Annex 3
Glossary

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This annex includes definitions of words that are underlined in the monitoring questionnaire and the Kampala Principles Assessment.

Additionality (development). The development impacts that arise as a result of investment that otherwise would not have occurred. Impact is defined as the extent to which the intervention has generated or is expected to generate significant positive or negative, intended or unintended, higher level effects.

Additionality (financial). Financial additionality refers to situations where finance is mobilised and an investment is made that would not have otherwise materialised. An official transaction is financially additional if it is extended to an entity that cannot obtain finance from local or international private capital markets with similar terms or quantities without official support, or if it mobilises investment from the private sector that would not have been invested otherwise.

Aid information management system. An information management system for development co-operation is an information and communication application that enables development partners to share data on development co-operation with the partner country government. They are generally owned and managed by governments and populated with the information development partners provide to that country. Partner country governments can use these systems to report on the development co-operation they receive. Aid information management systems are the most common type of these systems.

Annual budget. This is the annual budget as it was originally approved by the legislature.

Civil society organisations (CSOs). CSOs can be defined as all non-market and non-state organisations outside the family in which people organise themselves to pursue shared interests in the public domain. They cover a range of organisations that includes membership-based CSOs, cause-based CSOs and service-delivery CSOs.

Comprehensive forward spending and/or implementation plan. A forward spending and/or implementation plan meets ALL THREE of the following criteria:

i. It is made available by the development partner in written or electronic form (e.g. a single document or – where appropriate systems are made available in-country – entered appropriately in an aid information management system).

ii. It sets out clearly indicative information on future spending and/or implementation activities in the country, including:
   - programmed or committed resources, where the activity and modality are known
   - other resources that have yet to be allocated to specific activities in the country.

iii. Amounts are presented by year (or in greater detail – e.g. by quarter or month) using the partner country's reporting year of reference.

To be considered comprehensive, the information provided meets BOTH of the following additional criteria:

i. It is comprehensive in its coverage of known sectors, types and modalities of support (for example, a development partner using both project and budget support modalities should include the amounts foreseen under both modalities)
ii. The amount and currency of development co-operation funding are clearly stated (where support takes the form of technical co-operation and the provision of goods and services in-kind, the cost of these planned activities is provided).

Consultation. Consultation is a process through which subjects or topics of interest are discussed within or across constituency groups. Consultations are more formal and interactive than dialogue. The objective of a consultation is to seek information, advice and opinions. In any consultative process, the convener is not only gathering input, but sharing information as well. The organiser seeks to identify and clarify the interests at stake, with the ultimate aim of developing a well-informed strategy or project that has a good chance of being supported and implemented. Providing and sharing information are the foundation of an effective consultation process.

Country-level targets for effective development co-operation. Country-level targets for effective development co-operation are jointly established between partner country governments and relevant development stakeholders as a basis for assessing the partners' performance on the effectiveness of development co-operation. The targets could be either drawn from internationally agreed principles and commitments or developed through national processes. The targets could apply to different types of development co-operation and a wide range of actors such as bilateral and multilateral partners, civil society organisations, the private sector, or foundations.

Country results framework(s). Country-owned results frameworks define development results and monitoring and evaluation systems to track progress towards these results. At a minimum, a country-owned results frameworks includes agreed objectives and results indicators (i.e. output, outcome and/or impact). This framework also sets targets to measure progress in achieving the defined objectives. Country-owned results frameworks can be found in national development strategies and equivalent documents. They provide a foundation for implementing and tracking progress against those country priorities identified in national development strategies and reinforce accountability and the results focus of the overall development effort.

Country strategy or partnership framework. A country strategy or partnership framework is a strategic document that guides the development partner support to a partner country. It is typically a five-year strategy that defines the chosen development approach and provides the context for implementing, monitoring and evaluating programmes and results.

CSO accountability mechanisms. CSOs are accountable in many ways and at different levels to their constituencies, governance structures, programming counterparts and government regulatory bodies. In many countries, the accountability of CSOs is also guided by CSO-initiated and agreed codes of conduct and standards, which are the foundation of CSO accountability mechanisms. These standards cover best practices in governance, CSO transparency, human rights with respect to staffing, financing and programming practices.

CSO-enabling environment. The political, financial, legal and policy context that affects how CSOs carry out their work.

Development partner. It is used to refer to official agencies, or to their executive agencies, that provide development co-operation. This includes Development Assistance Committee (DAC) and non-DAC bilateral partners, as well as the UN Development System and multilateral development partners including, for example, multilateral development banks and vertical funds.

Development partners' financial support to CSOs. Development partners' financing modalities should be embedded in an overarching policy to support CSOs as development actors in their own right, as first acknowledged in the Accra Agenda for Action. This recognition implies that the scope and roles of CSOs in development are distinct from government and development partners, and CSOs should be supported based on CSO proposals derived from their own objectives and partnerships, not by objectives defined through the priorities of a given development partner. Good practice in funding CSOs, therefore, suggests the increased use of modalities that strengthen CSO ownership, independence and flexibility to be responsive to community priorities, such as core or institutional funding and co-financing mechanisms. Strengthened dialogue with CSOs, especially in partner countries, allows increasing transparency and possibilities for CSOs to influence development co-operation, including development partners' civil society support. Improved co-ordination, simplification and harmonisation of funding requirements between development partners are also good practices contributing to reduce transaction costs and increase access for a diversity of CSOs.

Development priorities. For the questionnaire, development priority refers to a specific policy area, action or objective (or similar heading) within the national development strategy/plan. Examples include: Country A's National Development Plan II prioritised gender-based violence as an area for intervention and emphasised ending all forms of discrimination against all women and girls everywhere; Country B's Medium-Term National Development Plan 2020-2024 seeks to actively reduce rural poverty; Country C's National Development Plan 2030 includes a specific component for "persons with disabilities as equal citizens"; or Country D's National Development Plan 2018-2022 comprises a cross-cutting area to support ethnic groups.

Disbursements for the public sector. It includes disbursements to government and other public sector entities, including ministries, departments, agencies, subnational governments, and institutions of the legislative branch and the judiciary. It does NOT include CSOs, private sector entities or other non-state domestic actors in partner countries. It also does NOT include flows disbursed via other bilateral or multilateral development organisations.

Domestic philanthropic organisations. For the purpose of the monitoring exercise, the term domestic philanthropic organisations refers to domestic private philanthropies that operate in the country where the monitoring exercise is taking place.

Due diligence. Due diligence is a continuous process to help enterprises identify risks related to human rights, labour rights and the environment to end, prevent or mitigate those risks. Due diligence is an essential element of internationally responsible business conduct and is a key theme of the internationally endorsed *OECD Guidelines for Multinational Enterprises* (2011) and the United Nations *Guiding Principles on Business and Human Rights* (2011). Due diligence is also known as supply chain responsibility.

Equitable CSO partnerships. Equitable CSO partnerships, in all their diversity, are expressions of social solidarity through long-term collaborations based on shared values and mutually agreed goals. Such partnerships are rooted in trust, respect and leadership of partner country CSOs. They require deliberate efforts to counterbalance power inequalities between financing CSOs and partner country counterparts, the realities of gender inequities and women's exclusion, and sometimes-large disparities in capacity. Equitable partnerships are characterised by negotiated programming and shared responsibilities, mutual decision making and accountability, and processes for addressing potential conflict. Programming priorities are derived from implementing partners' goals and priorities.

Financing CSOs. Financing CSOs are a type of CSO that provides funding to other CSOs to implement development programmes. An example of financing CSOs are international non-governmental organisations providing financial resources to domestic CSOs in partner countries.

Fragility assessment. According to the definition of the International Dialogue on Peacebuilding and Statebuilding (IDPS), a Fragility assessment is an inclusive and participatory exercise carried out by national stakeholders to assess a country's causes, features and drivers of fragility as well as the sources of resilience within a country.

Freedom of assembly. It is the individual right to come together and collectively express, promote, pursue and defend common interests. The right to freedom of association is recognised as a human right, a political freedom and a civil liberty.

Freedom of association. It is the right to associate with others to form bodies to collectively pursue common objectives.

Freedom of expression. It is the freedom to hold opinions without interference and to seek, receive and impart information and ideas through any media, regardless of frontiers.

Government-owned CSOs. A CSO created or sponsored by a government to pursue its political interests or promote its international or geopolitical interests at home or abroad.

Human rights-based approach. A human rights-based approach (HRBA) is a conceptual framework for the process of human development that is normatively based on international human rights standards and operationally directed to promoting and protecting human rights. It seeks to analyse inequalities which lie at the heart of development problems and redress discriminatory practices and unjust distributions of power that impede development progress (UNSDG HRBA page). It does so by integrating human rights norms and principles into every area of development co-operation, including the process itself, and in every thematic area of work. This helps promote the sustainability of development work, empowering people – especially the most marginalised – to participate in policy formulation and hold those accountable who have a duty to act.

Informal economy. Refers to all economic activities by workers and economic units that are – in law or practice – not covered or insufficiently covered by formal arrangements.

Large domestic companies. These include all resident corporations and quasi-corporations that are not controlled by government or non-resident institutional units and which employ 250 employees or more.

LGBTIQ+. Lesbian, gay, bisexual, trans(gender), intersex persons, gender non-conforming, as well as other "individuals whose sexual orientation, gender identity, gender expression and/or sex characteristics do not conform to prevailing sociocultural norms" (UNHCR). This is to recognise that collecting such data can be very dangerous for these individuals in some countries and, therefore, should not be universally encouraged.

Micro, small and medium-sized enterprises (MSMEs). MSMEs are non-subsidiary, independent firms that employ fewer than a given number of employees. This number varies across countries. The most frequent upper limit designating an SME is 250 employees, as in the European Union. Small firms generally have fewer than 50 employees, while microenterprises have at most 10, or in some cases 5, workers. MSMEs' turnover should not exceed EUR 2 million, EUR 10 million and EUR 50 million, respectively.

Multi-stakeholder dialogue. Multi-stakeholder dialogue is a policy process or development initiative that brings together two or more stakeholder groups (government, development partners, CSOs, the private sector, etc.) based on equality among the stakeholders.

Mutual assessment of progress towards development co-operation targets. Mutual assessment(s) of progress in effective development co-operation are national-level exercises led by the partner country government and involve a range of development partners in a joint performance review according to the country-level targets.

National development strategy. A national development strategy, also known as a national development plan in some partner countries, is an overarching, strategic, whole-of-government development planning tool that covers a specific time period, often four to eight years. A high-quality strategy sets out strategic priorities that have been developed through an inclusive process and are linked to implementation resources (e.g. a medium-term expenditure framework linked to annual budgets). When designed through a participatory, whole-of-society approach, the strategy represents a country's shared aspirations for development and provides a road map for achieving these aspirations. A country-owned development strategy that sets out development priorities is foundational to development partner alignment and reduced fragmentation and duplication of development efforts.

Official development assistance (ODA). ODA flows are defined as those flows to countries and territories on the DAC List of ODA Recipients and to multilateral development institutions which are:

i. Provided by official agencies, including state and local governments, or by their executive agencies.
ii. Each transaction which:
   a. Is administered with the promotion of the economic development and welfare of developing countries as its main objective.
   b. Is concessional in character. In DAC statistics, this implies a grant element of at least:
      - 45% in the case of bilateral loans to the official sector of least developed countries and other low-income countries (calculated at a discount rate of 9%)
      - 15% in the case of bilateral loans to the official sector of lower middle-income countries (calculated at a discount rate of 7%)
      - 10% in the case of bilateral loans to the official sector of upper middle-income countries (calculated at a discount rate of 6%)
      - 10% in the case of loans to multilateral institutions (calculated at a discount rate of 5% for global institutions and multilateral development banks and 6% for other organisations, including subregional organisations.

Additional information on the definition of ODA can be found here.

Other official flows. Other official flows are defined as official sector transactions that do not meet ODA criteria. For this monitoring exercise, only other official flows that are related to transactions that are undertaken with the promotion of economic development and welfare as the primary objective should be reported. A full definition of other official flows can be found here.

Participatory process. In the context of developing a national development plan or government strategy, a participatory process is a process of engaging with other stakeholders that offers opportunities and mechanisms designed for reaching a consensus on the priorities and commitments. In contrast with consultative processes, which are opportunities to provide input to the process, participatory processes are characterised by the co-definition of priority areas and/or targets.

Partner country. Partner country refers to the countries and territories that receive development co-operation and that lead the implementation of the monitoring exercise at the country level.

Policy framework for development co-operation and partnerships. A policy document (or series of policy documents) which sets out the country's agreed approaches to delivering international development co-operation and establishing multi-stakeholder partnerships, containing agreed principles, processes and/or targets designed to improve its effectiveness. This may take the form of a stand-alone policy or strategy document or may be addressed within another document (for example, as part of a national development strategy or implementation framework). The framework may define the roles and responsibilities of various stakeholders, following an inclusive consultation between government officials, development partners and other interested development stakeholders.

Progress report(s). Such report(s) are typically published once or more during the implementation of the national development strategy or government strategic plan and provide a comprehensive overview of progress drawing on relevant evidence.

Private foundations. For the purpose of the monitoring exercise, the term private foundations refers to international private philanthropies that provide development co-operation funds to governments and others in the country where the monitoring exercise is taking place.

Private sector. The organisations that make up the private sector are those that engage in profit-seeking activities and have a majority private ownership (i.e. they are not owned or operated by a government). The term includes financial institutions, multinational companies, MSMEs, co-operatives, and individual entrepreneurs who operate in the formal and informal sectors. The term excludes actors with a non-profit focus, such as CSOs.

Private sector engagement (in development co-operation). The aim of private sector engagement (PSE) in development co-operation is to leverage the private sector to achieve development objectives while at the same time recognising the private sector's need for financial return. The OECD defined PSE in development co-operation as "an activity that aims to engage the private sector for development results, which involves the active participation of the private sector."[1] The definition is broad and includes all modalities – such as finance, policy dialogue, capacity development, technical assistance, knowledge sharing and research. These efforts and actions range from informal collaboration to more formalised arrangements, encompassing many sectors (e.g. health, education, private sector development, etc.).

Reporting year of reference. The reporting year of reference is the partner country's last completed fiscal year. This year is the reporting year of reference for data to be collected in those questions related to monetary values. Development partners providing data for a country will be asked to use the reference year chosen by the national coordinator, so the chosen year must be the one with the most information available and that allows development partners to provide the maximum amount of information.

Results framework. A results framework is an explicit articulation (graphic display, matrix or summary) of the different levels, or chains, of results expected from a particular intervention – project, programme or development strategy. At a minimum, it contains a logical set of priorities, targets and (results) indicators. See results indicators for more information on results indicators.

Results indicators. A results indicator is a measure that is used to demonstrate change in a situation, or the progress in, or results of, an activity, project or programme. While the broad definition of results indicators includes outputs, outcomes and impacts, this exercise focuses on assessing only the set of outcome indicators included in the intervention's results framework. If only output indicators are included, please refer to those instead.

Scheduled for disbursement. Includes development co-operation amounts that the development partner had communicated to the government at the outset of the reporting year to be disbursed in the country to the public sector institutions by the end of that reference year. Development co-operation funding scheduled for the reporting year of reference is considered to have been "scheduled for disbursement" when notified to government within the reporting year of reference or any time before that.

1. OECD (2016), Private Sector Engagement for Sustainable Development: Lessons from the DAC, OECD Publishing, Paris, https://doi.org/10.1787/9789264266889-en.

Using government auditing procedures. Using national auditing procedures means that development partners rely on the audit opinions, issued by the country's supreme audit institution, in the government's normal financial reporting (as defined below) and they do not place additional auditing requirements on governments. To respond to this question, development partners review all their development activities to determine how much development co-operation funding for the government sector meets BOTH criteria below:

i. funds are subject to audit carried out under the responsibility of the supreme audit institution
ii. additional audit arrangements are not requested (by the development partner) under normal circumstances.

AND at least one of the two criteria below:

i. audit standards different from those adopted by the supreme audit institution of the partner country are not required (by the development partner)
ii. the supreme audit institution is not required to change its audit cycle to audit funds provided by the development partner's agency.

Using government budget execution procedures. Using national budget execution procedures means that funds provided by development partners are managed according to the national budgeting procedures established in the general legislation and implemented by the government in the partner countries. This means that programmes supported by development partners are subject to normal country budgetary execution procedures, namely procedures for authorisation, approval and payment. To respond to this question, development partners review all their development co-operation activities to determine how much funding for the government sector meets three out of the four criteria below:

i. funds are included in the annual budget approved by the partner country legislature
ii. funds are subject to established partner country budget execution procedures
iii. funds are processed (e.g. deposited and disbursed) through the established partner country treasury system
iv. it is NOT required (by the development partner) to open a separate bank account for the funds provided.

Using government financial reporting procedures. Using national financial reporting means that development partners do not impose additional requirements on governments for financial reporting. To respond to this question, development partners review all their development activities to determine how much funding for the government sector meets BOTH criteria below:

i. it is not required (by the development partner) to maintain a separate accounting system to satisfy your own reporting requirements
ii. it is not required (by the development partner) to create a separate chart of accounts to record the use of funds from the development partner (the development partner only requires financial reports prepared using the country's established financial reporting arrangements).

Using government procurement systems. Using national procurement systems means that the funds provided by development partners for implementing projects and programmes are managed according to the national procurement procedures as they were established in the general legislation and implemented by the partner country government. This amount should only include those funds for which the development partner does not make additional, or special, requirements on governments for the procurement of works, goods and services. Where weaknesses in national procurement systems have been identified, development partners may work with partner countries to improve the efficiency, economy and transparency of their implementation.

Vulnerable and marginalised groups. This broadly refers to groups that may be vulnerable to human rights violations, groups that are structurally discriminated, and groups that have difficulties representing themselves and therefore need special consideration. These groups may vary from country to country. In the context of the assessment of CSO-enabling environment and development effectiveness (Section C of the questionnaire), these groups might include organisations of particular ethnic groups; human rights organisations; women's rights organisations; and organisations of indigenous peoples, religious minorities, environment or land rights organisations; LGBTIQ+ organisations; organisations of people with disabilities; or trade unions.

BOX 1 GENDER BUDGET GLOSSARY

This box includes – in alphabetical order - the definitions related to the questionnaire sub-segment "Gender budgeting" which corresponds to the measurement for SDG Indicator 5.c.1: "Countries have systems to track and make public allocations for gender equality and women's empowerment" (these definitions can also be found in the SDG 5.c.1 metadata here).

Call circulars. Call circulars are the official notices issued by the Ministry of Finance or Budget Office towards the beginning of each annual budget cycle. The circular instructs government agencies on how they must submit their bids or demands for budget allocations for the coming year (in some countries the notice may have another name, such as budget guidelines or Treasury guidelines). It may inform each agency on its budget "ceiling" for the next fiscal year.

***Ex ante* gender impact assessment.** Assessing individual resource allocations, in advance of their inclusion in the budget, specifically for their impact on gender equality. For example, before its inclusion in the budget, there is an estimate of how a conditional cash transfer programme will impact girls' school attendance.

***Ex post* gender impact assessment.** Assessing individual resource allocations, after their implementation, specifically for their impact on gender equality. For example, once the resources are spent and the programme executed, how did a conditional cash transfer programme affect the school attendance rate of girls compared to that of boys?

Functional classifiers. Categorisation of expenditure according to the purposes and objectives for which they are intended. A functional classifier on gender would identify expenditure allocated to programmes or activities that address gender issues.

Gender budget statements. A document that, either as part of the budget documentation or separately, provides a clear statement of gender-related goals. It is produced by a government agency, usually the Ministry of Finance or Budget Office, to show what its programmes and budgets are doing with respect to gender. It is generally prepared after government agencies have completed the process of drawing up the budget and allocating resources to different programmes in response to the annual call circular.

Key policies and programmes. The government's policies or programmes that are designed to address well-identified gender equality goals (as identified in Criterion 1 of Section A.4).

Policies and/or programmes have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals. Programmes or policies that are designed to address well-identified gender equality goals are allocated sufficient resources to cover the costs of meeting those goals from funding that is included in the budget rather than from off-budget sources.

...

Policies and/or programmes of the government designed to address well-identified gender equality goals. (A) Programmes or policies that specifically target only women and/or girls. For example, a government programme that provides scholarships for girls only, or a prenatal care programme or a National Action Plan on Gender Equality. (B) Programmes or policies that target both women or girls and men or boys and have gender equality as the primary objective. For example, a national public information campaign against gender violence or on-the-job training programmes on gender equality. (C) Programmes or policies where gender equality is not the primary objective but the programme includes action to close gender gaps. These programmes could include the provision of infrastructure, public services and social protection. For example, an infrastructure programme that has a provision for using women labour or a public transport programme that takes into consideration the mobility needs of women in its design.

Procedures in place to ensure that these resources are executed according to the budget. There are procedures established in laws or regulations so that resources for programmes or policies that are designed to address well-identified gender equality goals are executed as specified in the budget or if there are deviations in the exercise from the budgeted allocations, government agencies must justify to a supervising entity (e.g. ministry of finance, parliament, audit bodies or other relevant authorities) the reason for not executing resources according to budget.

Published in a timely manner. Allocations for gender equality and women's empowerment and/or its exercise are published in the same quarter as when approved/exercised.

Published in an accessible manner. Allocations for gender equality and women's empowerment are published on the Ministry of Finance's (or Budget Office's) website and/or related official bulletins or public notices in a way that is clearly signalled and/or made available in hard copies that are distributed to parliamentarians and non-governmental organisations.

Sex-disaggregated statistics and data used across key policies and programmes. There is routine availability of gender-specific data sets and statistics that would greatly facilitate the evidence base for identifying gender equality gaps, designing policy interventions and evaluating impact.

The budget as a whole is subject to independent audit to assess the extent to which it promotes gender-responsive policies. Independent, objective analysis, conducted by a competent authority different from the central budget authority, on the extent to which gender equality is effectively promoted and/or attained through the policies set out in the annual budget.