130514b.html*

Australian Government Department of Foreign Affairs and Trade, Countries and Regions, *http://aid.dfat.gov.au/countries*

Austria

DAC Peer Review of Austria, OECD 2009, *www.oecd.org/dac/peer-reviews/42857127.pdf*

Austrian Development Co-operation, Strategic documents, *www.entwicklung.at/en/publications/programmes/*

Belgium

DAC Peer Review of Belgium, OECD 2010, *www.oecd.org/dac/peer-reviews/45738991.pdf*

Belgium Development Co-operation, Partner countries, *http://diplomatie.belgium.be/en/policy/development_cooperation/countries/partner_countries/*

Canada

DAC Peer Review of Canada, OECD 2012, *www.oecd.org/dac/peer-reviews/canadapeerreview2012.pdf*

Foreign Affairs, Trade and Development Canada, Development Countries of Focus, *www.international.gc.ca/development-developpement/countries-pays/index.aspx*

Czech Republic

Czech Development Agency, Countries and Projects, *www.czda.cz/czda/en_126.htm?lang=en*

Denmark

DAC Peer Review of Denmark, OECD 2011, *www.oecd.org/development/peer-reviews/47866608.pdf*

Ministry of Foreign Affairs Denmark, Country policies, *http://um.dk/en/danida-en/goals/country-policies*

Priorities for Danish Development Cooperation, Overview of the Development Cooperation Budget 2014–2017, *http://um.dk/en/~/media/UM/English-site/Documents/Danida/Goals/Strategy/priorities%20for%20the%20Danish%20development%20Cooperation%20for%202014.pdf*

Priorities for Danish Development Cooperation 2015, Overview of the Development Cooperation Budget 2015–2018, *http://www.netpublikationer.dk/UM/14_priorities_danish_development_cooperation_2015/index.html*

EU institutions

DAC Peer Review of the European Union, OECD 2012, *www.oecd.org/dac/peer-reviews/50155818.pdf*

European Commission - MEMO/13/1134 11/12/2013, The Multiannual Financial Framework: The External Action Financing Instruments, *http://europa.eu/rapid/press-release_MEMO-13-1134_en.htm*

European Union External Action, Country Strategy Papers 2007-2013, *http://eeas.europa.eu/sp/index_en.htm*

European Union External Action, Financial Cooperation Reference Documents, *http://eeas.europa.eu/enp/documents/financing-the-enp/index_en.htm*

Finland

DAC Peer Review of Finland, OECD 2012, *www.oecd.org/dac/peer-reviews/PRFINLAND2012.pdf*

Ministry of Foreign Affairs of Finland, Appropriations and their use, *formin.finland.fi/public/default.aspx?contentid=135156&contentlan=2&culture=en-US*

Ministry of Foreign Affairs of Finland, Press Releases, 8/7/2014,
Ministry for Foreign Affairs 2015 budget Proposal,
formin.finland.fi/public/default.aspx?contentid=310414&contentlan=2&culture=en-US

France

DAC Peer Review of France, OECD 2012, *www.oecd.org/dac/peer-reviews/OECD%20France_ENGLISH%20version%20onlineFINAL.pdf*

Transparence de l'aide, *www.diplomatie.gouv.fr/fr/politique-etrangere-de-la-france/aide-au-developpement-1060/les-principes-de-l-aide-francaise/article/transparence-de-l-aide*

Germany

DAC Peer Review of Germany, OECD 2010, *www.oecd.org/dac/peer-reviews/46439355.pdf*

BMZ Federal Ministry for Economic Cooperation and Development,
New Country Strategy for Afghanistan 2014 – 2017,
www.bmz.de/en/publications/type_of_publication/strategies/Strategiepapier340_03_2014.pdf

Ireland

DAC Peer Review of Ireland, OECD 2012, *www.oecd.org/dac/peer-reviews/46439355.pdf*

Irish Aid, Country Strategy Paper, *www.irishaid.ie/news-publications/tags/countrystrategypaper/*

Development Cooperation Division and the Irish Aid Programme, *www.dfa.ie/media/dfa/alldfawebsitemedia/newspress/publications/ministersbriefjuly2014/10.-Development-Cooperation-Division.pdf*

Italy

DAC Peer Review of Italy, OECD 2014, *www.oecd.org/dac/peer-reviews/Italy_peerreview2014.pdf*

Italian Development Cooperation, *www.cooperazioneallosviluppo.esteri.it/pdgcs/inglese/intro.html*

Italian Development Cooperation, "Stream" 2013-2015, Kenya, *www.cooperazioneallosviluppo.esteri.it/pdgcs/Documentazione/Report/PaesiStream/2013-10-01_Kenya_Eng.pdf*

Italian Development Cooperation 2013-2015, Guidelines and Programming Policies, *www.cooperazioneallosviluppo.esteri.it/pdgcs/documentazione/PubblicazioniTrattati/2013-03-12.LineeGuida.Engl.pdf*

Japan

DAC Peer Review of Japan, OECD 2014, *www.oecd.org/dac/peer-reviews/Japan-peer-review-2014.pdf*

Japan's ODA Budget, *www.mofa.go.jp/policy/oda/white/2013/pdfs/0301.pdf*

Ministry of Foreign Affairs of Japan, Country Assistance Policies for Respective Countries, *www.mofa.go.jp/policy/oda/assistance/country2.html*

Korea

DAC Peer Review of Korea, OECD 2012, www.oecd.org/dac/peer-reviews/Korea%20CRC%20-%20FINAL%2021%20JAN.pdf

Ministry of Foreign Affairs Republic of Korea, ODA/Development Cooperation, www.mofa.go.kr/ENG/policy/oda/index.jsp?menu=m_20_110

ODA Korea, Country Partnership Strategy, www.odakorea.go.kr/eng.policy.CountryPartnershipStrategy.do

Luxembourg

DAC Peer Review of Luxembourg, OECD 2012, www.oecd.org/dac/peer-reviews/LUXEMBOURG%20in%20CRC%20template%20April%202013.pdf

Luxembourg – Vietnam, Indicative Cooperation Programme 2011 – 2015, www.mae.lu/fr/content/download/27934/204399/version/1/file/PIC+III+Vietnam+2011-2015.pdf

Netherlands

Government of the Netherlands, Partner and focus countries in development cooperation, www.government.nl/issues/development-cooperation/partners-in-development

Kingdom of the Netherlands, Multi-Annual Strategic Plan for Uganda, 2014-2017, http://uganda.nlembassy.org/binaries/content/assets/postenweb/u/uganda/embassy-of-the-kingdom-of-the-netherlands-in-kampala/import/development-cooperation/uganda-multi-annual-strategic-plan-2014-2017.pdf

Kingdom of the Netherlands, Multi-Annual Strategic Plan for Great Lakes Region, 2014-2017, www.rijksoverheid.nl/bestanden/documenten-en-publicaties/rapporten/2014/02/05/meerjarige-strategische-plannen-mjsp-2014-2017/great-lakes-region-multi-annual-strategic-plan-2014-2017.pdf

Factsheet on the Homogeneous Budget for International Cooperation (HGIS), www.government.nl/files/documents-and-publications/budgets/2013/09/17/factsheet-on-the-homogeneous-budget-for-international-cooperation-hgis/hgis-factsheet-english.pdf

New Zealand

DAC Peer Review of New Zealand, OECD 2010, www.oecd.org/dac/peer-reviews/47468242.pdf

New Zealand Foreign Affairs and Trade Aid Programme, Budget 2014 – Increased Investment in New Zealand Official Development Assistance, www.aid.govt.nz/media-and-publications/speeches-and-releases/budget-2014-%E2%80%93-increased-investment-new-zealand-official

New Zealand Foreign Affairs and Trade Aid Programme, Where we work, www.aid.govt.nz/where-we-work

New Zealand Foreign Affairs and Trade Aid Programme, Indonesia Strategic Framework for Development 2012 – 2016, www.aid.govt.nz/sites/default/files/INDONESIA%20Strategic%20Framework%20for%20Development%20%20495%20KB.pdf

New Zealand Foreign Affairs and Trade Aid Programme,
Indicative programme allocations 2012/13 - 2014/15,
www.aid.govt.nz/about-aid-programme/aid-statistics/aid-allocations-201213-201415

Norway

DAC Peer Review of Norway, OECD 2013, www.oecd.org/dac/peer-reviews/Norway_FINAL_2013.pdf

Poland

Polish Aid, Partner Countries, ww.polishaid.gov.pl/Partner,countries,162.html#priorytetowe_kraje

Portugal

DAC Peer Review of Portugal, OECD 2010, www.oecd.org/dac/peer-reviews/46552896.pdf

Cooperação Portugal – Moçambique, Programa Indicativo de Cooperação 2011-2014, *http://cdn.rede-camoes.com/images/cooperacao/pic_2011_2014_mz.pdf*

Slovak Republic

SlovakAid website, *www.slovakaid.sk/*

SlovakAid, Strategy of the Slovak Republic for Development Cooperation with the Republic of Kenya for 2014-2018,
www.slovakaid.sk/sites/default/files/country_strategy_paper_kenya_web.pdf

Slovenia

Republic of Slovenia, Ministry of Foreign Affairs, *www.mzz.gov.si/en/*

Approved state budget,
www.mf.gov.si/si/delovna_podrocja/proracun/sprejeti_proracun/ (in Slovenian language)

Republic of Slovenia, Ministry of Foreign Affairs, Framework programmes for international development co-operation and humanitarian assistance,
www.mzz.gov.si/fileadmin/pageuploads/Zunanja_politika/ZDH/Zakoni_in_dokumenti/Okvirni_program_13-15_revizija.pdf (in Slovenian language)

Republic of Slovenia, Ministry of Foreign Affairs, Bilateral Agreements on International Development Cooperation,
www.mzz.gov.si/en/foreign_policy_and_international_law/foreign_policy/international_development_cooperation_and_humanitarian_assistance/documents/

Spain

DAC Peer Review of Spain, OECD 2011, *www.oecd.org/dac/peer-reviews/SpainPR.pdf*

Philippines-Spain Country Partnership Framework For Development Cooperation 2014-2017,
www.aecid.es/Centro-Documentacion/Documentos/Informes%20y%20gu%C3%ADas/Philippines-Spain_Country_Partnership_Framework_Development_Cooperation_2014_2017.pdf

Sweden

DAC Peer Review of Sweden, OECD 2013,
www.oecd.org/dac/peer-reviews/sweden-peer-review-2013.pdf

Swedish International Development Agency (SIDA), Where we work,
www.sida.se/English/where-we-work/

Results strategy for Sweden's international development cooperation in Bangladesh 2014–2020,
www.regeringen.se/content/1/c6/24/52/37/13e00de2.pdf

Results strategy for Sweden's international development cooperation in Tanzania 2013–2019,
www.government.se/content/1/c6/09/40/02/0ce12af6.pdf

Openaid.se, *www.openaid.se/aid/2013/*

Switzerland

DAC Peer Review of Switzerland, OECD 2013,
www.oecd.org/dac/peer-reviews/Switzerland_PR_2013.pdf

Swiss Agency for Development and Cooperation, the SDC's areas of deployment,
www.deza.admin.ch/en/Home/Countries

United Kingdom

DAC Peer Review of United Kingdom, OECD 2010,
www.oecd.org/dac/peer-reviews/45519815.pdf

The Department for International Development (DFID), Where we work,
www.gov.uk/government/organisations/department-for-international-development/about#where-we-work

Gov.Uk, Operational plans and summaries 2013,
www.gov.uk/government/collections/operational-plans-2013

Development Tracker, Follow how the UK invests in developing countries, http://devtracker.dfid.gov.uk/

United States

DAC Peer Review of United States, OECD 2011, www.oecd.org/dac/peer-reviews/48434536.pdf

USAID, Where We Work, www.usaid.gov/where-we-work

USAID, Country Strategies (CDCS), www.usaid.gov/results-and-data/planning/country-strategies-cdcs

Millennium Challenge Corporation, Countries & Country Tools, www.mcc.gov/pages/countries

ForeignAssistance.Gov, www.foreignassistance.gov/web/default.aspx

African Development Fund (AfDF)

About the ADF, www.afdb.org/en/about-us/african-development-fund-adf/about-the-adf/

Asian Development Fund (AsDF)

www.adb.org/site/adf/main

Caribbean Development Bank (CarDB)

Caribbean Development Bank, Special Development Fund (SDF), www.caribank.org/programmes/sdfu

Global Alliance for Vaccines and Immunization (GAVI Alliance)

www.gavi.org/

Inter-American Development Bank (IDB)

Inter-American Development Bank Fund for Special Operations (FSO), www.iadb.org/en/about-us/idb-financing/fund-for-special-operations-fso,6063.html

International Fund for Agricultural Development (IFAD)

www.ifad.org/

Islamic Development Bank (IsDB)

www.isdb.org

OPEC Fund for International Development (OFID)

www.ofid.org/

UNAIDS

www.unaids.org

UNICEF

www.unicef.org

UNRWA

www.unrwa.org

World Bank (IDA)

www.worldbank.org/ida

International Development Association, IDA17 Replenishment,

www.worldbank.org/ida/ida-17-replenishment.html

The World Bank, International Development Association, Projects and Operations, Country Strategies,

www.worldbank.org/en/projects-operations/country-strategies

Kuwait Fund

www.kuwait-fund.org/

2014 Global Outlook on Aid

The OECD Global Outlook on Aid is a key tool for the international community to better assess the prospects for meeting aid commitments, and to flag potential gaps in aid provision ahead of time. The 2014 report provides an overview of global aid allocations up to 2017 based on the results of the 2014 DAC Survey on Donors' Forward Spending Plans and examines aid providers' policies and procedures to provide a better understanding of the progress and obstacles in improving aid predictability.

The 2014 report highlights a slight increase in expected aid levels over the coming years and notes the worrying trend of continued stagnation in programmed aid to heavily aid dependent countries. It calls for greater ambition to improve countries' access to external development finance for the post-2015 development framework as well as the need to strengthen budget and planning practices for more predictable support.

http://www.oecd.org/dac/aid-architecture/aidpredictability.htm

OECD

BETTER POLICIES FOR BETTER LIVES