
MY WORD IS MY BOND: DELIVERY OF AID COMMITMENTS BY IRELAND

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What is to be done to ensure that aid commitments are delivered in full and on time? This article develops six options for action by the government and Irish Aid, noting that keeping commitments goes beyond building relations of trust as it also enhances the efficiency and impact of aid expenditure.

Support for the aid efficiency argument is drawn from reports on the malign outcomes for poor countries of donors' aid deliveries differing from their prior commitments and from international agreements, including the Paris Declaration on Aid Efficiency.

Most aid commitments are in the multi-annual development programmes agreed between Irish Aid and each of its partner countries and aid agencies. However, money to fulfil these commitments is only allocated by annual votes of parliamentarians in Dáil Éireann.

Arrangements in other countries to ensure delivery of multi-annual public expenditure plans and to safeguard delivery of multi-annual aid commitments are described for two countries with parliamentary institutions comparable with those in Ireland. These, and commitments in the White Paper on Irish Aid, provide the foundations for the proposed six options to enhance the predictability and reliability of Irish Aid and thus its efficiency.

An aspiration for aid is to deliver it when and where it is most needed and to make it more effective. In an effort towards defining a common official agenda to improve the quality of aid, almost 100 nations signed the Paris Declaration on Aid Effectiveness in 2005.² Through the five principles of that Declaration donors and partner governments laid the foundations for better co-operation through guidelines on how they work and the use of indicators, timetables and targets to measure donor and developing countries' progress in making aid more effective.³ Ireland was one of the original signatories of the Paris Declaration and its commitments were reflected in the *White Paper on Irish Aid*.⁴

A critical outcome from the Paris Declaration was that donors would deliver more effective aid to developing countries, with predictable aid being a core component of it. Aid predictability means that aid commitments are delivered in full and on time.⁵ The target for progress in aid predictability set in the Declaration is to “halve the proportion of aid not disbursed within the fiscal year for which it was scheduled”.⁶ The importance of predicable aid has heightened with the recent financial crisis.

The issue in this paper is: How can donors make aid more predictable, even in situations of crisis? The paper addresses this by taking the case of Ireland. It will firstly lay out why aid needs to be predictable and the impact of unpredictable aid. It will then note how other countries are working to make their aid more predicable. It concludes on options for Ireland to achieve more predictable aid.

Predictability of aid inflows or receipts

In 2005 the Organisation for Economic Co-operation and Development (OECD) Development Assistance Committee (DAC) started a series of surveys to assess progress on delivery of commitments made in the Paris Declaration.⁷ Progress indicator 7 in these surveys was designed to assess whether aid is more predictable, to be measured by the “percentage of aid disbursements released according to agreed schedules in annual or multi-year frameworks”.⁸ This is done by asking donors for data on the amounts of aid they committed to send to each of their development partners in a specific year, e.g. 2005. At the same time they asked developing countries to report how much aid they had recorded as being received from each donor in that same year. The results have two major limitations:

1. Only aid provided under government-to-government country aid programmes is included, excluding, for example in Ireland, aid provided via the Multi-Annual Programme Scheme (MAPS) for civil society organisations (CSOs) and support for research programmes;
2. The amount of aid recorded as received from a specific donor depends on whether the accounts of recipient governments identify the donor. A case study of Malawi revealed that even though Irish Aid had sent aid in line with the country programme, government accounts in Malawi did not show Ireland as the donor. Such omissions depressed Ireland's overall results for aid predictability to 62% in 2005.

A donor withholding aid would also depress the results from these surveys. This can arise from concerns about changes in conditions in the partner country, including human rights abuses and about governance and public expenditure management.

Overall the results of the DAC Survey of its members showed that, of the amounts they committed to deliver in 2005, only 41% was recorded as received according to the agreed schedules. A subsequent survey of performance in 2007 showed this indicator had increased to 46%, meaning that over half of the aid commitments for that year were still not recorded as delivered in line with commitments.⁹ In the Paris Declaration adhering countries set themselves the target of halving the proportion of aid not disbursed within the scheduled fiscal year, that is to move the proportion not so disbursed from an average 59% in 2005 to 30% by 2010.

The case of Tanzania – observations on the impact of unpredictable aid

Data in Tanzania's Medium-Term Expenditure Framework for the years 2003/04 to 2005/06 were compared with actual outcomes.¹⁰ The forward projections of government domestic revenue were quite accurate with an error of less than 1% of the country's GDP (gross domestic product), even for three years ahead.

In contrast, expectations of total external support three years ahead had a forecast error of nearly 5% of GDP. Sometimes there was an over-estimate of likely external support, leaving the government, or specific projects, facing a cash shortage. In other cases it was underestimated with a windfall of aid receipts exceeding expectations.

The consequences of forecast errors can be very high, with potentially severe implications for strategy formulation, policy choice and accountability, in particular:

- Undermining the development strategy, including fiscal arrangements and strategic choices;
- Reduced credibility of Medium-term Expenditure Frameworks, especially as an instrument for domestic accountability and performance incentives;
- Exacerbation of difficulties in managing the economy, especially as aid covered a major part of government expenditure;
- Low quality of unplanned expenditure arising from aid windfalls.¹¹

Allowing for the aforementioned constraints on the data from these surveys, it still appears that partner governments have reason to complain that donors do not deliver aid as and when promised. A report by Celasun and Walliser that analysed data from 56 countries for 1990 to 2005 found an average difference between aid promised and delivered to be twice that in the case study of Tanzania with similar consequences.¹²

These findings underline how lack of predictability in aid receipts from donors detracts from their effectiveness and the value of aid money. Attention will thus shift from difficulties poor countries have in coping with unpredictable aid to the challenges faced by the donor community in making it more predictable.

The challenge of embedding multi-annual aid commitments in budgets

Donor commitments are often multi-annual, as, for example, to raise ODA (official development assistance) to a target level by 2015 or to support specific five-year development programmes. In this they reflect the need for sustained effort to support pro-poor development. Aid is also part of a relationship between peoples and this too benefits from longevity. These considerations are reflected in the *White Paper on Irish Aid* with its key decision that “Where possible, we will move towards five-year funding cycles with our key partners, including governments, non-governmental organisations and multilateral organisations.”¹³ Indeed a five-year term is now the norm for Irish Aid programmes.

Delivery on multi-annual commitments has been a problem for Ireland and many other donor countries. Initial commitments to increase the overall level of ODA from Ireland have been modified and this has reduced the total amount of aid that has been delivered. Commitments to partner countries through bilateral programmes have fared better and disbursements seem to have been close to those scheduled in programme documents. Indeed the *White Paper* says that “To be most effective, our assistance must be reliable and predictable and we will not lightly move towards reducing the level of our assistance.” Such reductions would tend to be as a response to failure of a partner government to uphold human rights.¹⁴ By comparison, results from the latest OECD survey of Ireland’s ODA delivery showed that in 2007 the percentage of commitments recorded as delivered in that year was 64%, up from 62% in 2005.¹⁵ The data covered 60% of Ireland’s country programme aid, yet is likely to be an underestimate of delivery of Irish Aid to these countries, partly due to non-identification of Ireland as the donor in the recipient government’s accounts, as noted previously in the discussion of the progress for indicator 7. In addition, delivery of commitments not covered by this indicator, including those to the CSOs in MAPS, seems to have been less reliable than aid for country programmes.

It has to be accepted that missed targets and commitments not delivered in full and on time have weakened the impact of aid on poverty reduction and lessened its effectiveness. There is also a growing acceptance that failures to deliver on commitments damage relations between donors and poor countries. To quote from the *Twelve Point EU Action Plan in support of the Millennium*

Development Goals: “the EU needs to show how it will keep its promises, proving that developing countries can trust us”.¹⁶ This supports the donor commitment in the Paris Declaration on Aid Effectiveness to “provide reliable indicative commitments of aid over a multi-year framework and disburse aid in a timely and predictable fashion according to agreed schedules”.¹⁷

Ireland’s general budgeting practice

At the heart of the problem of reliable delivery of multi-annual aid commitments by Ireland is the fact that Irish public expenditure is only authorised one year at a time.¹⁸ However, there are mounting pressures on the government to ensure strict adherence to public expenditure allocations in a budgetary framework of several years duration.¹⁹ This is clearest in the evolution of requirements under the EU Stability and Growth Pact.²⁰

Until now there has been nothing to stop the government making deep cuts in budgetary allocations, including ODA, as evidenced by the severe cuts in 2009. Further, these cuts led to aid for some programmes falling short of commitments.²¹ However, the Council of the European Union has now asked the government to abide by its expenditure plans for future years. Such binding commitments over the medium-term could well reduce the risks of unexpected and unpredictable changes in levels of ODA. In addition, the European Commission is further encouraging member states to commit to specific levels of ODA and to increase it to 0.7% of national income by 2015.²² This is the first of the points in the European Commission’s proposed *Twelve Point EU Action Plan to support Achievement of the Millennium Development Goals*.²³

The task of ensuring delivery of Ireland’s aid commitments

(i) Time span of Ireland’s aid commitments to governments and organisations

In contrast to the fact that government expenditure is only authorised one year at a time, Irish Aid programmes have commitments to provide aid over many years. It is the delivery on these multi-annual spending commitments in full and on time which will achieve predictability.

To assess the size of the problem, multi-annual programme commitments have been grouped by time span. They are classified as follows, starting with those which have more enduring commitments:

- 1) Multi-annual commitments:
 - a) Bilateral: including country programmes and the Multi-Annual Programme Scheme (MAPS) supporting civil society organisations;
 - b) Multilateral: e.g. levied contributions, programme funding agreements;
 - c) Aid administration;
- 2) Non-discretionary, namely the cost of the tax deductibility scheme;
- 3) Uncommitted remainder of ODA
 - a) Bilateral: including emergency relief, rapid response and recovery;
 - b) Multilateral: e.g. voluntary contributions to United Nations organisations.

Data from documents on the Irish Aid website illustrate the number and scale of these multi-annual commitments (see Annex Table 1 on p.117). Even these incomplete estimated data show that some programmes end each year, thus providing scope for adjustment in the overall levels of ODA without failing to honour earlier commitments to provide specific levels of aid to continuing programmes. However, the Table also shows that large year to year changes in the overall level of aid can have a major impact on the uncommitted remainder of ODA available for the rest of the aid programme, including disaster relief.²⁴

Thus, while there is a recognition that predictable aid is central to delivering an effective aid programme, the question is how to ensure delivery of aid from Ireland in a more reliable and predictable manner. In order to do this, the next section reviews multi-annual provisions for public expenditure in general and especially for ODA in two other countries with similar institutions, to identify some practices that could be adapted to the Irish context.

Processes supporting predictable ODA in the UK

The case of the UK is interesting from a predictable aid perspective for three reasons:

1. the structure of the budget process;
2. the 2006 Transparency Act which mandates the Department for International Development (DFID) to be held accountable to Parliament for its expenditures; and finally
3. the recent bill on reaching the 0.7% target of gross national income (GNI) allocated to ODA.

Rules to guide the formulation of government budgets in the UK have evolved to the point where they are quite detailed and backed by legislation. As part of the budgetary process there are public expenditure controls set through spending reviews every three years.²⁵ In this framework public expenditure is divided between the departmental expenditure limit (DEL) spending, including that on aid, which is planned and controlled on a three year basis in the spending reviews and the annually managed expenditure (AME) which includes social security benefits, debt interest and other items that cannot be subject to firm, multi-year expenditure limits as they expand and contract over the economic cycle. In the spending reviews, firm DEL are set for each department for three years. Departments thus have assurance on their budgetary allocations over the medium-term and these multi-year DEL plans are strictly enforced. Departments must prioritise competing pressures and fund these within their overall annual limits. The DEL system provides assurances and a strong incentive to control costs and maximise value for money.

Linked to the resources allocated to each department is a Public Service Agreement specifying what the department is to deliver over the three years covered by the spending review. Changes in deliverables, often reflecting changes in policies, lead to changes in a department's budget and, conversely, adjustments in an agreed DEL are reflected in what it has to deliver.

The 2006 International Development (Reporting and Transparency) Act

In addition to the general rules for public expenditure this Act aims to ensure that delivery of aid pledges is open to Parliamentary scrutiny. The Act obliges the Secretary of State for International Development to report annually on total

expenditure on international aid and its major components. In particular, it requires these annual reports to provide an assessment of the year when expenditure on ODA will achieve the UN target and constitute 0.7% of GNI. It also requires that these reports should contain information about expenditure on aid for each of the top 20 aid-receiving countries and the proportion of money spent in low income countries.

The importance of the 2006 Act lies in the obligation on the Secretary of State to provide an annual statement of progress, with a clear and comparable framework to show how DFID spends its money towards reducing poverty and achieving the Millennium Development Goals (MDGs).²⁶ In addition, it put on the statute book a requirement to focus on examination of UK progress towards achieving its commitment to the UN's ODA target of 0.7% of GNI.

Draft International Development (Official Development Assistance Target) Bill

Published in January 2010, this proposes legislation which goes beyond the reporting requirements of the 2006 Act and enshrines in law the UK commitment to achieve ODA of 0.7% of GNI in 2013 and thereafter. In particular it places a “duty on the Secretary of State for International Development to ensure that the target for official development assistance to amount to 0.7% of GNI is met by the UK in the year 2013 and each subsequent calendar year”.²⁷ If the Annual Report from DFID shows that in 2013, or any subsequent year, this target was not met, then the Secretary of State must lay before Parliament a statement to explain why this is the case.²⁸ Indicative of the thinking behind this Bill is the introductory statement:

In past economic downturns, international donors have reduced the amount of aid they provide, and thus exacerbated the impact on global poverty. Making a statutory commitment to achieving the UN's 0.7% target from 2013 will enable the UK to reassure developing country partners that the UK will continue to fund the development programmes vital to their economic growth, to combating poverty, and to supporting global economic recovery. In turn, this will give developing countries the confidence to make the long term investment commitments necessary for the achievement of the MDGs.²⁹

A second objective was to “galvanise other donor countries into meeting the 0.7% target themselves by setting an example”.

The House of Commons International Development Committee (2010) recommended strengthening the proposed legislation. Its conclusions noted that:

- Achievement of the target “will not eliminate yearly fluctuations resulting from changes in GNI since the target is a percentage rather than an actual amount. Nor can the impact of changes in currency values be easily avoided. The most important indicator of development assistance available to developing countries remains the amount of Country Programmable Aid”.³⁰
- ODA is provided through government departments in addition to that through DFID. It thus recommended that the DFID Annual Report to Parliament (House of Commons International Development Committee, 2010) should cover all expenditure on ODA.

In the course of the 2010 election campaign each of the three main political parties supported enactment of legislation to achieve ODA of 0.7% of GNI. This 2010 Bill may well come before the next session of Parliament, as envisaged when the Bill was published. In addition, the government that took office in 2010 has confirmed that it will protect spending on international development from cuts in government expenditure.³¹

Budget construction and scrutiny in Canada

In Canada the Federal Government makes ODA commitments and provides most of the related public expenditure. As with the UK, Canada is interesting from an aid predictability perspective because of its overall multi-annual budget framework, its aid legislation and also the use of legally binding contracts between the Canadian International Development Agency (CIDA) and other development actors.

Canada's overall three-year budget framework is first agreed by government for each main area of its activities and is then legally binding. The overall total is assigned to 27 expenditure areas, one of which is for international development assistance. Within each of these expenditure envelopes the relevant minister delivers a Departmental Expenditure Plan and an annual Report on Plans and Priorities. This latter document usually shows the level of financial resources available and spending plans for the year ahead and for the two subsequent years. Details of allocations for

the coming year are shown along with matching spending plans and results to be achieved in the main areas covered by the department's spending envelope.

The Canadian aid budget

In 2008 Canada passed the Official Development Assistance Accountability Act, requiring the competent minister to:

1. Decide what expenditure fulfils the criteria in the Act; and,
2. Report on total spending on ODA and activity undertaken under the Act, including a summary of the Canadian International Development Agency's (CIDA) Departmental Performance Report. This would include information on progress towards attainment of key outcomes stated in its Report on Plans and Priorities. It also stipulates that these reports are to be submitted to each House of Parliament within six months of the end of the previous fiscal year.³²

Action to ensure aid predictability did not seem to feature in CIDA's Departmental Performance Report 2008-2009.³³ However, the Auditor General's Fall 2009 Report specified four actions that CIDA should take "to ensure transparent and predictable long-term planning" in the aid it provides".³⁴ CIDA responded positively to these recommendations by making further improvements in its processes specified in its Business Process RoadMap.³⁵ These are quite detailed including:

- A commitment to place on its website all Country Strategy (CS) and Country Development Programming Framework (CDPF) papers, (Section 2.7);
- In addition, Section 5.3 mentions that CIDA can enter into legally binding contracts with private sector firms as well as having agreements with firms, NGOs etc covering contributions and grants; these too are legally binding, including the financial framework. Also legally binding are administrative arrangements to engage the services of another department of government or Crown Corporation.

Some options to make Ireland's aid more predictable

In view of the foregoing issues of ensuring predictable aid, and in particular Ireland's annual budget structure, lack of legally binding contracts and information access, this section proposes six options for Ireland to make its aid more predictable. Before doing so it is well to recognise that government adherence to multi-annual budgets would facilitate delivery of multi-annual aid commitments. However, our purpose here is first to propose actions for Irish Aid to achieve improvements quickly and at relatively low cost. These first three options add specificity to aspirations in the *White Paper on Irish Aid*.³⁶ Subsequent options are to make commitments binding on the government, drawn on examples from other countries.

Option (a): Publication of payment schedules of Irish Aid's multi-year commitments

In this option Irish Aid would ensure that payment schedules in each of its multi-year commitments were available on its website as soon as they are agreed. This would implement part of the *White Paper* commitment to provide transparency. It would then be practical to assemble and tabulate all these commitments and show the total amount of ODA required to fulfil all of Irish Aid's multi-year commitments in each of the forthcoming years, as illustrated by Annex Table 1. Thus in 2010 the analysis would cover commitments for the years 2011 to 2015. This time span would reflect the furthest extent of current commitments.

There would be virtually no cost to Irish Aid in implementing this option additional to fulfilment of its current obligations.

Option (b): Annual publication of statistics on the performance of Ireland in meeting its financial commitments within ODA

A minimal approach would be an annual comparison of aid delivery and commitments. Where there was a difference between a commitment to a specific partner and what they received, it would be appropriate to add explanations. Such a publication would also provide an opportunity to note results for Ireland from the OECD-DAC surveys of Paris Declaration

performance, in particular, the results for Indicator 7 – measures of aid predictability. All that is needed is timely assembly and website publication of available data.

This option could also include assessment of Ireland's performance relative to targets for total ODA and its percentage of GNP. Such an analysis should examine both past performance and prospects for the years up to and including 2015, as illustrated by tables in the report from Riordan using data from the public domain.³⁷

The government could clarify what is meant by progress towards achieving the UN target in 2015 by stating the minimum level of ODA to be provided in each of the years prior to 2015. Specifying such levels in euro, rather than as percentages of GNP, would add clarity to expectations and progress reports, without requiring an estimate of GNP up to two years before the Central Statistics Office finalises the figure. In addition, it would help ensure delivery of aid commitments in full and on time. In this regard it is relevant to recall the report of the UK House of Commons International Development Committee (2010) noting: "The most important indicator of development assistance available to developing countries remains the amount of Country Programmable Aid."³⁸ Canada has gone further and set its overall target for foreign aid in terms of Canadian dollars.³⁹

Option (c): Publish annual assessments of Irish Aid's progress in meeting its objectives

This would provide a comprehensive evaluation of Irish Aid and include access to all the recently completed evaluations of specific programmes and related new programmes, particularly for the nine partner countries and civil society organisations. It could provide an annual occasion to measure and publicise all the outcomes achieved in collaboration with development partners. In this, and other respects, it would supplement Irish Aid's Annual Report. By putting all this information on its website Irish Aid would enable its supporters, the people of Ireland, to see the value of aid spending.

Option (d): Make commitments as contracts

1. Programme contracts

Under this option, key elements of multi-year development programmes, including country programmes and the Multi-Annual Programming Scheme for CSOs, would be written as a legally binding, or justiciable, contract between Irish Aid and the relevant development partner. The contract would typically include schedules showing the activities, outputs, budgets and aid inputs for each year of the contract, as do current programmes. There would also be provisions for dealing with departures from these schedules and their impact on payments under the contract, as well as for adjudication of disputes. This approach would provide benefits for both parties, particularly in giving clarity to what is required, consequences of under-delivery and certainty of payment as each phase is satisfactorily completed. In fact, contracts would turn payment commitments into legally enforceable obligations, thus making them more predictable.

The main additional costs of using contracts for programmes would seem to be the initial effort to move to the use of legally binding agreements and the possibility of increased scrutiny of draft development programmes to be written as contracts. However, this option would only be innovative in extending the government's use of contracts, as these are routinely used in its other activities including research contracts. Canada, for example, already has aid contracts.

The merits of these contracts include giving development partners far more predictability in the aid they will receive. However, contracts would have the demerit for Irish Aid of constraining their expenditure decisions. This would only seem to be a serious financial problem if:

- a) cumulative cuts in total allocations to ODA amount to more than say 30% over three years; and
- b) commitments under contract amounted to more than 60% of ODA.

Even this risk would be greatly reduced if first, there were a lower limit to the amount of money allocated to ODA, as suggested above and second, the end dates for multi-year contracts were spread over the normal number of years in such contracts. In this case there would be opportunities each year to reduce new multi-year commitments while still fulfilling commitments in current contracts and protecting elements of

lapsing programmes of cardinal importance. At present there seems to be a fair spread of contract end dates, as indicated by data in Annex Tables 1 and 2, though they do show that four of the current ten major country programmes do end in 2010 and the MAPS ends in 2011.

2. Issue of promissory notes

In this option the government would guarantee payments to a development partner by issuing promissory notes to pay specific sums on designated dates. An example would be promissory notes the government recently issued to some Irish financial institutions. An interesting additional feature of these notes was that they seem to provide for variation in the amount to be paid dependant on events occurring after their issue. Were the government to issue promissory notes to cover payments due in each year of multi-year programmes, development partners would be sure that the aid they expect to receive would be paid in full and on the date specified in each promissory note. Development partners would thus no longer need to discount the value of an aid commitment to allow for the risk that it would not be delivered. The apparent disadvantages for Irish Aid in using this instrument would possibly be some limitation of the scope for varying payments should the programme not run as planned. Also, the note could be a relatively minor liability in the government's accounts.

Option (e): Obligatory reporting

The aim here is to ensure publication and dissemination of all the information covered by Options (a), (b) and (c). At present reporting obligations devolve on the minister responsible for overseas development matters and are mainly requirements to report to the Houses of the Oireachtas.⁴⁰ However, these have not ensured delivery of aspirations in the *White Paper on Irish Aid*, particularly with respect to timely publication of comprehensive information on aid delivery, its contribution to poverty reduction and future commitments. There is thus a strong case for making the requirement to report on these matters legally binding. Such legislation is already operative in the UK and Canada, as noted above.

Option (f): Legislate on the size of ODA

The envisaged legislation would enjoin the government to increase ODA so that by 2015 it would be equivalent to the UN target of 0.7% of GNP, a guarantee enhanced by inclusion of binding minimal amounts of money to be allocated to ODA for each of the years prior to 2015.

Provisions in such legislation would also typically include an annual statement to the Dáil covering:

- (i) Progress along an expenditure trajectory to reach the target by 2015 and, thereafter, to confirm that the UN target level was achieved every year;
- (ii) Reasons why the amount of aid was less than that expected, should such a situation occur;
- (iii) Action to be taken to ensure delivery of aid at a level commensurate with achieving the UN target by 2015 and in the years thereafter.

Similar provisions are in the UK draft International Development (Official Development Assistance Target) Bill.⁴¹ More recently the European Commission has urged member states to consider enacting legislation setting ODA targets based on experience in Belgium and UK.⁴²

Conclusions

Having laid out the various issues and options to ensure that Ireland delivers predictable aid, the most feasible course might be one of progression from Option (a) to Option (f). That is, from expanding reporting on aid commitments and their delivery, to making this a legally binding obligation and on to the use of legally binding contracts for delivery and payment for aid programmes. This approach has the following merits:

1. It covers the easiest parts first and allows time for the development and adoption of the more demanding changes;
2. The speed of implementation and impact;
3. It achieves the aspirations in the *White Paper on Irish Aid*: Options (a), (b) and (c) while making these binding on the government: Options (d), (e) and (f).

Progress along these lines would enable the people of Ireland to abide in full with the commitments made in their name to governments of poor countries and to organisations serving the needs of the poor in these countries. In particular, action on

these options would ensure fulfillment of commitments made at the UN, those in multi-annual programmes supported by Irish Aid and the aid predictability commitments in the Paris Declaration on Aid Effectiveness and the Accra Agenda for Action. All this should favour:

- Greater impact on improving the conditions and prospects of poor people in poor countries;
- Wider appreciation of the value of Irish Aid to developing countries;
- Increased and more reliable allocations of public expenditure to ODA to support achievement of the Millennium Development Goals.

Annex Table 1. ODA multi-annual commitments - an initial estimate

	Expenditure			Assumed commitments					
	2007	2008	2009	2010	2011	2012	2013	2014	2015
	euro million			euro million					
1a. Bilateral programmes									
Country programmes	189	228	209	277	102	100	33	33	0
MAPS (estimated)*	62	70	57	81	91	0	0	0	0
MABGP (estimated)	21	19	16						
1b. Multilateral programmes**	165	169	171	171	171	171	171	171	171
1c. Aid Administration**	30	35	32	32	32	32	32	32	32
2. Non-discretionary**	7	6	7	7	7	7	7	7	7
Total all multi-annual commitments	474	526	492	568	404	311	243	244	210
Total ODA	871	921	696	670	714	765	892	1,088	1,326
3. Un-committed balance of ODA	397	395	204	102	310	454	649	844	1,116
	percentage			percentage					
Multi-annual commitments as a percentage of ODA	54%	57%	71%	85%	57%	41%	27%	22%	16%

Note:

MAPS: Multi-Annual Programme Scheme II.

MABGP: Multi-Annual Block Grant Programme for Civil Society Organisations.

*Commitment level based on the overall commitment for the entire five year duration of MAPS II.

**Commitment levels based on level of expenditure in 2009.

Sources:

1. Irish Aid: Annual Reports.

2. Country Strategy Papers (CSPs) and other documents on the Irish Aid website up to the end of August 2010.

3. Dóchas survey of its members.

4. Projections for ODA in 2011 from the World Recovery scenario (Riordan, 2009).

Annex Table 2. Coverage of Country Strategy Papers published by Irish Aid

	2007	2008	2009	2010	2011	2012	2013	2014	2015
Ethiopia	Y	Y	Y	Y	Y	Y			
Lesotho		Y	Y	Y	Y	Y			
Malawi		Y	Y	Y	Y	Y			
Mozambique	Y	Y	Y	Y					
Tanzania	Y	Y	Y	Y					
Timor Leste	Y	Y	---	---	---	---			
Uganda	Y	Y	Y	Y	Y	Y	Y	Y	
Vietnam	Y	Y	Y	Y					
Zambia	Y	Y	Y	Y					
South Africa		Y	Y	Y	Y	Y			
Country Programmes (estimate) €m	189	228	209	277	102	100	33	33	0

Sources:

1. Expenditure in years 2007 to 2009: Irish Aid, *Annual Reports*
2. Commitments for years 2010 to 2014: Country Strategy Papers (CSPs) and other documents on the Irish Aid website up to the end of August 2010.

Endnotes

- ¹ This paper builds on work done for Trócaire (McGarry and Riordan, 2010). The authors wish to acknowledge that the paper benefited from very helpful comments made by an anonymous referee on an earlier draft.
- ² OECD (2005)
- ³ Trócaire (2008), p.1
- ⁴ Ireland (2006)
- ⁵ Aid predictability is distinct from its volatility, which is a description of the variability of aid flows over past time. Joint analysis of data on aid predictability and aid volatility has shown that they exhibit a weak negative relationship (Celasun and Walliser, 2008a). The authors conclude that this shows that the two phenomena are quite distinct and volatility does not imply lack of predictability.
- ⁶ OECD (2005)
- ⁷ OECD (2008a); OECD (2009b)
- ⁸ OECD (2005)
- ⁹ OECD (2008c)
- ¹⁰ Moon (2007)
- ¹¹ Ibid.
- ¹² Celasun and Walliser (2008b)
- ¹³ Ireland (2006)
- ¹⁴ Ibid.
- ¹⁵ OECD (2008c)
- ¹⁶ European Commission (2010a)
- ¹⁷ OECD (2005)
- ¹⁸ See for example, *2010 Estimates for Public Services*, (Ireland, 2009a)

- ¹⁹ The *Ireland – Stability Programme Update, December 2009* (Ireland, 2009b), only gives projections for public finances 2009-2014 which are not binding on the government. Further, they include provisions for reduction in the overall current budget balance while expenditure projections of individual departments are shown without taking account of these downward adjustments.
- ²⁰ European Commission (n.d.)
- ²¹ McGarry and Riordan (2010)
- ²² Gross national income (GNI) is gross national product (GNP) plus subsidies from the EU, minus taxes paid to the EU. However, Ireland's commitment is in terms of GNP, a similar figure to gross national income, and is more often shown in statistical sources along with that for the generally larger gross domestic product (GDP).
- ²³ European Commission (2010a)
- ²⁴ Other multi-annual government-funded programmes adversely affected by large year to year variations in funding include Science Foundation Ireland (SFI) where “cutbacks have made it almost impossible for SFI to support new research projects”: Dick Ahlstrom, *The Irish Times*, 31 July 2010, p.6.
- ²⁵ The 2010 spending review will extend to four years as announced in the June 2010 budget: UK Treasury (2010).
- ²⁶ See, for example, Department for International Development (2009a). A major aim of DFID is to improve the predictability of its aid: see Department for International Development (2009c).
- ²⁷ UK (2010a)
- ²⁸ Ibid.
- ²⁹ Ibid.
- ³⁰ In practice the 2007 Spending Review actually provided amounts in real terms including the statement “total UK Official Development Assistance (ODA) to reach over £9.1 billion a year by 2010-11, which is equal to 0.56% cent of Gross National Income (GNI), in line with the European Union’s (EU) collective commitment”: UK Treasury (2007), p.237
- ³¹ UK (2010b); UK Treasury (2010)
- ³² Canada (2008)
- ³³ Canadian International Development Agency (2010a)
- ³⁴ Canada (2009)
- ³⁵ Canadian International Development Agency (2009b)
- ³⁶ Ireland (2006)
- ³⁷ Riordan (2009)
- ³⁸ House of Commons International Development Committee (2010)
- ³⁹ Canadian International Development Agency (2010b)
- ⁴⁰ Houses of the Oireachtas (2010)
- ⁴¹ UK (2010a)
- ⁴² European Commission (2010b)

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Still, James Bond was One of the most recognizable big-screen stars of the past half-century, Sir Roger Moore played the role of James Bond longer than any other actor. Beginning with the classic Live and Let Die, running through Moonraker and A View to a Kill, Moore brought his finely honed wit and wry charm to one of Hollywood's most beloved and long-lasting characters.Â Roger has led a fascinating life and he is to be commended for his commitment to UNICEF. ...more. flag 5 likes Â Like Â see review. Jul 29, 2013 Orinoco Womble (tidy bag and all) rated it really liked it.Â Roger Moore's Word is My Bond certainly caught this reader's attention and held it.