COMPARATIVE EXPERIENCE

AID INFORMATION MANAGEMENT SYSTEMS IN POST-CONFLICT AND FRAGILE SITUATIONS

October 2010

United Nations Development Programme

CAPACITY DEVELOPMENT

ABBREVIATIONS

INTRODUCTION

AIMS	Aid Information Management System
AMP	Aid Management Platform
DAC	Development Assistance Committee
DACO	Development Assistance Coordination Office
DAD	Development Assistance Database
DCAS	Development Cooperation Assistance System
DCR	Development Cooperation Report
DMFAS	Debt Management Financial and Analysis System
DRC	District Recovery Committee
FTS	Financial Tracking Service
GCP	*Groupe de Coordination des Partenaires*
HIC	Humanitarian Information Centre
IATI	International Aid Transparency Initiative
IFMIS	Integrated Financial Management Information System
INCAF	International Network on Conflict and Fragility
MDGs	Millennium Development Goals
MODEP	Ministry of Development and Economic Planning
MTEF	Medium Term Expenditure Framework
NaCSA	National Commission for Social Action
NCRRR	National Commission for Reconstruction, Reintegration and Rehabilitation
NGO	Non-Governmental Organization
NRS	National Recovery Strategy
OCHA	United Nations Office for the Coordination of Humanitarian Affairs
ODA	Official Development Assistance
OECD	Organisation for Economic Co-operation and Development
PBC	United Nations Peacebuilding Commission
PBF	United Nations Peacebuilding Fund
PBSO	United Nations Peacebuilding Support Office
PIU	Project Implementation Unit
PRDP	Peace, Recovery and Development Plan
PRSP	Poverty Reduction Strategy Paper
SLIS	Sierra Leone Information System
SP-CNCA	*Secrétariat Permanent du Comité National de Coordination des Aides*
SWAp	Sector-Wide Approach
TAG	Technical Advisory Group
UNDAF	United Nations Development Assistance Framework
UNDP	United Nations Development Programme
WFP	United Nations World Food Programme

INTRODUCTION

Conflict and crisis situations are the most challenging environments for donors seeking to deliver assistance to developing countries. Recent research and policy dialogue emphasize that donors carrying out interventions in these settings should 'do no harm' and try to ensure that their engagement *reinforces* rather than undermines positive statebuilding processes in situations of fragility and conflict (OECD 2010). Aid information management systems (AIMS) are useful tools in these situations. AIMS are designed to assist developing countries in managing their aid flows, improve the overall alignment of assistance with country priorities, and facilitate the reflection of international aid flows in national budgets.

Aid information management systems are meant to be sustainably embedded in government institutions. In practice, however, this often does not occur in post-conflict and fragile situations. There is thus a need for better guidance to assist governments so they can better incorporate such systems into government institutions. Such efforts would facilitate national planning and resource allocation and would positively contribute to national capacity development and the process of building, or rebuilding, the state.[1]

This comparative study reviews existing experiences, lessons learned and good practices regarding the establishment of AIMS in selected post-conflict and fragile situations. It compares and analyses the usage of AIMS in Burundi, the Central African Republic and Sierra Leone and points to some 'good practices', in particular practices related to improved data management and reporting from development partners. This review analyses the multiple aid information management challenges that confront governments and external actors in post-conflict and fragile situations. It suggests ways in which governments and external actors can contribute to improving domestic and mutual accountability relating to the use of development resources, while at the same time improving aid coordination and information-sharing among stakeholders in an environment marked by humanitarian response and post-conflict recovery efforts. The review also makes recommendations on how support provided by the United Nations system and other partners could further improve the positive impact that AIMS can have on public financial management and public accountability in post-conflict and fragile situations.

OVERVIEW AND ANALYSIS

Aid information management systems are software applications that record and process information about development activities and related aid flows in a given country, in order to assist the recipient country in managing the aid it receives. The primary users of AIMS are government staff in central ministries who are responsible for coordinating and reporting aid, and for planning aid in relation to the national budget and national plans. The secondary users are those responsible for reporting the data required, including development partners. AIMS thus fulfil two purposes at the same time:

- AIMS strengthen a government's capacity to plan, implement, monitor and evaluate the use of public resources; and
- AIMS enable aid coordination, information-sharing, and domestic and mutual accountability.

These two purposes potentially can be at odds with each other in a post-conflict or fragile setting. In an environment of emergency and humanitarian response, the international community urgently needs information about ongoing financial flows; complaints about the lack of information for planning and decision-making are common. At the same time, government capacity to adequately manage the use of public resources is usually severely diminished immediately after a crisis. External partners that want to support aid information management in post-crisis settings are thus confronted with a double challenge. They must obtain adequate information on aid inflows for coordination and information-sharing purposes, while at the same time aiming to strengthen the government's capacity to manage and coordinate aid. The following sections will analyse these two challenges in greater detail.

---

[1] Practical guidance to policy makers and practitioners who are involved in developing, implementing or using an AIMS can be found in: 'Better Data, Better Aid? Practical Guidance Note on Aid Information Management Systems', Capacity Development for Development Effectiveness Facility for Asia and Pacific, Bangkok, 2010, available at: www.aideffectiveness.org/Guidance-Note-AIMS-A.html.

OVERVIEW AND ANALYSIS

Government capacity and public accountability

Post-conflict countries, among the poorest in the world, struggle to achieve the Millennium Development Goals (MDGs). Often, their fragile state institutions are threatened by collapse or have been created only recently. Recent international debate on how external support can help to overcome this fragility has raised awareness of the importance of statebuilding. The International Network on Fragility and Conflict (INCAF) is working to improve international responses to conflict and crisis under the umbrella of the Organisation for Economic Co-operation and Development's Development Assistance Committee (OECD DAC).

Most governments receiving development assistance experience difficulties in maintaining detailed, consolidated information on received aid and planned future allocations. Aid information management is one aspect of public financial management, with external grants being one of several resources available to governments, along with domestic revenue and loans. Aid information thus needs to be managed within the larger framework of public financial management, and AIMS need to create interfaces with all relevant aspects of public financial management. In particular, AIMS must relate to three key processes: development planning and budgeting, public expenditure management, and implementation monitoring and performance evaluation. Furthermore, aid information management needs to be transparent and to enhance a constructive and inclusive relationship between the state and society in order to be conducive to statebuilding.

Within recipient governments, the Ministry of Finance is usually mandated with the overall responsibility of overseeing public financial management. In many countries, its role is complemented by a Ministry of Planning or National Planning Commission in charge of managing and coordinating national development planning, monitoring and evaluation. In French-speaking Africa, the planning ministries tend to have larger responsibilities than in other countries. In English-speaking countries, the planning ministry/commission is often merged with the finance ministry. Wherever they are not integrated, these two government entities often have difficult working relationships. Moreover, fragile settings are often marked by a multiplication of ministries with overlapping or poorly delineated mandates. The resulting political positioning, which is sometimes reinforced by development partners, weakens coherence and perpetuates fragility. Although it is important that responsibilities for aid information management be clearly delineated, with one government entity leading and managing the process, aid information management should be seen as an opportunity to improve intergovernmental collaboration as well as the government's accountability towards parliament and its citizenry.

Development planning and budgeting

The rationale behind national multi-year development planning efforts is to provide the country with a coherent national development policy framework that governs coordinated interventions of all government entities and facilitates prioritising strategic investments for human development. In line with the Paris Declaration on Aid Effectiveness, development partners aim to align their assistance with national priorities. However, some challenges remain. It is not uncommon for the national budget, particularly in a post-conflict or fragile setting, to be organized according to governmental administrative units rather than according to the sectors in the national planning framework. In countries where this is the case, an aid information management system can help to link such budget categories to the sectors identified in the national development plan. To do so, the AIMS should relate project portfolio categories to national budget categories as well as to the priority sectors of national development plans. Technically, this is quite easy and straightforward to achieve. In the Central African Republic, the AIMS tracks investments according to the pillars outlined in the Poverty Reduction Strategy Paper (PRSP). Clearly aligning all donor projects to the priorities identified in the national development plan has immediate benefits for donor coordination as well as for governmental development planning and budgeting. It provides the government with clear figures as to what priority sectors development partners are already investing in, so that domestic resources can be allocated accordingly.

Another issue is that while a government might want to use national development planning to reprioritize the sectors where it would like to see donors invest more resources, development partners may choose to simply relate older projects and already committed funds to the objectives of a government's new national plan. This makes it difficult for the government to identify whether it has actually succeeded in mobilizing additional donor resources with a new national plan. The 2008 Peace, Recovery and Development Plan for Northern Uganda, for example, had received a tremendous response from development partners willing to invest in its priority areas. Yet, a closer look shows that these funds were not additional funds, but reallocated funds. Moreover, some contributions that were previously reflected in the national budget had been moved back to off-budget project support. It was therefore difficult for the

Government to identify how much funding the plan had actually mobilized. To avoid uncertainty of this kind, an AIMS could identify funding according to the national plan period during which the funding was committed. If commitment dates are not tracked and priority development objectives remain very broad, development partners can easily claim to have aligned assistance with new national priorities, while in fact not much may have changed.

In most countries, the process of establishing the national budget usually starts with establishing the 'resource envelope', which represents the total resources available for the national budget. External resources can be factored into the national budget as long as governments know that they are available. For aid-dependent countries, official development assistance (ODA) represents a significant source of external revenue, on which the government relies to fund public investments. Predictability of aid then becomes the most challenging uncertainty for the government, especially in situations where a large portion of external assistance is provided 'off-budget' – neither channelled through the treasury, nor reflected in the national budget. Yet, bilateral donors are often unable to commit their support before their own national budgets have been approved. Much of this remains a structural and political challenge. Nevertheless, AIMS can contribute to improving the predictability of external assistance so that it can be reflected in the national budget and facilitate national planning, even when donors allocate their resources directly to line ministries or non-governmental organizations (NGOs) outside of government systems. This facilitates a more transparent relationship between the government and parliament, which has an important role to play in reviewing the budget, on the basis of national priorities and available resources.

Donors usually report development assistance projections to a government in conjunction with the budget process. However, often only annual figures are requested and reported. This can lead to imprecision, particularly since many donors follow financial calendars that are different from those of recipient governments. Although such donors will have precise projections for their ongoing financial year, signed commitments for multiple years are still rare, and even the donors' spending envelopes for their next financial year are often uncertain. When asked to report on annual figures according to the financial calendar of the recipient government, donors may combine financial figures for the current year with those of the next-year. This clouds the donors' less precise next-year figures and increases financial risk for the recipient government. When reporting of projected assistance is annual, there is no chance for recipient governments to adjust their budget planning if disbursements at the end of a calendar year are not as envisaged. In contrast, semi-annual disbursement projections lower these financial risks and represent a significant advantage for recipient governments. AIMS may be a helpful instrument for governments in this regard, and can help address the key challenge of aid-flow predictability. However, an AIMS without any projections does not enable better government capacity for resource planning.

Linking planning, budgeting and aid allocations

Lessons	Good practice
Aid information management, one aspect of public financial management, should be linked to national development planning and budgeting. Greater transparency and reliability of development assistance projections improves the ability of governments to plan domestic revenue budget allocations.	AIMS should relate project portfolio categories to national budget categories as well as to the priority sectors of the national development plan. Governments should require donors to report semi-annually on development assistance projections, to reduce the financial risk for recipient governments. Once government capacity to manage aid information is sufficiently advanced, donors should be required to report quarterly.

Public expenditure management

In the effort to computerize government operations in fragile and post-conflict situations, several governments have introduced integrated financial management information systems (IFMIS) that computerize and automate key aspects of budget execution and accounting operations across the institutions of government. IFMIS cover all aspects of resource generation, resource allocation and expenditure management, so long as these are managed by the government. AIMS facilitate accounting for all external public resources allocated to a country, independently of whether or not they are managed by the government. Both IFMIS and AIMS facilitate accountability in the management and utilization of public funds, with IFMIS specializing in accounting and budgetary controls and AIMS specializing in aid coordination and project monitoring. The critical areas of overlap between the two systems are externally funded on-budget projects and programmes.

Establishing an IFMIS in post-conflict situations is usually considered major progress in terms of governance and public accountability. The Government of Sierra Leone implemented an IFMIS in 2005, only three years after peacekeeping forces gained control over the country. Liberia started implementing its IFMIS in 2009 and Burundi is using an IFMIS called SIGEFI (*Système informatique intégré de gestion des finances publiques*).The Central African Republic does not yet have an IFMIS. When donor-funded projects are not yet reflected in an IFMIS, an AIMS provides a simplified expenditure report of project implementation. If there is no IFMIS, governmental project implementation units will use the donor's or individual accounting systems. In either case, it is beneficial to maintain one consolidated place where donor-funded project expenditures are reported – independently of whether donor funds are directly supporting the national budget and whether they are recorded on or off the national budget. This is what is being done in the Central African Republic, where development partners report on project expenditure through the AIMS. Whenever an IFMIS is operational, expenditure management of on-budget projects executed by the government will take place by means of the IFMIS. An AIMS should thus be technically able to relate to IFMIS reports for individual projects.

Another challenge to efforts to reflect aid information in national budgets in an aid-dependent country is to distinguish between different funding modalities. External development assistance that is given as direct general or sector budget support will always be on budget, as it forms part of the domestic and external resources managed directly by the government. In-kind contributions are primarily humanitarian assistance and for the most part are excluded from the budget. Project funding that is not directly managed by the government, but is rather managed by multilateral or non-governmental partners (as is often the case with technical assistance projects) needs to be appropriately identified. Such contributions can represent a significant-share of a national budget, and AIMS can be helpful in separating out this funding modality from other types since AIMS allow for disaggregating direct budget support from on-budget project support. To date, only Malawi has managed to do so in a systematic manner (Tew 2008). This approach that should be promoted, as it enables more transparent and informed expenditure management and performance monitoring.

It is easiest to introduce such distinctions at an early stage, when little aid is recorded on budget, as is still the case in the Central African Republic, for example. The case of Malawi proves that development partners do not find it too difficult to report disaggregated financial data. Reporting such data may require extra work for in-country donor staff, but should be part of the government's request and expectations – in line with the standards put forward by the International Aid Transparency Initiative (IATI). Nonetheless, governmental staff members should control the data validation, as they will be able to identify on-budget elements of project support with technical assistance components. Some AIMS, however, as in the Central African Republic, use development partners' internal systems for validation purposes. While this is understandable in an environment without much government capacity, it undermines the government's appropriation of the process and the validity of the figures. The objective of an AIMS in such a context is to develop a capacity-building plan to create or revive the capacity of planning, administrative and financial units in each ministry, with a view towards gaining ownership of the data-collection and validation process. This may be part of a wider programme of public administrative reform.

Data validation and reporting	
Lessons	**Good practice**
If government is not in charge of AIMS data validation and production of official ODA reports, government may not consider AIMS data official (but for reference purpose only). If the data collected and reported follow donor-driven criteria, the AIMS and the process around it may never be fully adopted by government.	Government ownership of aid information management, including data validation and reporting, is key. The appropriate government staff must ensure data validation in an AIMS. Seconded staff should focus on supporting the process of how the government uses an AIMS as a reporting and data management tool. The success of AIMS requires good reporting guidelines, government data validation, and non-compliance penalties by negative public criticism. In addition, AIMS reports must be considered official government statistics.

Data management, implementation monitoring and performance evaluation

AIMS can contribute to the monitoring of development projects. It becomes possible to use an aid information management system for implementation monitoring whenever project expenditures are reported in the system or when the AIMS is technically able to relate to IFMIS expenditure reports for individual projects. Ultimately, the value of the contributions of an aid information system to a

government's implementation monitoring hinges on the quality of the data reflected in that system. AIMS rely on financial input data provided by development partners, which means that the quality and timeliness of government-managed AIMS data depends on development partners' reporting on time, as well as on a government's ability to manage the reporting process and validate the data. It is thus crucial that the government entity in charge of managing the AIMS ensure regular data reporting from development partners on the basis of a formal request and reporting guidelines. It has been shown that development partners will only sporadically respond and the data is unlikely to be ready for any reporting cycle without a formal request that includes a deadline for reporting.

A government's use of a donor reporting scorecard and deadlines sends a clear message that the government is serious about the importance of the data, and that the information provided contributes to a regular routine, which is required for proper national planning. In Burundi, the Government has used such a scorecard to track and monitor donors' reporting compliance. When the development partners realized that their non-compliance was publicly published, they started responding more promptly.[2] Another argument for regular (at least semi-annual) reporting is the high turnover of donor staff in post-conflict and fragile situations, which makes it important for new focal points to become accustomed to reporting regularly. An explicit and well-communicated link between donor reporting and national development planning, monitoring and evaluation is also important so that development partners understand exactly why they are providing information. Whenever development partners consider AIMS a tool for public information purposes, there will be a tendency to assign public relations staff rather than development professionals to the task of reporting, as happened in Viet Nam, for example.

To link joint work planning and aid information management provides another incentive for improving reporting compliance among development partners. In the Central African Republic, joint work planning and portfolio reviews provide a strong incentive and forum for development partners to provide data. New annual work plans for United Nations agencies are only co-signed by the government after development partners have entered data for the previous year into the AIMS and a joint review and validation has taken place. For any implementation and performance review, including the United Nations Development Assistance Framework (UNDAF) and the PRSP, the Government only considers data entered in the AIMS. In the Democratic Republic of the Congo, for example, the AIMS is linked to the work of thematic/sectoral working groups that carry out such planning and review exercises with all stakeholders. Through this linkage the AIMS actually improves the government's transparency in public financial management and enables the citizenry and other stakeholders to monitor the performance of national plans and strategies. However, to link thematic/sectoral working groups and aid information management requires full and rapid access to the AIMS from within each ministry (at least). Such access poses problems when the computer and communication infrastructure is weak and governmental staff members have little incentive to validate data entered into the AIMS, as is often the case in public administrations in fragile settings.

Data validation on the government side is usually carried out by one or two senior staff members within the entity in charge of aid coordination and aid information management. It is crucial that this is done by key government staff members involved in national development planning and implementation monitoring. Ideally, from the outset data validation should also include governmental staff in charge of budget preparation and should gradually be extended to line ministries and other key stakeholders. Data validation by seconded staff or development partners themselves does not facilitate a link between aid information management and national public financial management. At the same time, a government is less likely to adopt and use information that has not been validated internally.

Most AIMS currently focus on reporting and managing data on the basis of financial inputs, though there is a trend towards output- and results-based reporting. Such results-based reporting has yet to be fully implemented as it requires a new set of AIMS users: the project managers and line ministries. Results-based aid information management thus requires fairly functional intra-governmental coordination on issues of public financial management – a condition that is rarely present in post-conflict and fragile situations. In Haiti and the Democratic Republic of the Congo, the Governments are looking at strengthening planning, monitoring and steering units within each ministry to facilitate this work. AIMS trainings for line ministries have taken place in some countries (including Burundi and the United Republic of Tanzania), but incorporating this new set of users into the system remains a challenge. More efforts, incentives and perhaps adaptation will be needed to make AIMS a useful instrument for results monitoring.

---

[2] This method was first used in Sri Lanka in 2005 for reporting to the AIMS/Development Assistance Database (DAD), and has also been successfully used in several other countries.

Aid predictability, performance monitoring and public accountability	
Lessons	**Good practice**
Systematic aid information management provides an opportunity for a government to hold donors accountable to their international commitments to make aid more predictable. Aid predictability is essential not only for the government's planning and resource allocation, but also to improve the government's transparency and accountability towards its citizenry.	A government should request regular, at least semi-annual, reports from donors and make use of donor scorecards to publicly monitor donors' compliance with the government's reporting requirements. All information that enables performance monitoring of national planning and budgeting should be made available to the public and to parliament to inform its review of the national budget.

Transparency and accountability to the public

Transparency in the use of public resources ensures that information is available that can be used to measure the authorities' performance. Transparency serves to hold authorities accountable for their actions. In an aid-dependent environment, recipient governments are often under much more pressure to be accountable to donors than they are to their own constituency, in particular to the relatively small tax base of their citizenry. Without transparency and accountability to the citizens, however, trust will be lacking between a government and those it governs.

There are benefits and disadvantages of granting public access to AIMS. All data in the AIMS/Development Assistance Database (DAD) in the Central African Republic and Sierra Leone are available to the public. The AIMS/Aid Management Platform (AMP) in Burundi is only available through restricted access. Granting public access means that the public can view and analyse the data at any given point in time. When data are only validated at regular intervals, however, the public may create skewed reports and snapshots of the data set for periods when data entry is still ongoing and government validation has not yet taken place. This has been the case of Sierra Leone, where people who access the data easily assume that reports produced by the government's AIMS are identical to official statistics and reports on official development assistance. AIMS data in Sierra Leone has been available for years, yet it still does not contain data that are sufficiently comprehensive to reflect the level of ODA communicated in official government reports. As a result, the system's information on total annual financial figures is misleading.

Even discrepancies in data can serve a healthy function by furthering debates on the use of public resources and improving government's accountability to its constituencies. In Viet Nam, for example, a comprehensive AIMS report produced by a United Nations Development Programme (UNDP) project unit conflicted with the Government's own report to parliament. The discussion in parliament picked up on the discrepancies between the two reports, and parliament put the question to the Minister of Planning (Andersen 2008). When the public has full access to AIMS data, a government must ensure that available data is comprehensive enough and validated, or must issue a disclaimer for periods for which validation is still ongoing. Future AIMS should adopt a different approach, in which public access is granted only to the segment of data already validated. AIMS may include reporting or analytic tools to enable the public to analyse the data, but the government should remain in charge of providing regular and updated aid information reports, particularly to inform the budget process in parliament.

Despite the large number of AIMS implemented over the past five years, very few user surveys have been conducted. The first AIMS user survey was conducted in Sri Lanka in 2006, but it focused largely on development partners, not on the general public. Interestingly, the majority of respondents listed visibility for their activities as the main incentive to report data, rather than contributing to the Government's development planning and implementation efforts (RADA, 2006). Although this survey did not cover public users of the AIMS in Sri Lanka, web usage statistics indicated that public users rarely moved beyond the first screen after login, and did not look at reports or even applied filters – despite prior AIMS training for journalists and civil society organizations. In many countries, accessing the Internet continues to be a problem, and people are often not familiar with analysing data in information systems. Transparent AIMS will thus continue to be complemented by official hard-copy reports.

In addition to helping governments show accountability towards their citizenry, transparent aid information also serves to improve donor coordination and to align donor assistance with national development strategies, institutions and procedures. Technically, AIMS provide the option of structured reporting per activity on the indicators of the Paris Declaration on Aid Effectiveness. At the project level, data quality improves significantly with this option and helps the government to better track the progress of development

partners seeking to align and harmonize their assistance. The indicators on donors' use of country systems may also be regarded as a barometer for development partners' confidence in government systems, a feedback mechanism on how successful the government is conveying its capacity to efficiently and effectively deliver development results Finally, the now-common inclusion of geographical information at the project and/or activity level facilitates monitoring and helps address aid coverage gaps within a country.

Accountability to whom?	
Lessons	**Good practice**
Transparent aid information management is important to build citizens' trust in government. AIMS should grant public access to data sets that have already been validated by a government.	AIMS should improve public accountability on the use of financial resources by enabling central government institutions to account for official development assistance to parliament in order to inform parliamentary review of national plans and budgets.

Humanitarian aid coordination and resource allocation

In an environment of emergency and post-crisis, where governments are unable to fulfil their responsibilities to coordinate and account for the use of external and domestic public resources, the international community usually takes on the challenge of ensuring that resources are used in the most effective way possible, that all humanitarian agencies are focused on core problems, and that the people who are most in need get help. This requires strong, action-oriented coordination and fast, reliable information about the resources available.

Over recent years, much effort has been made to improve the leadership and coordination of international humanitarian response to crisis at a systematic level, including initiatives such as the cluster leadership approach, pooled funding mechanisms, and efforts across the board to strengthen the Humanitarian Coordinator system. Within this new architecture, transparency becomes a key element for efficient and effective collaboration. The United Nations Office for the Coordination of Humanitarian Affairs (OCHA), mandated to mobilize and coordinate humanitarian assistance delivered by international and national partners, has established the Financial Tracking System (FTS) to record all reported international humanitarian aid in a global, real-time database.

Another challenge to be addressed relates to the transition from humanitarian assistance to development cooperation. As statebuilding and national capacity development takes centre stage in development cooperation, the question becomes how to transfer the management of aid information from international humanitarian agencies to governmental institutions. How can stakeholders most constructively collaborate to ensure that humanitarian and peacebuilding actors continue to receive fast and reliable information on available resources, at the same time that recipient governments are being empowered to manage available aid information and assume the leadership in planning and implementing national development priorities? Linking post-conflict needs assessment exercises to governmental priority-setting and institutional capacity-building can serve as a step in that direction.

Humanitarian aid

In crisis-affected countries with a significant United Nations presence, a consolidated appeal may be coordinated and launched by OCHA. Donors' financial commitments are reported to the Financial Tracking Service. For example, the Financial Tracking System shows 478 financial commitments from donors to the 2008 Appeal for the Central African Republic. These funds are channelled to the United Nations agencies that are implementing humanitarian projects in the respective country as a response to the emergency. Non-governmental organizations (NGOs) have increasingly been included as partners in the process, but mostly as implementers for United Nations organizations. Indeed, between 80 and 95 percent of humanitarian assistance project financing provided by development partners are implemented by NGOs. In a humanitarian and post-crisis setting, it is therefore useful that an AIMS accounts for several levels of implementing partners to reflect the major role played by NGOs and private actors. The AIMS in the Central African Republic and Sierra Leone do this quite well.

The Financial Tracking Service contains donors' pledged amounts and commitments in original currency as well as in United States dollars, the decision date, status of the contribution (whether it has been disbursed) and reference to the related United Nations

agency and project. This data is reported by donor headquarters staff to the United Nations in New York, and may differ from in-country data in the following important aspects: (i) the value of in-kind donations (i.e., food aid) is reported as a commitment, and is not disaggregated from cash grants; (ii) funds channelled through headquarters and/or regional offices may not be allocated in their entirety to the country-level project as direct funds; and (iii) for many agencies, it is difficult to disaggregate country-specific funds spent for regional operations (this is the case for the United Nations World Food Programme, for example).

The Financial Tracking Service is an important tool for the humanitarian appeal process and for supporting country-level coordination and resource mobilization. Data reporting to the FTS by donor and at the level of United Nations Headquarters is structured for this purpose. The FTS data are usually the best data set initially available on external aid flows in crisis-affected countries with large humanitarian operations and limited medium- and long-term development programmes. As such, it may be useful for an AIMS to include a reference to the appeal and appeal project code for each project activity. Similarly, the AIMS projects record could be tagged if is part of the appeal, thus allowing easy filtering of the appeal portfolio. Nonetheless, AIMS offers more than FTS. Since the scope of AIMS is wider, it will always contain more data than what is reflected in the FTS, with more detailed information for in-country purposes. In the Central African Republic, the FTS serves as a source for humanitarian funding data reflected in the AIMS. The in-country data reported to the AIMS is in some cases used to improve the FTS data set, after verification with development partners' internal systems.

An AIMS takes time to operationalize, and therefore the AIMS implementation should focus on the data management required for medium- to long-term development purposes. Information on humanitarian aid might be excluded or maintained as a separate data set (as was considered for the AIMS in Liberia). AIMS may include data on humanitarian aid, but should not be structured according to the same logic or be aligned with development partners' internal systems, as this would make it even harder to align aid information management to government systems when they emerge. From a pragmatic point of view, it is important for national authorities to view both humanitarian and non-humanitarian activities together, especially where pockets of conflict continue to exist. Local authorities will have to negotiate with local-level humanitarian actors at the same time they are negotiating with ministries on development portfolios. Information on both humanitarian and development assistance will thus help to facilitate development planning and monitoring, particularly at the local level.

Government ownership	
Lessons	**Good practice**
It is difficult to transition an aid information management system already established by seconded personnel in temporary coordination bodies into mainstream government. Government ownership, institutional capacity development and sustainable integration of the system into the government's public financial management will be a continuous challenge.	It should be clarified at the inception of a new AIMS which permanent government entity will be in charge of aid information management. From the start, this entity should be supported to build long-term capacity to manage aid information and administer the AIMS. Seconded personnel should not administer the AIMS, but rather should focus on supporting the longer-term capacity development effort.

Post-conflict needs assessments and recovery

In situations of emergency and humanitarian response, there is often a lack of information for planning and decision-making purposes. A common platform is needed as soon as a country emerging from conflict engages with the international community. A common platform is needed to identify and focus efforts on key recovery priorities, to foster coherence between a multitude of stakeholders, and to mobilize human and financial resources. In recent years, the World Bank and the United Nations have closely collaborated to coordinate post-conflict needs assessments and to fine-tune common approaches in this area. This has resulted in a joint guidance note on post-conflict needs assessments and transitional results frameworks. The purpose of the guidance note is to inform strategic national and international decision makers of the purpose, scope and benefits of such a common platform for recovery planning, and to explain how a common platform connects to other critical processes in a post-conflict setting – as in the planning of peacekeeping deployments (United Nations Development Group and World Bank 2007). It is important to understand how AIMS can relate to these early strategic planning exercises.

Financial resources for humanitarian response represent a separate aid modality and are almost entirely off-budget, usually managed outside of government institutions. Humanitarian resources are mobilized in a different manner than development funds. When it comes to humanitarian resources, the emphasis is on quickly allocating globally available funds to where the needs are. In contrast, donor contributions to a government's development efforts are usually negotiated for longer-term periods. Emergency response funds are often pledged at high-level round tables, and AIMS enable tracking of how development partners' promises materialize in signed commitments and disbursed funds. The examples of aid information management in the immediate aftermath of conflict in the Central African Republic and Sierra Leone illustrate how this can be done. Humanitarian aid usually covers early recovery spending, which has clear links to development, though the aid modalities are different. This is another reason why AIMS should track both humanitarian and development assistance whenever possible to help show trends and to improve predictability, particularly since humanitarian funds are quickly mobilized and quickly phased out. In many countries, humanitarian assistance is levelling off at times when development support is still also lagging behind what is needed. A 'recovery gap' analysis, as has been incorporated into aid information management in the Central African Republic, provides a good example of how aid-flow monitoring can facilitate identifying such shortcomings in time to mobilize additional resources for recovery.

AIMS do not usually contain data on social development indicators, except perhaps through links provided to national planning dashboards. They also do not contain information on emergency needs assessments. Governments can link emergency needs assessment to national planning instruments, which can be reflected in AIMS, so that resources allocations are tracked to national planning priority areas. Unless they do so, however, it will be difficult to relate the existing aid information to short-term priority areas for recovery.

Most AIMS systems focus on tracking financial inputs of resource allocations – from pledges to expenditure. AIMS also represent opportunities to manage reporting on outputs, but this has not yet been comprehensively implemented in any country. Nevertheless, AIMS do provide development partners with a more informed understanding of other development partners' priorities, commitments and portfolios. AIMS may also serve the purpose of holding development partners accountable for their pledges. A more comprehensive usage of AIMS for results management is limited by the fact that AIMS contain information that is, for the most part, reported *after* emergency response decisions have been made. In other words, in a post-conflict setting, AIMS facilitate aid information management on the basis of post-conflict needs assessments that already have been carried out.

Assessing the needs, allocating the resources	
Lessons	**Good practice**
AIMS do not facilitate post-conflict needs assessments. Every effort should be made to ensure government ownership of post-conflict needs assessments and transitional results priority areas, so that short-term priority areas for recovery can be phased and integrated into medium- and longer-term development planning over time.	On the basis of government-led needs assessment for emergency responses and recovery, aid information management can incorporate a 'recovery gap' analysis to facilitate the allocation of resources to underfunded recovery priority areas.

Transition to government-led coordination and institutional capacity

The imperatives of humanitarian aid coordination are already addressed by existing global-level financial tracking, and therefore should not govern the conceptualization and establishment of an AIMS,. AIMS should be conceptualized as an instrument that allows the government to gain or to regain the leadership in aid coordination and planning — even in a post-conflict and fragile setting. AIMS should be linked to public financial management. This will facilitate the transition from the management of aid information by humanitarian assistance actors to government-led aid information management.

Obstacles to implementing AIMS are often related to failing to manage the transition from a coordination mechanism dominated by humanitarian response to a government-led coordination mechanism that facilitates the alignment of donor funds with national priorities. An example is the evaluation of the AIMS in Viet Nam in early 2008. For over two years, development partners had been reporting to the AIMS on the basis of their common definitions and OECD DAC classifications. When the AIMS project eventually prepared to hand over the system to the Ministry of Planning, the Government was unwilling to receive it, as the data and reports were incompatible with their own (Andersen 2008). The experience from Sierra Leone also shows how long it takes for capacities built within

a temporary coordination body to be transferred to permanent government institutions – perhaps at the expense of opportunities to build longer-term capacity in the right places from the beginning. In the Central African Republic, the Government claims ownership of the AIMS, yet its management still heavily depends on seconded experts. There is a pressing need to focus on building the still-limited government capacity to administer and manage the system.

The capacity development challenge requires great discipline from development partners in a humanitarian and transition setting. If they truly want to foster government ownership and leadership, development partners will have to become accustomed to requests from governments for data presented in much greater detail than what development partners already report globally. Particularly in a post-crisis setting, some development partners may find it difficult to accept government-led coordination. Moreover, development partners' internal information management systems have many limitations that sometimes make it difficult for development partners' in-country staff to report in accordance with government requests. Nonetheless, many improvements have already been made in this regard, and the development of a common set of information standards for aid transparency may help even more.

The principal objective of externally supported AIMS projects has always been to strengthen government capacities and support public financial management and national development planning. Yet it is easy to establish an AIMS that fails to meet this goal. For example, in the absence of government criteria or requirements, it is easy to include data from various sources such as development partners' internal systems and other online sources in the AIMS (and it will increasingly be possible to do automatically, by data integration). In such a case, the system would reflect globally available data related to funds and projects in the particular country, which would have some benefits in terms of coordination and transparency. However, such a solution does not justify the considerable investment required, and does not provide a long-term solution to national capacity constraints in public financial management. Therefore, even in a post-crisis setting, an AIMS must, beginning at the inception stage, seek a solution that links aid information management to national planning and budgeting, expenditure management, and implementation monitoring and performance evaluation. Particularly when public administration is still fragile, the AIMS should also seek to facilitate intra-governmental collaboration, which should be negotiated at the outset to ensure that accompanying support for the capacity development of line ministries is adequately addressed. It would be wrong to assume that the system can be transitioned into mainstream government at a later date. Experience indicates that such a transition is a tremendous challenge, one that can be slow, painful and costly if the system has not been correctly established at the inception stage. Limited government capacity should not hinder an AIMS project from focusing on building such capacity over the medium and long term.

Data management challenges	
Lessons	**Good practice**
Competing humanitarian and development objectives for aid information management can lead to a lack of clarification as to what kind of data should be reported, how data should be defined and at what intervals reporting will take place. As a result, aid information management will be ad-hoc, and data sets will not serve to inform public financial management.	Even in a humanitarian setting, coordination and the definition of necessary data and data-entry process have to be rigorous and respond to government requirements. Only a clearly defined data set validated by the government will provide the information basis necessary to improve the management of government resources. Issues of double-counting (in particular of United Nations assistance), data sources, project definition, and criteria for inclusion/exclusion must be resolved before data entry starts.

COUNTRY PRACTICE REVIEW

This country practice review focuses on three of the four countries on the agenda of the UN Peacebuilding Commission (PBC): Sierra Leone, Burundi and the Central African Republic. By means of the Peacebuilding Fund (PBF) administered by the UN Peacebuilding Support Office (PBSO), the PBC supports peacebuilding activities that directly contribute to post-conflict stabilization and to strengthening the capacity of governments, national and local institutions and transitional or other relevant authorities.

The review draws on challenges, solutions and lessons learned regarding the establishment of AIMS in post-conflict and fragile situations. UNDP and the PBSO are planning to design a common strategy for aid management capacity development in post-conflict countries. This review's recommendations will inform and improve the support provided.

Sierra Leone

UNDP produced the *Development Cooperation Report* (DCR) in Sierra Leone until 2001, using the Development Cooperation Assistance System (DCAS) system. Globally, UNDP had designed DCAS to help country offices track development assistance. However, in the interest of promoting sustainable capacity at the national level, DCAS was discontinued in 2001. At the same time, OCHA established a Humanitarian Information Centre (HIC) in Freetown in 2001 to serve the humanitarian community, while United Nations peacekeeping and disarmament operations took over security in the remaining parts of the country during mid-2002. During this period, government institutions had limited capacity, and most coordination efforts were made through the National Commission for Reconstruction, Resettlement, and Rehabilitation (NCRRR, later the National Commission for Social Action, or NaCSA). The Ministry of Development and Economic Planning (MODEP) had a one-person information management unit, which at one point during 2002 procured an AIMS (with a development assistance database from Synergy Ltd.) and a server, but the system did not become operational.

The Humanitarian Information Centre called its information management unit the Sierra Leone Information System (SLIS). This unit possessed a few geographic information system and information management staff. Throughout 2003, the SLIS unit used an Microsoft Access-based system into which all development partners entered information about their projects activities. The data were submitted to SLIS, where they were compiled and complemented with monitoring data for the National Recovery Strategy (NRS), and distributed in the NRS Monitoring Data Packs series of reports. Each district and major sector had its report based on data gathered through the NRS consultation and monitoring process, as well as data gathered from donor-reported projects. The data pack series represented a significant source of planning and coordination of data in an environment characterized by a lack of information. However, the series was a labour-intensive production, and it was only possible to cover all sectors in conjunction with the mobilization of the District Recovery Committees, which served as appointed local government before elections in 2004. SLIS had difficult relationships with some government institutions, whose mandates it partially duplicated (Statistics Sierra Leone, MODEP).

As OCHA and the HIC phased out their assistance to humanitarian aid coordination in Sierra Leone in 2004, UNDP supported the establishment of the Development Assistance Coordination Office (DACO), which reported to the Vice President's Office. DACO was responsible for developing the first PRSP, as well as for its resource mobilization, implementation and monitoring efforts. The SLIS unit transitioned to UNDP and served under the DACO umbrella. During this period, DACO produced three *Development Cooperation Reports* (DCRs), which accounted for all ODA for the years 2003-2006. The first report was limited in detail, but the most recent report had the level of data analysis and detail to be expected from such a report. These reports were compiled using Excel spreadsheets and not with the help of the existing AIMS/DAD, since it was still not operational.

Much of the energy around DACO dwindled in 2007 and onwards, as mainstream government institutions gained capability, in particular the Ministry of Finance. In 2007, DACO requested UNDP support to re-engage with the AIMS contractor,[3] and the AIMS/DAD was finally operational in 2008, albeit hosted outside the country. The remaining capacity of DACO transitioned to the Ministry of Finance in 2009. The discussion on which government institution would absorb the SLIS continued until 2009/2010, when it was renamed the Mapping and Data Analysis Unit and integrated into the Ministry of Finance. However, it remains unclear how the unit will be financed and sustained by the Government.

---

[3] This is primarily thanks to the civil servant who was with the Ministry of Development and Economic Planning during the first DAD attempt and became the DACO Director in 2006.

In total, the AIMS/DAD in Sierra Leone contains 802 project records, but much of the data recorded are incomplete. Of these 802 projects, the breakdown is as follows: 77 are recorded without any funding source and may be disregarded; 512 ended in 2007 or before and are primarily for reference purposes; 290 projects have commitments and/or disbursements in 2008/09, have been edited by 22 different users, and can be considered active. And 220 of these 290 active projects have been updated by users over the last six months. These projects were created by 16 different users, including DACO staff and bilateral and multilateral development partners.

In general, the AIMS/DAD data are composed of project title, description, start/end date, sector, district, funding agency and annual financial data (budget, commitment and disbursement). 142 projects entered indicated NGOs and private companies as implementing partners. Altogether, 89 different implementing partners were specified. 191 projects specify which subnational entities/districts they target. Most projects (85 percent) have indicated which sector/PRSP pillar the support relates to. Projects rarely contain a thematic marker (2 percent) or subsector. None of the projects had any performance indicator data.

Challenges and solutions

The current AIMS/DAD came into place too late to serve the intense recovery and peacebuilding effort during the National Recovery Strategy period, which ended in 2005/6, when the Government launched the Sierra Leone PRSP. The Ministry of Finance managed to adopt an IFMIS in 2005/6, and was praised for increased public financial accountability at a crucial period. As the concept of AIMS and available system providers were still limited at the time, the opportunity was missed to use the AIMS as a way to facilitate the resource mobilization and monitoring efforts for the first PRSP, when it could have had a significant impact.
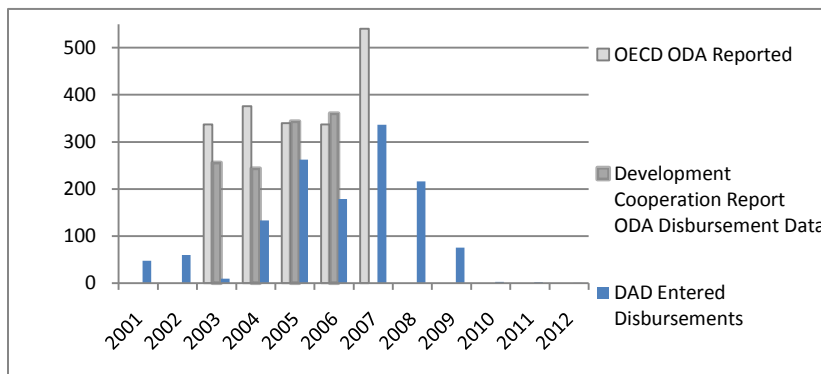

Figure 1: Recorded commitments and disbursements per year (in millions of USD)

The transition from temporary humanitarian coordination bodies to government-led coordination and then to capable central ministries was more or less completed with the absorption of DACO into the Ministry of Finance. In this development-oriented environment, the AIMS would be expected to be closely integrated and part of government systems, such as the budgeting process, IFMIS and the Government's medium term expenditure framework (MTEF). The AIMS/DAD currently in place in Sierra Leone has some severe limitations, similar to the challenges of an early recovery phase, when government alignment was not prioritized.
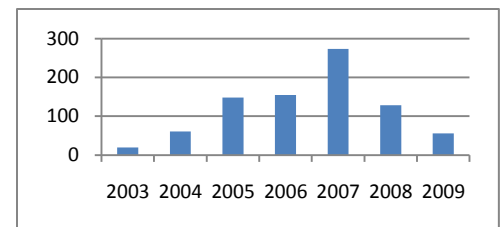
Although a lot of information has been entered in the development assistance database (see figure 1 and 2), it has not yet been used to compile a *Development Cooperation Report*, and does not reflect officially reported official development assistance data up until 2006. The 2005 and 2006 total ODA disbursements reported in the DCR report are more or less identical to the ODA reported by OECD DAC.[4] During this period, disbursements reported to AIMS/DAD are still significantly lower, indicating incomplete reporting and data management that is not sufficiently systematic. The AIMS/DAD

Figure 2: Number of projects with disbursement data per year

---

[4] ODA figures reported by OECD DAC may not correspond with aid data recorded by a government in an AIMS, since different definitions and criteria for inclusion/exclusion may have been used. See comparative study between OECD's Creditor Reporting System and Aid Management Platform data (Petras 2009).

shows a clear increase in disbursements for 2007, reflecting increasing OECD DAC-reported disbursements. Nevertheless, much of the related disbursements data reported to AIMS/DAD are still incomplete.

Lessons learnt

Unfortunately, the project portfolio in AIMS/DAD currently contains neither planned projects nor comprehensive commitment and disbursement forecasts.[5] It is not evident whether the AIMS/DAD data are used by the Ministry of Finance to help establish the resource envelope for the national budget and the medium term expenditure framework. Government counterpart funds are not reflected in the system, and the system is not used for tracking a public investment programme containing domestic funds.

By means of the DCR 2006 report (the last available), DACO tried to hold development partners accountable for their pledges, in lieu of a significant level of uncertainty in projected commitments for 2007 and 2008 (see figure 3). In

	2006 commitments	2006 disbursements	2007 commitments *	2008 commitments *
Direct budget support	76.86	59.86	54.08	10.42
Aid given through MDAs	330.25	132.39	144.88	209.34
Aid given through NGOs and INGOs	176.25	97.81	47.09	n/a
Aid given through UN agencies	25.11	32.88	20.94	0.63
Undisclosed aid modalities **	3.9	33.29	12.48	12.84
Balance of payments support ***	11.11	13.02	11.11	11.11
Total Inflows	**623.5**	**409.19**	**268.47**	**258.68**
Total Aid (excluding IMF PRGF)	**612.38**	**396.17**	**257.35**	**247.57**
* Not all donors gave commitments for 2007 and 2008 so these figures are anticipated to change forthwith				
** This includes Chinese assistance since exact figures for each aid modality have not been made available				
*** The IMF's BoP support is not counted as ODA therefore cannot be included in total aid flows. The IMF PRGF was for USD 44m from May 2006-May 2009 so commitments for 2007-2009 have been averaged even though this may not be how disbursements are allocated.				

Figure 3: DACO holding development partners accountable to their pledges in Sierra Leone (in millions of USD)

addition, the AIMS/DAD did to some extent help the Government to establish an *Indicative Data Report for 2007-2008 Development Assistance,* which was presented to the Consultative Group meeting in 2009. Yet, only data from four donor agencies were reflected accurately in AIMS/DAD for that time period. Only the annual aggregate figure for 2007 corresponded to OECD and government-reported official data. The annual aggregate figures for all other years, including 2008, indicated incomplete data from most development partners.

With additional effort to close the gaps, AIMS/DAD data may become more complete. In its current form, however, both as an information repository and as part of a reporting process, AIMS/DAD data are far from generating the desired impact. AIMS/DAD still does not contain information that is sufficiently comprehensive to assist the Government in resource planning and budgeting. As it currently is used, AIMS/DAD data are not properly embedded or adopted to facilitate any important government public financial management functions. AIMS/DAD currently primarily serves an information-sharing purpose and, without any user surveys or evaluations, it is difficult to tell how valuable it is. An AIMS user survey among government and development partners could provide more feedback on its usability and how its impact on public financial management could be further improved.

Burundi

In Burundi, the *Development Cooperation Report* continued to be produced after the closure of the Development Cooperation Assistance System in 2001. United Nations peacekeeping operations in Burundi withdrew in late 2006, as recovery and reconstruction activities were intensifying. In 2005, the Government established the national committee for aid coordination, or *Comité National de Coordination des Aides* (CNCA), which comprises the four principle government institutions that are involved in the various aspects of aid coordination: the Ministry of Finance, the Ministry of Planning, the Ministry of Foreign Affairs and the Ministry of Interior. In 2006, a permanent secretariat (SP) was established under the 2nd Vice President's Office to operationalize the work of the national committee. SP-CNCA also provides technical support to the high-level partners' coordination group (the *Groupe de Coordination des Partenaires*, or GCP), which acts as the main coordination structure between government and development partners. Since October 2007, SP-CNCA

---

[5]   With the exception of a few projects with total planned disbursements of USD 2.6 million in 2010, USD 1.8 million in 2011 and USD 0.5 million in 2012.

has also hosted and managed Burundi's AIMS/AMP, on the basis of which it produced a *Development Cooperation Report* for 2007-2008.[6]

AIMS profile: Aid Management Platform, Burundi

Custodian:	SP-CNCA, 2nd Vice-Presidency
Funded by:	Swiss Agency for Development and Cooperation (SDC)/Development Gateway Foundation (DGF), Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ)
Budget:	USD 250,000 (2007), USD150,000 (2008), USD70,000 (2009)
Hosted by:	SP-CNCA
Available at:	http://www.amp.sp-cnca.gov.bi/ (restricted access)

Development partner users:	approximately 4; the rest through corresponding Excel template
Government users:	7 (CNCA), some ministries were trained but are not yet using it.
Classification:	5 classifications are used: national sector classification, OECD, PRSP, MDGs, Strategic Framework
Official Reports:	Development Cooperation Report 2007-2008
Presentations:	IATI TAG, IATI Consultation in Kigali, AMP regional workshop, other

---

The purpose of the AIMS/AMP is to help the Government coordinate and produce analytical reports on external assistance, raise new financing, and monitor the alignment of aid with Burundi's first PRSP and with the Peacebuilding Strategic Framework. By the end of 2009, the AIMS/AMP contained 378 activities. All on-budget activities have been recorded by the SP-CNCA AIMS manager, and then updated either directly by the focal point for the development partners or on the basis of development partners' own reporting in a corresponding Excel template. About 75 off-budget activities were recorded directly by development partners. All data are validated by SP-CNCA, and the AIMS/AMP features a validation control for government users. Most activities have been recorded with annual disbursement figures, although attempts have been made at recording more detailed quarterly and monthly disbursements whenever possible.

In order to encourage development partners to report, the Government has developed a reporting scorecard, which it publishes in the *Development Cooperation Report*. SP-CNCA monitors which development partners respond in a timely manner to the Government's request to report ODA data and assigns a score according to whether a development partner meets the given deadline. Development partners realized the potentially negative publicity that could be generated by non-compliance, and started responding more seriously to the Government's reporting request.

Data Collection Monitoring Table by Donor

Donor	15-Dec-08	Mark	15-Jan-09	Mark	15-Feb-09	Mark	15-Mar-09	Mark	15-Apr-09	Mark	Overall Mark
Bilateral Donors											
France	Replied	2		2		2		2		2	10
Germany	No reply yet	0	No reply yet	0	Replied	0	Partial reply	1		1	2
Belgium	No reply yet	0	No reply yet	0	No reply yet	2	No reply yet	2		2	6
United Kingdom	No reply yet	0	No reply yet	0	No reply yet	0	Replied	2		2	4
United States	No reply yet	0	No reply yet	0	No reply yet	0	No reply yet	0	No reply yet	0	0
Netherlands	No reply yet	0	No reply yet	0	No reply yet	0	Replied	2		2	4
Japan	No reply yet	0	No reply yet	0	No reply yet	0	No reply yet	0	No reply yet	0	0
Switzerland	No reply yet	0	No reply yet	0	No reply yet	0	Replied	2		2	4
China	No reply yet	0	No reply yet	0	No reply yet	0	No reply yet	0	No reply yet	0	0
Norway	No reply yet	0	No reply yet	0	No reply yet	0	No reply yet	0	No reply yet	0	0

Figure 4: SP-CNCA's reporting scorecard for development partners

Challenges and solutions

In Burundi, one of the weaknesses of AIMS/AMP usage is that it is not adequately linked with and integrated into other aspects of public financial management. In particular, it has no links to the debt database, the public investment plan or the national budget, so its value for effective and comprehensive public financial management has remained fairly limited. However, the Government recognizes these limitations and is working to redress these issues.

---

[6] This report was presented at the regional consultation workshop of the International Aid Transparency Initiative (IATI) in Kigali in June 2009.

Since the AIMS/AMP was used to generate the *Development Cooperation Report*, there is no difference between the 2007 and 2008 disbursement data in the AIMS/AMP and what was officially reported by the Government. There are some differences between what was reported to OECD and what the Government reports, which is probably due to different definitions and purposes of the data set (Petras 2009). The *Development Cooperation Report* for 2007/2008 focused on actual disbursements, but did not include projections that could have helped the Government estimate the external resource envelope that will accompany the national budget. Indeed, this has been identified as one of the weaknesses of AIMS/AMP reporting, which is currently being rectified. The 2009 *Development Cooperation Report* will include an analysis of 2010 projections and will compare them with the aid projections in the national budget.
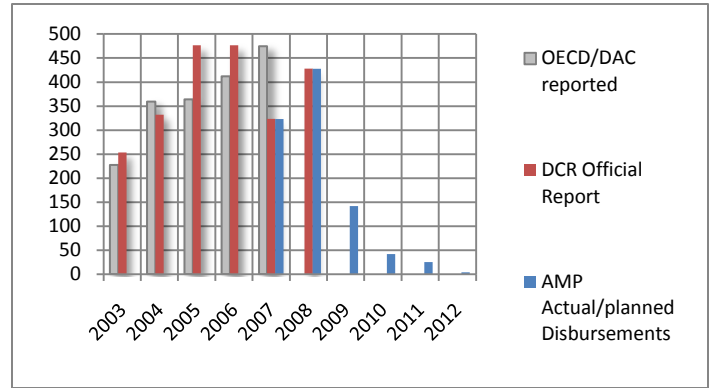
Figure 5: Recorded commitments and disbursements per year (in millions of USD)
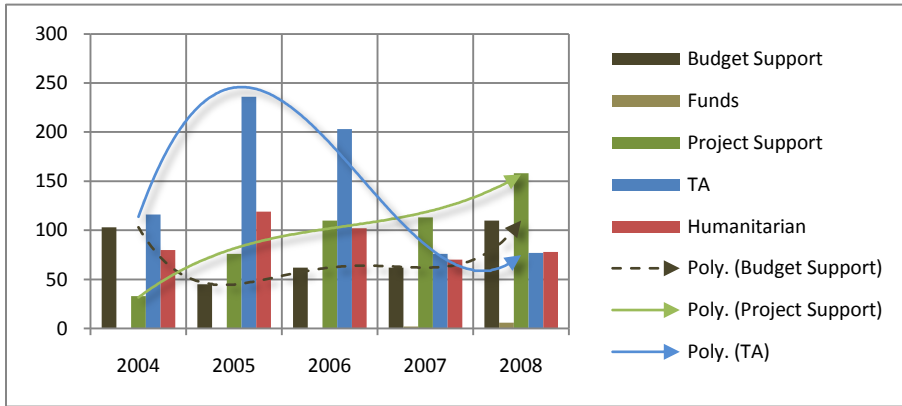
Figure 6: Aid modalities, Burundi DCR 2007-08 (amounts in million USD)

The CNCA has decided to disaggregate external assistance into the following the aid modalities: budget support, common funds, project support, technical assistance and humanitarian assistance. This is reflected in the AIMS/AMP. All humanitarian assistance is off-budget and mostly implemented outside of government. Thirty-four NGOs and private entities have been recorded in the AIMS/AMP as executing agencies of such assistance. Technical assistance is considered a separate aid modality, and the SP-CNCA is able to disaggregate technical assistance from cash grants and loans. Yet, it is unclear whether technical assistance has generally been excluded from on-budget support or not. The Government of Burundi has a functioning IFMIS, but there is currently no linkage between the AIMS and IFMIS. Even though IFMIS budget codes are also recorded in AIMS/AMP, it is unclear to what degree this is used in conjunction with the budget process. In addition, the Ministry of Finance uses the Debt Management Financial and Analysis System (DMFAS) for debt management. The Government is planning to integrate all three systems in the near future.

On the other hand, On the other hand, the AIMS/AMP in Burundi has several features that enable linking the aid information data to national planning processes. It has a special planning dashboard that aims to indicate which investments go to which areas of the national plans, including the Strategic Framework for Peacebuilding. To do so, each activity is supposed to be marked against the strategic objectives of the poverty reduction strategy, the peacebuilding framework, and the MDGs. Social and macro-economic indicator data (e.g. from DevInfo, a database system for monitoring human development) can be used to display the related longer-term progress within each strategic objective. However, much work remains to be done in order to relate the data to the various national plans. The *Development Cooperation Report* for 2007/2008 related investments the PRSP and to the MDGs (see figure 7).
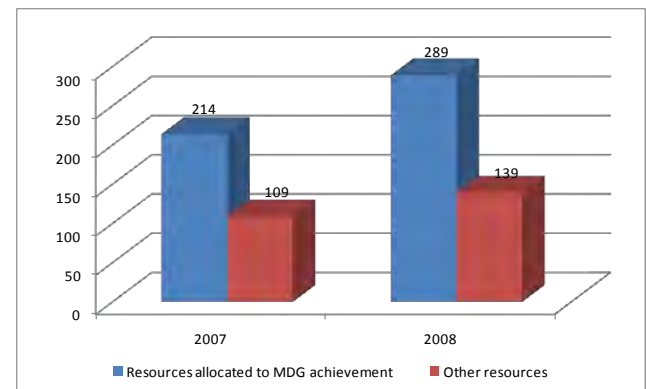

Figure 7: Aid flows that contribute to MDG achievement, as tracked in the AMP (in millions of USD)

Lessons learnt

The SP-CNCA tries to hold development partners accountable to their promises, and compares actual commitments and disbursements to round-tables pledges (see figure 8). Even though pledges are usually not activity-specific – and can therefore not be recorded at activity-level in the AIMS/AMP – the pledges are later compared with activity-based actual data from the AIMS/AMP.

Evaluation of pledges announced during the roundtable held in May 2007 (USD)							
	2007		2008		2007-2008		
	Effective Commitments	Effective Disbursements	Effective Commitments	Effective Disbursements	Total Commitments	Pledges RT 2007	TOTAL Disbursements
No pledges at the Roundtable	*25 762 383*	*23 917 815*	*43 294 609*	*31 170 627*	*69 056 993*	*0*	*55 088 442*
ACBF	0	0	4 300 000	0	4 300 000		0
Germany	1 322 396	1 322 396	4 271 009	4 271 009	5 593 405		5 593 405
Saudi Arabia	0	0	639 243	639 243	639 243		639 243
DBAD	9 895 406	9 584 915	14 295 228	14 452 491	24 190 634		24 037 407
Canada	5 164 898	3 866 821	3 810 574	2 179 839	8 975 472		6 046 660

Figure 8: SP-CNCA's monitoring of development partners' pledges at the round table in 2007, compared to later actual commitments and disbursements
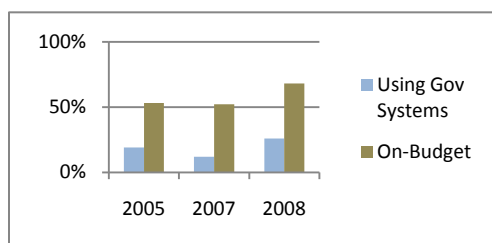
Figure 9: AMP monitoring aid on-budget and through government systems

In addition, the AIMS/AMP in Burundi features the ability to track the indicators of the Paris Declaration for Aid Effectiveness. Relevant information is recorded per activity, and reports compliant with OECD guidance are generated automatically. This enables the SP-CNCA to use the AIMS/AMP to monitor which assistance is using government systems, for example (see figure 9). In 2008, data on the Paris Declaration indicators had been calculated and included in the *Development Cooperation Report*. Through this process, the SP-CNCA was able to demonstrate that the actual figures of project implementation units (PIUs) recorded in the AIMS/AMP were actually much higher than the figures reported in the 2005 and 2007 monitoring exercise of the Paris Declaration indicators. In 2007, there were 80 PIUs reported to the AIMS/AMP, as compared to 29 reported in the OECD DAC exercise. In 2008, the number of PIUs had further increased to 122, alongside an increase in projects as a means of providing assistance.

The SP-CNCA is committed to giving public access to the AMP data. The SP-CNCA participates in the Technical Advisory Group (TAG) of the International Aid Transparency Initiative to promote recipient government perspectives. The *Development Cooperation Report* for 2007/2008 has been circulated to development partners, but by the end of 2009 it had still not been presented to parliament and made available to the public. It has taken time and effort to produce such an elaborate report but, as often happens, the longer the process takes, the less relevant it gets. Also, the more non-civil servants are involved, the more challenging it will be to make the report an annual routine. It would be an option for the SP-CNCA to publish reports in the AIMS/AMP public-view workspace.

Figure 10: Number of PIUs reported to the AMP, compared to Paris survey reporting, 2005-2007

Yet, this is only planned for 2010 and is conditional on additional training and improved linkages with the IMFIS and DMFAS. Considering the validation control required by the Government before publishing data, further improvements may also be needed to make the public-view workspace and report features easier to understand.
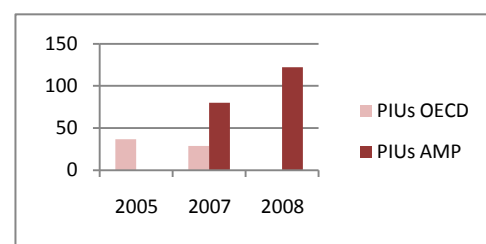
Central African Republic

The Government of the Central African Republic established an AIMS/DAD in late 2008, with support from UNDP. The system is managed by the National Technical Secretariat for the Poverty Reduction Strategy Paper, in the Ministry of Economy, Planning and International Cooperation. UNDP seconded two international staff to the National Technical Secretariat for the PRSP who helped establish the first pilot of the AIMS/DAD in September 2008. The AIMS/DAD is part of the strategy for monitoring progress of the country's first PRSP.
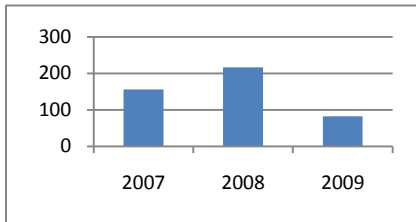
Figure 10: Number of projects with disbursements

Since the inception of the AIMS/DAD, 21 users from donor agencies and the Ministry of Economy, Planning and International Cooperation have created and modified records for 371 projects, with support from the aid management unit in the ministry. Data recording has focused on reflecting aid data from 2007 onwards. It is noteworthy that about half of all projects (180 of 371) have been created or modified by the two UNDP- seconded staff members, who were also the last users to modify 171 projects. Currently, 188 projects are ongoing. 56 projects ended in 2007 and 101 projects ended in 2008. The data recorded includes project title, description, project type, status, OECD sectors, location, relation to policy documents (policy markers), aid effectiveness markers and financial data. The financial data which includes required funds, commitments, disbursements, expenditure, type of funding and type of assistance.

The Government is asking development partners to report aid information every six months. There has been a collaborative effort to elaborate data-entry methodologies with the agency's technical staff, methodologies that were subsequently agreed upon with senior staff. The aid information management team has developed general data-entry guidelines and support material and, where necessary, supplemented these with agency-specific guides. The team's overall guiding principle was to align the AIMS methodology with the OECD DAC reporting directives, while at the same ensuring compatibility with local classifications used in the PRSP. All United Nations agencies report individually. Data entry focal points are mostly national staff, which helps ensure continuity in a context where there is frequent turnover among international staff.

Care had been taken to ensure that guidelines serve to avoid double-counting, in particular for bilateral country-level contributions which are implemented by UN agencies. All development partners report data for their implementing partners – the system thus captures most NGO funding. OCHA's Financial Tracking System serves as a secondary source of data on humanitarian financing that goes directly to NGOs, as do annual reports from major international NGOs that operate with significant private funding. Further, a specific guide for key agencies was agreed on, which describes the data fields and data sources to be used. This was done to ensure consistency between the AIMS/DAD and development partners' internal systems. In order to do so, the aid information management team worked with partners' data entry focal points to collaboratively assess their internal systems (World Bank/Client Connection, UNDP/ATLAS, European Commission/CRIS, UNHCR, WFP/WINGS) and to 'match' their data concepts to the concepts used by the AIMS/DAD. For development partners that provide funding but do not have a presence in the country, data is entered by the aid information management unit on the basis of official reports provided to the Ministry of Economy, Planning and International Cooperation.

In cases where development partners enter data themselves, no formal validation is required. The aid management unit randomly cross-checks data against reports from the agency's accounting systems - which the aid management unit staff has either access to or is familiar with. The aid management units also checks correct sector attribution on the basis of the OECD DAC classification. In cases where the aid management unit enters data on behalf
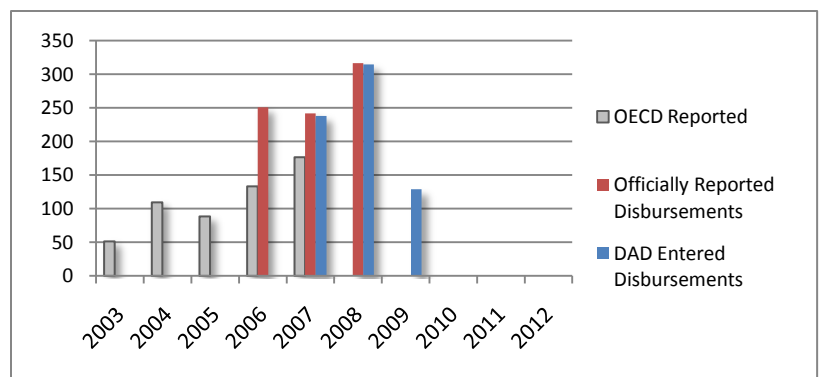

Figure 12: Recorded commitments and disbursements per year (in millions of USD)

of development partners, partners receive a final report to show that the AIMS data matches the data provided by the development partners, in accordance with the agreed methodology. On the basis of AIMS reports, Minister or Deputy Minister of Economy, Planning and International Cooperation chairs agency portfolio reviews which are conducted with all partners.

The AIMS/DAD in the Central African Republic is currently recording more aid than what is reported through OECD DAC. This is due primarily to the inclusion of data from non-traditional donors and some private funders that are not reporting to OECD DAC. The Government has published DCR reports for the years 2002-2005 and 2006. Aid flow data has been published for the 2007 and 2008 on the basis of AIMS/DAD reports.
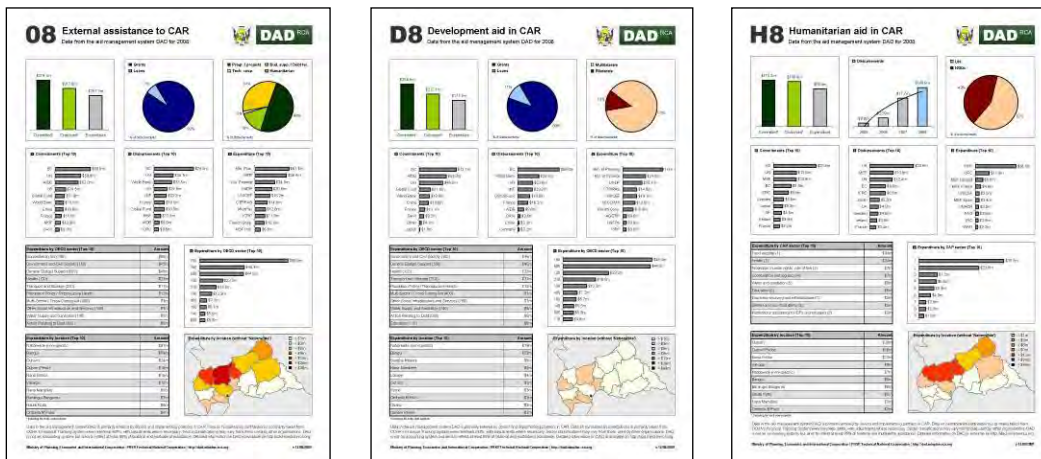
Challenges and solutions

Figure 13: Fact sheets on aid flows in 2008, Ministry of Economy, Planning and International Cooperation

The UNDP-supported aid information management team in the National Technical Secretariat for the PRSP has produced a lot of information and analysis, which is publicly accessible via the web portal of the Ministry of Economy, Planning and International Cooperation in the form of spreadsheets, presentations and articles. In addition, the Ministry has an information centre, which provides the public, civil society organizations and government institutions with reports, lists, maps and other material on PRSP funding and implementation. The AIMS/DAD website receives 200 visits every month, of which 120 originate from within the Central African Republic. On average, visitors spend eight minutes in the system.

The use of presentations and data analysis in comprehensive chart visualizations has proven to be informative and has helped to mobilize attention and response to specific issues. AIMS-based presentations are used in donor briefings by the Ministry of Economy, Planning and International Cooperation, the Special Representative of the Secretary-General of the United Nations, the

Figure 14: Recovery gap and PRSP alignment slides from PRSP presentations

United Nations Resident and Humanitarian Coordinator as well as other United Nations Resident Representatives. Fact sheets and presentations on aid flows are part of every donor briefing pack. The AIMS information products are used extensively by the United Nations, including as a reference for the United Nations Development Assistance Framework (UNDAF) and as information provided to the Peacebuilding Commission.
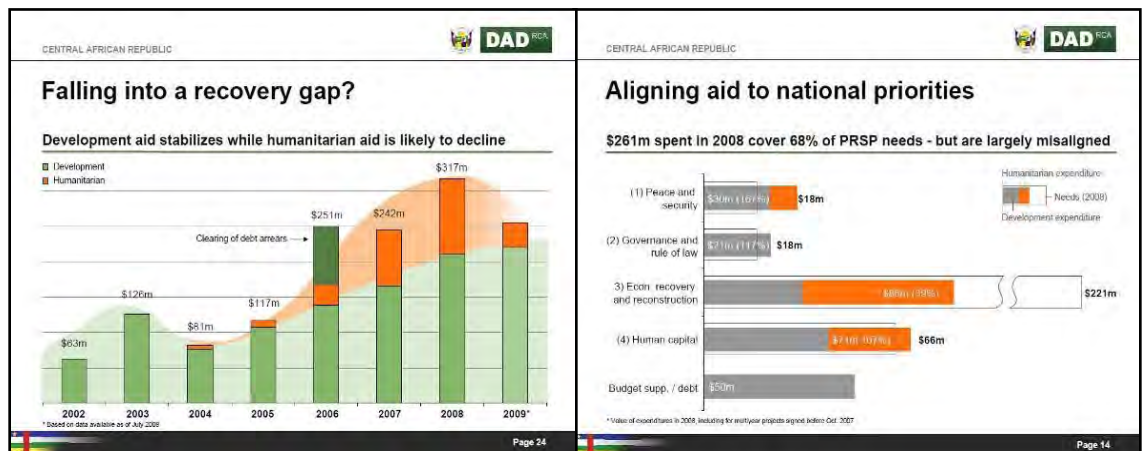
The AIMS/DAD is also playing a significant role in implementation monitoring and performance evaluation of the PRSP of the Central African Republic. The AIMS/DAD is primarily using the OECD sector classification, but is also compatible with the definition of sectors used in the PRSP. The Government uses the system to track pledges, commitments and disbursements towards the PRSP and to

produce sector and geographic funding gap analyses. The National Technical Secretariat for the PRSP uses the financial data produced by the AIMS/DAD in reports on PRSP funding and provides this information to inform high-level discussions on PRSP progress, mid-year and annual reviews, and PRS sector committee discussions. It is also envisioned that the AIMS/DAD will monitor progress towards the PRSP objectives. The AIMS provides the possibility of tracking such data, but this function is not yet in use.

Lessons learnt

The AIMS/DAD in the Central African Republic has become the main source of data for planning public investment from external funds. There are very limited domestic funds available for public investments. The AIMS/DAD thus monitors almost all public investment in the Central African Republic. Very little development assistance is channelled through government systems. Budget support is comparatively small, and there are no basket funds or sector-wide approaches (SWAps) in place yet. It is worth noting hat on certain occasions the Government requests information on planned financial allocations from development partners that are recorded outside of the AIMS/DAD. Projections within the AIMS/DAD are limited.
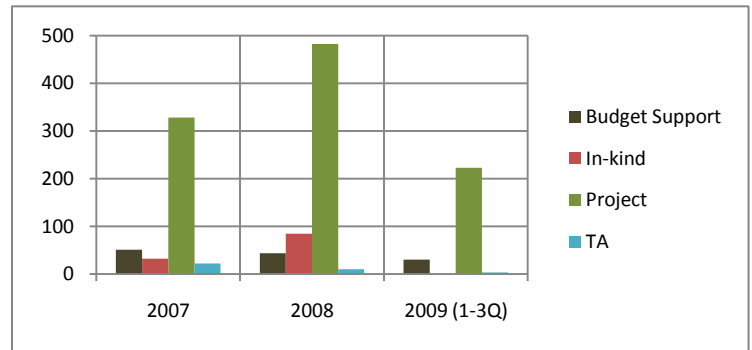

Figure 15: Aid modalities by years (amounts in millions of USD)

The key challenge for government-led aid information management in the Central African Republic has been the very limited capacity of the Government. There are no centralized systems in place for public financial management. The Government has made some effort to implement a small-scale IFMIS solution, but this is not yet operational. The lack of reliable Internet access and local networks hinders attempts to integrate the AIMS into the Government's public financial management efforts. The current system is hosted out-of-country because there is no available infrastructure in-country. In this low-capacity environment, the AIMS/DAD represents a vast source of information for the Government, the United Nations as well as the development and humanitarian community. It has become the central reference point for the humanitarian/development community and for monitoring the alignment of external assistance to the Government's development priorities, as reflected in the PRSP.

Seconded international staff members continue to be the main motor behind aid information management and the administration of the system, even though they are based within the Ministry of Economy, Planning and International Cooperation. Most AIMS/DAD information products would not have been realized without these international staff members. It is crucial to ensure that external support to AIMS/DAD implementation helps to facilitate capacity development of government staff in the Ministry of Economy, Planning and International Cooperation, who will be able to link aid information management with other key aspects of the Government's public financial management as they grow more significant. Development partners must also continue to provide comprehensive support to develop capacity for public financial management in the Central African Republic, of which aid information management is just one component.

OUTLOOK AND RECOMMENDATIONS

AIMS have evolved in several stages. The UNDP DCAS was the first system to produce annual *Development Cooperation Reports* that accounted for all official development assistance at the country level. This system was mostly operated by UNDP itself. In some cases, governments continued to publish *Development Cooperation Reports* when UNDP handed the process over in 2001 or later. These first-generation *Development Cooperation Reports* added value as an annual overview of aid and may have had some effect on medium- and long-term planning. Yet, they were usually produced too late to add value to the governments' resource allocation and budget implementation processes. UNDP discontinued the corporate requirement of producing *Development Cooperation Reports*, in the interest of building sustainable capacity at national level — yet, the discontinuation of DCAS left many countries, particularly in Africa, unable to produce any overview of incoming aid flows, not even on an annual basis.

With web-based and Internet technology spurring innovations in the information field, a number of new tools came on the market in the early 21st century. Data was becoming easily available online. The experience of introducing DAD aid information management systems to Asia, in particular as a response to the tsunami reconstruction efforts in 2004-2006, provided important lessons on the need for a more sustainable government-led and aligned approach. Another wave of AIMS/AMP implementations in Africa in 2007-2009 contributed additional lessons that were used to fine-tune an adjusted approach to aid information management. In many ways, the experience with the AIMS/DAD in Sierra Leone builds on lessons learned with the DAD system from Asia, while Burundi provides additional experiences with the AMP system in Africa. The AIMS/DAD in the Central African Republic took some new approaches in a difficult environment. These efforts, often referred to as second-generation AIMS, are making important contributions to further develop AIMS as an instrument in support of many of the objectives enshrined in the Paris Declaration on Aid Effectiveness.

The second generation of AIMS have made it clear that many of the limitations of aid information management actually stem from limitations in the internal information management systems of development partners. Even with the best of intentions, country-based agency and embassy staff experience great difficulties in producing reports from their internal systems that provide exactly the kind of data that governments have been requesting. The International Aid Transparency Initiative has started a process aimed at ensuring development partners' commitment to jointly agreed standards for publicly sharing aid information, so that it will be useful to all stakeholders, particularly those in developing countries. Such standards will make it easier for development partners to comply with government requests and improve the quality of data reported to government-managed AIMS. Nonetheless, governments will continue to require country-specific data that are not covered by the standards. This will require the judgement of development partners' in-country staff on how to provide the necessary information, in the best interest of the government's lead in public financial management. Internationally-agreed standards on aid information will certainly make it easier to facilitate aid data exchanges in global aid information repositories. Ultimately, however, the standards are unlikely to make specific in-country reporting obsolete, even when this is facilitated by automated data exchange.

Post-conflict and fragile situations represent a very difficult and particular working environment for any actor aiming to strengthen government capacity in aid information management, as government capacity is usually greatly diminished and there is no 'one size fits all' solution. Actors are faced with a double challenge of (1) obtaining adequate information on aid inflows for coordination and information-sharing purposes, while (2) aiming to strengthen the government's capacity to manage and coordinate aid. As a result, development partners have to be very aware of their aims so as to not undermine one objective by pursuing the other. This section will provide a brief overview of the ways in which AIMS can facilitate statebuilding and peacebuilding in such a volatile setting, as well as how the third generation of AIMS can build on lessons learned to further contribute to enhancing government capacity and public accountability.

Institution-building and public financial management

Current discussions on the third generation of AIMS indicate that future systems will aim to further strengthen the linkages with all aspects of public financial management (planning and budgeting, expenditure management, implementation monitoring and performance evaluation) and in particular provide for technical solutions to enable implementation monitoring and performance evaluation., The third generation of AIMS will have to provide better technical solutions for reporting in order to facilitate implementation monitoring and performance evaluation, perhaps as a solution separate from the data-entry process and interface. In addition to public access to validated data sets, publicly accessible material should be easily readable and informative, yet analytical. Moreover, AIMS should include features to produce report series and report compilations that can be easily distributed to the wider public. Software solutions should be sought that facilitate the inclusion of results indicators beyond financial inputs, for example by establishing linkages to national or global systems that monitor progress towards development results.

The country practice review in this study only takes stock of two particular AIMS software solutions (DAD and AMP), which are both 'off-the-shelf', customizable data information tools that have been implemented in over 35 countries all over the world. In addition, several custom-designed and locally developed software solutions exist that provide similar and contextualized solutions. In a post-conflict setting, governments might prefer a ready-made solution that can be quickly implemented. Governments might want to consider relying on locally-developed solutions where software capacities exist. Local service providers could build on previous experiences with AIMS, which provide descriptions of technical requirements and specifications, as well as lessons learned. Local software experts

might offer appropriate solutions best suited to the country environment, politically backed for sustainability and directed towards strengthening local capacities. UNDP has provided technical expertise to a number of countries that have chosen to go this route, such as Cambodia.

Perhaps the most difficult challenge to moving towards integrating aid information management and public financial management is that it requires an institutional setting in which inter-governmental collaboration between departments and ministries is already sufficiently established. The third generation of AIMS will have to provide technical solutions to improve the linkages with IFMIS, including debt management, and facilitate stakeholder engagement in the process of development planning and budget preparation. AIMS should include features that help align external assistance to national development priorities and monitor the use of national systems, without compromising its usefulness for the coordination of off-budget aid. In the early stages of post-conflict recovery, when domestic resources are often insignificant, external partners might initially focus on aid information management in order to account for a significant amount of public funds. The transition to government-led coordination and institutional capacity should be promoted by the necessary external support for strengthening integrated approaches to financial information management.

Development assistance in situations of conflict and fragility

It is clearly a challenge to strengthen governmental capacity in post-conflict and fragile settings, where legitimate, established and competent state institutions are often lacking. In such an environment, external partners are often tempted to prioritize immediate results (to seek 'quick wins') and to focus on the donor community's need for coordination and information sharing, rather than on investing the time and energy to build or rebuild government capacity. The country practice reviews of AIMS have shown that this may lead to a tendency to use donor terminology and classifications for aid information management in the initial stages of post-conflict recovery, thus making it difficult for governments to take over the lead on aid information management once sufficient national capacity is in place. Truly adhering the OECD DAC 'Principles for Good International Engagement in Fragile States and Situations' implies the need to start making AIMS operational within governments from the very beginning – with a view towards prioritizing the governments' requirements over the terminology and classifications of donors.

AIMS can support the process of aligning recovery assistance to local priorities (principle 7) by ensuring that aid reported is related to peacebuilding and transitional results priority areas that have been identified with the engagement and leadership of national authorities (principle 5). At the same time, pragmatic solutions and practical coordination mechanisms (principle 8) are required to reduce the coordination burden on government institutions. Members of the donor community should support the AIMS reporting process, not only by reporting in a timely manner, but by also striving to self-regulate each other. Coordination committees, for example under the United Nations Resident Coordinator, should support the government in ensuring that all donors report diligently. In a fragile and post-conflict setting, a governmental request for AIMS data should be a sufficient incentive for the donor community to collectively respond with comprehensive data. A coordination group focusing on macro-economic issues can take on this responsibility, since such a group will have a special interest in the aid data that it generates and in improving public financial management. Over time, these responsibilities will be taken over by government institutions that are better capable of ensuring the linkages to the government's public financial management. Initially, however, a pragmatic approach to donor coordination, coupled with a medium- to long-term engagement in strengthening governmental capacity (principle 9), is more likely to yield sustainable results. As the country practice review has shown, AIMS also facilitate the identification of 'aid orphan' regions or sectors (principle 10), where development partners should consider scaling up support and ensuring that their efforts are harmonized.

In a peacebuilding environment, it might be initially difficult to embed an AIMS within a government if government structures exist only partially or are not fully functioning. Initially, the international community might assume certain responsibilities for aid information management – for the sake of providing relief organizations, government, parliament and the general public with much-needed information on incoming aid flows. This should be done with a view towards eventually transitioning to government-led coordination and management, as soon as adequate structures are in place to assume this task.

Financial reporting is generally most readily available and easiest to obtain from development partners' internal systems. On the other hand, data on needs assessments and progress towards development results are usually much more challenging to obtain and systematize. Such data usually rely on a much larger set of sources such as project management units, line ministries and national

entities in charge of development results monitoring. Such data also rely on different methodologies, definitions of coverage areas, etc., often making them difficult to compare. In a volatile setting, it is a pragmatic first step to initially focus on recording financial data as an indicative indicator of 'activity' and 'progress'. However, opportunities should be sought to include more substantive elements for performance monitoring in the data set whenever possible. The case of Malawi's performance monitoring on the basis of financial data has shown that such an approach can provide valuable indicators of implementation efficiencies and progress towards results. Over time, these initial indicators will have to be cross-checked with more comprehensive means of performance evaluation, as soon as national capacities are in place to do so systematically.

Without fully-functioning state institutions, development partners are usually reluctant to provide direct budget support to the recipient government or use national systems for the implementation of their assistance. As a result, the United Nations often fulfils an 'intermediary' role between development partners and government, which in terms of total aid volume is particularly significant in post-conflict and transition settings. In these cases, United Nations funds, programmes and agencies working in development implement considerable amounts of development partners' voluntary contributions on the basis of an assistance framework and work plans that are co-signed with governments. In situations with a significant United Nations presence, government ownership and alignment of development assistance could benefit from the approach adopted in the Central African Republic, where development partners' provision of systematic aid data is one condition for the Government's approval of annual work plans. Such conditionality could be extended to joint annual donor and agency portfolio reviews. This would positively increase the impact of United Nations support for strengthening public financial management and reinforce the principle that United Nations development work is guided by the overarching goal of sustainable capacity and national ownership of development strategies. Notwithstanding, intermediary measures will have to be found in recovery and transition situations whenever such an approach would overburden scarce government capacities.

The transparency of aid flows, for the benefit of the humanitarian community, the government, parliament and the wider public, is a key driver of efforts to improve aid information management in a post-conflict context. It is an important element of external support aimed at building and improving the relationship between a state and society, with a view towards developing strong and sustainable state institutions – one of the key principles of good international engagement in situations of conflict and fragility. While humanitarian actors have a pressing need for fast and reliable information on financial flows, AIMS can only respond to a small part of these information needs. AIMS should not be regarded as an information management solution that can serve all purposes. Nevertheless, the third-generation AIMS can be more flexible and dynamic and may consist of a set of tools and optional 'add-on' functionalities that enable users to adopt and to use the data in many different media and formats. Most users (aside from trained aid information focal points) find it difficult to use an AIMS, so it is particularly important in a peacebuilding environment that sound data analysis and processed information are readily available on a central website in the form of documentation and reports. This website should be accessible to the public. The better the reporting, both in content and in form, the more likely it is that the AIMS will serve as a credible and useful decision-making tool for recovery planning as well as for longer-term institutional development.

Recommendations

To project managers of aid information management systems (AIMS):

1.   Ensure that AIMS are properly embedded in the three key areas of government public financial management processes (planning and budgeting, expenditure management, implementation monitoring and performance evaluation) and that they improve transparency and public accountability by:
   - increasing the focus on making high-quality reports and analysis publicly available and on defining these report requirements at inception of AIMS implementation;
   - ensuring that data reporting follows well-defined guidelines;
   - tracking development partners' compliance with reporting requirements; and
   - undertaking regular user surveys and evaluations to better understand the impact and utility of AIMS.

2. Ensure that the AIMS enables tracking of data that will help determine whether development partners' assistance is aligned with the government's development priorities and whether external assistance is on-budget by:

- including a focus on aid modalities within the AIMS;
- including a functionality to separate technical assistance from on-budget support; and
- ensuring that development partners report aid information at least four times a year, including projections and a planned disbursement schedule.

To the United Nations Development Programme (UNDP) and the Peacebuilding Support Office (PBSO):

3. Provide guidelines to UNDP country offices seeking to support for AIMS implementation, including but not limited to:

- approaches to embedding AIMS in the coordination and accountability framework between government and development partners;
- a unified methodology emanating from good practices;
- template technical specifications to be used in a competitive AIMS procurement process;
- recommendations and best practices on how to complement the software provision with a separate capacity-development support component; and
- propositions on how to define and implement an exit strategy.

4. Support efforts to establish AIMS in post-conflict countries that help to ensure that aid information management is an integral part of development partners' support to public accountability by:

- insisting on the linkages between AIMS and IFMIS, the budget process and debt management;
- recognizing and lobbying for government-led aid information management that facilitates sustainable institutional capacity-building; and
- helping to establish the sharing of validated data sets made available to the public by means of a global web repository of existing aid information management data.

To the United Nations Office for the Coordination of Humanitarian Affairs (OCHA) Financial Tracking System (FTS):

5. Facilitate the transition from humanitarian to development aid information management by:

- continuing to facilitate humanitarian aid information management during times of emergency and crisis when the host government is unable to do so adequately; and
- disaggregating in-kind contributions from direct funds in the FTS system to facilitate the incorporation of FTS data into country-level AIMS.

To the Technical Advisory Group (TAG) of the International Aid Transparency Initiative (IATI):

6. Ensure that the data standards build on recipient government needs, so as to enable development partners' in-country staff to retrieve information requested by governments from their internal systems, by:

- continuing to engage partner countries in the discussion on aid information management, necessary standards and mutual accountability; and
- facilitating reviews of development partners' internal systems so as to mitigate some of their limitations for the benefit of government-led aid information management.

To the development partners at the country level:

7. Support governments in their efforts to manage aid information and strengthening public financial management by:

- providing timely, accurate and comprehensive information on aid flows so as to enable partner authorities to present comprehensive budget reports to their legislatures and citizens; and
- working with governments to jointly assess through existing country-level mechanisms mutual progress in implementing agreed commitments on aid effectiveness.

ANNEXES

Further reading

- Accascina, G., A. Cox, J. Nadoll, D. Silovic, B. Hammond, and R. Petras, 'Role of Aid Information Management Systems in Implementing the Paris Declaration on Aid Effectiveness at the Country Level', DAC Working Party on Aid Effectiveness, Eighth Meeting, 5-7 July, Paris: OECD, 2006.

- Andersen, A., 'AIMS Impact Assessment Matrix', 2006, available at: www.DevThink.org.

- Andersen, A., 'Sri Lanka Tsunami Aid Coordination Tools', Reconstruction and Development Agency, Sri Lanka, 2006.

- Andersen, A., 'Evaluation of DAD Viet Nam', March, 2008.

- Andersen, A., 'Evaluation of Project Support for Government-led Development Assistance Database in Viet Nam', UNDP/Ministry of Planning and Investment, Viet Nam, 2008.

- Capacity Development for Development Effectiveness Facility for Asia and Pacific, 'Better Data, Better Aid? Practical Guidance Note on Aid Information Management Systems', Draft Version 2f, Bangkok, 2010.

- Comité National de Coordination des Aides (CNCA), *Rapport provisoire sur les flux d'aide publique au développement, 2007-2008*, Bujumbura, Burundi, 2009.

- Reconstruction and Development Agency (RADA), 'DAD Technical Update', Vol. 2, 6 April 2006, RADA Donor Coordination Unit, Sri Lanka, 2006.

- Development Assistance Coordination Office (DACO), *Development Cooperation Report 2003*, Freetown, Sierra Leone, 2004.

- Development Assistance Coordination Office (DACO), *Development Cooperation Report 2004-2005*, Freetown, Sierra Leone, 2006.

- Development Assistance Coordination Office (DACO), *Development Cooperation Report 2006*, Freetown, Sierra Leone, 2007.

- Development Assistance Coordination Office (DACO), *PRSP Annual Progress Report 2006*, Freetown, Sierra Leone, 2007.

- International Monetary Fund, 'JSAN', Sierra Leone, 2007.

- MDGnet, 'Are Aid Management Systems Enhancing Aid Effectiveness for the MDGs?' INFO Series/e-Discussion facilitated by Jonas Kjaer, Aidan Cox and Andrea Cuzyova, United Nations Development Group, 2007.

- Ministry of Planning, Economy and International Cooperation, 'Poverty Reduction and Aid Effectiveness in 2008 and 2009', PRSP Steering Committee presentation, 2009.

- Nadoll, J., 'Lessons Learned from Establishing Aid Information Management Systems to Support Nationally-Led Aid Coordination and Management', UNDP Regional Centre in Bangkok, 2006.

- Nadoll, J., 'Assessment of UNDP's Regional Project on Capacity Development for Tsunami Aid Coordination', UNDP Regional Centre in Bangkok, 2008.

- Organisation for Economic Co-operation and Development (OECD), 'Principles for Good International Engagement in Fragile States and Situations', Paris: OECD DAC, April 2007.

- Organisation for Economic Co-operation and Development (OECD), Creditor Reporting System Statistics for Sierra Leone, Burundi, the Central African Republic and Guinea-Bissau, 2010, available at: http://stats.oecd.org/Index.aspx?DatasetCode=CRSNEW.

- Petras, R., 'Comparative Study of Data Reported to the OECD Creditor Reporting System (CRS) and to the Aid Management Platform (AMP)', Development Gateway Foundation and OECD DAC, 2009.

- Sierra Leone Ministry of Finance, 'PRSP Progress Report 2007', Freetown, Sierra Leone, 2007.

- Tew, R., 'Aid Information in Malawi', AidInfo Project Case Study, Initial Draft Version, November, Development Initiatives, Wells, Somerset, UK, 2008.

- United Nations Development Group (UNDP) and World Bank: 'Joint Guidance Note on Integrated Recovery Planning using

Post Conflict Needs Assessments and Transitional Results Frameworks', Working Draft, September, New York and Washington, D.C., 2007.

- United Nations General Assembly, 'Strategic Framework for Peacebuilding in the Central African Republic 2009-2011', PBC/3/CAF/7, New York: United Nations, 9 June 2009.

- United Nations General Assembly, 'Report of the Secretary-General on Peacebuilding in the Immediate Aftermath of Conflict', 11 June, A/83/881-S/2009/304, New York: United Nations, 2009.

- United Nations Peacebuilding Support Office (PBSO), 'Draft Mapping of Resources and Gaps for Peacebuilding in the Central African Republic', Draft, December, New York: United Nations, 2008.

- United Nations Peacebuilding Support Office (PBSO), 'Update of the Mapping of Resources and Gaps for Peacebuilding in the Central African Republic', June, New York: United Nations, 2009.

Web resources

- Ministry of Planning, Central African Republic: http://dad.minplan-rca.org/
- AIMS Development Assistance Database, Central African Republic: http://dad.synisys.com/dadcar/

- Comité National de Coordination des Aides, Burundi; http://www.sp-cnca.gov.bi/
- AIMS Aid Management Platform Burundi, CNCA: http://amp.sp-cnca.gov.bi/

- Development Assistance Coordination Office, Ministry of Finance, Sierra Leone: http://daco-sl.org/
- AIMS Development Assistance Database, Sierra Leone: http://dad.synisys.com/dadsierraleone/

Persons consulted

United Nations Development Programme	Dasa Silovic, Policy Advisor, UNDP New York Bettina Woll, Aid Modalities Specialist, UNDP New York Danila Boneva, IATI Partner Outreach Coordinator, UNDP New York Christian Lotz, Peacebuilding Specialist, UNDP New York Aidan Cox, Regional Aid Effectiveness Advisor, UNDP Bangkok
United Nations Peacebuilding Support Office	Julien Serre, External Relations Officer, United Nations Peacebuilding Support Office, New York Danielle Keulen, Programme Officer, United Nations Peacebuilding Support Office, New York
Central African Republic	Kersten Jauer, Senior Information Officer, UNDP Central African Republic Tino Kreutzer, Information Officer, UNDP Central African Republic
Sierra Leone	Peter Zetterstrom, Programme Officer, UNDP Sierra Leone *Naomi Davies, on behalf of DFID / Development Assistance Coordination Office, Sierra Leone *Kawusu Kebbay, Director, Ministry of Finance / Development Assistance Coordination Office, Sierra Leone Jethro Buttner, Development Gateway Foundation, Nairobi, on behalf of UNDP / Development Assistance Coordination Office Sierra Leone
Burundi	Emile Nimpaye, Comité National de Coordination des Aides, Burundi
Development Gateway Foundation	Rudolphe Petras, Regional Manager, Development Gateway Foundation, Dakar Guillaume Delalande, Development Gateway Foundation, Dakar Vanessa Boudin Sanchez, Development Gateway Foundation, Dakar

 * Contacted, not interviewed

Contact information:

Bettina Woll, Aid Modalities Specialist, Capacity Development Group, Bureau for Development Policy, UNDP, bettina.woll@undp.org.

For more information**: www.undp.org/capacity/aid.shtml and www.aideffectiveness.org**
United Nations Development Programme
304 East 45th Street, New York, NY 10017, USA