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GUIDANCE NOTE

**Making Development Finance Management Information Systems Work
for the Evolving Development Cooperation Landscape**

February 2018

United Nations Development Programme



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Acronyms and Abbreviations

AAAA	Addis Ababa Action Agenda
AFMIS	Afghanistan Finance Management Information System
AIMS	Aid Information Management System
AMP	Aid Management Platform
AP-DEF	Asia-Pacific Development Effectiveness Facility
ASBPS	Afghanistan State Budget Planning System
BPPS	Bureau for Policy and Programme Support (UNDP)
CRS	Creditor Reporting System (OECD)
DAC	Development Assistance Committee
DFA	Development Finance Assessment
DFI	Development Financial Institution
DMS	Debt Management System
DPAF	Donor Performance Assessment Framework
FDI	Foreign Direct Investment
FMIS	Finance Management Information System
Global Partnership	Global Partnership for Effective Development Cooperation
GPI	Global Partnership Initiative
IATI	International Aid Transparency Initiative
ICT	Information and Communications Technology
IDMS	Iraq Development Management System
IFMIS	Integrated Financial Management Information System
INFF	Integrated National Finance Framework
INGO	International Non-Governmental Organisation
KDMS	Kurdistan Development Management System
MAPS	Mainstreaming, Acceleration and Policy Support
MCC-PEPFAR	Millennium Challenge Corporation-United States President's Emergency Plan for AIDS relief
MDG	Millennium Development Goal
MIS	Management Information System
MOFP	Ministry of Finance and Planning
MTEF	Medium Term Expenditure Framework
NBAMS	National Budget and Aid Management System
NDS	National Development Strategy
NGO	Non-Governmental Organisation
NSA	Non-State Actor
NTSDMS	National Transport Sector Data Management System
ODA	Official Development Assistance
OECD	Organisation for Economic Cooperation and Development
OOF	Other Official Flows
PFM	Public Finance Management
PFMIS	Public Finance Management Information System
PPP	Public-Private Partnership
SDGs	Sustainable Development Goals

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Executive summary

The 2030 Agenda for Sustainable Development and its 17 Sustainable Development Goals (SDGs) are an ambitious and universal plan of action, encompassing a wide range of areas including poverty reduction, combatting economic inequality and confronting climate change, among others, and highlighting the increasing importance of partners such as civil society and the private sector. While Official Development Assistance (ODA) will continue to play an important role in aid-recipient countries, it alone is not enough to meet the resource needs for realisation of the SDGs. As such, many country-level development co-operation landscapes have experienced an explosion of innovative financing flows, development partners and modalities of cooperation, necessitating an evolution in the way funds for development are tracked and managed.

At the country level, the increasing diversity of public, private, external and domestic development resources calls for a review of systems for managing development flows, including Aid Information Management Systems (AIMS) or other Management Information Systems (MIS), moving away from a sole focus on ODA, and toward integration of new sources of development financing. In this context, UNDP seeks to harness lessons learned from its work on aid management in nearly 80 countries, including the need for better integration of aid and development cooperation information with national systems for financial, debt and macroeconomic management ¹.

UNDP's role in this work has been to support programme countries in setting up, institutionalising and operating AIMS and M&E solutions to help governments in decision-making processes around transparent and effective management of development resources, financing for development and poverty reduction strategies. It will continue to provide support in these areas, including through the exploration of innovative solutions. Drawing on these lessons, it is clear that there is a need to develop vigorous, beyond-aid systems to ensure a comprehensive overview of all development flows and support optimal resource allocation and decision-making at the country level.

In the current landscape, there are no Management Information Systems able to track all flows and results in a way that allows for monitoring the links between plans, budgets and results, while integrating information from multiple sources into a coherent framework. Systems to track all available information, when they exist, are often scattered, making systematic use of data difficult and posing challenges for evidence-based policy-making and resource allocation. Such a system, tracking all financial flows supporting development priorities, could offer governments and their partners high-quality data for financial performance and value for money analyses, leading to increased efficiency and financial sustainability.

To this end, based on increasing country demand, this Guidance Note offers concrete recommendations for governments looking to establish or strengthen robust systems for tracking comprehensive financial information, in support of enhanced development effectiveness and realisation of their own national priorities. The Guidance Note proposes the establishment of a Development Finance Management Information System (DFMIS) through the following steps:

1. Determine the scope of information to be tracked and consolidated, and assess the availability of information

2. Review the systems currently tracking flows and consolidating data

3. Assess the institutional environment and legal framework for information-sharing

4. Review cost implications

¹ Global Project Document: Managing Development Cooperation Effectively (UNDP, 2014).

Determine the scope of information to be tracked and consolidated, and assess the availability of information. Collection and consolidation of development finance information from various MIS requires considerable effort, and therefore, the scope of information to be tracked, as well as how the information will be processed, consolidated and reported must be carefully managed. As such, this Guidance Note lays out key actions for governments who wish to identify essential information for resource allocation and decision-making, including mapping major (and prioritised) sources of development finance to better understand resources available for development activities; identifying what essential information, and on what flows, is to be tracked through the DFMS; and developing an information flow diagram for consolidated reporting on development resources.

Review the systems currently tracking flows and consolidating data. Secondly, because country context is key when establishing a DFMS, there is no singular blueprint that will work for all countries. This note provides key recommendations for governments who wish to examine existing systems and identify any gaps or information needs, including guidance on how to map all MIS currently used across government entities; assess the performance of existing MIS to identify gaps and duplications across systems; and explore standardisation of data on financing flows to ensure that it can be comprehensively tracked and monitored.

Assess the institutional environment and legal framework for information-sharing, as well as cost implications for information management. In order to create an enabling environment for the comprehensive management of development finance data, a careful assessment of the institutional environment and legal frameworks at play, as well as an appraisal of cost implications for the strengthening or building of DFMS, must be addressed. A DFMS cannot successfully manage data without an enabling legal environment and strong institutional and human resources capacities to support it, underscored by realistic and long-term strategic planning for cost implications. Accordingly, this note provides guidance on how to holistically address institutional, legal and policy considerations, as well as cost implications, to create the necessary conditions for effective and sustainable management of development finance information over time.



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1. Introduction

1.1 The evolving development finance context

The 2030 Agenda for Sustainable Development is a universal call to action in support of people, the planet and increased prosperity. Its 17 Sustainable Development Goals (SDGs) set an ambitious and global agenda for change, touching on a wide range of areas including poverty, economic inequality, health, gender parity, climate change, innovation, sustainable consumption and peace and justice, among others, and supporting a role for emergent non-state development partners such as civil society and the private sector. Given the scale of its aspirations, full implementation of the agenda will require mobilisation of significant and varied financial resources², both public and private, national and international, while maximising their effectiveness. Financing the SDGs will not take place through global agendas alone, but will instead be built from a bottom-up, holistic and country-level approach. To this end, the country level development cooperation landscape is increasingly characterised by an explosion of innovative financing flows, development partners and modalities of cooperation, necessitating an evolution in the way funds are tracked and managed.

Agenda 2030, with its transformational and inclusive nature, presents a significant challenge for governments in terms of their traditional fiscal, planning and budgeting capacities. Given the rising complexity and diversification of financing flows and partners, information on planned and available funds is often scattered across systems and ministries, hindering the holistic use of information to inform both policy decisions and allocation of resources. To address these challenges, countries are increasingly demanding new, more effective and integrated approaches to tracking and managing all resource flows, recognising that consolidated data availability is crucial for the most efficient use of funds. In the evolving development cooperation landscape, streamlining of diverse financing instruments, strongly linked to national priorities and fiscal constraints, can help address the scale and interconnected nature of sustainable development challenges.

Over the past decade, UNDP has supported a number of countries in their efforts to build national capacity for development co-operation management and co-ordination, working with nearly 80 programme countries in establishing, institutionalising and operationalising Aid Information Management Systems (AIMS), software that stores aid data across projects, budgets, activities and indicators. However, while Official Development Assistance (ODA) will continue to play an important role in aid-recipient countries, it alone is not enough to meet the growing resource needs inherent to the SDGs. In tandem, the evolving development co-operation landscape, as described above, increases the complexity of managing development finance and results information. As such, current Management Information Systems (MIS) must evolve into robust and comprehensive systems for tracking the full spectrum of financial flows for development.

In this context, UNDP seeks to harness lessons learned from supporting countries in the development of AIMS, including the need for better integration of aid and development cooperation information with national systems for financial, debt and macroeconomic management³. Drawing on these lessons, it is clear that there is a need to develop vigorous, beyond-aid systems

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