Challenges in evaluating budget support and how to solve them

Geske Dijkstra and Antonie de Kemp

Abstract

While there are well tested methods for the evaluation of projects, it is much more difficult to evaluate budget support with the same rigour. The paper outlines the evaluation challenges involved and presents a typology of different approaches. Discussing strengths and weaknesses of each, we show that an eclectic combination of the different methods can successfully solve the challenges.

Keywords: impact evaluation; budget support; mixed methods; case studies; cross-country regressions

Introduction

Rigorous impact evaluations have increasingly become the standard for assessing aid (Banerjee and Duflo, 2011, Leeuw and Vaessen, 2009). At the same time, however, aid practices moved from project aid to programme aid, and in particular budget support. Around 2000, budget support came to be seen as the more effective aid modality for enhancing the millennium development goals. It would meet both the alignment (aligning with recipient governments’ strategies institutions and procedures) and the harmonisation objective of the new aid approach. However, evaluating budget support entails several new challenges. These challenges include i) applying a rigorous counterfactual for assessing impact ii) establishing a varying relevant counterfactual for different components of the evaluation iii) taking into account that budget support has two objectives with possible trade-offs, and iv) taking into account the effects of the harmonisation or lack of harmonisation among donors.

This paper aims to outline these challenges, and to review and assess possible methods for dealing with them. As shown in the next section, some of the difficulties in evaluating budget support follow from ambiguities in the policy theory and its application. The paper then presents a typology of different approaches to the evaluation of budget support, based on two dichotomies - qualitative versus quantitative and country case study versus cross country research - and discusses how well the four methods are able to deal with the presented challenges. In the fourth section, and based on the previous discussion, we show how a combination of different approaches is the best way to proceed. The final section concludes.
Challenges in evaluating budget support

A first challenge in evaluating budget support is to establish attribution by means of a rigorous counterfactual. Given that budget support is provided to governments in order to achieve objectives at the national level, RCTs cannot be used; programmes cannot be evaluated as if they are projects (Rogers, 2008). In addition, a randomized approach is at odds with the selectivity criteria as implied by the intervention logic. In practice, both qualitative case studies and cross-country quantitative analyses have been used, but as we argue below, both approaches have their own difficulties.

A second challenge follows from the ambiguity of the policy theory of budget support. Budget support’s expected impact is often formulated in comparative terms – more effective, more efficient, more sustainable – without explicitly stating the counterfactual: more effective than what? There appear to be two different implicit rationales for budget support. On the one hand, budget support is considered more effective, efficient and sustainable than project aid: it strengthens national (planning and implementation) systems by using them (via alignment), increases predictability and reduces transaction costs because it is more likely to be harmonized with other donors (Table 1). On the other hand, budget support is also considered to be more efficient, effective and sustainable than earlier forms of programme aid such as balance of payments support. The reason is that these earlier forms were accompanied by conditionality - or attempts to interfere in national policies - which had proven to be ineffective. Via respect for ownership, budget support is assumed to lead to better implementation of government policies. This means that some elements of the policy theory like alignment, harmonisation and predictability are only applicable in the comparison with project aid, while respect for ownership is mainly applicable in comparison with earlier forms of programme aid. An evaluation of budget support must somehow take the full policy theory into account, and compare budget support with both other programme aid and project aid. The situation can be complicated further because it is also possible to compare budget support's impact with a situation without any aid.

Table 1. Policy theory for budget support according to the theory of the new aid approach

<table>
<thead>
<tr>
<th>Controls</th>
<th>Selectivity</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Implementation</td>
<td>Respect for ownership</td>
<td>Alignment</td>
</tr>
<tr>
<td>Outputs</td>
<td>Better policy implementation</td>
<td>Strengthening local systems as a result of using them;</td>
</tr>
</tbody>
</table>

| | Outcomes | | Enhanced government effectiveness |
| | Impact | | *Greater* poverty reduction |

A third challenge follows from the practical application of the intervention logic. In fact, respect for ownership presupposes some basic trust in the recipient country’s government, or a minimum degree of congruence in policy preferences between donors and recipient.
This can be achieved by selectivity. In practice, selectivity has not been applied very strictly, and donors have often used budget support to influence policies and, increasingly, governance, of recipient countries (Hayman, 2011, Molenaers et al., 2010). It means de facto a return to the conditionality that accompanied earlier forms of programme aid, with one important difference: changed policies and institutions are now not only considered a means towards an end (economic growth and/or poverty reduction), but also an end in itself. This especially holds for improved democratic governance. Budget support began to have two objectives: not only more effective poverty reduction by means of ownership and by providing freely disposable resources, but also improving governance and policy by means of the policy dialogue linked to budget support.

However, many of the anticipated benefits of budget support are based on respect for ownership. This implies that the return to conditionality may undermine the expected benefits, for example by weakening policy implementation but also by increasing transaction costs, weakening local accountability and reducing harmonisation and predictability. It leads to a different policy theory in which two objectives are explicitly stated and many more (sometimes contradictory) assumptions and mechanisms must be scrutinized (Table 2). While evaluations of earlier modalities of programme aid had to include two inputs, the money and the policy dialogue (White and Dijkstra, 2003), evaluations of budget support must also take two objectives into account and must analyse the possible trade-offs.

Table 2. Actual policy theory on budget support

<table>
<thead>
<tr>
<th>Inputs</th>
<th>Selectivity and preference for the policy dialogue</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Implementation</td>
<td>Harmonisation</td>
<td>Respect for ownership or attempt to influence</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Alignment</td>
</tr>
<tr>
<td>Outputs</td>
<td>Implementation of policy or desired changes by donors to policy and governance</td>
<td>Strengthening of local systems as a result of use; Greater output with the same resources through lower transaction costs; More resources for social sectors More local accountability</td>
</tr>
<tr>
<td>Outcomes</td>
<td>Enhanced government effectiveness; Better policy and better governance</td>
<td></td>
</tr>
<tr>
<td>Impact</td>
<td>Greater poverty reduction; Better policy and better governance</td>
<td></td>
</tr>
</tbody>
</table>

A fourth challenge follows from the fact that budget support is usually provided as a joint effort of several donors, while these donors at the same time often maintain their own priorities and procedures. An evaluation of budget support should examine the joint effect of applied selectivity, preferences for the policy dialogue and provided resources, but at the same time take into account the possible differences among donors in applied selectivity, in preferences, and in disbursement procedures. In practice the differences may both reinforce and undermine budget support’s anticipated impact.
A typology of approaches

In practice, there are two main approaches for the evaluation of budget support. Case studies usually apply qualitative methods (quadrant I in Table 3): the evaluators start from the intervention theory of budget support and attempt to find empirical evidence for each of the steps in the causal chain, as well as to account for other factors that may influence outputs, outcome and impact. At the other extreme, cross-country studies usually apply quantitative methods (quadrant IV): econometric research is used for explaining differences in outcomes between countries.

However, next to these two extreme cases there are two other possible approaches. Under certain conditions, a case study may apply quantitative methods (quadrant II). If the policy dialogue around budget support has induced specific policy interventions, then the effects of those measures can be assessed by statistical impact evaluation. Finally, researchers can compare the results of several qualitative case studies in order to try to generalise the conclusions from them (quadrant III).

Table 3. A typology of budget support evaluation approaches

<table>
<thead>
<tr>
<th></th>
<th>Qualitative</th>
<th>Quantitative</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Country case study</strong></td>
<td>I</td>
<td>II</td>
</tr>
<tr>
<td></td>
<td>Empirical scrutiny of the policy theory</td>
<td>Analysis of the impact of government interventions using regression based approaches</td>
</tr>
<tr>
<td><strong>Cross country</strong></td>
<td>III</td>
<td>IV</td>
</tr>
<tr>
<td></td>
<td>Comparison of country case studies</td>
<td>Cross country regressions</td>
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</table>

Qualitative country case studies

A range of country case studies have been conducted to assess budget support. It started with an assessment of budget support to Tanzania (Lawson et al., 2005) and Ghana (Lawson et al., 2007), and at about the same the joint evaluation of general budget support was conducted, with case studies in Burkina Faso, Malawi, Mozambique, Nicaragua, Rwanda, Uganda, and Vietnam (IDD and Associates, 2006). More recently, evaluations of general budget support have been carried out in Nicaragua (Dijkstra and Grigsby, 2010) and Tunisia (Caputo et al., 2011). Most of these evaluations apply slight variations of the extended logical framework that is based on the Budget Support Evaluability study by Lawson and Booth (2002), in turn based on frameworks developed for earlier programme aid evaluations (White, 1996; White and Dijkstra, 2003). The studies are all able to trace the different inputs of budget support, the selectivity & preferences for the policy dialogue, and the resources (Table 1). They usually also examine implementation issues: the extent of alignment, harmonisation, and predictability, and the quality of the policy dialogue/ the extent of respect for ownership of attempts to interfere with policies and governance. They also examine outputs in terms of changes in policies and institutions and at policy, and intermediate effects in the form of reduced transaction costs, improved government systems, improved domestic accountability, and more resources for defined priority sectors. The studies generally use political economy analysis in order to assess the possible donor
influence on government policies and institutions via the policy dialogue. In principle, qualitative case studies can take different counterfactuals into account for different elements of the policy theory. In practice, this is not always done explicitly. The studies also attempt to assess the impact of government policies, supported by budget support, on poverty reduction. However, the further the outputs and outcomes are logically away from the inputs, the more difficult it is to make hard statements on attribution. This is obviously the main limitation of these case studies. It also hinders the extent to which they can draw conclusions on possible trade-offs between the two objectives, and on the extent to which harmonisation or the lack of harmonisation affects the intermediate or final outcomes of budget support, for example reduction of transaction costs or influence on the recipient government.

Cross-country comparisons of case studies

The advantage of combining several country case studies, such as in the Joint Evaluation (IDD and associates, 2006), is that some patterns may be discerned and a more general validity of found relationships may be hypothesised. This is the more so when the selection of cases has been made with certain theories on expected relationships in mind (Blatter and Haverland, 2012), but this was not the case in the above mentioned joint evaluation. The analysis of more general patterns may focus on possibly conflicting objectives, on effects of (lack of) harmonisation, and on comparing intermediate outcomes of budget support with different other modalities. However, all this can only be done in a qualitative way. The main weakness of individual case studies remains, namely that a rigorous counterfactual is not possible.

Case study "Plus": a quantitative analysis of the impact of government interventions

While quasi-experimental designs cannot be used to analyse the direct impact of budget support, they can examine the effect of specific government interventions to which budget support has contributed. Elbers, Gunning and De Hoop (2009) point to the heterogeneity of many investments at sector level. Schools and health facilities are not built on one day. As a result, a huge variety exists in access to education, health facilities, and other services over the country. The authors suggest to exploit this heterogeneity for the construction of a counterfactual, i.e. for an assessment of the effectiveness of (government) interventions in a specific sector. The heterogeneity in access to (public) services allows to analyse the relation between supply of services, the actual use of these services and its impact. A regression based approach may be used to take into account different instruments (interventions) and to control for observed differences in characteristics of the households included in the sample. Difference in difference techniques and fixed effects regressions may be used to deal with (time-invariant) unobservables (see for instance Elbers, Gunning and De Hoop, 2009 or Leeuw and Vaessen, 2009). Some case studies also use benefit incidence analysis or other quantitative methods to assess whether the poorest groups benefited from specific government policies. Another approach would be the use of simulation models for an assessment of the impact of budget support (Elbers and Gunning, 2010). Examples of this approach are Mali (Lawson et al., 2011) and Zambia (De Kemp et al., 2011).

The approach clearly has advantages but also faces conceptual and practical challenges. First, the government is usually not the only actor investing in a sector, so any positive effects may also be due to additional (aid) projects in a particular region. It must be noted, however, that this is not necessarily a problem (as long as other interventions are not
correlated with the government intervention). In other situations it may be possible to analyse the impact of the type of intervention, irrespective of the funding agency. If you know how much the government has invested (i.e. in classroom construction, health facilities, drugs, boreholes, etc.), it may be possible to analyse the impact of these interventions. These solutions already point to a second limitation. The researcher usually has to rely on already available data, and these may be (too) limited. Third, as was the case for the other mentioned approaches, it is still difficult to attribute the interventions themselves to budget support.

Cross country regressions

The fourth method, of cross country regressions belongs to the most debated approaches. This method has been used for determining the drivers of economic growth as well as for evaluating the impact of aid. Neglecting the huge economic growth literature (see Barro et al), it seems fair to say that the debate about the use of these regressions to determine the impact of aid on growth started with Mosley (1986). This author did not find an impact of aid at the macro level, while many project evaluations were quite positive about the impact. He called this phenomenon the ‘micro macro paradox’. Later on, Burnside and Dollar (2000) showed that there was a positive effect of aid, provided that recipient countries had sound (economic) policies. These papers were the start of a huge flow of scientific papers with many papers showing a positive impact of aid, while others authors were also convinced of giving the final proof that there was no relation at all, or even a negative relation (for an overview and recent results see Arndt et al., 2010).

The approach has also been used for the evaluation of programme aid or budget support and, not surprisingly, also with mixed results. Cordella and Dell’Ariccia (2003) concluded that programme aid could be more effective than project aid if preferences of donor and recipient converged and the support was relatively small in comparison with the country’s own resources. According to Ouattara and Strobl (2008) on the other hand, programme aid had a negative impact on economic growth. More recently, Bigsten et al. (2011) concluded that budget support has a stronger positive impact on economic growth than other aid modalities, especially after a number of years. This conclusion is in line with recent research of Arndt et al (2010), who concluded that aid (in general) has a positive impact on economic growth in the longer run.

The differences between the studies already point to some of the challenges. We mention four of these possible difficulties and limitations. A first problem is that aid is not exogenous: aid may be correlated with other (unobserved) variables that have an impact on economic development as well as on aid. Natural disasters (like earthquakes and drought) are examples. Failure to take this endogeneity into account will lead to biased estimates. Second, and related, countries may get aid because they have low growth rates. This reverse causality is an important cause of the inherently negative correlation between aid and growth (Clemens and Bazzi, 2009). A third issue is the heterogeneity of countries. There is not a single road to (economic) development. An instrument that has proved to work in one situation is not necessarily a good solution in another. A fourth limitation of

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1 Strictly speaking it is not a problem if variables are not observed, as long as the right hand side variables (independent variables) are not correlated with the error term. If one of these variables is correlated with the error term, the estimated coefficient will be biased. As was already mentioned, difference in difference techniques solve this problem for time-invariant unobservables.

2 Administrative databases or surveys may also include information of the funding source, which allows to analyse for instance differences between public and private provision of services.
most cross-country evaluations is the focus on economic growth, while budget support, and aid in general, have more objectives than enhancing short-term economic growth.³

As a result of the diverging conclusions, many evaluators have become quite sceptical of the possibility to assess the impact of (programme) aid through the cross-country approach. However, the mentioned challenges are not the exclusive domain of an econometric (cross-country) approach. Many more qualitative studies ‘solve’ these issues by simply ignoring them. A huge advantage of the econometric approach is the transparency and this is precisely why econometric studies may foster intensive discussions. Moreover, the debate helps to improve the methodology and therefore rigour of the analysis.

Assessment

In general, there are two main approaches: qualitative cross-country studies and quantitative (econometric) cross-country studies. The first group of studies focusses on the process and assesses donor practices. These studies generally conclude that there are positive impact on social expenditure and access to social services, although the quality of services remains a problem. They find that the impact of budget support on governance is limited. The main problem of this approach is the lack of a counterfactual: country case studies do not analyse countries without budget support. While cross-country comparisons of country case studies help to track more general patterns, the absence of a counterfactual remains a challenge. In a number of case studies, the impact of budget support (or the impact of government policies) on social services is assumed, rather than analysed. Several case studies have tried to add more rigour using regression based approaches.

At the other extreme we have mentioned the econometric cross-country studies. These studies include an explicit counterfactual and explicitly deal with endogeneity problems. Nevertheless, they have their limitations as well. Apart from the methodological challenges, one may mention data limitations, resulting in an almost exclusive focus on economic growth. If endogeneity problems are adequately dealt with, it appears that budget support has a positive impact on economic growth, especially in the longer run.

A fifth approach

While country case studies help to understand how processes work, the strength of econometric methods lies in rigorous hypothesis testing. Therefore, we do not see these different approaches as competitors or mutually exclusive, but rather as complementary and mutually reinforcing. Paraphrasing De Gaulle, one could say that the evaluation of budget support is too complicated to be evaluated by a single approach.⁴ What does this mean in practice?

We start by constructing a theoretical framework (or intervention logic) for an understanding of the development and evaluation of budget support (Figure 1). As shown above in Tables 1 and 2, we take into account how the practice of the provision of budget support has diverged from the original theoretical underpinning. The policy theory of Table 2 has been systematically followed in all other elements of our research.

³ Exceptions include Masud and Yontcheva (2005), who focus on the impact of aid on social sectors, and Beynon and Dusu (2010), who analysed the correlation between budget support and MDG achievements.
⁴ La politique est une affaire trop sérieuse pour être laissée aux politiciens.
As a next step, we have conducted an extensive literature study. We searched and reviewed all available evaluations of budget support as well as academic publications on the topic. The academic literature helps to provide the theoretical underpinning of specific topics (such as the heavily debated relation between institutions and economic growth), while findings of individual country case studies help to understand specific mechanisms and processes, such as the role and impact of the policy dialogue. On the basis of the literature review, we constructed several hypotheses on the impact of budget support. Here we also followed the intervention logic. This means we did not only examine final outcomes such as poverty reduction or the second objective of improving governance, but also intermediate outcomes. Many case studies just assume that the money is being spent, while cross-country studies tend to neglect the transmission mechanisms (although there are exceptions), while these are important for an understanding and assessment of the impact of budget support. The inflows may be used for investments, to increase spending in social sectors or to reduce budget deficits, but governments in recipient countries may also use them to reduce debts or simply enlarge the foreign exchange at the central bank.

For the econometric analysis, we used OECD-CRS data on budget support disbursements, available for the years 2002-2010. However, given that these data do not contain the World Bank’s budget support, we have supplemented them with data from the evaluation published by PRSCs in 2010 (IEG, 2010). For the poverty reduction objective we examined, for example, relationships with changes in the composition of government expenditure, using data from IMF, and poverty outcome data from World Bank and UN. For the influence objective we examine changes in indicators such as the World Bank’s CPIA and the WDI governance indicators.

Figure 1: Framework for analysis

As far as possible, we have tested these hypotheses by applying two different methods. First we conducted a desk study on six countries to examine in detail how the instrument has been used and what it has achieved. And second, we conducted econometric cross-
country studies. The six case study countries – Ghana, Mali, Nicaragua, Tanzania, Vietnam and Zambia – all received relatively sizeable amounts of budget support from the Netherlands. More importantly, the selection of the six cases was determined by hypotheses. We expected that two variables would influence the implementation of budget support and the outcomes for the two objectives, namely the degree to which there was agreement between donors and recipients on preferences, and the volume of budget support relative to the country’s budget. The more agreement exists, the less need there will be for policy or governance conditions, and the more one can expect from the results of GBS. The bigger the part GBS plays in the budget, the more influence donors may have, and this could potentially (if the right policy conditions have been set and are implemented) also produce better results for GBS (Table 3).

Table 3. Classification of the six countries by governance and financial scope of GBS

<table>
<thead>
<tr>
<th>Governance</th>
<th>ABS/Government budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Good</td>
<td>High</td>
</tr>
<tr>
<td></td>
<td>Ghana</td>
</tr>
<tr>
<td>Average</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Tanzania</td>
</tr>
<tr>
<td></td>
<td>Mali</td>
</tr>
<tr>
<td>Bad</td>
<td></td>
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<tr>
<td></td>
<td>Zambia</td>
</tr>
<tr>
<td></td>
<td>Vietnam</td>
</tr>
<tr>
<td></td>
<td>Nicaragua</td>
</tr>
</tbody>
</table>

An example may illustrate our approach. One of the ideas of budget support was that it would enhance ownership and therefore would lead to more efficient, effective and sustainable poverty reduction. The conclusions of most country case studies support this hypothesis for the social sectors and especially for health and education. However, only a few case studies try to assess the impact of government policies in a more rigorous way. Moreover, these studies do not include a counterfactual for budget support. Maybe the analysed countries would have pursued the same policies and would have invested the same amounts in the social sectors and with the same results, in the absence of budget support. There is some cross-country evidence that countries that received (much) budget support had better results on achieving the MDGs (Beynon and Dusu, 2010; IEG, 2010), but other factors may explain this result. For instance, most countries receiving budget support also qualified for the HIPC (Heavily Indebted Poor Countries) Initiative. In a first stage, we have dealt with this endogeneity through a regression analysis including other variables, and controlling for time-invariant unobservables through taking the first differences and fixed effects regressions. Because these approaches do not deal with the problem of reverse causality, we have also instrumented for budget support. Our regressions support the country case study and cross country evidence, in showing that budget support increased government expenditure overall and for the social sectors in particular, and improved poverty indicators.

In the same way we evaluated, for instance, the impact of budget support and the policy dialogue on governance issues, although here we relied relatively more on the theoretical and empirical literature. For examining the effect of budget support on this second objective, the six (in depth) country cases studies proved to be very useful. For these six countries we analysed in a standardised way (i) context, (ii) motivations, expectations and conditionalities, (iii) implementation, (iv) ownership and (donor) influence, (v) intermediary

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5 Our instrumentation is based on Arndt et al (2010), with a number of adaptations. Apart from the variables they have used, we have also included lagged variables such as pas commitments of donors (2-4 years earlier). The argument is that the provision of budget support is strongly correlated with the long term relation of a donor and the partner country. We used a Heckman procedure to discern between the decision to provide budget support and the volume.
effects, and (vi) impact. Moreover, the econometric approach helped to test a number of hypotheses, for instance, claims about the negative influence of budget support on domestic taxation, military expenditure and corruption. In general, we did not find empirical evidence for these claims. On the other hand, we find that the budget support policy dialogue did not have much impact on (socioeconomic) policy or governance issues.

**Conclusions**

While there are well tested methods for the evaluation of projects, it appears that it is much more difficult to evaluate programme aid, and especially budget support, with the same rigour. We have discerned four approaches, based on qualitative – quantitative and country case study – cross country dichotomies, each of them with their own strengths and weaknesses. In this paper we suggest to combine the strengths of the different approaches. This eclectic combination of qualitative and quantitative methods (or mixed methods approach) leads to more rigour than each of the approaches individually. Of course, this is still not the final answer and methodologically, we’re still looking for the Holy Grail.

A challenge for future research may be getting new data, as it appears that donor countries are becoming more and more critical of the instrument. Our conclusions do not support this scepticism. Our main conclusion is that budget support is quite an effective instrument if it is used in accordance with the original theory. However, western politicians have tried to use the modality for other purposes. The policy dialogue became the main instrument and the budget support funds were supposed to function as carrot instead of as financing mechanism. Yet, budget support cannot buy reforms. If you use a screwdriver to hammer a nail, don't be surprised if the painting falls from the wall.

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Bibliography


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**Glossary of abbreviations**

CPIA: Country Policy and Institutional Assessment

HIPC: Heavily Indebted Poor Countries

IDD: International Development Department (University of Birmingham)

IOB: Inspectie Ontwikkelingssamenwerking en Beleidsevaluatie (Policy and Operations Evaluation Department)

OECD: Organisation for Economic Cooperation and Development

CRS: Creditor Reporting System

WDI: World Development Indicators