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# EGYPT

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## INTRODUCTION

THE ARAB REPUBLIC OF EGYPT is a lower-middle income country with a GNI per capita of USD 2 070 (2009) which has grown at an average rate of 4% per annum since 2005 (WDI, 2011). It has a population of approximately 82 million, 2% of whom (1.7 million people) live under the 1.25 dollar-a-day income poverty line, and 38% live below the two dollar-a-day income poverty line (WDI, 2011).

The Revolution in January 2011 created a new environment to meet popular demands for greater openness and justice with special attention to poverty, human rights, and gender issues. In this context, the current transitional government of Egypt is committed to adopting a more participatory approach to development, including the involvement of civil society organisations. Official development assistance (ODA) to Egypt in 2009 totalled USD 925 million (OECD 2011a). Since 2005, Egypt has received ODA of, on average, USD 1 billion per year, and ODA has averaged less than 1% of gross national income and approximately 3% of central government expense (WDI, 2011). The top eight donors contributed 76% of Egypt's core ODA (OECD, forthcoming). ■

## SUMMARY OF PROGRESS

PROGRESS ON THE PARIS DECLARATION INDICATORS depends on improvements by both donors and partner governments. Since Egypt's baseline year in 2005, the country has made progress in meeting many of the Paris Declaration 2010 targets including those for ownership and management for results. Most available targets were met for the indicators on alignment. In contrast, no targets were met for the indicators on harmonisation and mutual accountability. There were setbacks in these areas and this is where future efforts should be focused.

To guide progress, the Government of Egypt (GoE) and its donors translated the Accra Agenda for Action (AAA) into a local document, the Cairo Agenda for Action (CAA), upon which four key deliverables exist, including a situation analysis, a results-based management project, and a mutual accountability framework which was agreed in 2010. The challenges faced by the GoE in implementing its commitments include co-ordination between the various ministries and other government entities as well as increasingly bureaucratic country systems.

**TABLE 1:**  
Baselines and targets  
for 2010

	INDICATORS	2005 REFERENCE	2007	2010 ACTUAL	2010 TARGET
1	Operational development strategies	Not available	Not available	B	B or A
2a	Reliable public financial management (PFM) systems	Not available	Not available	Not available	No Target
2b	Reliable procurement systems	Not available	Not available	Not available	No Target
3	Aid flows are aligned on national priorities	58%	57%	24%	85%
4	Strengthen capacity by co-ordinated support	76%	86%	78%	50%
5a	Use of country PFM systems	28%	12%	49%	No Target
5b	Use of country procurement systems	25%	23%	56%	No Target
6	Strengthen capacity by avoiding parallel PIUs	100	32	16	33
7	Aid is more predictable	29%	79%	69%	65%
8	Aid is untied	81%	56%	82%	More than 81%
9	Use of common arrangements or procedures	61%	49%	49%	66%
10a	Joint missions	18%	22%	20%	40%
10b	Joint country analytic work	40%	56%	38%	66%
11	Results-oriented frameworks	Not available	Not available	B	B or A
12	Mutual accountability	Y	N	N	Y

**TABLE 2:**  
Learning from success  
and challenges

	ACHIEVEMENT OR CHALLENGE	LESSON OR PRIORITY ACTION
Ownership	<p><b>Achievement:</b> Developed a long-term national development strategy, with broad-based participation of the Parliament and local governments in the formulation and monitoring of the strategy.</p> <p><b>Achievement:</b> Strong links between the national development strategy and the sectoral distribution of projects based on national priorities.</p>	<p><b>Lesson:</b> Strengthen the capacity of priority government institutions to increase the effectiveness of national development efforts.</p> <p><b>Lesson:</b> Co-ordination is needed between the various ministries and involvement of civil society to ensure sector plans are implemented based on national priorities.</p>
Alignment	<p><b>Achievement:</b> An automated government expenditure system was successfully put in place.</p> <p><b>Achievement:</b> Single treasury accounts exist that allow a more transparent and consolidated state budget.</p> <p><b>Challenge:</b> The use of country systems and the recording of aid on budget adversely affect other indicators considerably.</p>	<p><b>Lesson:</b> Encourage continuous modernisation of national procurement systems.</p> <p><b>Priority action:</b> Development of credible PFM reforms and sustainable PFM capacities should be the long-term strategy to increase reliance on use of country systems.</p>
Harmonisation	<p><b>Achievement:</b> An increased number of projects in which various donors are working together.</p>	<p><b>Lesson:</b> Ensure co-ordination between donor groups through information sharing.</p>
Managing for results	<p><b>Achievement:</b> Formulated a blue print for developing results-based management capacities through a multi-phased project.</p>	<p><b>Priority action:</b> Strengthen M&amp;E units in line ministries through annual workshops.</p>
Mutual accountability	<p><b>Achievement:</b> Sub-groups formed to pilot mutual accountability frameworks</p>	<p><b>Lesson:</b> Political stability is required for stakeholders to participate effectively in mutual accountability frameworks</p>

## ABOUT THE SURVEY

This chapter assesses progress against the quantitative indicators provided by the Survey on Monitoring the Paris Declaration, drawing on data provided by the government and donors, the OECD and the World Bank. In addition to this, it draws on qualitative evidence submitted to the OECD by the national government which incorporates feedback from donors and other stakeholders. Stakeholders note that it is possible that in places definitions and concepts were interpreted differently by survey respondents in 2011 compared with previous years. A degree of caution should be taken when analysing the trends shown by some of the indicators.

The 2011 survey responses cover 16 donors including several non-DAC aid providers. Egypt participated in the previous 2006 and 2008 surveys. The 2011 survey process was managed by an acting national co-ordinator and donor focal points provided support. However there was no information on the scope of participation of recognisable stakeholders in the country, particularly civil society groups. ■

## OWNERSHIP

**AID IS MOST EFFECTIVE** when it supports a country-owned approach to development. It is less effective when aid policies and approaches are driven by donors. In the context of the Paris Declaration, ownership concerns a country's ability to carry out two, inter-linked activities: exercise effective leadership over its development policies and strategies; and co-ordinate the efforts of various development actors working in the country.

Indicator 1 assesses the operational value of a country's development strategy. In particular, it looks at the existence of an authoritative country-wide development policy (*i.e.* a unified strategic framework), the extent to which priorities are established, and whether these policies are costed and linked with the budget. All of these features are important to harness domestic resources for development, and to provide a basis for the alignment of aid to development priorities. Each country has provided evidence against these criteria, and this has been translated into a score by the World Bank using the same methodology as in the 2006 and 2008 surveys. A five-point scale runs from A (highest score) to E (lowest score). The Paris Declaration targets 75% of partner countries achieving a score of A or B by 2010.

In the 2011 Survey Egypt received a B rating which means that Egypt has a fairly well-developed long-term national development strategy. The strategy sets the framework from which medium-term strategies and sector plans are derived, and has a set of prioritised goals, the strategy is linked to the MDGs and is in the process of being linked to the budget. There is an institutionalised process for broad-based participation of the Parliament and local governments in the formulation and monitoring of the national development strategy, however, the private sector and civil society have little to no involvement in the process although the recent revolution may change this.

Egypt has established medium and long-term operational development strategies at both the national and sector levels. The national development strategies are formulated by the Ministry of Planning and International Co-operation. Egypt's long-term national development strategy, known as the "Vision for Egypt's Development by 2022" strives to achieve high and sustainable growth as well as reduce poverty and income disparity. The medium-term national development strategy, known as the Sixth Five-Year Plan for Economic Development (2007/8-2011/12), sets the framework for government expenditure planning. The plans are audited by the Central Auditing Agency, an independent body. The 2010 Situation Analysis is part of the process of setting the Cairo Agenda for Action, a single strategy between all parties to implement the Accra Agenda for Action in Egypt. Donors and a wide cross-section of society were involved in this process. Accordingly, the Government of Egypt identified development priorities – supported by donors in a unified vision – within which it would like donors to work for the next five years. An official declaration of the Government of Egypt did not take place due to the events of 25 January 2011. In 2008 challenges remained

### INDICATOR 1

Do countries have operational development strategies?

in executing the national development strategies. In 2011 there was no information on whether the medium-term-fiscal-framework had become fully operational since information was only provided on the medium-term expenditure framework which is currently being prepared.

For the 2011 Survey Egypt completed the optional module on gender equality. A constitutional amendment is being debated whereby Egypt would seek to allocate additional seats for women in parliament. Egypt is also pursuing a gender equality model in the private sector including through recruitment practices, human resource management, and policies and practices within firms. Additionally, progress on gender mainstreaming in the national plan will be measured through gender equality indicators, with a particular focus given to the gender responsive budget initiatives. ■

## ALIGNMENT

**AID THAT IS DONOR DRIVEN AND FRAGMENTED** is less effective. For aid to be effective, it must make use of national development strategies and use and help strengthen capacity in national systems, such as those for procurement and public financial management. The Paris Declaration envisions donors basing their support fully on partner countries' aims and objectives. Indicators 2 through 8 of the Paris Declaration assess several different dimensions of alignment.

Since the 2006 and 2008 Surveys, all but one of the alignment indicators with targets were met, and improvements were made on some of the indicators without targets. This achievement is supported by commitments by all parties to the implementation of the Cairo Agenda for Action – a single strategy that allowed the Government of Egypt and its donors to share a unified vision with regard to Egypt's development priorities. This is also consistent with Accra Agenda for Action paragraphs 15 and 18. To be able to meet future targets on alignment, greater use of country systems is essential both as a target in its own right and to ensure greater ownership of the process and build increased capacity.

### INDICATOR 2 Building reliable country systems

Indicator 2 covers two aspects of country systems: public financial management (PFM) and procurement. Do these systems either adhere to good practices or are there plans for reform? If countries have reliable systems, donors are encouraged to use them for the delivery and management of aid. This helps to align aid more closely with national development strategies and enhances aid effectiveness.

### INDICATOR 2a How reliable are country public financial management systems?

Indicator 2a of the Paris Declaration assesses whether PFM systems meet broadly accepted good practices or whether credible reform programmes are in place. The assessment is based on the World Bank's Country Policy and Institutional Analysis (CPIA) score for the quality of PFM systems, which uses a scale running from 1 (very weak) to 6 (very strong).

To score highly, a country needs to perform well against all three of the following criteria: a comprehensive and credible budget linked to policy priorities; an effective financial management system to ensure that the budget is implemented as intended in a controlled and predictable way; and timely and accurate accounting and fiscal reporting, including timely and audited public accounts with effective arrangements for follow up. Meeting the global 2010 target requires half of partner countries to move up at least one measure (*i.e.* 0.5 points) between 2005 and 2010.

As in the 2006 and 2008 surveys, Egypt did not receive a rating for the indicators on reliable public financial management and procurement systems – hence targets were not set for the 2011 Survey. However the 2010 stakeholders' report details changes that have been taking place.

The Government of Egypt has made several improvements to its public financial management systems, building on the established Central Auditing Organisation. The Ministry of Finance has adopted a budget classification law which has increased budget transparency by including indirect subsidies and expenditures into

reclassified budget lines. In addition, an automated government expenditure system is being implemented; this constitutes one part of the Government Financial Management Information System Plan which will cover all ministries, service authorities, governorates, and districts. A single treasury account was introduced whereby existing accounts of all public and government agencies are held. This has allowed for a more transparent and consolidated state budget both at central and sub-national levels. With the assistance of the IMF the Government of Egypt is implementing fiscal decentralisation.

Indicator 2b was first measured in 2008 by 17 countries. The process is one of self-assessment, using the Methodology for the Assessment of National Procurement Systems developed by the OECD-DAC Task Force on Procurement. The methodology includes baseline indicators to compare a country's systems to internationally-accepted good practice, as well as a new set of indicators. These indicators assess overall performance of the system, compliance with national legislation and standards and whether there is a reform programme in place to promote improved practices. The results are expressed as grades on a four-point scale running from A (the highest) to D (the lowest). The 2010 target is for a third of partner countries to move up at least one measure (*i.e.* from D to C, C to B or B to A) although not all countries will perform an assessment.

Although no score is available for this indicator, from 2008 to 2010 there were several reforms aimed at improving and making Egypt's procurement systems more transparent. In 2009, Egypt modernised its government procurement laws and has been implementing improvements concerning public-private partnerships, the follow up of bids and submissions, e-procurement and preferential treatment for small and medium-sized enterprises. A gap analysis against international standards and a self-assessment applying the OECD-DAC methodology found that these were successful. The General Authority for Government Services has been responsible for procurement of five ministries since 2003 and has received significant capacity development.

Comprehensive and transparent reporting on aid, and its use, helps ensure that donors align aid flows with national development priorities. When aid directed to the government sector is fully and accurately reflected in the national budget it indicates that aid programmes are well connected with country policies and processes. This also allows partner country authorities to present accurate and comprehensive budget reports to their parliaments and citizens.

As a proxy for alignment, indicator 3 measures the percentage of aid disbursed by donors for the government sector that is included in the annual budget for the same fiscal year. The indicator reflects two components: the degree to which aid is aligned with government priorities, and the extent to which aid is captured in government's budget preparation process. Budget estimates can be higher or lower than disbursements by donors and are treated similarly for the purpose of measuring indicator 3 despite the different causes.

#### INDICATOR 2b

How reliable are country procurement systems?

#### INDICATOR 3

Aligning aid flows on national priorities

**TABLE 3:**  
Are government budget estimates comprehensive and realistic?\*

	Government's budget estimates of aid flows in 2010** (USD m) a	Aid disbursed by donors for government sector in 2010** (USD m) b	2005		2007		2010 *		Total aid disbursed through other donors (USD m)
			(for reference)		(for reference)		(%) c = a / b   c = b / a		
[Other donors]	--	--	--	--	--	--	--	0	
African Dev. Bank	--	232	89%		0%			0	
Canada	--	0	31%		0%			0	
Denmark	--	--	2%		6%		--	0	
EU Institutions	32	177	24%		33%		18%	1	
Finland	--	--	25%		--		--	0	
France	258	97	--		--		38%	0	
Germany	37	95	44%		53%		39%	0	
Global Fund	--	4	--		--			0	
Greece	--	--	--		--		--	0	
IFAD	--	2	--		--			0	
Italy	2	4	2%		7%		48%	3	
Japan	128	244	30%		89%		53%	3	
Korea	--	0	--		--			0	
Netherlands	9	11	71%		59%		81%	1	
Spain	--	2	--		--			0	
Switzerland	--	0	34%		3%			5	
United Nations	22	29	24%		--		77%	0	
United States	4	568		94%	66%		1%	0	
World Bank	54	814	41%		7%		7%	0	
Average donor ratio			39%		29%		40%		
<b>Total</b>	<b>545</b>	<b>2 277</b>	<b>58%</b>		<b>57%</b>		<b>24%</b>	<b>14</b>	

\* Ratio is  $c = a / b$  except where government's budget estimates are greater than disbursements ( $c = b / a$ ).

\*\* Figures in this table are fiscal year figures

The 2010 target is to halve the proportion of aid flows that are not currently reported on government budgets, with at least 85% of aid reflected in the budget.

In 2010, 24% of Egypt's aid was reported on budget. Egypt has not managed to halve the share of aid not reported on budget and the year 2010 marks a significant setback when compared to the previous scores of 58% and 57% in 2005 and 2007 respectively. Japan and the United Nations were the only major donors to record scores of over 50%. Between them, the World Bank and the United States provided over USD 1.3 billion in off-budget flows. Many donors recorded worse performance compared to 2007. France was the only donor where government budget estimates were greater than disbursements, suggesting that the major barrier is the flow of information rather from donors to government rather than an issue of disbursement.

The country report suggests that gaps exist between what is disbursed by donors and what is recorded in annual budget estimates due to several factors originating at the intersection of donor and government systems and thus are joint responsibilities. For example, the government reports that differing interpretations of the definition of Official Development Assistance (ODA) means that some donors' records include flows additional to the government's stricter interpretation of the definition; delays in implementation may take place due to lengthy procedures in authorising agreements; reporting periods may differ and delays in banking procedures cause mismatch between receipt and payment of disbursements. To support alignment of aid flows with national priorities, the Minister of Planning and International Co-operation does not sign agreements with external partners that are not aligned with national priorities. Egypt's Mutual Accountability Groups provide a channel for accountability on commitments made by government and the donors.

For many countries, aid is a vital source of revenue and resources. Being able to predict aid disbursements – both in terms of how much aid will be delivered and when – is important to enable countries to manage public finances and undertake realistic planning for development. The Paris Declaration calls on donors to provide reliable, indicative commitments of aid over a multi-year framework, and to disburse aid in a timely and predictable manner according to agreed schedules.

Indicator 7 examines the in-year predictability of aid for the government sector by measuring the proportion of planned disbursements (as reported by donors) that are recorded by governments in their accounting system as having been disbursed. Indicator 7 therefore assesses two aspects of predictability. The first is the ability of donors to disburse aid according to schedule. The second is the ability of government to record disbursements for the government sector as received in its accounting system. Indicator 7 is designed to encourage progress in relation to both, with the aim of halving the proportion of aid not disbursed (and not captured in the government's accounting system) within the fiscal year for which it was scheduled by 2010. The ultimate goal is to improve not only the predictability of disbursements, but also the accuracy with which they are recorded in government systems – an important element to support ownership, accountability and transparency.

**INDICATOR 7**  
Providing more  
predictable aid

	Disbursements recorded by government in 2010 (USD m) a	Aid scheduled by donors for disbursement in 2010 (USD m) b	2005		2007		2010 *		For reference: Aid disbursed by donors for government sector in 2010 (USD m) d	For reference: % of scheduled aid disbursements reported as disbursed by donors in 2010 ** (%)	
			(for reference)	(for reference)	(for reference)	(for reference)	c = a / b (%)	c = b / a (%)		e = d / b (%)	e = b / d (%)
[Other donors]	--	--	--	--	--	--	--	--	--	--	--
African Dev. Bank	82	0	--	--	--	--	0%	188	--	0%	
Canada	11	0	--	--	0%	--	0%	0	--	--	
Denmark	--	--	--	95%	--	--	--	--	--	--	
EU Institutions	100	108	82%	--	72%	93%	--	117	--	93%	
Finland	--	--	--	--	0%	--	--	--	--	--	
France	83	32	--	--	--	--	38%	127	--	25%	
Germany	69	85	79%	--	97%	81%	--	84	100%	--	
Global Fund	0	3	--	--	--	0%	--	3	79%	--	
Greece	--	--	--	--	--	--	--	--	--	--	
IFAD	2	3	--	--	--	64%	--	1	43%	--	
Italy	3	19	--	--	0%	14%	--	15	79%	--	
Japan	172	160	10%	23%	--	93%	--	160	100%	--	
Korea	7	3	--	--	82%	45%	--	4	--	85%	
Netherlands	15	12	--	58%	--	75%	--	9	77%	--	
Spain	5	1	--	9%	--	14%	--	2	--	48%	
Switzerland	16	8	30%	0%	--	50%	--	0	0%	--	
United Nations	5	40	0%	4%	--	12%	--	34	84%	--	
United States	108	327	17%	83%	--	33%	--	222	68%	--	
World Bank	780	200	--	11%	--	26%	--	791	--	25%	
Average donor ratio			36%	38%		40%			60%		
<b>Total</b>	<b>1 458</b>	<b>1 002</b>	<b>29%</b>	<b>79%</b>		<b>69%</b>		<b>1 758</b>	<b>57%</b>		

**TABLE 4:**  
Are disbursements on  
schedule and recorded  
by government?

In 2010 the predictability of aid flows was 69% – this is a significant improvement on the 2005 baseline score of 29%, however it constitutes a 10% regression since 2007. The average weighted by donors was only 40%, which highlights that some donors performed far better on this indicator than others. More donors disbursed less than the government expected, than those that disbursed more than the government expected. The stakeholders' report suggests causes similar to the aid on budget indicator, such as fiscal year issues. To improve predictability, the GoE maintains two aid project progress tracking databases for both financial and qualitative achievements and for tracking quarterly disbursements.



Consistent with delivering on the Accra Agenda for Action paragraph 26, some donors in Egypt set three-to-five-year country programmes which include their implementation plans for the mentioned period. From the perspective of some donors, while delays in project implementation lead to the non-disbursement of existing funds, others reported that gaps rarely exist in their system, and that where they do exist they are minimal.

#### INDICATOR 4

Co-ordinating support to strengthen capacity

Capacity constraints present significant challenges to development and poverty reduction efforts and their sustainability. These relate both to aid management capacities (the ability of the government to capture, co-ordinate and utilise aid flows more effectively) and also to broader capacities for the design and implementation of policies and service delivery.

Under the Paris Declaration donors committed to providing technical co-operation that is co-ordinated with partner country strategies and programmes. This approach aims to strengthen capacities while also responding to the needs of partner countries. Successful capacity development is led by the partner country.

Indicator 4 focuses on the extent to which donor technical co-operation (an important input into capacity development) is country-led and well co-ordinated. It captures the extent to which technical co-operation is aligned with objectives articulated by country authorities, whether country authorities have control over this assistance, and whether arrangements are in place to co-ordinate support provided by different donors. The Paris Declaration target is for 50% of technical co-operation flows to be implemented through co-ordinated programmes that are consistent with national development strategies by 2010.

TABLE 5:

How much technical co-operation is co-ordinated with country programmes?

	Co-ordinated technical co-operation (USD m)	Total technical co-operation (USD m)	2005 (for reference)	2007 (for reference)	2010 (%) c = a / b
	a	b			
[Other donors]	--	--	--	--	--
African Dev. Bank	0	1	0%	0%	38%
Canada	3	9	0%	100%	32%
Denmark	--	--	100%	100%	--
EU Institutions	23	23	50%	24%	100%
Finland	--	--	0%	0%	--
France	0	8	--	--	0%
Germany	15	15	68%	39%	100%
Global Fund	0	0	--	--	--
Greece	--	--	--	32%	--
IFAD	0	0	--	--	100%
Italy	7	14	97%	72%	50%
Japan	28	28	10%	100%	100%
Korea	1	3	--	100%	27%
Netherlands	8	8	100%	93%	97%
Spain	0	1	--	56%	0%
Switzerland	0	0	9%	0%	--
United Nations	28	33	80%	93%	84%
United States	136	145	97%	97%	94%
World Bank	5	37	0%	97%	14%
<b>Total</b>	<b>253</b>	<b>325</b>	<b>76%</b>	<b>86%</b>	<b>78%</b>

With 78% of technical assistance co-ordinated, Egypt has exceeded the 2010 target of 50%, but this is a reduction in comparison with the 2008 score of 86%. The high score is the result of the most important donors co-ordinating the majority of their technical co-operation. The same challenges concerning the quality of co-ordination that were mentioned in the 2006 and 2008 Surveys persist. Differences exist among partners in preparation and procurement procedures, and various technical assistance strategies adopted were not



assessed with the methods of monitoring and evaluating capacity development activities, in order to extract lessons learnt regarding which practices have worked and which have not. Frequent turnover of government personnel jeopardises the continuity of efforts. Other challenges include slow decision making, low initial capacity and weak co-ordination at the government level.

Donor use of a partner country's established institutions and systems increases aid effectiveness by strengthening the government's long-term capacity to develop, implement and account for its policies to both its citizens and its parliament. The Paris Declaration commits donors to increase their use of country systems that are of sufficient quality, and to work with partner countries to strengthen systems that are currently weak. Indicator 5 is directly linked to indicator 2 on the quality of public financial management (PFM) and procurement systems.

## INDICATOR 5

Using country systems

	Aid disbursed by donors for government sector (USD m)	Public financial management						Procurement			
		Budget execution (USD m)	Financial reporting (USD m)	Auditing (USD m)	2005 (for reference)	2007 (for reference)	2010 (%)	Proc. systems (USD m)	2005 (for reference)	2007 (for reference)	2010 (%)
	a	b	c	d				e			e/a
[Other donors]	--	--	--	--	--	--	--	--	--	--	--
African Dev. Bank	188	0	0	0	0%	67%	0%	0	0%	--	0%
Canada	0	0	0	0	0%	--	--	0	1%	--	--
Denmark	--	--	--	--	29%	33%	--	--	0%	100%	--
EU Institutions	117	54	54	54	72%	12%	46%	54	72%	37%	46%
Finland	--	--	--	--	0%	0%	--	--	0%	0%	--
France	127	111	0	0	--	--	29%	106	--	--	83%
Germany	84	69	69	0	93%	92%	55%	69	--	92%	82%
Global Fund	3	3	3	0	0%	67%	67%	0	100%	46%	10%
Greece	--	--	--	--	--	0%	--	--	--	80%	--
IFAD	1	0	0	0	--	--	0%	1	--	--	100%
Italy	15	12	6	0	20%	27%	40%	8	52%	87%	53%
Japan	160	112	112	112	24%	30%	70%	112	20%	30%	70%
Korea	4	0	0	0	--	0%	0%	0	--	0%	0%
Netherlands	9	4	0	0	20%	35%	16%	4	57%	70%	49%
Spain	2	2	0	1	--	0%	56%	0	--	0%	21%
Switzerland	0	0	0	0	90%	54%	0%	0	90%	96%	0%
United Nations	34	3	0	0	5%	36%	3%	1	2%	27%	2%
United States	222	0	0	0	0%	0%	0%	32	9%	3%	14%
World Bank	791	600	600	600	0%	0%	76%	600	11%	28%	76%
<b>Total</b>	<b>1 758</b>	<b>971</b>	<b>844</b>	<b>767</b>	<b>28%</b>	<b>12%</b>	<b>49%</b>	<b>988</b>	<b>25%</b>	<b>23%</b>	<b>56%</b>

TABLE 6:

How much aid for the government sector uses country systems?

Indicator 5a measures the extent to which donors use partner country PFM systems when providing funding for the government sector. It measures the volume of aid that uses partner country PFM systems (budget execution, financial reporting and auditing) as a proportion of total aid disbursed for the government sector. The 2010 target is set relative to indicator 2a on the quality of PFM systems. For partner countries with a score of 5 or above on indicator 2a scale the target is for a two-thirds reduction in the proportion of aid to the public sector not using the partner country's PFM systems. For partner countries with a score between 3.5 and 4.5 on indicator 2a, the target is a one-third reduction in the proportion of aid to the public sector not using partner country's PFM systems. There is no target for countries scoring less than 3.5.

The use of country public financial management systems has increased noticeably since the 2006 and 2008 survey results. In 2010, 49% of aid disbursed went through country public financial management systems. The World Bank (76%) and Japan (70%) were some of the major donors that made use of Egypt's country systems. The African Development Bank, France and the United States were major donors making relatively

## INDICATOR 5a

Use of country public financial management systems

little or no use of country PFM systems. The highest use was for budget execution procedures, followed by financial reporting, and national auditing procedures. The country report credits this achievement to GoE initiatives such as the new government fiscal management information system which introduces procedures for donors to use country systems beyond general or sector budget support, and brings greater transparency.

Challenges include differences in budgetary years coupled with a lack of consistent procedures across ministries and government entities. Some donors adhere to instructions from their headquarters to administer funds. There is also lack of reporting and transparency due to the fact that the Central Auditing Organisation's audit reports were not for public circulation. In light of the recent changes in Egypt, it is foreseen that these audit reports would be made public in the future.

#### INDICATOR 5b

##### Use of country procurement systems

Indicator 5b follows a similar graduated target to indicator 5a which is set relative to indicator 2b on the quality of procurement systems. For partner countries with a procurement score of 'A', a two-thirds reduction in the proportion of aid for the public sector not using the country's procurement systems and for partner countries with a procurement score of 'B' to reduce the gap by one-third.

In 2010 the use of Egypt's procurement systems showed a significant increase. The use of national procurement systems by donors in 2010 amounted to 56% of aid disbursed to government, a significant increase from the 23% recorded in the 2008 Survey. This progress was the result of legislative reform of government procurement law. France, Germany, Japan and the World Bank were major donors that made use of the country's procurement system, whereas the African Development Bank, EU Institutions, United Nations and the United States made little or no use of Egypt's procurement system. Barriers such as poor compliance mechanisms, and preference for use of donor procurement systems, are some reasons why certain donors did not use Egypt's procurement systems. However, other donors have reported that they are able to fully and successfully use Egypt's procurement procedures, though only IFAD uses Egyptian procurement systems for all of its support. The Government of Egypt is making efforts to raise standards and procedures in its national procurement systems through initiatives such as the self assessment of the country procurement system (utilising the OECD-DAC methodology and toolbox); by adopting the Common Market for Eastern and Southern Africa Agreement; and by modernising the national procurement systems. All of these measures have so far proved successful.

#### INDICATOR 6

##### Avoiding parallel implementation structures

When providing development assistance, some donors establish dedicated project management units or implementation units (PIUs) – to support development projects or programmes. A PIU is said to be “parallel” when it is created by the donor and operates outside existing country institutional and administrative structures. In the short term, parallel PIUs can play a useful role in establishing good practice and promoting effective project management. However, in the long run, parallel PIUs often tend to undermine national capacity development efforts, distort salaries and weaken accountability for development.

To make aid more effective, the Paris Declaration encourages donors to “avoid, to the maximum extent possible, creating dedicated structures for day-to-day management and implementation of aid-financed projects and programmes.” Indicator 6 counts the number of parallel PIUs being used in partner countries. The target is to reduce by two-thirds the number of parallel PIUs in each partner country between 2005 and 2010.

	Parallel PIUs		
	2005 (for reference)	2007 (for reference)	2010 (units)
[Other donors]	--	--	--
African Dev. Bank	9	5	0
Canada	3	4	0
Denmark	0	0	--
EU Institutions	14	7	6
Finland	0	0	--
France	--	--	1
Germany	0	1	0
Global Fund	0	0	0
Greece	--	0	--
IFAD	--	--	0
Italy	9	6	0
Japan	0	0	0
Korea	--	0	0
Netherlands	5	5	7
Spain	--	1	1
Switzerland	0	0	0
United Nations	47	3	1
United States	0	0	0
World Bank	13	0	0
<b>Total</b>	<b>100</b>	<b>32</b>	<b>16</b>

**TABLE 7:**  
How many PIUs  
are parallel to country  
structures?

The 2011 survey results show significant progress against the indicator on parallel PIUs. The 2010 rating shows a 50% drop from 32 in 2008 to 16 in 2010. However this achievement should be seen in the context of several factors, including that only a few ministries provided a response on this indicator. According to the 2010 qualitative information some donors increased their PIUs, and most of the progress was due to the UN decreasing from 47 PIUs in 2005 to 1 in 2010. In addition, the number of parallel PIUs may be under-reported considering that some donors did not include those PIUs which are accountable to both the government and the donor. Both the GoE and its donors are making efforts to phase out parallel PIUs. The Ministry of Health and Population is currently making existing PIUs accountable to it rather than to donors so that they are no longer parallel. Taking another approach, the EU Institutions reported that it has taken steps to avoid the creation of parallel PIUs by focusing on other aid delivery mechanisms, such as sectoral budget support, and adopting greater decentralisation in aid management.

Aid is “tied” when restrictions are placed on the countries that goods and services may be purchased from, typically including the donor country and/or another narrowly specified group of countries. Untied aid not only improves value for money and decreases administrative burdens, but also supports the use of local resources, country systems and the harmonisation of donor support provided through pooled or joint aid instruments and approaches.

Data on the extent to which aid is tied are based on voluntary self-reporting by donors that are members of the OECD’s Development Assistance Committee (DAC). The Paris Declaration target is to continue progress towards untying all aid between 2005 and 2010.

**INDICATOR 8**  
Untying aid

**TABLE 8:**  
How much bilateral aid is untied?

	Total bilateral aid as reported to the DAC in 2009	Untied aid	2005 (for reference)	2007 (for reference)	Share of untied aid
Australia	0.1	0.1	100%	100%	100%
Austria	4.7	0.0	0%	0%	0%
Belgium	0.0	0.0	--	100%	--
Canada	0.1	0.1	63%	100%	100%
Denmark	12.2	12.2	84%	99%	100%
Finland	0.9	0.2	--	--	24%
France	121.7	121.2	99%	36%	100%
Germany	112.9	112.9	100%	100%	100%
Greece	0.7	0.5	100%	0%	66%
Ireland	0.2	0.2	100%	100%	100%
Italy	4.6	2.5	34%	20%	55%
Japan	5.2	5.2	100%	100%	100%
Korea	0.0	0.0	--	4%	--
Luxembourg	0.1	0.1	100%	100%	100%
Netherlands	2.2	2.0	91%	33%	90%
New Zealand	0.0	0.0	100%	--	--
Norway	0.3	0.3	100%	--	100%
Spain	0.6	0.0	18%	79%	3%
Sweden	0.5	0.5	100%	--	100%
Switzerland	19.6	19.6	100%	100%	100%
United Kingdom	37.0	37.0	--	100%	100%
United States	244.3	148.3	68%	60%	61%
<b>Total</b>	<b>568</b>	<b>463</b>	<b>81%</b>	<b>56%</b>	<b>82%</b>

After falling from 81% in 2005 to 56% in 2007, the 2010 score of 82% means that Egypt and its donors have managed to meet the target on untied aid. However, according to annual disbursements recorded in Egypt's Development Co-operation Report (DCR), around 87% of aid was untied; this figure was even higher in 2008 when it was recorded to be about 88% (the Paris Declaration Survey uses data reported by DAC donors to the OECD, while Egypt's data which was sourced in-country suggests slight variations).

### CONDITIONALITY

Significant progress has been achieved by the Government of Egypt with regards to agreeing limited sets of conditions with donors by entering partner-specific negotiations and approaches. There have also been attempts to establish concessional terms in co-ordination with counterparts in order to take greater ownership of development projects/programmes.

However challenges remain. Issues stem from the political sensitivity attached to the subject, as well as errors by both sides in interpreting and conveying conditionality. An updated mechanism to monitor loan procurements and disbursements and to increase transparency has been launched in collaboration with national authorities and central banks. This important achievement is sometimes hindered by inexperience and the general lack of transparency. However, the 25 January Revolution and consequent state of the Egyptian economy has presented the Government of Egypt with an opportunity to request an examination of the conditions attached to loans taken by the previous administration, and to explore debt relief. Most recently, Egypt decided to decline loan offers from both the World Bank and International Monetary Fund in light of the current state of indebtedness; the Government of Egypt has indicated that it will continue to thoroughly examine loan conditionalities. ■

## HARMONISATION

**POOR CO-ORDINATION OF AID** increases the cost to both donors and partner countries and significantly reduces the real value of aid. Harmonisation of aid delivery procedures and the adoption of common arrangements help reduce duplication of effort and lower the transaction costs associated with aid management. The Paris Declaration focuses on two dimensions of aid as a proxy for assessing overall harmonisation: the use of common arrangements within programme-based approaches (PBAs) and the extent to which donors and partner countries conduct joint missions and co-ordinate analytic work.

Aid effectiveness is enhanced when donors use common arrangements to manage and deliver aid in support of partner country priorities. A good mechanism for aid co-ordination can be described as one that has shared objectives and integrates the various interests of stakeholders. Indicator 9 assesses the degree to which donors work together – and with partner governments and organisations – by measuring the proportion of total ODA disbursed within programme-based approaches (PBAs). In practice, there are many different approaches and modalities which can use PBAs and harmonisation takes place at various levels.

At one level, the partner country is responsible for defining clear, country-owned programmes (*e.g.* a sector programme or strategy) and establishing a single budgetary framework that captures all resources (both domestic and external). At another level, donors are responsible for taking steps to use local systems for programme design and implementation, financial management, monitoring and evaluation. Finally, partner countries and donors are jointly responsible for donor co-ordination and harmonisation of donor procedures. The 2010 target is that two-thirds of aid flows are provided in the context of PBAs.

### INDICATOR 9 Using common arrangements

	Programme-based approaches			Total aid disbursed (USD m) d	2005 (for reference)	2007 (for reference)	2010 (%) e = c / d
	Budget support (USD m) a	Other PBAs (USD m) b	Total (USD m) c = a + b				
[Other donors]	--	--	--	--	--	--	--
African Dev. Bank	0	0	0	188	8%	0%	0%
Canada	0	0	0	12	0%	0%	0%
Denmark	--	--	--	--	81%	81%	--
EU Institutions	54	49	103	126	100%	0%	81%
Finland	--	--	--	--	0%	0%	--
France	0	0	0	141	--	--	0%
Germany	0	10	10	84	0%	0%	12%
Global Fund	0	0	0	3	100%	100%	0%
Greece	--	--	--	--	--	8%	--
IFAD	0	0	0	1	--	--	0%
Italy	3	2	5	26	76%	70%	18%
Japan	0	160	160	161	1%	0%	100%
Korea	0	0	0	4	--	0%	0%
Netherlands	0	5	5	9	40%	55%	56%
Spain	0	0	0	4	--	0%	0%
Switzerland	0	0	0	0	3%	0%	0%
United Nations	0	14	14	42	45%	22%	33%
United States	0	0	0	231	99%	99%	0%
World Bank	600	0	600	791	0%	0%	76%
<b>Total</b>	<b>657</b>	<b>240</b>	<b>897</b>	<b>1 824</b>	<b>61%</b>	<b>49%</b>	<b>49%</b>

**TABLE 9:**  
How much aid is  
programme based?

Use of programme-based approaches in Egypt fell from 61% in 2005 to 49% in 2007, and it remains at 49% in 2010 – it has therefore missed the target of 66%. Since 2008 Egypt has been receiving some aid in the form of budget support, and the Government of Egypt is increasingly taking the lead in promoting

the development of PBAs. In this context, policy thinking on sector reform is increasingly emphasising the importance of adopting sector or programme-based approaches to development as a more efficient strategy. As a result, programme-based budgeting has been introduced by the Ministry of Finance, and capacity-building activities have taken place to ensure its success. This may be consistent with the constraining factor of donor policies, which could explain why some of the main donors score over 70% and others score 0%. Only Japan scored 100%.

One issue is that the only clear PBA seems to be when there is budget support. In the other cases it is more a question of interpreting the guidelines. For example, the UN says that signing a UNDAF means that funds should qualify as programme based.

A common complaint of partner countries is that donors make too many demands on their limited resources: country authorities spend too much time meeting with donor officials and responding to their many requests. The Paris Declaration recognises that donors have a responsibility to ensure that, to the greatest extent possible, the missions and analytical work they commission are undertaken jointly – *i.e.* that the burden of such work is shared. The 2010 target is that 40% of donor missions to the field are conducted jointly.

#### INDICATOR 10a Joint missions

TABLE 10:  
How many donor  
missions are  
co-ordinated?

	Co-ordinated donor missions* (missions) a	Total donor missions (missions) b	2005* (for reference)	2007 (for reference)	2010 (%) c = a / b
[Other donors]	--	--	--	--	--
African Dev. Bank	0	27	44%	0%	0%
Canada	0	5	40%	--	0%
Denmark	--	--	0%	--	--
EU Institutions	3	12	--	8%	25%
Finland	--	--	--	--	--
France	4	21	--	--	19%
Germany	4	12	55%	20%	33%
Global Fund	0	4	100%	0%	0%
Greece	--	--	--	0%	--
IFAD	1	6	--	--	17%
Italy	2	5	0%	--	40%
Japan	0	9	11%	0%	0%
Korea	0	7	--	0%	0%
Netherlands	0	4	--	0%	0%
Spain	0	5	--	--	0%
Switzerland	2	12	40%	0%	17%
United Nations	9	72	26%	44%	13%
United States	0	24	--	--	0%
World Bank	80	109	18%	18%	73%
<b>Total</b>	<b>67</b>	<b>334</b>	<b>18%</b>	<b>22%</b>	<b>20%</b>

\* The total of coordinated missions has been adjusted to avoid double counting.  
A discount factor of 35% is applied.

Donors' joint missions recorded a marginal increase to 20% for 2010 since the 2005 score of 18%, however the 2010 figure is a 2% regression since 2007. Because of a relatively static performance against this indicator since 2005, the 2010 target has been missed by a large margin. The levels of collaboration among donors are highly varied. The World Bank improved from 18% in 2007 to 73% in 2010, and it therefore makes up a third of all donors' joint missions for 2010. On the other hand, UN agencies' percentage of co-ordinated missions has halved, from 44% in 2007 to 22% in 2010. According to many donors, multi-donor packages have decreased the use of individual missions, and information-sharing is being extended to both before and after the joint mission.

Country analytic work is the analysis and advice necessary to strengthen policy dialogue, and to develop and implement country strategies. It includes country or sector studies and strategies, country evaluations and discussion papers. The Paris Declaration foresees that donors should conduct analytic work jointly where possible as it helps curb transaction costs for partner authorities, avoids unnecessary duplicative work and helps to foster common understanding. Indicator 10b measures the proportion of country analytic work that is undertaken jointly. The 2010 target is that 66% of country analytic work is carried out jointly.

**INDICATOR 10b**  
Joint country  
analytic work

	Co-ordinated donor analytic work* (units) a	Total donor analytic work (units) b	2005* (for reference)	2007 (for reference)	2010* (%) c = a / b
[Other donors]	--	--	--	--	--
African Dev. Bank	0	3	100%	100%	0%
Canada	0	2	83%	75%	0%
Denmark	--	--	100%	100%	--
EU Institutions	1	1	0%	100%	100%
Finland	--	--	--	--	--
France	0	1	--	--	0%
Germany	6	6	50%	--	100%
Global Fund	0	3	--	100%	0%
Greece	--	--	--	0%	--
IFAD	0	1	--	--	0%
Italy	1	1	--	--	100%
Japan	3	3	--	0%	100%
Korea	1	1	--	0%	100%
Netherlands	1	1	--	0%	100%
Spain	0	0	--	0%	--
Switzerland	2	2	33%	0%	100%
United Nations	34	49	67%	66%	69%
United States	0	12	--	--	0%
World Bank	3	10	0%	100%	30%
<b>Total</b>	<b>37</b>	<b>96</b>	<b>40%</b>	<b>56%</b>	<b>38%</b>

\* The total of coordinated missions has been adjusted to avoid double counting. A discount factor of 25% is applied.

**TABLE 11:**  
How much country  
analytic work is  
co-ordinated?

The number of joint analytical works decreased from 56% in 2008 to 38% in 2010. This setback, when compared to both 2005 and 2007, means that Egypt and its partners fall short of the 2010 target of 66%. The UN agencies continue to comprise a large proportion of the total joint works completed: in 2010, 69% of these were undertaken by UN agencies. Donor group meetings provide a mechanism to co-ordinate analytic work, as well as to collaborate on the situation analysis carried out as part of the Cairo Agenda for Action. In addition, the situation analysis was used to replace some of Egypt's donor country assessments.

#### AID FRAGMENTATION

Fragmented aid – aid that comes in many small slices from a large number of donors – creates high transaction costs and makes it difficult for partner countries effectively to manage their own development. Aid fragmentation also increases the risk of duplication and inefficient aid allocation among donors.

A pilot analysis on fragmentation of country programmable aid carried out at the country level by the OECD in collaboration with Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) (the German development agency) revealed that 89% of Egypt's aid in 2010 was supplied by the top five donors, and between them the nine smallest donors provided only 2% (OECD 2011b).



Both the GoE and donors have shown commitment in reducing aid fragmentation. This has partly informed the establishment of the Egypt Development Partners' Group as an institutional mechanism for co-ordination between Egypt's donors. Annual objectives are set and reviews of previous achievements are undertaken through monthly consultative meetings. In addition, sectoral thematic groups reduce duplication of effort. The Cairo Agenda for Action's situation analysis report serves as the base document of reference for donors' plans. Joint programming has also been taking place among donors.

To have a unified position within the Egypt Development Partners' Group, the European Union has set up a task force to co-ordinate the most active member states of the European Union. This includes information sharing, financial combinations of grants or loans towards a specific project area, joint implementation of projects, and sectoral meetings. The Egypt Development Partners' Group and the GoE's efforts to reduce aid fragmentation are beginning to show results, whereby aid fragmentation is gradually being reduced. However challenges remain in terms of co-ordination and alignment of different timeframes, approaches and procedures among donors during project implementation, which lead to discrepancies and potential delays. Obstacles are also often encountered in the combination of loans or grants. ■

## MANAGING FOR RESULTS

### INDICATOR 11 Do countries have results-oriented frameworks?

Both donors and partner countries should manage resources according to well-defined, desired results, measuring progress toward them and using information on results to improve decision making and performance. Achieving this implies strengthening capacity to undertake such management and emphasising a focus on results. Countries are expected to develop cost-effective and results-oriented reporting and performance assessment frameworks, while donors commit to use them and refrain from requiring separate reporting.

Indicator 11 assesses the quality of a country's results-oriented frameworks. In particular, it considers the quality of the information generated, stakeholder access to information, and the extent to which the information is utilised within a country level monitoring and evaluation system. The government provides evidence against these criteria through the survey, and this is translated by the World Bank into a score running from A (highest score) to E (lowest score).

The Paris Declaration 2010 global target is to reduce the proportion of countries without transparent and monitorable performance assessment frameworks by one-third. 2010 was the first time that Egypt was assessed on its results-oriented frameworks, and it received an overall score of B, meeting the 2010 target. This score is based on the monitoring and evaluation framework contained in Egypt's national development strategy. Evaluation and follow-up reports are conducted regularly, and the Ministry of Planning and International Co-operation is responsible for co-ordinating the process. The World Bank assessment reports some deficiencies, such as availability of baseline data, but finds that overall the data has high quality and reliability and that stakeholder access to relevant information is good.

Introducing results-based management (RBM) arrangements is the third deliverable of the Cairo Agenda for Action, and initial scoping has taken place. It was agreed that the former Ministry of State for Administrative Development would establish a co-ordination mechanism on RBM and, in collaboration with a number of other national bodies and the UN, would extend support to other ministries. In parallel, the Ministry of Planning and International Co-operation's Centre for Project Evaluation and Macroeconomic Analysis has – since 2003 – been carrying out impact evaluation assessments of an increasing number of development projects funded by Egypt's donors; in addition annual workshops take place, in order to strengthen the monitoring and evaluation capacity of line ministries. ■

## MUTUAL ACCOUNTABILITY

Strong and balanced mechanisms that support accountability are required at all levels for aid to be most effective. Donor and partner country governments should be accountable to their respective publics and to each other for implementing their commitments on aid, its effectiveness, and the results to which it contributes.

Indicator 12 examines whether there is a country-level mechanism for mutual assessment of progress on partnership commitments, including on aid effectiveness. There are three criteria that must all be met: the existence of an aid policy or strategy agreed between the partner country government and donors; specific country-level aid effectiveness targets for both the partner country government and donors; an assessment towards these targets undertaken by both partner and donors in the last two years, and discussed in a forum for broad-based dialogue.

The 2010 target is for all partner countries to have mutual assessment reviews meeting these criteria in place. In the 2011 Survey Egypt did not have an explicit mutual accountability framework. However, in May 2010, a mutual accountability mechanism was agreed upon and became fully operational in December 2010. Mutual accountability groups in two sub-sectors were chosen for a pilot phase: primary health care and pre-university basic education. The full benefits of this new mechanism should be seen in the near future.

The first series of mutual accountability groups meetings were launched in December 2010. The pilot phase allows for the mutual assessment of the progress of selected programmes/projects in the relevant sub-sector. The process of assessment takes place with the participation and joint agreement of relevant government entities and development partners which entails the sharing of information, as well as exceeded transparency and co-operation in order to identify common bottlenecks and lessons learned.

The mechanism for the assessment of progress is to be refined throughout the experience of the pilot phase which is to later be extended to become a national strategy for the mutual assessment of progress. Once the mechanism becomes a national strategy, more stakeholders, such as parliament, local government, and CSOs, will be invited to participate in the process.

The health group has developed a website in order to provide a more simplified means for the sharing of information between the MoH and its counterparts assessing the selected projects. In light of the Egyptian revolution and political unrest, the education group has had difficulty in conducting meetings which delayed the conclusion of the pilot phase. It is worth noting that at the micro-level, the Centre for Project Evaluation and Macroeconomic Analysis (PEMA) continues to regularly conduct impact evaluations of selected projects and reports results to relevant key decision makers.

The stakeholders' report describes the mechanism as a platform for sharing information and lesson learning, with the process entailing the mutual assessment of progress of selected programmes/projects in the relevant sub-sector, with the participation and joint agreement of relevant government entities and donors.

The Mutual Accountability pilot groups finalised their reports in mid June 2011, following which these groups met with the Development Partners Group on the 29 June 2011, to present highlights of the assessment process, receive feedback to refine it, and agree on the next steps to be taken. The successful conclusion of the pilot phase of the Mutual Accountability mechanism resulted in an action plan to ensure its continuation and implementation in additional priority sectors. Moreover, the two Mutual Accountability groups have agreed to merge their Mutual Accountability mechanisms and put forth a common system for the assessment of Mutual Accountability. It was made clear that although not all aid modalities may be assessed in the same manner, the Mutual Accountability groups would develop and incorporate lessons learned from both assessment tools to make them as flexible as possible; the Mutual Accountability groups will put together simplified and concise guidelines. This is to further enhance the effectiveness of Egypt's Mutual Accountability mechanism in future implementation. ■

### INDICATOR 12

#### Mutual accountability

## NOTES

The quantitative information presented in the chapter is taken from data provided by national co-ordinators up to 31 July 2011, following the data validation process with stakeholders at the country level. It was not possible to modify or correct any data received after this date.

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.

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