The principle of ‘mutual accountability’ has been an integral part of the development cooperation agenda since the early 2000s. Its original dichotomous connotation, of ‘donor-recipient’ relationship, is increasingly under question in the context of overall changes in the development cooperation landscape. A broader notion of accountability is emerging, engaging a wider range of stakeholders in development cooperation.

The Development Cooperation Forum (DCF) has undertaken a Global Accountability Survey of progress in national mutual accountability and effective development cooperation on a biennial basis since 2009. This brief summarizes the key findings and recommendations of the Fourth Survey conducted in 2015 against the backdrop of the unfolding 2030 Agenda for Sustainable Development. A total of 58 developing countries participated in the survey, with many of them engaging development partners (including both bilateral and multi-lateral) and other stakeholders at national level (e.g. parliamentarians, representatives of local government agencies, non-governmental / civil society organizations, local communities, women’s organizations, youth organizations, trade unions, private sector, private philanthropic organizations and academic / research / policy think tanks) in formulating their survey responses.

The DCF Global Accountability Survey was perceived by surveyed countries to be instrumental in: promoting frank dialogue on development cooperation; improving coordination amongst their governments and their development partners; advancing conceptual clarity on monitoring, review and accountability of development cooperation; enhancing transparency of information; and facilitating mutual learning among stakeholders.

Key findings

National development cooperation policies (NDCPs) are one of the key enablers for enhanced mutual accountability and effectiveness in development cooperation: they articulate the vision and objectives of development cooperation and roles of different actors. In 2015, 42 countries participating in the survey indicated they had NDCPs in place, compared to 46 countries in 2013. Yet, an additional 10 countries indicated they are finalizing NDCPs, which means the number of countries with NDCPs has increased from the previous survey.

NDCPs tended to focus on Official Development Assistance (ODA), as many were developed in the context of the Paris Declaration on Aid Effectiveness (2005) and the Accra Agenda for Action (2008). In 2015, a small number of countries had already revised their NDCPs to be aligned with the 2030 Agenda covering a broader range of cooperation instruments.

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1 This brief is based on the forthcoming “Development Cooperation Forum Accountability Study”, by independent consultant Angela Bester, commissioned by UNDESA as part of a research project funded by UKAID on “Development cooperation in a post-2015 setting” and in preparation for the 2016 High-level Meeting of the Development Cooperation Forum.
As in the 2013 survey, targets set in NDCPs were primarily for developing country governments and to a lesser extent for development partners. Policies were least likely to contain targets for partners providing mostly non-financial development cooperation. Parliaments were involved in the NDCPs, including through reviewing the policies (19 out of 42 countries) and receiving progress reports on their implementation (23 countries).

**Country results frameworks (CRFs)** were in place in 34 out of 58 countries. CRFs often tend to be disconnected from country’s national monitoring frameworks for development policies. Countries reported that development partners often run parallel results frameworks, which risks misalignment with government priorities and increases their reporting burden.

54 countries have frameworks for monitoring national policies. Governments include in these frameworks objectives and targets for themselves at national level (41 out of 54 countries) and, to a lesser extent, at local government level (24 countries) and for individual development partners (25 countries). 38 out of 54 countries had monitoring frameworks that include objectives and targets for budget transparency and accountability.

37 countries discussed the assessments at a national coordination forum or similar structure. Most countries (44 out of 54) indicated that monitoring of targets leads to greater alignment of partner activities with their own country priorities. 46 countries identified various challenges in operationalizing CRFs, as shown in Box 1.

### Box 1: Challenges in operationalizing country results frameworks

- Weak and fragmented national monitoring and evaluation frameworks
- Lack of accurate and reliable statistics
- Lack of technical skills in developing indicators
- Insufficient financial resources for monitoring and collecting data
- Few incentives for development partners to adapt/align with programme country policies
- Lack of predictability of donor resources including commitments made

**National development cooperation forums (NDCFs),** the main platforms where governments and development partners discuss issues related to development cooperation, were in place in most countries (51 out of 58). 42 countries had in place additional forums, such as United Nations Development Assistance Framework (UNDAF) Committees, bi-lateral donor forums and sectoral working groups.

In addition to development partners (49 responses), civil society organizations (CSOs) (41 responses) and parliamentarians (30 responses) of developing countries were also engaged in NDCFs. There was limited involvement in NDCFs of private philanthropic organizations (17 out of 52 responses), trade unions (18 responses), youth organizations (23 responses) and local communities (23 responses) of developing countries.

NDCFs mainly reviewed the contributions of national government ministries (43 out of 51 countries) and also multilateral organizations (38 countries), OECD-DAC partners (37 countries) and other bilateral partners (38 countries). Contributions of private foundations/philanthropic organizations were reviewed in 14 countries.

39 NDCFs drew on performance information of their CRF in their deliberations, and 40 countries indicated they make the results of NDCF discussions public.

Overall, surveyed countries strongly valued NDCF as an instrument for building trust among stakeholders, advancing negotiations on development cooperation, aligning cooperation with national policy-making and promoting knowledge sharing and mutual learning.
Development cooperation information systems (DCIS) were in place in 52 out of 58 countries to track information on development cooperation. 50 countries had relevant laws or mechanisms in place that require the government to make information on development cooperation available to the public.

Not all stakeholders had full access to DCIS; national government ministries (46 countries) and development partners (of 43 countries) were more likely to have access than other stakeholders, namely, CSOs, parliamentarians, local governments, media and the public. Yet, these latter groups had full access to DCIS in more than half of the countries surveyed.

The DCIS were regularly used mostly by national governments (43 out of 50 countries) and development partners (in 40 countries). Regular usage of DCIS was relatively low among local governments (26 countries), CSOs (23 countries), parliamentarians (20 countries) and the general public (18 countries). In future years, the survey will examine reasons for these groups not using the DCIS regularly, such as the lack of: awareness of DCIS; usability of information; or capacity to access. The public had limited access to information on loans and grant agreements (14 countries out of 52) and conditionalities (13 countries out of 52).

Support for strengthening capacities for monitoring, review and accountability. There were no significant changes in the way capacity-building support is provided since the last survey. The capacity support was directed mainly towards ministries responsible for coordinating development cooperation (3.8 out of 5 points) and field representatives of developing partners (3.1 points), CSOs (2.4 points), local governments (2.3 points) and parliamentarians (2.3 points).

Parliamentarians were getting relatively low levels of capacity-development support in the areas of monitoring, review and accountability (2.3 points). This is concerning given the vital oversight role they play.

Impact of mutual accountability. Several factors contributed to achieving more accountable and effective development cooperation at country level: political will (3.5 out of 5 points), political leadership in surveyed countries (3.3 points) and databases to collect and review trends (3.3 points) were seen as the most influential factors. These were followed by: monitoring frameworks with individual targets (3.2 points); clear institutional structures (3.2 points); national development cooperation policies (3.1 points); investment in capacity building (3.1 points); and peer pressure amongst partners (3.0 points). 44 countries identified changes they had made over the past two years, and 40 countries identified changes made by their development partners (Box 2). While acknowledging the efforts of their partners, governments of developing countries tended to perceive the changes made by themselves to have contributed to development results to a

<table>
<thead>
<tr>
<th>Box 2: Examples of changes introduced by countries</th>
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<tbody>
<tr>
<td><strong>Examples of changes by developing countries</strong></td>
</tr>
<tr>
<td>• Updated legislative framework for development cooperation</td>
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<tr>
<td>• Resource mobilisation putting greater emphasis on private financing flows (domestic and international) to ensure sustainability of its financing model</td>
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<tr>
<td>• Established Policy &amp; Strategic Planning Unit, and Monitoring &amp; Evaluation Unit within Ministry of International Cooperation</td>
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<tr>
<td>• Improved results framework and quantitative indicators for development cooperation</td>
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<tr>
<td>• Created a public portal for aid information / introduced or improved aid information management system</td>
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| **Examples of changes by development partners** |
| • Increased consultation with government counterparts in designing and implementing projects, including in monitoring and review. |
| • Joint programming to align with national strategies and cycles of developing countries |
| • Improvement in medium-term predictability of development cooperation modalities |
| • Increased transparency programme planning and budgeting in development partner |
| • Increased access to information held by development partners |
greater extent than changes introduced by development partners.

Surveyed countries were generally positive in their assessment of improvements made in mutual accountability over the past 5 years; they scored the extent of improvements 3.2 out of 5. Not all countries were satisfied with the progress made. One country commented, “….Mutual Accountability is still weak. Other stakeholders demand accountability from Government but are not ready to be accountable themselves. Most information is not shared with government in a timely manner to inform planning and avoid duplication of efforts.”

**Considerations for strengthening monitoring and follow-up in the 2030 Agenda.** 34 countries identified issues they considered relevant in strengthening the role of monitoring and follow-up of development cooperation commitments in the 2030 Agenda (Box 3).

**Box 3: Considerations for strengthening monitoring and follow-up of development cooperation**

Governments in developing countries must demonstrate clear leadership in the development cooperation agenda.

- Strong multi-stakeholder partnerships are key to operationalizing the 2030 Agenda.
- There should be a consistent focus on accountability at local, national, regional and global levels.
- Data, information systems and monitoring frameworks will need to be significantly strengthened.
- CRFs should be strengthened, with better alignment by development partners.
- Developing and strengthening national capacities of developing countries will be essential.

**Policy gaps and implementation challenges**

**Aid vs. broader development cooperation policies.** Countries tended to have aid policies rooted in the Paris Declaration on Aid Effectiveness and the Accra Agenda for Action focusing on ODA. While recognizing the critical importance of ODA, the 2030 Agenda reflects a broader concept and practice of development cooperation. More countries may be expected to expand the scope of their national development cooperation policies to cover a wider range of modalities in the coming years.

**Integrating a broader range of development partners.** The private sector, philanthropic foundations and trade unions were not well integrated into development cooperation frameworks yet, even though they could significantly contribute to achieving development cooperation priorities.

**Focusing on the role of local government.** The 2015 survey showed that developing country governments saw development cooperation as a ‘national level’ matter. Local governments were less likely to be consulted in the design and implementation of NDCPs and received less capacity development support than national line ministries.

**Elevating attention to the role of citizens in monitoring and follow-up.** Few surveyed countries saw citizens as a source of information for monitoring development cooperation or seemed to encourage citizens to access development cooperation information.

The 2015 survey points to numerous challenges the surveyed countries face in institutionalizing and operationalizing mutual accountability frameworks, which include:

- Setting targets for individual development cooperation partners.
- Poor data quality and challenges in data collection.
- Insufficient skills in areas of results-based management and monitoring and evaluation.
- Lack of adequate financial resources to implement measures aimed at strengthening mutual accountability and transparency.
• Challenges in operationalizing country-led results frameworks. For example, the corporate policies of
development partners discourage or prohibit their use of country systems, leading to parallel systems and
increased reporting burden.

Concluding observations and policy recommendations

Mutual accountability and transparency in development cooperation remains important: Although
partnerships between developing countries and their development partners are often unequal, good mutual
accountability frameworks seems to provide scope for countries to negotiate a ‘better deal’ and for their
partners to align their activities with country priorities.

There has been modest, yet important progress in mutual accountability since the 2013 survey, in line with
the broader narrative of development cooperation in the 2030 Agenda: Slightly more countries have NDCPs
in place; some countries are starting to expand the scope of their NDCPs; and the role of parliaments is being
recognized. Some countries have national coordination mechanisms and review processes for development
cooperation that are government-led and inclusive.

Progress in mutual accountability and transparency in development cooperation does not occur in isolation
of wider public sector reforms. The examples of these reforms included: reforms in public finance
management; introduction of results-based management (RBM); and various efforts made to improve the
quality of performance information for government programmes. Well-established domestic accountability
and transparency systems seem to support mutual accountability processes.

Political leadership and implementation capacity are essential for effective implementation of mutual
accountability frameworks: Political will was a strong, consistent theme that permeated the responses from
the 2013 and 2015 surveys. Respondents also indicated the importance of capacity to implement mutual
accountability systems.

Recommendation 1: Developing countries should strengthen their NDCPs in line with the 2030 Agenda
for Sustainable Development. Several surveyed countries signaled their intention to review NDCPs. While
development partners (other countries and actors) should support these efforts, the reviews should be led and
owned by the national governments. The governments should be supported to engage a broad range of
stakeholders, including local governments, trade unions and CSOs, including the vulnerable groups, such as the
elderly and the persons with disabilities.

Recommendation 2: Development partners should use developing country systems and support developing
countries to enhance their institutional and technical capacities relevant to monitoring and review of
development cooperation, in line with their context-specific priorities, including in the areas of procurement,
data and information management and monitoring and evaluation.

Recommendation 3: Development partners and other non-state actors should adjust their own policies on
development cooperation, including operational policies, with a view to strengthening country systems in
developing countries and not running parallel systems. NDCPs should also respond to demands from their
citizens for greater transparency and accountability for development cooperation provided.

Recommendation 4: The United Nations should continue to undertake the DCF Global Accountability Survey
biennially. All countries, both developing and developed, are currently undertaking the initial adjustments of
development and development cooperation strategies in line with the 2030 Agenda and entering into the early
phase of implementation of their policies. Against this backdrop, the participating countries will find the survey
increasingly useful, as it will provide the invaluable opportunity to make thorough self-assessment of their
national development cooperation policy and practice; and benefit from the evidence-based policy discussion
and knowledge-sharing among all development cooperation actors. In addition, the potential role of
parliamentarians in relation to the DCF Global Accountability Survey processes is an area that warrants further consideration.

The Development Cooperation Forum (DCF) offers a space for open policy dialogue, peer learning and knowledge sharing on the role of development cooperation in the SDG era.

The DCF has a clear, broad mandate to review trends and progress in development cooperation. It encourages discussions on the future of development cooperation. It works to promote greater coherence in development policy and among partners, knowledge sharing and mutual learning.

The 2016 Development Cooperation Forum (DCF) invites all stakeholders, including traditional donors, programme countries, Southern partners and non-state actors, to have open and honest reflection together on trends and progress in development cooperation and share examples of challenges, best practices and lessons learned. It also offers an opportunity for all stakeholders to highlight the support, capacities, and technologies they need to give life to the 2030 Agenda and the SDGs.

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