

Donor agencies' efforts for improved transparency of delivery chains for aid programmes

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Question

- *How closely do the following donors align regarding requirements on their partners for publication of IATI data on delivery chains? UNDP, European Commission, USAID, Netherlands, Germany and Belgium.*
- *What other initiatives have been implemented by the above donors which could be used for improved transparency of delivery chains for aid programmes?*

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1. Summary

This rapid literature review academic sources, grey literature, and information and documents available on official organisation websites, on transparency and traceability of Official Development Assistance (ODA) within donor agencies' development and humanitarian aid delivery chains. **It draws heavily on grey literature and particularly on information on webpages.** Academic research on aid transparency mainly measures the impact of transparency on aid effectiveness and focusses on measurements for aid transparency in general. Hence, sources describing what donor agencies precisely do to secure and improve transparency in delivery chains for aid programmes are mainly found on webpages of donor agencies and transparency initiatives.

In general, the information on which this rapid review is based, shows that **most donor agencies commit themselves to align aid transparency efforts according to the International Aid Transparency Initiative's (IATI) common standard**, which they have repeated in several other commitments over the last ten years. Donor agencies, development banks, special government-led development initiatives or programmes that publish aid data and information independently to IATI score very different on aid transparency, depending on the complexity of implementing the IATI standard within their organisational structures. For example, smaller organisational structures with a clear thematic focus that initiated within the last ten years (e.g. US-Millennium Challenge Corporation (MCC)) seem to have an advantage, while more political broader development agencies, like US Agency for International Development (USAID), the Netherlands Ministry of Foreign Affairs (MFA), and the European Commission Directorate General for International Cooperation and Development (EC-DEVCO) seem to need more time to align fully to the common standard.

Research shows that two factors also play a significant role in understanding why some organisations seem to do better in aligning to IATI formats than others (Honig & Weaver, 2019):

- Donor agencies that have played an **active role in the development of IATI's organisational structure**, e.g. in running the Secretariat, such as the UK Department for International Development (DFID) and the UN Development Programme (UNDP) are amongst the highest scorers in aid transparency for IATI indicators.
- Donor agencies feel **pressure from professional peers or political influences** to comply with the IATI standard and improve their ranking on the independent Aid Transparency Index (ATI). Expectations from peers is mainly felt in independent aid agencies (e.g. DFID, USAID, BMZ-GIZ), while political pressure to perform better is often more dominant in government organisations that have a broader agenda beyond ODA disbursement (e.g. Ministries of Foreign Affairs).

Information on which this rapid review is based also shows that most donor agencies have initially prioritised their **management of open source project and country data and overall aid spending** by launching open data portals and dashboards. All donor agencies mentioned in this report (UNDP, US agencies, EC agencies, Netherlands MFA, German and Belgium agencies) have established such open data portals for their development projects. Most of these agencies are now in the process **to include more disaggregated data (e.g. projects, budgets, sub-national data) and get performance results and reviews (e.g. evaluation, monitoring, appraisals) in IATI formats.** Hence, most of the mentioned donor organisations have low scores on the IATI performance indicators.

Furthermore, and more relevant for this review, traceability of their development funds in aid delivery chains is a new area for most donor agencies. **Aid traceability systems in the IATI format should, if well implemented, provide agencies with a tool to automatically follow the money to end users in the aid delivery chain; however, yet they are not fully operational in most countries.** Few countries, like the Netherlands are leading in developing and implementing such systems. Some countries make publishing to IATI mandatory to their direct partners (implementers), making them directly responsible to update data and information on how they spend the funds in the IATI open data format: these countries are UK, the Netherlands, Belgium, and Denmark. **DFID, The Netherlands MFA, and Belgium DGD make up 99% of all the available forward and backward linkages in the delivery chain for aid programmes.** By providing guidelines and operating a helpdesk for partner organisations, as for example the Netherlands MFA does, could over time improve quality and quantity of project data. However, this does not mean that third-party implementers are fully included in IATI data.

The complexity of systems to follow the flow of aid money in more details to end users, can only truly be visualised as all activities within the delivery chain are coded consistently within IATI formats, adding more codes as new implementers are involved. This also means that codes should be linked to each other when multiple donors fund the same programmes and projects. **Unfortunately, the sources used in this rapid review do not give a detailed overview what donor agencies actually do to achieve such fully linked transparency system.** The available information only shows that some front-runners (e.g. the Netherlands and more recently Belgium) are piloting ways to trace their development money, but very few documentations are available.¹

Most donor agencies work on improved data on performance results with monitoring and evaluation frameworks in place to generate data and information from implementers (e.g. UNDP Integrated Results and Resources Framework). However, most agencies still use their own frameworks and systems, even within the EU while there is an EU-wide results framework in place. **The current available data on performance results is often not properly linked to the IATI format, hindering a common and comparable way of sharing and using performance information widely.** Furthermore, most systems provide measures to control and use information from direct implementers but have less overview on performance measures further in the delivery chain for development programmes.

Finally, with the exception of UNDP, the mentioned agencies in this report have focused more on implementing transparency frameworks and systems within their organisation and delivery chain (supply side of open data), while **they put less efforts in improving the use of such information, for example in receiving countries.** Awareness and capacities need to be built in civil services, civil society and in local media to use the information (demand side of open data). The more open data and information is used to make development and humanitarian aid more effective; the more pressure could be built on all agencies to increase their efforts for improved transparency of delivery chains for development programmes.

¹ The author tried to contact leading persons in the Netherlands Ministry of Foreign Affairs, Belgium Directorate General on Development and Humanitarian Cooperation, and German Ministry on Economic Cooperation and Development, but no interview could be arranged in the short term for this review, which can be linked to the 2020 Covid-19 pandemic during the research period of the rapid review.

2. Framing aid transparency

The IATI standard

Aid traceability, tracking money flow throughout the whole delivery chain for development and humanitarian programmes, is part of the broader aid transparency and open data agenda. Traceability is not possible without transparency and data sharing approaches. The aid transparency agenda kicked off after the First High-Level Forum on Aid Effectiveness in Rome, Italy, in 2003 after which several initiatives and organisations has sought to set up schemes to support open data and aid transparency. However, it took many more years to establish commitments to improve traceability.

Because traceability is part of the transparency agenda it is good to understand first why transparency in the delivery chain for development and humanitarian programmes is important. Herring (2015), amongst others, explains that the assumption is that open data and transparency improves trust (“trust breeds stronger and smarter execution teams; stronger execution maintains your client base”), whilst centralising information reduces the overall costs of reporting (e.g. avoiding duplications) and directs “talent and attention to actually delivering results”. Furthermore, transparency and open data support an enabling environment in which donor coordination, country-level development planning, and management can improve.

Herring (2015) also mentions that transparency maximises the chances of delivering aid in a more citizen-driven way to empower local organisations and institutions by providing opportunities for voice and feedback. Finally, as most donor agencies support a democratic transition (e.g. democratic institutions, accountable and transparent public financial management) they should themselves give the best example. This works in two ways as transparency is associated with a reduction in both the probability of democratic collapse and of the irregular removal of democratic elected leaders (“transparency stabilises democratic rule”) (Hollyer *et al.*, 2018).

During the Third High Level Forum on Aid Effectiveness in Accra, Ghana, in 2008, the International Aid Transparency Initiative (IATI) was launched. In January 2011, the UK Department for International Development (DFID) was the first organisation to commit publishing aid information to IATI. A month later, IATI members agreed the first version of the IATI Standard. **The IATI Standard is a set of rules and guidance about what data organisations should publish and what format it should be presented in and in what frequency.**² Most donor agencies committed themselves to publishing their aid information according to the common IATI Standard during the Fourth High Level Forum on Aid Effectiveness in Busan, South Korea, in November 2011. In 2020, around a thousand organisations worldwide (also NGOs, foundations, and development banks) publish their development and humanitarian spending to IATI by using the common standard. However, non-Development Assistance Committee (DAC) aid providers from emerging economies, like China, Brazil and Russia at the same time have increased their aid supplies without using the common standard on

² This includes data about the organisation (e.g. spending, annual budget) and specific activities (e.g. finance, location, impact). The IATI Standard was built on the existing OECD Development Assistance Committee (DAC) Creditor Reporting System (CRS++) and the OECD DAC Forward Spending Survey (FSS) by making it more accessible and by including standardised and disaggregated data from all aid activities. For more information: <https://iatistandard.org/en/>

transparency, which has intensified the debate about aid transparency (Pamment & Wilkins, 2016).

The launch of IATI and the common standard set off supranational initiatives, such as the EU Aid Transparency Guarantee and the Global Partnership for Effective Development Cooperation, national-level policies, and open aid data dashboards, including the establishment of international NGOs and networks to monitor progress of aid transparency and open data.³ However, Keijzer (2016) shows by analysing IATI data for capacity development programmes, that **more transparency and open data does not automatically generate better accountability outcomes and improved aid coordination**. “Research shows that transparency can only contribute to increased accountability in interaction with other factors, such as the political environment or citizens’ capabilities and general involvement in policy formulation and implementation” (Keijzer, 2016, p.88). Keijzer (2016), and earlier Gaventa and McGee (2013) amongst others, emphasised that donors should not focus mainly on ‘technical’ supply-side reforms to improve transparency (e.g. open data dashboards), but should link these efforts to demand-side reforms in the aid system, for example by increasing ownership and capacities to improve accountability and participatory mechanisms.

Pamment (2019) explains the power dynamics between the new IATI standard the OECD aid data system (Creditor Reporting System (CRS)).⁴ IATI became intertwined with the existing OECD data system, which has reduced IATI’s opportunities for empowerment and improved democratic processes. Improved development outcomes were distanced from the process of adoption (Pamment, 2019). **Where donor countries seemed more preoccupied by using IATI to inform their own population to justify development aid, they overlooked the importance of using IATI to empower, increase democracy and accountability in receiving countries**. For example, Pamment (2019) shows that the push to place more data online has led to more widespread editing and redaction as a general organisational practice, potentially reduces the depth and quality of transparency. “This suggests that transparency is not an objective fact, but rather represents a strategic performance predicated on management of the external image. Publishing organisations retain the advantage of seeing the entire body of information and determining which parts might be of relevance to others.”

Some of these concerns are now picked up in other development areas, such as the Sustainable Development Goals (SDGs) that include a call for a “data revolution” in international development, as Weaver (2019) explains. The UN established the Independent Expert Advisory Group on the Data Revolution for Sustainable Development (IEAG). In 2014, the IEAG issued a major report, entitled *A World That Counts: Mobilizing the Data Revolution for Sustainable Development*. **The report called for investments in new technologies and capacity building to improve the quantity and quality of data, including information on international aid flows, to address the inequalities in data access between countries and to promote the use of data in development decision-making, participation and accountability** (Weaver, 2019).

³ For example, AidData (<https://www.aiddata.org/>), Concord’s EU Aidwatch reports (<https://concordeurope.org/tag/aidwatch/>), Modernizing US Foreign Assistance Network (<http://modernizeaid.net/>), Development Data Hub (<http://data.devinit.org/>), Global Partnership for Effective Development Co-operation (<http://effectivecooperation.org/>). Other initiatives have stopped over time, such as InfoDev and the Open Data Partnership.

⁴ See: <http://www.oecd.org/development/financing-sustainable-development/development-finance-data/idsonline.htm>

Although the dynamics of the 2030 Sustainable Development Agenda and related initiatives were important elements for a stronger interest in related topics, Keijzer and Klingebiel (2017, p.18) show that “the crucial role of data and statistics for the political-economy of countries and of development co-operation actors are often not addressed in discussions beyond rather narrow circles of experts and thus largely fail to translate into more effective co-operation. This is why efforts to develop a more convincing “narrative” on data and statistics are an important challenge.”

Progress to measure aid transparency

Donor agencies feel pressure from professional peers or political influences to comply with the IATI standard and improve their Aid Transparency Index (ATI) rating. According to Honig and Weaver (2019), the ATI, published by the UK-based NGO Publish What You Fund, had a particular impact on the behaviour of policy-makers to take the next step in their efforts towards transparency and open data.

ATI uses ratings and rankings to monitor and enforce donor agencies’ compliance with their international commitments on transparency and open data. Honig and Weaver (2019) found that ATI has the biggest impact on agencies that have aid distribution as their primary operational mandate, due to elite actors’ actions and sharing of information between peer groups of aid professionals who are more susceptible to socialisation around the new norms. **The more these aid agencies are independent the more they act on the ATI scores** (Honig & Weaver, 2019). However, for non-aid agencies (not primarily aid donors but institutions that increasingly use overseas development assistance (ODA) for funding activities, like ministries of defence, economic affairs, and international trade), the authors conclude that greater independence has no association with higher ATI scores. These institutions are more susceptible to political pressure than for peer expectations.

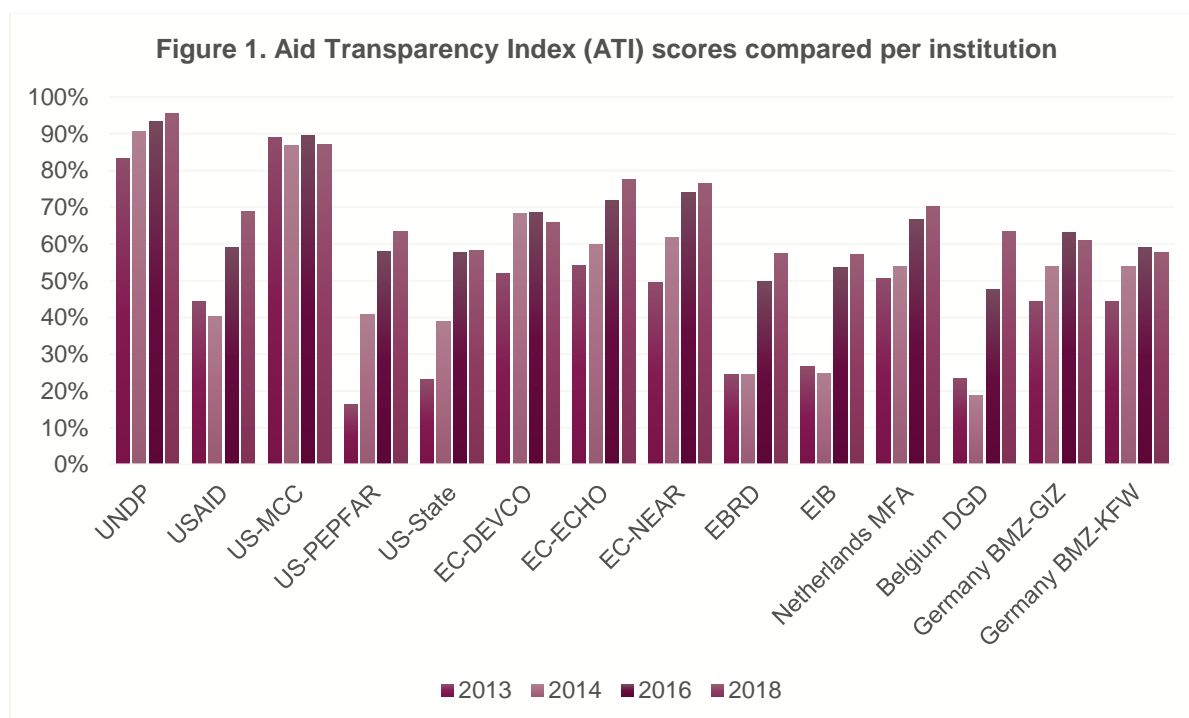
With political pressure and peer expectation combined most donor agencies that have committed themselves to IATI standards have transformed the transparency systems of development aid. To cite Honig and Weaver (2019): “The International Aid Transparency Initiative, established in 2008, is rapidly moving toward a common, publicly accessible database with standardised information on the precise geographical locations of aid, budget data, and activity-level project details.”

The result is that in just over ten years, timely information about all kind of development and humanitarian activities has been published on accessible portals that show where donor agencies spend their development money on and where in the world. As Figure 1 shows, **most large donor agencies (bilateral and multilateral) endeavoured to improve their aid data significantly according to the common standard between 2013 and 2018.** During the same timeframe, the number of organisations that use ODA with a ‘very poor’ rating in the ATI has been reduced significantly to three, namely Japan Ministry of Foreign Affairs, United Arab Emirates Ministry of Foreign Affairs and International Cooperation, and China’s Ministry of Commerce.⁵

⁵ See the full comparison chart at the website of Publish What You Fund: <https://www.publishwhatyoufund.org/the-index/comparison-chart/>

In 2018 (ten years after IATI's inception) US\$152 billion ODA was published through IATI by over 900 publishers (donor governments, multilateral agencies, foundations, NGOs and private sector organisations) and 97% of spending (measured by volume) was reported by publishers either monthly or quarterly (IATI, 2019). The majority of the publishers to IATI (more than half) fall into the category 'International NGOs and Academic, Training and Research' (515), while 'National/Regional NGOs' (147) and 'Governments, Government agencies, and Other public sector' (81) categories come respectively as second and third. 'Foundations', 'Multilaterals', and 'Private sector, Public private partnerships' categories had around 50 publishers to IATI each in 2018 (IATI, 2019).

The high initial (and continuous) scores of organisations like UNDP, US-MCC, and DFID can be explained as they had an advantage over other organisations. For example, DFID not only was the first organisation to commit to IATI, but also ran the Secretariat during its first years. US-MCC was a new fund that had piloted the IATI for US government agencies. **It also should be noted that the ATI scores do not reflect the specific traceability efforts of agencies but reflect the overall score on transparency and open data.** There is an ongoing debate how to measure and visualise aid traceability better.⁶



Source: Author's own - based on data from the Aid Transparency Index (ATI) comparison chart
<https://www.publishwhatyoufund.org/the-index/comparison-chart/>

⁶ See for example this debate on the IATI website: <https://discuss.iatistandard.org/t/enabling-two-way-traceability/1734>. In 2019 IATI was also looking for a service provider to develop visualisation models to trace selected funding streams and develop recommendations for publishers on how to improve the traceability of funds. The request for proposal stated "The provider is required to develop information on existing best practice, and provide guidance on how to track funds from one organisation to another throughout complex delivery chains" (information retrieved from: <https://iatistandard.org/en/news/submit-bids-for-iati-data-use-fund/>).

3. The IATI standard and aid traceability

Full transparency is increasingly important for donor agencies who fund development programmes implemented by other organisations, such as NGOs. This requires tracing within the delivery chain to better understand where the money ends and who is benefiting from it.

Currently some donors publish activity data on behalf of their implementers, while some donors publish their outgoing disbursements then mandate their implementers to publish the granular detail about the activity themselves. Organisations that receive funding from donor agencies that publish to IATI are encouraged, however not obliged, to use an ‘incoming funds’ and ‘incoming commitment’ transaction that includes the funder’s own IATI activity identifier, which makes it possible to track ODA.

The IATI Accra statement, signed by all members, claims: “To the extent possible, we expect that organisations that deliver aid on behalf of our respective organisations should adhere to the same standards of transparency”. **Theoretically, this means that provided that all organisations publish their information, it is possible to assess how much of the total funding at the beginning of the implementation chain is spent on goods and services, and where the money is spent and by who** (Parish *et al.*, 2018a). The Oxfam International publication authored by Parish *et al.* (2018a) can be used as a guide for organisations to comply with the IATI data to improve traceability.

Data published to IATI is published in ‘activity’ unit. Typically, an entire donor country programme is made up of a number of activities. Each activity is given a unique identifier and contains details of all incoming and outgoing transactions. Each transaction also has a unique identifier and contains data covering, among other things, the date, the value, a description, and details about the provider and receivers of the funds. It is classified into one of three categories: disbursement, expenditure, and incoming fund. Each transaction should be properly linked with an activity to ‘follow the money’ (Parish *et al.*, 2018a).

Hence, traceability could be a key element in tracking the results or impact of projects, which is increasingly driving funding decisions in the development sector. Better public information systems and results-based management approaches can make traceability easier to establish within and between organisations. However, IATI data analysed by Andy Lulham (PWYF) show that **actually very little of the total aid activities are traceable, yet; exceptions are DFID, The Netherlands MFA, and Belgium MFA who make up 99% of all the available forward and backward linkages in the delivery chain for aid programmes.**⁷

Even when there is some data about the implementation organisations and their activities, tracing the money further back through IATI standardised processes is often not happening.⁸ Only a very small minority of implementers seems to be able and willing to report their disbursements and receipt of funding comprehensively (e.g. Mannion Daniels, Triple Line Crown Agents). Tilley and Forster (2019) after looking at this data ask themselves three questions:

⁷ For a visualisation of the data, see Andy Lulham (2019): <https://bl.ocks.org/andylolz/34dbc9e1d3ae04c5a331af1f978849f2>

⁸ See for example a study by Oxfam International on the traceability of Swedish aid funds (SIDA) to Tanzania, which conclude that very few information is available to track the flow of aid money in Tanzania by SIDA: <https://oxfamlibrary.openrepository.com/handle/10546/620525>

- With 1,000 IATI publishers and only three making up 99% of the traceability links, where are all the other donors?
- What is it that encourages some implementers to report and others not?
- What does this result on traceability mean for IATI standard and the users of aid data?

No evidence could be found that could answer these questions. This can be explained because the complexity of traceability is far larger than for transparency and open data, and it seems that the aid sector is just recently looking for innovative ways to make the next step in which all aid is traceable.⁹ **To add to the complexity, often an activity is funded by multiple funders, so tracing a specific flow requires calculating what proportion of the total project funds the flow represents** (and therefore, what proportion of the outflows are attributed to the flow). This is an imprecise measurement (Parish *et al.*, 2018a). Aware of the limitations, the following sections of this rapid review will focus on how some donor agencies work in their own organisation and with implementing organisations to increase transparency and traceability in their aid delivery chain.

4. UNDP

The UN Development Programme (UNDP) was one of the founding members of the IATI.¹⁰ In the last five years, UNDP has acted as the coordinator of the IATI Secretariat. It has consistently been one of the highest scorers in the ATI and the highest scoring UN organisation. **Together with the Asian Development Bank, UNDP publishes all index indicators in the IATI Standard, making their information fully open and comparable** (PWYF, 2018). UNDP takes its aid data and information from over 4,000 projects worth around US\$5.5 billion in 2018 available through their transparency portal <https://open.undp.org/>, as well as through the IATI Registry (UNDP publishes on a monthly basis to the IATI Registry), and on UNDP websites such as Regional and Central Bureaux, Country Office websites.¹¹ Like with all IATI publishers, the reason why all data published and linked to the IATI Registry is XML (versus Excel) is because XML enables swift, machine-readable data to be easily exchanged, compared and aggregated with other data published in the XML format. **UNDP has continued to improve information and data entries by adding satellite imagery to active projects and by publishing more and more disaggregated data.**

The **UNDP's Information Disclosure Policy** is the main guide for information openness. It has the presumption that as much information concerning UNDP programmes and operations should be available to the public. The Information Disclosure Policy shows in Chapter III (of the document) the exact information that must be accessible, including project information (e.g.

⁹ In 2016 a group of IATI members met during the IATI Members Assembly, including the United Nations Population Fund (UNFPA), the Netherlands, Sweden, the United Kingdom, Denmark, Canada, the United States, Belgium, Finland, Publish What You Fund, UNICEF, and the African Development Bank to establish how to use IATI data to increase the traceability of activities through multilateral organisations. A pilot started led by UNFPA and the Netherlands MFA to seek ways to improve automated traceability through IATI data with the aim to eliminate manual reporting and increase the flow of information between donors. See more information: <https://iatistandard.org/en/news/multi-stakeholder-traceability-pilot/>

¹⁰ See for UNDP IATI implementation schedule: <https://www.iatiregistry.org/publisher/about/undp>

¹¹ Information retrieved from: <https://www.undp.org/content/undp/en/home/blog/2019/undp-administrator-achim-steiner-reflects-on-10-years-of-the-int.html>

funding and implementing organisation, actual start and end dates, status of the project, recipient country and subnational geographic location) and documents, such as project performance reports (e.g. Assessment of Development Results, Project Annual Review Reports, Project Quarterly Progress Reports and Outcome Evaluation Reports).¹² All this information is directly linked to the IATI Registry. On request, UNDP also releases information to the public. Any disagreement on published information or restricted access to information can be put forward to the independent Information Disclosure Oversight Panel. This Policy applies to UNDP and to those associated Funds and Programmes administered by UNDP, namely, the United Nations Capital Development Fund (UNCDF) and United Nations Volunteers (UNV).

UNDP also launched the IATI online learning course that aims to enhance the awareness and knowledge of IATI and help data publishers improve data quality, comprehensiveness and compliance with the IATI Standard and data usability.¹³ UNDP is an active advocate for aid transparency, not only on the supply side, but also on the demand side by improving awareness and capacities of different users in developing countries to make better use of the available data and information for decision-making. UNDP itself uses IATI data for internal planning and resource allocation for development activities around the world. **The UNDP is the IATI Data Use Fund's official administrator and works with the Data Use Task Force to prepare Terms of Reference documents for each strategic objective.** During each contracting period, proposals are welcomed from any organisation with ideas of how to overcome the barriers to data use.¹⁴

To achieve a culture shift and improve understanding of working in an open data environment throughout the UNDP organisation all the way from management, project, procurement, and communications staff in country offices to global headquarters, the UNDP published a **Guidance Note aimed at providing UNDP country offices with policy directions and indicative activities for coherent and coordinated support for data and statistics for sustainable development.**¹⁵ This goes beyond IATI but aims to provide an understanding of the current Sustainable Development Goal (SDG) indicators and reporting processes at the global, regional, national and local levels, and to help facilitate consistency and coherence across these levels of follow-up and review. The note explores options for national monitoring and evaluation frameworks, prioritising SDG indicators for national monitoring, strengthening national statistical capacities, and leveraging partnerships and innovations.

A new **Integrated Results and Resources Framework (IRRF)** introduces more effective monitoring of how all UNDP offices achieve results and spend resources. To uphold quality assurance and foster organisation-wide consistency, it includes core indicators and measurement guidance. UNDP publishes project and financial information, including IRRF results, consistent with the IATI standard. The IRRF translates the UNDP Strategic Plan (2018-21) into a set of development and organisational results. Alignment between the IRRF and results frameworks in country programme documents has been simplified. This means that monitoring and reporting will be undertaken at the country programme (rather than individual

¹² See: <https://www.undp.org/content/undp/en/home/accountability/transparency/information-disclosure-policy.html#SBAA>

¹³ See: https://open.undp.org/Training/story_html5.html

¹⁴ See: <https://iatistandard.org/en/using-data/iati-data-use-fund/>

¹⁵ See: <https://www.undp.org/content/undp/en/home/librarypage/poverty-reduction/guidance-note--data-for-implementation-and-monitoring-of-the-203.html>

project) level, thus saving time and effort, raising the quality of evidence and improving learning (UNDP, 2017). **IRRF is also part of a process to improve results-based budgeting by improving costing methods, reviewing project pipelines, analysing demand by programme countries, using past spending patterns as a guide and income projections by sources of fund for 2018-21.**

5. USA

The website of Publish What You Fund gives an overview of what activities the US government has undertaken to improve aid transparency. In 2011, the US committed to making its development aid finances and project information open and accessible to all by complying to IATI as part of the Busan Partnership for Effective Development Cooperation. USAID (US Agency for International Development) is the single most important agency that disburses ODA in the USA, but in total four agencies and one initiative together are the main drivers behind US ODA disbursement and, therefore, are included in the ATI (USAID, US State, US Defence, Millennium Challenge Corporation (MCC), and the President's Emergency Plan for AIDS Relief PEPFAR)).

Since 2011, the US government made several commitments to aid transparency outside IATI, including:¹⁶

- **2018: Better Utilization of Investments Leading to Development (BUILD) Act** - This legislation creates a new development finance institution and includes a clause mandating the maintenance of a publicly available, machine readable database with country level information that is linked to existing US government websites.¹⁷
- **2017: Reinforcing Education Accountability in Development (READ) Act** - The READ Act includes a framework for accountability and transparency for foreign assistance funding in education.¹⁸
- **2016: Foreign Aid and Transparency Accountability Act (FATAA)** – FATAA legislated that data on foreign assistance spending should be regularly published.¹⁹
- **2013: Open Data Policy** – A White House executive order, *Making Open and Machine Readable the New Default for Government Information*, applies to all US agencies. It states that data should be released in open and machine-readable formats.²⁰
- **2012: Office of Management and Budget (OMB) guidance** - The OMB published the Bulletin on Guidance on Collection of US Foreign Assistance Data, setting out

¹⁶ Information retrieved from PWYF website: <https://www.publishwhatyoufund.org/donors/us/>

¹⁷ See: <https://www.congress.gov/bill/115th-congress/house-bill/5105/text>

¹⁸ See: <https://www.congress.gov/congressional-record/congressional-record-index/115th-congress/1st-session/reinforcing-education-accountability-in-development-read-act/292363>

¹⁹ See: <https://congress.gov/114/plaws/publ191/PLAW-114publ191.pdf>

²⁰ See: <https://obamawhitehouse.archives.gov/the-press-office/2013/05/09/executive-order-making-open-and-machine-readable-new-default-government>

information and processes of publishing aid data,²¹ later followed up by several reports to assess implementation by agencies also on FATAA.²²

- **2011: Open Government Partnership** - The US co-launched the Open Government Partnership, a voluntary multilateral initiative, which aims to secure commitments from governments to promote transparency and empower citizens, including development and humanitarian aid.²³

Via the www.foreignassistance.gov website, the US government publishes for all aid information from all agencies that manage or implement ODA according to IATI standard. Agencies submit data to the website in accordance with the OMB Bulletin of 2012, which includes guidance on IATI compliance. The foreign assistance data reported to the website can be downloaded in multiple formats to include Excel, Comma Separated Value (CSV), and XML files and viewed in visualisations, to include graphs and pie charts, across the website. The website reports the provided data to IATI using an XML schema the US government developed to deliver a unified US report that meets the IATI standard.

USAID is responsible for whole-of-government reporting to Congress and the OECD-DAC on aid data and information. The report to Congress is called the US Overseas Loans and Grants report, commonly known as the “Greenbook”, which provides records of all foreign assistance provided by the US to the rest of the world since 1946.²⁴ The place where USAID brings its transparency information and data together in a dashboard is called the Foreign Aid Explorer.²⁵ This dashboard allows users to explore or download US foreign assistance data across countries, sectors, and over time. USAID publishes IATI data quarterly, including financial and descriptive data about USAID’s activities.²⁶ **Of the 22 Departments and Agencies subject to the FATAA, USAID is one of only three shown to be compliant with all of OMB’s FATAA indicators for the transparency of data.** Its transparency practices go beyond the FATAA’s requirements as it works to improve IATI requirements to release better data and new data fields, - such as sub-national geographic information and activity objectives - and is working to provide more data on results.²⁷ Tracking progress, results and effectiveness of US ODA, with a commitment to full and active disclosure of evaluation findings per Evaluation Policy, is shared via the Development Experience Clearinghouse.²⁸

Although USAID partners are not obliged to publish their aid information and data to IATI, USAID partners submit data to <https://data.usaid.gov/> which is also known as the Development Data

²¹ See: <https://obamawhitehouse.archives.gov/sites/default/files/omb/bulletins/fy2012/b12-01.pdf>

²² See: https://www.whitehouse.gov/wp-content/uploads/2019/03/FataaOmbReport_Master_Final.pdf

²³ See: <https://www.opengovpartnership.org/members/united-states/>

²⁴ See: <https://explorer.usaid.gov/reports>

²⁵ See: <https://explorer.usaid.gov/>

²⁶ There is some confusion about the double dashboards that the US government has for foreign assistance data. Technical information how the two dashboards work and should improve see: PWYF & MFAN (2018).

²⁷ Information retrieved from: <https://www.usaid.gov/news-information/press-releases/nov-14-2019-third-anniversary-foreign-aid-transparency-and-accountability-act>

²⁸ See: <https://dec.usaid.gov/dec/home/Default.aspx>

Library (DDL).²⁹ **USAID uses the DDL to release datasets to help advance efforts in support of improving insights on development outcomes. However, this data is not linked automatically with IATI and its common standard.** USAID publishes for each partner country a five-year Country Development Cooperation Strategy (CDCS) that defines the approach, trajectory, and expected results. Within two months of CDCS approval, the USAID in the partner country disseminates a public version of the plan that is posted on the Agency's website and to the Development Experience Clearinghouse as a tool to access progress. The website of USAID states: "It is used to inform dialogue with Congress, engage host country partners and other stakeholders, including the private sector and civil society as the Mission moves forward with strategy implementation and project design."³⁰

In 2016 USAID introduced the **Development Information Solution (DIS), an IT tool designed to improve data collection and efficiencies across the entire programme cycle.** DIS was introduced to establish a unified, integrated, and automated information system. As such the system reduces the time spent managing multiple systems, lower the burden of data capture and organisation, and reduce duplicative staff training and orientation on IT systems. It is currently piloted in El Salvador, Peru, Rwanda, Ethiopia, South Africa, Vietnam, and Nepal. By using DIS, USAID management and partners are able to work more efficiently and use better quality data for their activities, linked with IATI standards to improve transparency and traceability.

Once fully deployed, implementing partners will have access to DIS through the Partner Portal where they can monitor and view their activities, view indicator baselines and targets, submit indicator results, leave comments regarding performance results, submit photos or other documents as required, receive system-generated approvals, access USAID's Development Experience Clearinghouse through an embedded hyperlink to submit contractually obligated documents, and access the DDL through an embedded hyperlink to access the data repository.³¹ As such USAID aims to reduce the risk of errors, inconsistencies, inaccuracies and miscommunications with a wider perspective on project effectiveness, accountability and transparency.

The importance of improving the US aid information and data systems was shown in an Oxfam International study that measured that by using IATI data of US aid to Ghana between 2013-2015. In this report it was only possible to verify that 7% (US\$28 million) arrived in the country (Parrish et al., 2018b). The traceability gap stems from limited IATI reporting by the international NGOs and firms that implemented most aid activities. With regard to recipient country's ownership, the study found that 86% (in 2013), 84% (2014) and 87% (2015) of US development cooperation reported to IATI could be matched to Ghanaian government budget classifications. However, using IATI data, the researchers could not determine whether development cooperation is on budget - i.e., reported in partner country budget documentation - or disbursed through partner-country systems. As such the researchers conclude that "US aid funds are not necessarily provided in a way that enables the Ghanaian government to manage and integrate them most efficiently, or in a way that allows Ghanaian citizens to hold their government to account for its use of aid" (Parrish et al., 2018b, p.5). Therefore, **the report**

²⁹ See for general information about USAID as IATI publisher and their country datasets: <https://www.iatiregistry.org/publisher/about/usaaid>

³⁰ Information retrieved from: <https://www.usaid.gov/results-and-data/progress-data/transparency>

³¹ Information retrieved from: <https://www.usaid.gov/work-usaid/resources-for-partners/development-information-solutions>

recommends that to enhance traceability, the US government should require its implementers to publish to IATI. However, currently publishing to IATI is still not mandatory for USAID partners.

DIS could also, once fully deployed, answer the main aid transparency asks as stated by PWYF to improve IATI compliance and traceability of aid data, which are to ensure the data and information basics are right, address the fragmentation of systems and data, stimulate the use of the data, and share more documents. For example, USAID only publish four out of seven finance and budget indicators in the IATI format (commitments, disbursements and expenditures, disaggregated budgets, and total organisation budget). While project budgets are sometimes made available, capital spend, and project budget documents are not published. Multi-country programmes, in particular, are inconsistent in the data and documents available.

MCC remains the benchmark for IATI transparency for all US agencies. From all agencies, the Department of State has made less progress. According to PWYF, like USAID, its higher-level information is good, but at the project level data is unusable. It also has some significant gaps in its financial reporting on IATI (PWYF, 2018a). The US Department of State has been attempting to address system problems for several years through its **Foreign Assistance Data Review (FADR)** and other systems reviews, but more political leadership is critical to accelerate progress, especially basic information at the project level (PWYF, 2018a). It can use the PEPFAR (President's Emergency Plan for AIDS relief) as a benchmark to improve publishing its data according to IATI standard.

6. European Commission

In 2011, the EU committed to make its development aid finances and project information open and accessible to all as part of the Busan Partnership Agreement. This commitment was repeated in 2017 in the **European Consensus for Development**, including new instruments such as Trust Funds.³² Although this commitment is for all EU institutions and member states, progress to full transparency according to IATI standard is very uneven. The EU publishes their aid data and information on this dashboard <https://euaidexplorer.ec.europa.eu/>. This dashboard provides a single point of access to all IATI data published by EU donors with information since 2007. It uses three "sourcing logics" or data sets: "EC+IATI", "EC+OECD", and "EU Trust Funds". The "EC+IATI" comprises daily updated data of the European Commission and monthly updated data of the European Investment Bank and the EU Member states published to IATI. However, although the number of the EU donors joining the IATI initiative is growing, the "EC+IATI" data set is less complete than the "EC+OECD" data set. The Commission launched the EU Aid Explorer as part of their commitments as set out in the European Consensus on Development.

The EU developed a results framework with a view to demonstrate impact and improve accountability – **EU International Cooperation and Development Results Framework**, initiated in 2015 and revised in 2018.³³ The results data feeds a broad range of reporting requirements at intervention and corporate level. After the publication of the first results report in July 2016, a dedicated chapter on results based on the EU Results Framework has been

³² See: <https://www.consilium.europa.eu/en/press/press-releases/2017/05/19/european-consensus-on-development/>

³³ See: <https://ec.europa.eu/transparency/regdoc/rep/10102/2018/EN/SWD-2018-444-F1-EN-MAIN-PART-1.PDF>

included in the Annual Report by the European Commission on the implementation of EU's instruments for financing external actions. Results data are also used to feed the Annual Activity Report related to the key financial instruments to the European Parliament and the report foreseen in Article 318 of the Treaty on the Functioning of the EU, as well as on yearly budgetary programme statements - amongst others (EC, 2018). **In 2018, for the first time, the European Commission was able to transmit results data collected through this annual exercise to the IATI.** This information complements financial and other data already published as part of the IATI registry, further increasing the transparency of EU international cooperation (EC, 2018).

As the executive body of the EU, the European Commission (EC), develops and implements policies on aid and development, but is also a donor in its own right. The EC has led the transparency and effectiveness agenda within the EU. An inter-service working group is made up of staff from four Commission departments. This supports the EC and member states with the publication of IATI data, in line with the **EU transparency guarantee** of 2011, in which EU institutions and member states agreed to publicly disclose all aid information in the common IATI standard format so that it can be accessed, shared and published.³⁴ The three key EC institutions are ranked as "good" in the 2018 ATI (EC-Directorate General for Neighbourhood and Enlargement Negotiations (NEAR), EC-Directorate General for European Civil Protection and Humanitarian Aid Operations (ECHO), EC-Directorate General for International Cooperation and Development (DEVCO)) and the two European development bank (European Investment Bank (EIB), and European Bank for Reconstruction and Development (EBRD)) are ranked as "fair" in the 2018 ATI. As Figure 1 (page 7) shows EC-DEVCO has stalled its progress while the other institutions have improved further over time.³⁵ Not included in ATI 2018, the Service for Foreign Policy Instruments (FPI) also published to IATI Registry.³⁶

Overall, the EC agencies score very different in ATI. While most EC agencies perform relatively well at providing information relating to organisational planning and commitments, project attributes and joined-up data, major differences arise when looking at financial and budgetary data, as well as performance indicators (PWYF, 2018b).

- **Financial and budgetary component** (information on the total budget of a given organisation down to individual transactions for each development activity): EC-ECHO, EC-NEAR and EC-DEVCO score above 70% points. Most of the member-states score far less, while both EU development banks (and 7 member states) do not score on disaggregated budgets at all. Although EC-NEAR has the best score on this component, it is the only EC agency to publish project budget documents, ATI shows that there is room for improvement on project budget data as well as disaggregated budgets, as is for all EC agencies.
- **EC agencies underperform on their performance information and data.** This also counts for almost all member states (with the exception of UK-DFID, which provides information on all performance indicators in the IATI Standard). Although the EU International Cooperation and Development Results Framework is in place, within the EC

³⁴ See: https://www.consilium.europa.eu/uedocs/cms_data/docs/pressdata/EN/foraff/126060.pdf

³⁵ See: <https://www.publishwhatyoufund.org/donors/eu/>

³⁶ See for general information on EC agencies IATI activities, implementation schedule and datasets: <https://www.iatiregistry.org/publisher?q=European+Commission&sort=title+asc>

agencies (and most member states) scores to demonstrate impact, results and providing evidence of what worked and where are low. This is because they do not provide reviews and evaluations in IATI format adequately, only publishing project objectives in IATI format. As such assessing whether objectives have been met, is lacking.

The European Court of Auditors (2018) also concluded that the **EC agencies underperform in assessing performances according to international standards, like IATI**. Furthermore, it concluded that the EC aid agencies are working mostly in a transparent way with partners, like NGOs as implementers. However, selection and performance criteria still need to be improved. To cite the report (p.17) “The Commission does not always verify the correctness of declarations of previous experience because its management information systems do not hold all the relevant information on funding received and activities carried out by NGOs. Therefore, the extent to which this information can be used for selection is rather limited.” This conclusion can be linked with the ATI points (above) that performance indicators and disaggregated information on sub-national, project, and budget levels are often lacking. **Transparency in the delivery chain therefore is still not well developed within EC agencies.**

The European Court of Auditors (2018) is even more critical for sub-granting of EU development funds to third-party NGOs.³⁷ **Quality assessments and performance results are less transparent to third-party NGOs and are mostly not linked with IATI formats;**³⁸ with the EC agencies often unaware about the full effectiveness of the delivery chain of their funds. The European Court of Auditors (2018) makes the point that this affects transparency, aid effectiveness, and lack of information for decision-making on future selection of NGOs. For example, the information provided in EC-ECHO’s information system includes a record of the share of the budget for each implementing partner. However, **any further sub-granted amounts are not recorded in the system, because EC-ECHO only publishes the financial amount and the name of the NGO with which the Commission has signed the grant agreement; it does not disclose information on any other implementing partners carrying out part or all of the action** (European Court of Auditors, 2018). The financial reporting template which EC-DEVCO and EC-NEAR use allows for consolidated reporting at project level, with a split per cost category. However, **there is no breakdown of the funding received by each of the beneficiaries under the grant agreement**. Both agencies state the names of the NGOs with which the Commission has signed a grant agreement and the co-applicants. However, **the amount of the grant is entirely linked to the leading partner with no breakdown per beneficiary** (European Court of Auditors, 2018).

7. The Netherlands

The Netherlands Ministry of Foreign Affairs (MFA) was one of the first government donors to publish to IATI in September 2011.³⁹ The MFA publishes monthly to the IATI Registry through an

³⁷ The EC agencies have a legal obligation to maximise disbursement of EU funds to third-party NGOs to €60,000. However, EC-ECHO interpret the rules different as they see they are an exception and use no limitation on amount of disbursement to third-party NGOs.

³⁸ The European Court of Auditors (2018) found errors of disclosure of information between the EC agencies portals and the IATI d-portal (p.28). It also found evidence the UN agencies’ programmes funded by EC agencies that use third-party NGOs as implementers do not trace the money back to the EC agencies (p.29).

³⁹ See the Netherlands MFA’s IATI implementation schedule: https://www.iatiregistry.org/publisher/about/minbuza_nl

automated process and uses the data externally for reporting to the OECD-DAC Forward Spending Survey (FSS) and the Creditor Reporting System (CRS). Its IATI information is also made available through an open source digital platform www.openaid.nl. As an EU Member State, the Netherlands is part of the EU's collective commitment to the EU Transparency Guarantee and the European Consensus for Development. It also is member of the Open Government Partnership.⁴⁰

Since January 2016 the MFA set the IATI standard mandatory for all ODA activities it is funding over €250,000. It has worked with partner organisations to publish IATI data according to their own publication guidelines, in which traceability is a key element. **MFA is able to automatically process the IATI data of over a hundred partners – including large NGOs and some multilateral organisations.**⁴¹ It is supporting many more partners in their efforts to become an 'A-grade' IATI publisher, in particular through the MFA's open data helpdesk.⁴² All the data from partners is linked to the MFA's open data and displayed in the open dashboard METIS2 that list all the development activities.⁴³ Policy officers at the MFA use the dashboard to monitor and assess the progress of the activities they support. Through this process MFA is able to visualise the complex flows of ODA between organisations,⁴⁴ and use data for aggregated data on activities, organisations, and countries.

The Netherlands Enterprise Agency (RVO), which is part of the Ministry of Economic Affairs, is also using ODA for private sector development programmes in developing countries by partnering with Dutch private sector actors. Since 2015 RVO is publishing to IATI and in 2017 became IATI member. It shows its development activities via open portal⁴⁵ and set the same requirements and guidelines for its implementing partners as MFA. As such the most important government agencies that spend ODA have integrated procedures.

The Netherlands use the following principles that give partners the responsibility to publish their own data (The Netherlands MFA, 2015):

- **Publish who you are, what your role is and who you work with:** Organisations should only publish data they collect themselves and for which they are directly accountable.
- **Publish your own results:** Following the logic of organisations publishing only their own activities, and mentioning their immediate partners, organisations should also publish their own results.

⁴⁰ The latest 2018-2020 action plan does not include development aid, as it focusses only on transparency for decentralised authorities: https://www.opengovpartnership.org/wp-content/uploads/2018/11/Netherlands_Action-Plan_2018-2020_EN.pdf

⁴¹ See: <https://iatistandard.org/en/news/iati-members-efforts-in-improving-traceability/>

⁴² See: <http://helpdesk-opendata-minbuza.nl/>

⁴³ See:

<https://public.tableau.com/views/METIS2/Menu?amp%3B%3AshowVizHome=no&%3Aembed=y&%3Atabs=yes&%3Arender=false>

⁴⁴ See: <https://embed.kumu.io/e380f34b9d9b7ae544a4086268fdf059#bz-iati-network>

⁴⁵ See: <https://projects.rvo.nl/section/development-cooperation/>

- **IATI Publication is not financial reporting:** It is explicitly not the aim of this IATI publishing structure to replace the financial reporting structures already in place.

8. Germany

The largest ODA donor in Europe is Germany. In 2011 the Federal Ministry for Economic Cooperation and Development (BMZ) committed itself to make its development aid finances and project information open and accessible as part of the Busan Partnership Agreement.⁴⁶ In 2017, BMZ repeated this commitment with the European Consensus for Development. The BMZ is responsible for policy on development cooperation and has the largest budgetary allocation. This is divided between multilateral contributions and programmes that are implemented through government-owned agencies, including the German agency for international cooperation (GIZ) and KfW Development Bank.

Since 2013, BMZ oversees IATI publication on behalf of itself and these agencies. It updates aid data every month. The data sets consist of organisational data and activity/project data concerning German development cooperation. The information is made available in two formats: (i) machine- readable XML files that contain all the data and (ii) Excel spreadsheets that provide a direct overview of essential key data. KfW Development Bank and GIZ have two different aid transparency dashboards, which are part of their websites, respectively <https://www.kfw.de/microsites/Microsite/transparenz.kfw.de/#/start> and https://www.giz.de/projektseiten/index.action?request_locale=en_GB. All BMZ IATI published data is accessible and can be downloaded via its website.⁴⁷

Other than IATI and the European Consensus for Development, Germany signed in 2016 the Open Government Partnership and implemented its first national action plan from 2017 to 2019, which included a commitment for transparency in development policy with the objective to improve the quantity and quality of development data and information.⁴⁸ Germany was also leading on the Lough Erne Communique of the G7 member states to make a commitment to an open data charter, which includes making government data open by default and renewed the Busan commitments on implementing the IATI common standard.⁴⁹ In 2011, Germany also committed itself to the EU Transparency Guarantee of the EU's Foreign Affairs Council, which is a common EU position on aid transparency.

BMZ seeks to improve the implementation of its aid transparency commitments to help further improve the quality and usability of project reporting, in close consultation with civil society by establishing an expert group with civil society members to discuss issues of open data.⁵⁰ **Such discussions could improve traceability, however, no information could be found on BMZ's**

⁴⁶ See BMZ's IATI implementation schedule: <https://www.iatiregistry.org/publisher/about/bmz>

⁴⁷ See: <http://www.bmz.de/en/ministry/InDetail/transparency-for-greater-effectiveness/publication-in-accordance-with-the-IATI-standard/index.html>

⁴⁸ See: <https://www.opengovpartnership.org/members/germany/>

⁴⁹ See section on open data: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/207771/Lough_Erne_2013_G8_Leaders_Communique.pdf

⁵⁰ Information retrieved from: <https://www.opengovpartnership.org/members/germany/commitments/DE0006/>

efforts to improve IATI publishing by partners, nor on traceability systems to follow the money to implementers and third parties, like NGOs. Germany has not made publication to IATI common standard mandatory for its implementation partners, like the Netherlands and Belgium.

Although both BMZ-GIZ and BMZ-KFW have improved significantly in recent years their ATI scores, they still rank behind the Netherlands, Belgium and the EC-agencies (except of the two EU Development Banks). However, in recent years, both German agencies have improved significantly the finance and budget component within IATI: organisation and project budgets are published in the IATI Standard (total budget, commitments, disbursements and expenditures, and disaggregated budgets). However, **both agencies do not publish information on capital spend nor project budget documents. Also contracts and tenders are not provided in the IATI format but are consistently published in other formats** (PWYF, 2018c). **Both BMZ's agencies score zero on any of the indicators of the performance component in the ATI.** While results, evaluations and objectives are sometimes published, pre-project impact appraisals are not being made available at all (PWYF, 2018c).

As such PWYF's ATI recommends BMZ to start publishing information on sub-national locations to provide data on where it is implementing development work. Above all, it should prioritise the publication of performance related information that allows everyone to monitor progress and whether objectives were met (PWYF, 2018c).

9. Belgium

The Belgium Directorate-General Development Cooperation and Humanitarian Aid (DGD) is committed to report to IATI since 2012.⁵¹ It publishes development activities on open data portal <https://openaid.be/en> and via the Belgium Aid Agency Enabel's project dashboard <https://open.enabel.be/en/projects>. All data is weekly published in the IATI format (XML for automated updates). The Belgium-DGD uses different datasets in IATI registry for different activities, such as for Enabel projects, humanitarian aid, and CSO co-financing. Enable also has its own IATI registry.⁵²

The Belgium-DGD became the third government agency (after the UK and the Netherlands) to introduce mandatory rules requiring organisations receiving its aid to report details of their spending to IATI. By implementing these new rules, 85 NGOs published information on more than 400 projects being implemented across 44 countries (IATI, 2019).⁵³ The Belgium-DGD, including Enabel, is in the process to improve open data and information provision by including documents, budget breakdowns (by partner and donor) and links to partner institutions. Updates are published by the projects themselves so the activities and the progress made by the projects can be followed. **No information could be found about the**

⁵¹ See Belgium-DGD IATI's publisher information: <https://www.iatiregistry.org/publisher/about/be-dgd>

⁵² See: <https://www.iatiregistry.org/publisher/about/enabel>

⁵³ The Belgium-DGD has not published its own guide for aid implementers nor has a helpdesk service like the Netherlands MFA. Guides and updates to implementers is provided by the NGO federation. See: <https://www.ngo-federatie.be/nl/regelgeving-dgd-2017-2021-morele-verantwoording/iati>

exact system or framework the Belgium-DGD is using to trace the money further back from implementers to third-party NGOs/CSOs.

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