Independent Commission for Aid Impact (ICAI)
The Management of Budget Support Operations
Inception Report

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1. Introduction

1.1 The Independent Commission for Aid Impact (ICAI) is the independent body responsible for scrutinising UK aid. We focus on maximising the effectiveness of the UK aid budget for intended beneficiaries and on delivering value for money for UK taxpayers. We carry out independent reviews of aid programmes and of issues affecting the delivery of UK aid. We publish transparent, impartial and objective reports to provide evidence and clear recommendations to support UK Government decision-making and to strengthen the accountability of the aid programme. Our reports are written to be accessible to a general readership and we use a simple ‘traffic light’ system to report our judgement on each programme or topic we review.

1.2 We have decided to conduct a review of how the Department for International Development (DFID) manages budget support operations. The nature and purpose of the review, together with the main themes and questions it will address, were set out in the Terms of Reference. This Inception Report contains more precise evaluation questions and a detailed methodology. It identifies the evaluation team members and their roles and sets out an indicative timeline. It is, however, intended that the methodology and work plan be flexible enough to allow the review to explore new issues and questions emerging over the course of the study.

2. Background

2.1 Budget support is a form of UK aid where assistance is provided via the recipient country’s own budget to support the implementation of its development programmes. General budget support is untied assistance which supports the country’s national development plan as a whole. It is normally transferred to the national treasury, spent using national financial management and procurement systems and accounted for using the partner country’s own financial accountability systems. Sector budget support is provided for a particular sector or development programme.

2.2 In UK aid practice, budget support is more than just a financial instrument. It also includes a structured process of policy dialogue on poverty reduction objectives and policies, an agreed set of reforms to country systems and institutions and a review mechanism to determine whether commitments have been adhered to and benchmarks achieved. It is usually accompanied by additional capacity-building support to help the partner country meet its reform commitments.

2.3 Over the past decade, the UK has been a pioneer and advocate of budget support internationally. According to DFID figures, in 2010-11 it provided £644 million in general and sector budget support to 14 countries (of which 9 were in Africa and 4 in Asia), which was 20% of the bilateral aid programme.\(^1\) The other major budget support donors are the World Bank and the European Commission.

2.4 DFID’s policy on budget support is set out in a May 2004 policy paper,\(^2\) which was strengthened and updated in a July 2011 technical note.\(^3\) According to this policy, budget support offers a number of benefits over other forms of aid, in particular traditional aid projects:

- it helps to build capable and effective states, able to manage their public finances effectively;

• it helps to create a more effective budget process, with government better able to allocate resources to its development priorities and expand expenditure on pro-poor services;
• it is an effective form of aid, which reduces transaction costs, improves alignment with national priorities and promotes co-ordination among donors;
• it helps to promote macroeconomic stability and can be used to support pro-poor spending during economic downturns; and
• it provides donors with an effective platform for helping to strengthen country systems, particularly public financial management.

2.5 DFID is willing to provide budget support to countries which are committed to:

• poverty reduction and the Millennium Development Goals (MDGs);
• respecting human rights and other international obligations;
• improving public financial management, promoting good governance and transparency and fighting corruption; and
• strengthening domestic accountability.

2.6 There is no minimum standard or baseline that countries must reach but they must show a genuine commitment demonstrated through recent conduct. These four ‘partnership commitments’ are the basic conditions for continuing budget support. In addition, from 2011 budget support operations include a ‘performance tranche’ and a ‘results compact’, whereby the amount of budget support disbursed varies according to the level of achievement against agreed reform commitments and results indicators.

2.7 There are both fiduciary and other risks associated with budget support, as with all other forms of aid. DFID has no direct control over how the funds are spent and they are exposed to any weaknesses in the recipient country’s budget processes and public accounting systems, including the risk of corruption. DFID takes the view that a level of fiduciary risk is acceptable provided it is justified by the potential development gains. DFID has produced guidance on how to measure, mitigate and monitor those risks.\(^4\) Whether the development benefits of budget support outweigh the fiduciary risks may depend on how well the budget support operation is designed and managed.

2.8 It is worth noting that there is generally a low public awareness of budget support as a specific means of delivering aid. Among more informed stakeholders, opinion is split as to its value for money and effectiveness. Establishing whether budget support offers greater return on the investment than other forms of assistance is notoriously difficult. A 2008 NAO review\(^5\) found the evidence inconclusive.

3. Purpose of this evaluation

3.1 To assess the evidence base behind DFID’s approach to budget support and assess whether the processes by which DFID manages its budget support operations are appropriate and effective.


4. **Relationships to other evaluations/studies**

4.1 In 2006, a major joint evaluation of budget support in seven countries was commissioned by a consortium of donors and partner countries. Although too early in the life of most budget support operations to yield definitive evidence on results, it contains the most detailed exploration of the possible benefits of budget support and how they can be maximised. Elements of the methodology and findings from that evaluation will be used to inform this evaluation. In 2008-09, the Overseas Development Institute (ODI) followed with a multi-country evaluation of sector budget support.

4.2 In 2008, the National Audit Office (NAO) conducted a review of DFID’s budget support operations, including evidence on their impact (both in delivering poverty reduction and improving country systems), monitoring and evaluation, risk management and the basis on which funding decisions were taken. The methodology included a review of DFID documentation, a mapping of donor policies and practices on budget support, four detailed case studies (Ethiopia, India, Rwanda and Zambia), desk reviews of ten other countries (with and without budget support) and a survey of DFID country teams on their rationale as to whether or not to provide budget support. The study provided DFID with 26 detailed recommendations on how to improve its management of budget support. Since the NAO report, DFID has conducted an internal review of its budget support operations and formulated clearer objectives. The NAO report offers a useful baseline for this evaluation, against which we can assess what level of institutional learning has taken place.

4.3 The evaluation will also be informed by other studies, including the Organisation for Economic Co-operation and Development (OECD) guidelines on budget support, the Strategic Partnership for Africa annual survey of budget support operations and evaluations of individual country operations.

5. **Analytical approach**

5.1 This evaluation will make an overall assessment of DFID’s approach to budget support, focussing on two issues:

- Does DFID’s approach to budget support rest on solid evidence of results?
- Are DFID’s budget support operations managed effectively to maximise impact while minimising risk?

5.2 The first question will be answered by reviewing the evidence on results available from the most significant international studies, reviews of DFID’s own operations and three case studies that we will conduct as part of this evaluation. In our case studies countries, we will collect and analyse the evidence on impact that is already available. We will assess the weight of evidence for the different results that DFID seeks to achieve through its budget support operations, to enable us to form a judgement on whether budget support offers value for money.

5.3 The second question will be answered through the three country case studies, looking at both general and sector budget support operations. We will consider how decisions are made as to when to provide budget support, whether it should be general or sector and the level of assistance. We will assess the quality of risk assessments, taking into account both fiduciary and political risk and what arrangements are put in place to minimise risk. We will review the

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quality of policy dialogue, the processes used to agree on annual actions and commitments and whether they represent a strategic development agenda. We will assess whether budget support enhances policy influence and whether the commitments set out in annual Performance Assessment Frameworks are being met. We will consider whether budget support enhances progress on strengthening country systems and the quality of the national budget as an instrument for development. We will assess whether DFID conditionality helps to empower citizens in the country in question to hold their own authorities to account. We will also evaluate the extent to which the recommendations from the NAO report have been implemented.
6. Evaluation framework
6.1 The evaluation framework for this review is set out in the table below. This has as its basis the standard ICAI guiding criteria and evaluation framework, which are focussed on four areas: objectives, delivery, impact and learning. The questions for this review are based on those set out in the Terms of Reference.

<table>
<thead>
<tr>
<th>Evaluation questions</th>
<th>Criteria for assessment</th>
<th>Sources of evidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Objectives</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| a) Is DFID’s approach to budget support based on solid evidence on results?          | • Advantages expected from budget support, as outlined in DFID policy  
• Evidence available internationally on the impact of budget support relative to other forms of aid                                                                 | • DFID policies and guidance material on budget support  
• Interviews with DFID senior management  
• Brief literature review on budget support, with a focus on impact evaluations of budget support operations  
• Perspectives from recipient countries, including from opposition parties where possible |                                                                                                                                                                |
| b) Does DFID have appropriate criteria for deciding when to provide budget support, how much to provide and in what form? | • Coherence, clarity and usability of DFID guidance on budget support  
• Basis for deciding between general and sector budget support  
• Evidence that DFID’s criteria are appropriate  
• Understanding of the criteria among DFID staff  
• Consistency of decision-making with policy and guidance  
• Strength of business case and consideration of alternatives                                                                 | • DFID policies and guidance  
• Interviews with senior management and country office staff  
• Case studies of individual budget support operations |                                                                                                                                                                |
| c) Does DFID have clear, relevant and realistic objectives for its budget support operations? Is there a clear and convincing theory of change underlying each operation? | • Clarity and appropriateness of original rationale to provide budget support  
• Clarity and measurability of objectives of budget support operation  
• Realism of objectives in the country context  
• Basis for deciding between general and sector budget support                                                                 | • Budget support design documents and submissions  
• Annual reporting  
• Interviews with DFID staff |                                                                                                                                                                |
### 2. Delivery

| a) How well does DFID assess and manage fiduciary risk in budget support operations? | • Quality of fiduciary risk assessments  
• Any additional safeguards or conditionalities built into the operation  
• Evidence of credible processes for strengthening public financial management systems  
• On-going assessment of the balance between risk and return  
• DFID’s response to incidents of corruption and setbacks to reform processes |
| b) Is budget support providing an effective platform for policy dialogue and influence? Is the level of policy influence linked to the amount of budget support? | • Effectiveness of dialogue platforms and processes  
• Quality of Performance Assessment Frameworks  
• Evidence of improvements in policy dialogue attributable to the budget support operation  
• Types of conditionality used  
• Evidence of compliance with conditions  
• How donors have responded to performance shortfalls  
• Relative effectiveness of general and sector budget support |
| c) Is budget support accompanied by appropriate capacity-building measures? | • Effectiveness of capacity building for:  
  - public financial management and related areas;  
  - planning and budgeting; and  
  - managing for results  
• Budget support design documents  
• Capacity-building project documents  
• Interviews with DFID staff  
• Interviews with national stakeholders |
| d) Does the budget support incorporate beneficiary voice in its governance arrangements and contribute to strengthening domestic accountability? | • Effectiveness of DFID programming to strengthen domestic accountability  
• Level and quality of participation of national civil society, the private sector, parliament and other stakeholders in the budget support policy dialogue and performance monitoring  
• Budget support design documents  
• Interviews with DFID staff  
• Meetings with civil society representatives |
### 3. Impact

| a) Is budget support delivering improvements in country systems? | • Is there capacity building support built into/associated with the budget support operation?  
• How effective is the capacity building support?  
• Is there evidence of improvements in country systems (public financial management; procurement)? | • Budget support design documents  
• Reports and evaluations from capacity building programmes  
• Fiduciary risk assessments, PEFA assessments, procurement reviews  
• Interviews with DFID staff  
• Interviews with other donors  
• Interviews with national stakeholders |
|---|---|---|
| b) Is there evidence that budget support reduces overall aid management costs for the partner country? | • Number of budget support donors, level of budget support, over time  
• Evidence of reduction in number/increase in aggregate size of aid projects  
• Level of transaction costs associated with the budget support operation  
• Level of effort by donors to minimise transaction costs | • Aid data from aid co-ordination body  
• Paris Declaration evaluations or studies  
• Interviews with DFID staff  
• Interviews with other donors  
• Interviews with national stakeholders |
| c) How effective is the conditionality associated with budget support operations? What measures are in place to ensure that UK aid does not distort the national budget or end up financing the repression by a regime of its people? | • Are the general conditions behind DFID budget support being respected? How is this assessed?  
• How effective are the processes for agreeing on annual policy actions for the performance assessment framework (PAF)? Are they agreed with the right interlocutors?  
• Are the agreed actions sufficiently challenging?  
• Are they effectively monitored and reviewed?  
• Who participates in the review process?  
• What are the consequences of performance shortfalls?  
• How have performance shortfalls in fact been responded to, by DFID and other donors? Was the response appropriate? What has been the impact?  
• Are results indicators included in the PAF? Do they make a difference?  
• Does DFID monitor the composition of the country budget and follow up appropriately if necessary? | • Annual PAFs  
• Annual reviews  
• Interviews with DFID staff  
• Interviews with other donors  
• Interviews with national stakeholders |
| d) Has budget support resulted in increased pro-poor spending and service delivery and improved development results? | • Is there evidence of greater budgetary flexibility as a result of budget support?  
• Has there been an increase in poverty-reducing spending over the budget support period?  
• What measures are taken to avoid budget support substituting for national development expenditure? Are expenditure floors included as conditions? | • Budget figures  
• Public Expenditure Reviews  
• Millennium Development Goal (MDG) reporting |
### e) Does budget support strengthen domestic accountability mechanisms?

- Are national stakeholders (MPs, NGOs, private business, the media, academics) supportive of the budget support operation?
- Do they participate in the formulation of the PAF? How meaningful do they find the process?
- Do they participate in annual reviews of the PAF? How meaningful?
- Is the annual review discussed in parliament, with NGOs, in the media?
- Is DFID investing in strengthening national accountability mechanisms?

- Interviews with DFID staff
- Interviews with other donors
- Meetings with recipient government officials
- Interviews with other national stakeholders

### f) Is there an appropriate exit strategy?

- Under what circumstances does DFID terminate budget support operations?
- Proposed time horizon for budget support
- Does DFID give consideration to the impact of exit and how best to manage that?

- Interviews with DFID staff
- Project documents

### 4. Learning and adaptation

#### a) Does DFID have effective processes in place for monitoring the success of budget support operations?

- Quality of monitoring arrangements and annual reporting
- Evidence of the process improving over time

- Interviews with DFID staff
- DFID reporting

#### b) Has DFID learned whether including results indicators in budget support operations leads to any acceleration in poverty reduction?

- Changes in budgetary allocations
- Improved quality of poverty data
- Improvements in MDG indicators

- Interviews with DFID, other donors and national stakeholders
- Budget support reviews and annual reporting
- Public Expenditure Reviews
- MDG reporting

#### c) How well has DFID responded to lessons learned on budget support?

- Updating of policies and practices in response to NAO report and other reviews and evaluations of budget support

- NAO report
- Other reviews and evaluations
- DFID policies and guidance
- DFID reporting on its response to the NAO report
- Interviews with senior management
7. **Methodology**

7.1 The evaluation methodology will have two parts.

Part one is a general assessment of the adequacy of DFID’s policies and approaches on budget support. It will include:

- a rapid review and synthesis of evidence available internationally on the impact of budget support;
- a review of DFID’s policies on budget support, through examination of written policies and guidance and interviews with senior management; and
- an assessment of how DFID responded to the recommendations of the 2008 NAO report.

7.2 These elements will enable us to form a view as to whether DFID’s approach to budget support is based on solid evidence and reflects learning from past experience.

7.3 Part one will involve interviews in person or by telephone with a range of DFID staff. We will hold two group discussions with the economic advisers in each of the countries with budget support operations (one for Africa and the other for Asia), conducted by video conference.

7.4 We will also conduct brief consultations with the UK’s major donor partners, to provide peer feedback on DFID’s policy and approaches and assess contemporary policy trends internationally. In addition, we will consult with the European Commission on its experience with tying budget support funding levels to the achievement of agreed development results. These consultations will be done through telephone interviews.

7.5 A brief literature review will be carried out, focusing on major studies of budget support, to assess the robustness of evidence behind DFID’s budget support policies. The available evidence will be mapped against the development results that DFID hopes to achieve through budget support operations.

7.6 We will also consult with other UK stakeholders, including those responsible for conducting the NAO review and a small selection of UK-based development non-governmental organisations (NGOs) and academics. The UK Aid Network (UKAN) has offered to host a small discussion group with its member organisations so they can input into the evaluation. We will also consult with the Overseas Development Institute’s Centre for Aid and Public Expenditure (CAPE) to collect input from their on-going research on budget support.

7.7 Part two will be case studies of budget support operations in three countries, to assess whether they are managed in such a way as to maximise results and value for money. Each case study will examine the rationale for providing budget support, the design and management of the programme and any available evidence on impact. The questions in the evaluation framework have been formulated so as to test the development results that DFID believes are available through budget support.

7.8 The countries in which we will carry out case studies are as follows:

1) **Tanzania**

   This is the largest of DFID’s general budget support operations, at £115 million. It is a mature programme, established in 2002 and peaking at US$500 million or 44% of total aid to Tanzania in 2007-08. It contributes approximately 20% of government expenditure. A 2010 joint DFID/Irish Aid evaluation on Tanzania found that it had contributed to a substantial expansion in expenditure on public services but the policy dialogue had become too rigid and
the progress on reform had been disappointing.\textsuperscript{11} As a well-studied case, Tanzania offers a strong evidence base for addressing the questions in the evaluation framework.

2) Rwanda

Rwanda (£33 million general budget support; £3 million education sector budget support) was an early recipient of budget support for post-conflict reconstruction and state-building and has now become a strong performer on poverty reduction. It reputedly has a strong Ministry of Finance but also has limited political competition; it is described in the 2011 \textit{Freedom in the World} survey as ‘not free.’\textsuperscript{12} It is therefore an interesting case for assessing how DFID manages the political risks associated with providing budget support in a closed political environment. Rwanda is considered to be a fragile state.

3) Pakistan

Pakistan offers an Asian example and also enables us to compare the relative value of general budget support (£60 million) and sector budget support (£11.5 million for health, £30 million for education and £7.5 million for earthquake reconstruction).

Commissioners are planning a visit to Pakistan in January 2012. We plan to combine the case study mission with the Commissioners’ visit, so that they can participate in some of the consultations.

7.9 Each case study will involve:

- a review of available documentation, including business cases, fiduciary risk assessments, agreements with partner countries and other donors, performance assessment frameworks and associated progress reviews;
- interviews with the DFID regional desks in London; and
- country visits of five days each, involving key informant interviews with DFID and Foreign and Commonwealth Office (FCO) staff, partner country officials (e.g. Ministry of Finance, aid co-ordination unit and one or more sector ministries), other donors (budget support and non-budget support donors), civil society representatives and opposition politicians where possible.

7.10 One of the challenges will be gathering intended beneficiary input into the case studies. While poor people in the countries in question are the ultimate intended beneficiaries of budget support operations, the benefits are unlikely to be visible to them. We therefore intend to consult with a number of national NGOs and, if possible, a national legislative committee engaged in the development policy arena, to seek their views as to whether they support the budget support operation and whether they believe it is delivering development benefits.

8. Roles and responsibilities

8.1 KPMG will overall provide oversight of this review under the leadership of the ICAI Project Director. Supplementary oversight and peer review will be provided, including on public sector organisation governance.

8.2 The visit to Tanzania will involve a three-person team and they will be joined by an additional local consultant for the Rwanda case study. The Pakistan case study will be a lighter exercise carried out solely by the Team Leader in conjunction with another ICAI visit to Pakistan.

8.3 The team will consist of the following members:

\textsuperscript{11} Joint Irish Aid and DFID’s country programme evaluation Tanzania 2004/05 to 2009/10, DFID & Irish Aid, December 2010, page 46, \url{www.dfid.gov.uk/Documents/publications1/evaluation/ev713-Tanzania.pdf}.


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<table>
<thead>
<tr>
<th>Team member</th>
<th>Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Team Leader</td>
<td>Team Leader</td>
</tr>
<tr>
<td>Team member 1</td>
<td>Tanzania, Rwanda case studies</td>
</tr>
<tr>
<td>Team member 2</td>
<td>Tanzania, Rwanda case studies</td>
</tr>
<tr>
<td>Team member 3</td>
<td>Rwanda case study</td>
</tr>
<tr>
<td>Team member 4</td>
<td>Public Sector Governance Expert</td>
</tr>
</tbody>
</table>

**Team Leader**

With over 15 years in policy analysis, he has worked for a variety of clients on a range of high-level policy issues including implementation of the Paris Declaration, aid effectiveness and fragile states. He is an authority in international law and human rights and has written widely on post-conflict reconstruction, state-building and the restitution of property. He has more recently specialised in aid effectiveness and governance processes at all levels, including policy development, programme design and evaluation.

**Team member 1**

He is a Director from KPMG Tanzania. He has 15 years’ experience in international development, with particular experience in design and programme management of large complex multi-site governance, public sector reform and civil society strengthening initiatives, including responsibility for donor funds through imprest or trust account mechanisms. His expertise and experience includes the design, strategic planning and monitoring and evaluation of development assistance initiatives in Africa, including Tanzania, Kenya and Malawi.

**Team member 2**

She is a Research Analyst with Agulhas Applied Knowledge and a former programme manager in the DFID Somalia team. As an independent consultant for the past three years, she has undertaken reviews of the aid architecture in Kenya and Kyrgyzstan. Recently, she has prepared a series of studies on financial support for climate change adaptation in Africa.

**Team member 3**

She is a development consultant in Rwanda with over 15 years’ experience in Kigali on major international donor projects, with specific expertise in impact evaluations, the design, monitoring and evaluation of development programmes and gender issues. She will provide detailed local knowledge and assist with identifying information and contacts in Rwanda.

**9. Outputs**

9.1. The output of this review will be a single report in ICAI’s standard format.
10. Timetable

10.1 The following timetable is indicative. The phases are not strictly sequential, so a degree of overlap is possible.

<table>
<thead>
<tr>
<th>Phase</th>
<th>Timetable</th>
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</thead>
</table>
| Planning | Finalising methodology  
Drafting and revising Inception Report | By 30 August 2011 |
| **Phase 1: General assessment** |  
Preparing literature review  
Analysis of DFID policy documents  
Consultation with DFID staff  
Consultation with donor partners  
Consultation with UK stakeholders | By 30 September |
| **Phase 2: Case studies** |  
Case study 1 - Tanzania  
- Field work | 3-8 October |
| | Case study 2 - Rwanda  
- Field work | 21-25 November |
| | Case study 3 - Pakistan  
- Field work | 21-28 January (as per ICAI visit) |
| **Phase 3: Analysis and write-up** |  
Analysis of case study findings  
- Roundtable with Commissioners  
- Draft main report  
- Revised report  
- Presentations | 10 January  
By w/c 13 February  
By w/c 5 March  
As required |

11. Risk assessment

<table>
<thead>
<tr>
<th>Risk</th>
<th>Level of risk</th>
<th>Specific Issues</th>
<th>Mitigation</th>
</tr>
</thead>
</table>
| No impact data available | Medium | Methodological difficulties associated with impact assessment for budget support make it difficult to build a strong case  
ICAI report may be seen as lacking evidence or failing to add value | Assemble evidence from a range of sources  
Make a holistic judgement as to whether DFID approach to budget support rests on a solid evidence base |
| Lack of DFID support | Medium | Methodology dependent on high level of co-operation from DFID country offices for access to information and partner country officials | DFID country offices have indicated their willingness to participate |
| Intended beneficiary voices not heard | Medium | Inability to identify representative voices for consultations  
DFID country office suggestions exclude critical voices | Engage knowledge nationals for short inputs and to suggest further contacts |
| Safety and Security | Medium/High | Risk of terrorism  
Risk to the person | Operate within FCO guidance  
Use of experienced local guides and drivers |
12. How this work will make a difference

12.1. Budget support is central to DFID's development assistance strategy, constituting nearly a third of the bilateral programme and, in many countries, acting as the centrepiece of the development partnership. Furthermore, the UK has been instrumental in developing and promoting budget support internationally as the centrepiece of the current aid orthodoxy, influencing the spending of a number of bilateral and multilateral partners.

12.2. Budget support is also an area of the programme which offers both high potential benefits and inherently high political and fiduciary risk. To date, DFID has done little to explain the benefits and risks to the wider public. As a result, it is an area of the aid programme that attracts widespread scepticism outside the development profession.

12.3. This is therefore an area of the aid programme with a strong need for external scrutiny, to challenge DFID's orthodoxy by assessing it against the weight of evidence available internationally and via an independent assessment of a number of live cases. As well as providing an important accountability function, our aim is for this report to be a valuable resource for the UK parliament, media, civil society and the public. We will produce a report that is helpful to the general public and to dialogue on this topic, explaining necessary technical points in an accessible way.

12.4. This evaluation will also enable us to recommend to DFID ways in which its budget support operations can be better designed and managed so as to maximise the benefits while minimising the risks.
### Appendix 1: List of UK budget support operations – actual disbursements for recipient governments’ financial years ending in 2010

<table>
<thead>
<tr>
<th>Country</th>
<th>General/Sector support</th>
<th>Expenditure in £millions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ethiopia</td>
<td>Sector</td>
<td>195.5</td>
</tr>
<tr>
<td>Ghana</td>
<td>General</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Sector</td>
<td>23</td>
</tr>
<tr>
<td>India</td>
<td>Sector</td>
<td>46</td>
</tr>
<tr>
<td>Malawi</td>
<td>General</td>
<td>19</td>
</tr>
<tr>
<td>Mozambique</td>
<td>General</td>
<td>48</td>
</tr>
<tr>
<td>Pakistan</td>
<td>General</td>
<td>30</td>
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<tr>
<td></td>
<td>Sector</td>
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</tr>
<tr>
<td>Rwanda</td>
<td>General</td>
<td>35.75</td>
</tr>
<tr>
<td></td>
<td>Sector</td>
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<tr>
<td>Sierra Leone</td>
<td>General</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>Sector</td>
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<tr>
<td>Tanzania</td>
<td>General</td>
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<td>Uganda</td>
<td>General</td>
<td>27.2</td>
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<td>Vietnam</td>
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<tr>
<td></td>
<td>Sector</td>
<td>11</td>
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<tr>
<td>Zambia</td>
<td>General</td>
<td>31.5</td>
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