Department
for International
Development

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Department for International Development

Annual Report and Accounts 2013–14

HC 11

Department for International Development
Annual Report and Accounts 2013–14

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Contents

Headline results

By 2013–14, DFID had achieved the following results:*

- provided 43.1 million people with access to clean water, better sanitation or improved hygiene conditions
- supported 10.2 million children – 4.9 million girls – to go to primary and lower secondary school
- ensured that 3.6 million births took place safely with the help of nurses, midwives or doctors
- prevented 19.3 million children under 5 and pregnant women from going hungry
- reached 11.4 million people with emergency food assistance
- provided 54.4 million people, including 26.9 million women, with access to financial services to help them work their way out of poverty
- reached 6.7 million people with cash transfers programmes
- helped 85.8 million people to hold their authorities to account and have a say in their community's development

In 2013, the multilateral organisations that DFID supported:

- provided food assistance to 80.9 million people in 75 countries; of these 67.9 million were women and children (World Food Programme)
- immunised 48 million children against preventable diseases (GAVI Alliance)
- detected and treated 1.5 million cases of tuberculosis (The Global Fund to Fight AIDS, TB and Malaria)
- gave 1.0 million new households a water supply (Asian Development Bank)
- provided 9.7 million people with new or improved electricity connections (African Development Bank)
- supported over 4.5 million children in primary education, including 2.2 million girls (Global Partnership for Education)
- enabled 11.5 million people to benefit from healthcare facilities (International Committee of the Red Cross)
- generated 6.5 million jobs and livelihoods in 113 countries, of which 58% were for women (United Nations Development Programme)

*Towards its commitments for 2011–2015 as set out in the DFID Results Framework: www.gov.uk/government/publications/dfid-s-results-framework

Foreword by the Secretary of State

This year we officially became the first G7 country to meet the UN target of spending 0.7% of gross national income on international development. By achieving this we are not only meeting a longstanding promise to the poorest people in the world, we are acting firmly in Britain's national interest. The way we act in developing countries today is crucial to our long-term economic prospects and to our security.

DFID is now developing its most coherent, focused and ambitious approach to inclusive economic development it has ever had. Alongside our work on providing core services such as health, education and sanitation, we are increasingly supporting sustainable growth to help end aid dependency through growth and jobs. This approach recognises that businesses are crucial to a country's development and bring vital investment, taxes and innovation as well as jobs and economic opportunities for the communities where they operate. This smarter approach to aid benefits Britain too by creating new markets for British businesses to invest in. UK exports to developing countries increased by $17 billion between 2008 and 2013 and Britain's long term economic plan depends on us increasing our global exports. By driving growth and de-risking investment in emerging and frontier markets, we have an opportunity to do even more business with them. The countries we are giving development assistance to today are the trading partners of tomorrow.

British development money is helping to build up strong and investable business environments in developing countries by cutting red tape, breaking down barriers to trade and improving infrastructure. We recognise that small and medium enterprises are critical to creating more jobs and more prosperous economies. The UK is supporting a number of programmes that are helping entrepreneurs and small businesses get access to finance. DFID's Impact Investment Fund made its first investment commitment of $15 million earlier this year into Novastar Ventures, a venture capital fund focused on developing and growing breakthrough businesses in east Africa. We are also expanding the range of instruments DFID deploys to share risk with investors and support development. In November last year I took a high-level business delegation with me to Tanzania to explore opportunities for investment - the first time DFID has led such a delegation in Africa. I announced DFID would co-invest with commercial and not for profit partners in 4 business projects, including new tea and rice estates, with clear development outcomes for Tanzanians. This means we will share some of the risk that would otherwise stop investment from taking place, and we will also share the reward if the venture is a success.

I believe British businesses have a crucial role to play in the development effort and DFID is increasingly partnering up with key industries and professions. Last year I launched a new relationship between DFID and the London Stock Exchange to support capital market development in sub-Saharan Africa. We are deploying some of the UK's top accounting institutes to countries including Ethiopia, Zambia and Nigeria to help raise professional standards, improve financial reporting and build investor confidence. We are also working more closely across government to ensure a coherent UK approach to economic development in new markets. Last year DFID, the Foreign Office and UK Trade and Investment launched new High Level Prosperity Partnerships to strengthen the commercial links between the UK and 5 pilot countries: Angola, Côte d'Ivoire, Ghana, Mozambique and Tanzania.

It is critical that we tackle the causes as well as the symptoms of poverty. Sustainable economic growth and development require peace, the rule of law, an absence of corruption, the recognition of property rights and institutions that serve all the people, not just a select few. This is what our Prime Minister calls the Golden Thread of Development: open societies and open economies that give people the space to live and be heard and companies the certainty to invest. DFID has a growing portfolio of projects and programmes that work to strengthen the legal, regulatory and institutional frameworks in developing countries. We are helping countries to build their own tax base, so that when economic growth does happen they are well placed to then reap and reinvest the gains. The G8 land partnerships, launched during the UK presidency last year, are helping to attract responsible investment through better assessment of the land related risks and how to mitigate them.

No country can truly develop if it leaves half its population behind and improving the prospects of girls and women sits alongside economic development at the heart of DFID's strategy. Following the International Development Gender Equality Act passed in May this year, DFID has a statutory duty to ensure gender equality is a consideration across all of its work: UK development is helping women around the world have choices in their own lives, control over their future and a voice in their community. That includes education, financial services, contraception, land rights, security and access to justice. In November last year the UK hosted an international call to action on violence against girls and women in emergencies and gained an unprecedented global agreement on prioritising the needs of girls and women in our humanitarian responses. We will continue to step up this work. The UK will host the Girl Summit, a global summit on the 22 July to tackle 2 previously neglected issues: female genital mutilation and child, early and forced marriage. We will be bringing together governments, NGOs, charities, activists and businesses to galvanise international efforts to end these abuses once and for all.

Life-saving humanitarian assistance will continue to be one of DFID's most fundamental responsibilities. In 2013, DFID led the world in our response to 2 enormous humanitarian catastrophes in Syria and the Philippines. Our funding for Syria and the region is now £600 million, which reflects the scale of the suffering. In the Philippines the UK was one of the first donors to get relief to the worst-affected areas in the wake of Typhoon Haiyan. The government sent 2 Royal Navy warships carrying marines, engineers and trained medical staff to the islands in a response praised by international observers and by ICAI. In total the UK has provided £77 million in humanitarian support to help 1 million people affected and we are committed to helping the people of the Philippines as they rebuild their country. It sat alongside £94 million raised directly by the DEC appeal from the British public.

We have continued to drive value for money in everything we do on behalf of the British taxpayer. We are improving our procurement and programme management, and making sure staff have the skills to deliver the Department's priorities. In October last year I launched a new online Development Tracker tool that allows UK taxpayers to track how hard their overseas development investment is working right down to individual project level. DFID is a world leader in pioneering innovative payments by results programmes for tackling complex development problems. We will shortly launch one of the world's first Development Impact Bonds to invest in the prevention of deadly sleeping sickness in Uganda. This project will bring together private and public investment to fund schemes for treating infected cattle before the disease spreads and investors will earn a return if their programme is a success. This results based aid could be a major part of how DFID works in the future.

And we continue to achieve against our commitments. By 2013-14 we had:

- provided 54.4 million people, including at least 26.9 million women, with access to financial services as a means to work their way out of poverty
- supported 10.2 million children, 4.9 million of them girls, to go to primary and lower secondary school;
- ensured 3.6 million births took place safely
- supported 144.7 million people to vote in elections
- reached 11.4 million people with emergency food assistance

The next year promises to be an equally critical year for international development. The Millennium Development Goals for tackling poverty are due to expire at the end of 2015 and we have a historic opportunity to agree an even more ambitious set of goals and to finish the job the MDGs started. The UK will continue to play an absolutely central role in this. Our ultimate goal is to end aid dependency and secure a better, more prosperous future for everyone. We will continue to ensure that every pound DFID spends has the biggest possible impact on the ground and by driving sustainable growth overseas I believe we can also build a stronger, more competitive economy here in the UK.

Rt Hon Justine Greening
Secretary of State for International Development
July 2014

Lead Non-Executive Director's Introduction to the Annual Report

The past year has been about both consolidation and change for the Board, and for the Department as a whole. The current Ministerial team has been in place since September 2012. Two Directors General left the Department during 2013-14, a new Director General position focused on economic development was created, and there were also changes at the non-executive level. Eric Salama and Tim Robinson were both appointed to the Board in June, taking the total number of non-executives to 4. Eric also sits on the Audit Committee, which continues to be chaired by Richard Keys, and Tim chairs the Digital Advisory Panel. Their extensive and varied experience has brought welcome new perspectives to Board discussions, and I look forward to working with all of my non-executive colleagues over the coming year.

For DFID, 2013-14 was a landmark year in which the government's commitment to spend 0.7% of GNI on international development was met. I have been impressed by the way in which the Department managed delivery of this commitment, and in particular by the continued focus on ensuring value for money.

The quality of management information seen by the Board has continued to improve, enabling us to track progress on results and broader portfolio quality. A strengthened effort on ensuring timely completion of annual and completion reviews was particularly important in this regard. This push was one part of an overall focus this year on programme management, following an end to end review of DFID's programme and project management cycle. A package of reforms to improve programme leadership, capability and processes has been agreed. Embedding these reforms, and the associated cultural changes, will be a key challenge for the coming year, and something which the Board and its sub-committees will track closely.

The Board met 7 times during the year, including 3 excellent away days in spring and early summer focused on DFID's Business Model for the post-2015 period. These discussions focused on ensuring that the Department invests in the right things, in the right places and in the right way. The Board's conclusions determined DFID's future footprint, and shaped the ongoing resource allocation process for 2015-16.

DFID was one of 5 Departments to pilot Departmental Improvement Plans (DIPs). Finalised in June 2014 with strong involvement from the Board, the DIP sets out how DFID plans to build on the conclusions of the 2012 Capability Review and make progress against the Civil Service Reform plan. On skills, it prioritised building finance, commercial and digital capacity. There has been good progress over the past year on all of these, and particularly on commercial transformation. 75% of the Senior Civil Service had undertaken commercial skills training by the end of April, and all will have done so by the end of September 2014. An important task for the coming year is to develop a longer-term commercial vision for the Department.

There has also been a continued focus on driving further efficiencies across the organisation. In October, DFID successfully introduced a new human resources and payroll system – HR Passport – which delivered both greater self-service for staff, and better access to accurate management information, with anticipated savings of £1 million per annum from 2014–15.

A review of Board effectiveness, and the Department's broader corporate governance, was undertaken in early 2014. The purpose was to build on the good progress made in the past year in strengthening the operation of the Board. The recommendations, which have been agreed by the Secretary of State, include: increasing the frequency of formal Board meetings to 6 a year, better aligned with the production of management information; rationalising the number of sub-committees; clarifying the differing roles of the Board and Executive Management Committee; and focusing non-executive engagement on the enhanced Departmental Board. These changes will be implemented over the coming months.

Vivienne Cox
Lead Non-Executive Director for the Department for International Development
July 2014

CHAPTER 1

DFID overview, priorities and expenditure

Overview

About DFID

1.1 The Department for International Development (DFID) leads the UK government's effort to promote stability and sustainable development and to end extreme poverty and aid dependency through growth and jobs. DFID operates under the International Development Act, which came into force in 2002 and establishes the legal basis for UK development assistance. This means that the Secretary of State for International Development can provide development assistance for sustainable development and welfare, providing that she is satisfied that this assistance is likely to contribute to poverty reduction.

1.2 The 2006 International Development (Reporting and Transparency) Act strengthens the accountability of the UK government in delivering its pledges to help the world's poorest countries and people. The Act requires DFID to report annually to Parliament on development policies and programmes and on the provision of development assistance to partner countries and the way it is used. This Report discharges DFID's responsibilities under the Act for 2013–14. This chapter is shorter than in the 2012–13 Report, reflecting the increase in information made available by the Department online; this approach will continue for the rest of the Report in the future as DFID looks to produce a more focused Report that satisfies Parliamentary and legal requirements.

1.3 DFID is represented in the Cabinet by the Secretary of State for International Development, the Right Honourable Justine Greening MP. In the House of Commons, the Secretary of State is supported by Minister of State, the Right Honourable Alan Duncan MP and Parliamentary Under-Secretary of State, Lynne Featherstone MP and in the House of Lords by Spokesperson Baroness Northover.

1.4 The most senior civil servant in DFID is the Permanent Secretary, Mark Lowcock, who is assisted on the DFID Executive Management Committee by the Directors General.

1.5 The DFID Business Plan for 2012–15 set out a number of priorities for the Department. These priorities are to:

- honour international commitments and support actions to achieve the Millennium Development Goals (MDGs)[1]
- drive transparency, value for money and open government
- boost economic development
- strengthen government and security in fragile and conflict-affected countries and make the UK's humanitarian response more effective
- lead international action to improve the lives of girls and women
- combat climate change

1.6 DFID's other major areas of responsibility are to:

- respond to humanitarian disasters
- deliver on obligations to the Overseas Territories
- influence the global development system

1 The MDGs are set out at www.un.org/millenniumgoals/

Where DFID works

1.7 DFID works from its UK headquarters in London and East Kilbride and from offices overseas. DFID had over 2,750 staff in 2013–14, over half of whom worked in developing countries. In 2013–14, DFID continued to ensure that resources were focused on the places where they will achieve the most impact. Internally, DFID has developed its business model to ensure that it is doing the right things in the right places in the right ways.

1.8 DFID promotes development in the poorest countries around the world. Resources are delivered through a range of partners including multilateral institutions, civil society organisations and the private sector. Additionally, DFID has bilateral country programmes[2] in 28 priority countries so that support can be targeted where it will make the biggest difference. DFID also has regional programmes in Africa, Asia, the Middle East and North Africa, and the Caribbean, and development relationships with the Overseas Territories.

What DFID spent in 2013–14

1.9 In the financial year 2013–14, DFID's total expenditure was £10,103 million – up from £7,921 million in 2012–13; this enabled delivery of the government's target of spending 0.7% of gross national income[3] (GNI) as Official Development Assistance (ODA) in 2013. The UK became the first G7 nation to deliver on the 0.7% spending target. The total comprised £9,918 million programme expenditure, £116 million administration and depreciation costs and £69 million annually managed expenditure. A detailed breakdown of DFID's programme expenditure by programme area is shown in Annex A.

1.10 A total of £3,259 million was spent directly by DFID's 28 priority country offices. Further details of the programmes in priority countries can be found in Chapter 3. The largest country programme was Ethiopia, with expenditure of £284.4 million.

1.11 A total of £4,338 million[4] was spent through core contributions to multilateral organisations[5] such as the United Nations (UN) Development Programme. Additional information on DFID's multilateral programmes is set out in Chapter 4. The remaining programme spend focused on regional and other country programmes, as well as research and programmes to deliver policy priorities.

What the UK spent on ODA in 2013

1.12 ODA is the internationally agreed standard definition of aid, as laid out in the Statistical Reporting Directives of the Development Assistance Committee of the Organisation for Economic Co-operation and Development. ODA is reported by calendar year. In total, including spending by other UK government departments, provisional UK ODA in 2013 was £11,437 million or 0.72% of UK GNI. DFID accounted for £10,040 million, or 88% of UK ODA. Table 1.1 below shows the distribution of ODA across UK government departments. Final UK ODA figures for 2013 will be published in October 2014. All of the data is produced in publications that have been accredited as 'National Statistics', the highest grading of official statistics, by the UK Statistics Authority.

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2 Bilateral aid covers all aid provided by donor countries when the recipient country, sector or project is known. Core contributions to development organisations not on the DAC list of multilateral organisations is also classed as bilateral aid (for example the Education Fast Track Initiative).

3 Gross national income (GNI) comprises the total value of goods and services produced within a country (i.e. its gross domestic product), together with its income received from other countries (notably interest and dividends), less similar payments made to other countries.

4 Includes reduction of £84 million relating to difference between estimated and actual EC Attributed Aid for 2011, adjusted for once known in 2013 following usual time lag.

5 Mulltilateral aid is aid channelled through international bodies for use in or on behalf of aid recipient countries. Aid channelled through multilateral agencies is regarded as bilateral where DFID specifies the use and destination of the funds.

Table 1.1: DFID and non-DFID provisional ODA in 2012 and 2013, £ million[6]

	2012 ODA (£million)	2012 share of UK ODA (%)	2013 ODA (£million)	2013 share of UK ODA (%)
Government departments				
Department for International Development	7,593	86.6	10,040	87.8
Department of Energy and Climate Change	246	2.8	412	3.6
Foreign and Commonwealth Office (FCO)	282	3.2	289	2.5
Department for Business, Innovation and Skills (BIS)	48	0.5	44	0.4
Department for Environment, Food and Rural Affairs	22	0.3	33	0.3
Export Credits Guarantee Department	20	0.2	30	0.3
Home Office	29	0.3	30	0.3
Department of Health	15	0.2	12	0.1
Scottish Government	10	0.1	11	0.1
Department for Work and Pensions	10	0.1	10	0.1
Ministry of Defence	5	0.1	5	0.0
Welsh Government	1	0.0	1	0.0
Department for Culture, Media and Sport	2	0.0	1	0.0
Other sources of UK ODA				
Conflict Pool (non-DFID)	176	2.0	192	1.7
EC Attribution (non-DFID)	109	1.2	134	1.2
CDC Group plc	103	1.2	100	0.9
Gift Aid	91	1.0	91	0.8
Colonial Pensions	3	0.0	2	0.0
Total UK ODA	**8,766**	**100**	**11,437**	**100**

Source: Statistical Release – Provisional UK Official Development Assistance as a proportion of Gross National Income, 2013.

6 UK ODA figures for 2013 are provisional while figures for 2012 are final. Note that figures may not add to totals exactly due to rounding.

DFID policy priorities in 2013–14

Boosting economic development and creating jobs

1.13 Economic development is the only sustainable long term way to end aid dependency. In 2013–14, DFID made economic development a key priority: it published the Economic Development Strategic Framework and used a wider array of instruments to stimulate investment that reduces poverty through jobs, by raising incomes for individuals through employment, and providing tax receipts for governments to fund services such as health and education.

1.14 In developing countries, 900 million people are working but are living in poverty, mostly in Africa and south Asia. Many DFID-led initiatives contribute to raising incomes and improving job prospects for poor people. For example, a skills programme in Punjab, Pakistan, trained 7,500 people and monitored employment status after training; and over 700,000 people in the horticulture and garment sectors in Kenya, South Africa and Bangladesh are expected to benefit through the Trade and Global Value Chains Initiative which works with global businesses to improve working conditions and job opportunities.

1.15 DFID works with businesses to encourage them to invest more, and more responsibly, in developing countries. In November 2013, DFID's Secretary of State visited Tanzania accompanied by representatives of 18 UK and international companies to promote investment through partnerships and co-investment. As a result of the visit, DFID has co-invested in Kilombero Plantations Ltd to support the pilot stage of a new gasification plant to expand irrigation for rice cultivation. Through the Food Retail Industry Challenge Fund, DFID helped small farmers in Kenya access the UK distribution market with a yellow passion fruit which is now sold in over 100 stores in the UK.

1.16 In 24 developing countries, the UK directly supports reforms to reduce the costs and time taken to register a business, secure title to land, clear goods across borders and enforce contracts in local courts. In Afghanistan, DFID assistance through the Afghanistan Investment Climate Facility has helped reduce the number of steps needed to obtain a land lease from 52 to 9, and those to obtain a business licence from 21 to 8.

1.17 Financial markets play an important role in enabling growth, with access to finance being key to making this growth inclusive for poor people. In 2013, DFID helped 11.6 million poor people get access to financial services through branchless banking, using their mobile phones, across sub-Saharan Africa, south Asia and Latin America. Of these, 46% or 5.3 million were women.

1.18 CDC Group plc is the UK's development finance institution, 100% owned by the UK government. CDC's mission is to support the building of businesses throughout Africa and south Asia, to create jobs and make a lasting difference to people's lives in some of the world's poorest places. CDC has £2,504.2 million invested in 1,298 companies, supporting over 1 million jobs in 75 countries. CDC-backed companies have created around 495,000 jobs since 2008. In 2013, CDC made 26 new investments totalling £608 million, including 13 direct investments.

Improving the lives of girls and women

1.19 The Secretary of State for International Development has championed the rights of girls and women, enabling them to have voice, choice and control over their own development. The Parliamentary Under-Secretary of State has continued to play a pivotal and driving role in tackling violence against women and girls internationally and through her campaign to end female genital mutilation (FGM) in a generation. Beyond DFID, the Foreign Secretary has also played a vital international role in raising awareness of and addressing the issue of sexual violence in conflict-affected countries.

1.20 DFID led on government support for Bill Cash MP's International Development (Gender Equality) Act 2014, which became law on 13 March. The Act means that before providing development assistance, consideration must be given to how it will contribute to reducing gender inequality. Gender-related differences in needs must also be taken into account before the provision of humanitarian assistance.[7] The Act also introduces a new annual reporting duty on progress towards achieving the MDG 3.

1.21 In 2013, DFID refreshed its Strategic Vision for Girls and Women. The Strategic Vision drives action to increase opportunities for girls and women through:

- **Voice** in decision making in their household, community and country, in politics, business, the media and civil society
- **Choice** to complete education and to benefit from paid work and economic opportunities; over whether, when and with whom to have sex, marry and/or have children, ending child, early and forced marriage
- **Control** over their own bodies and mobility, including their safety from violence; over income, productive assets and other resources (including food, water, energy); with equal legal rights and access to justice; and freedom from discriminatory social norms such as female genital mutilation/cutting (FGM/C)

1.22 **Enabling girls' and women's voices to be heard:** DFID worked with the Foreign and Commonwealth Office (FCO), the Government Equalities Office, the Home Office and partners around the world to secure a successful outcome at the UN Commission on the Status of Women in March 2014, where governments called for a post-2015 development goal on gender equality and for women's rights to be mainstreamed across the post 2015 agenda.

1.23 **Enabling girls and women to have greater choice in their lives:** By 2013–14, DFID had supported 4.9 million girls in primary and lower secondary school (out of 10.2 million children) through its bilateral aid programmes around the world.

1.24 **Enabling girls and women to have more control over their lives:** In March 2013, DFID started a second phase of support to the Africa-led movement to end FGM through a UN Joint Programme, now operating in 17 countries. In January 2014, the End FGM/C Social Change Campaign was launched which will work in at least 10 affected countries and with the UK diaspora, to build a movement to end FGM/C.

1.25 In November 2013, the UK co-chaired with Sweden 'Keep Her Safe', an international Call to Action on Protecting Girls and Women in Emergencies. Some 13 donors, 10 multilaterals and over 20 of the world's leading non-governmental organisations (NGOs) made commitments to prioritise the prevention of and response to violence against women and girls as a lifesaving intervention in emergencies. The UK committed £21.6 million.

1.26 In 2013–14, the Prime Minister announced the Girl Summit 2014 – a high level event on 22 July 2014 to galvanise global action behind developing country efforts to end child, early and forced marriage and FGM within a generation.

The Golden Thread of development

1.27 DFID works to promote open societies and open governments, enabling states to function for their citizens and citizens to lead their own development.

1.28 By 2013–14, DFID had helped 85.8 million people hold decision makers to account. An example of this is our programme in Tanzania where DFID supported over 5 million Tanzanian women and men to understand what services they should be able to expect, access services including water, education and health services, and enabled communities to hold authorities to account in cases of poor performance. By 2013–14, DFID had provided assistance to 11 countries to support freer and fairer electoral processes across the developing world, including in Pakistan and Nepal.

7 Humanitarian assistance comprises disaster relief, food aid, refugee relief and disaster preparedness. It generally involves the provision of material aid (including food, medical care and personnel) and finance and advice to save and preserve lives during emergency situations and in the immediate post-emergency rehabilitation phase; and to cope with short- and longer-term population displacements arising out of emergencies.

1.29 In 2013, the UK used its G8 Presidency to push for greater transparency on how governments and companies operate, at home and abroad. At Lough Erne, G8 members, alongside Panama, Ireland and the Philippines, endorsed the Open Data Charter. G8 members agreed that they would take action towards common global standards of extractives transparency and that all land transactions should be transparent, respecting the property rights of local communities. The G8 launched 8 country partnerships to improve land governance and implement the global Voluntary Guidelines on the Responsible Governance of Tenure of Land and 8 partnerships to improve transparency, accountability and capacity to manage extractives.

1.30 The UK hosted and co-chaired the Open Government Partnership (OGP) Summit in October 2013, where DFID launched its Development Tracker website, making development data accessible and transparent. Membership of the OGP increased from 45 to 53 countries committed to greater government transparency and accountability.

1.31 The Prime Minister co-chaired the UN High-Level Panel of eminent persons on the post 2015 Development Agenda, which submitted its report to the UN Secretary General in May 2013.[8] The report set out the 5 transformative shifts needed to turn the vision that this can and must be the generation to eradicate extreme poverty, into a reality.

Responding to humanitarian emergencies

1.32 DFID leads the UK government's response to humanitarian emergencies throughout the world, responding rapidly and decisively to save lives.

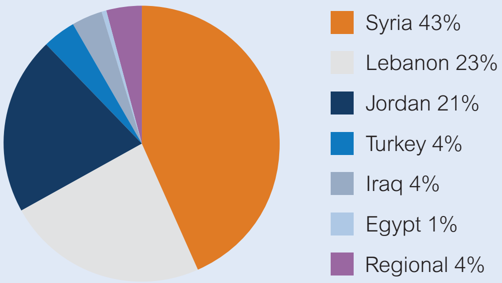
- the UK acted decisively and rapidly in response to Typhoon Haiyan, which struck the Philippines on 8 November 2013 and in which over 6,200 people died, 4.1 million were displaced and 1.1 million homes were damaged or destroyed. The UK provided £77 million in support, more than any other donor, helping more than a million people. In its report, the Independent Commission for Aid Impact (ICAI) gave the UK response to Typhoon Haiyan the highest ever rating for a UK aid programme
- in the Sahel, DFID is providing support to communities facing food insecurity and malnutrition and to those affected by conflict. This support is expected to benefit over 1.6 million people across the region in 2013–14
- the UK is providing humanitarian assistance in the Central African Republic in response to a severe escalation in the crisis. Support is provided through the International Committee of the Red Cross, NGOs and UN agencies in emergency healthcare, clean water, food security and logistics and is expected to benefit over 100,000 people
- since conflict erupted in South Sudan in December 2013, displacing up to 1 million people, the UK has allocated £95 million to the humanitarian response, making it the second largest donor. DFID has worked with the UN and others to raise awareness of the crisis, to press the government and opposition to respect a ceasefire and allow access for humanitarian aid, and to secure increased commitments of funds from other donors
- in October 2013, after Cyclone Phailin in Odisha, India, DFID provided 200,000 people with clean water, basic shelter and other essential items such as blankets and cooking utensils, with a focus on the most vulnerable, including women and girls

8 www.post2015hlp.org/wp-content/uploads/2013/05/UN-Report.pdf

UK response to the crisis in Syria

DFID allocated £295 million in aid to the Syria crisis in 2013–14, contributing to making this the largest ever UK response to a humanitarian crisis. Over 9 million people are in dire need of humanitarian aid, with 6.5 million people internally displaced and 2.6 million who have fled to neighbouring countries. The scale of the crisis means that DFID now works with over 30 partners in 6 countries – Syria as well as the neighbouring countries of Jordan, Lebanon, Turkey, Iraq and Egypt. DFID leads on UK government efforts to alleviate humanitarian suffering and supports FCO-led efforts to achieve a political solution to the conflict.

£295 million was allocated to partners in 2013–14:



With over 30 different partners, DFID is able to provide support in various sectors. Headline results for 2013–14 are:

- food for up to 535,000 people per month
- drinking water for over 600,000 people
- over 100,000 individuals benefiting from medical consultations and trauma care
- shelter and basic household items for over 50,000 people
- DFID also contributes to the No Lost Generation initiative which involves providing child protection, psychosocial support and education to Syrian children affected by the crisis – this includes textbooks for 300,000 children in Lebanon

Implementing the Humanitarian Emergency Response Review

1.33 The government's response to Lord Ashdown's Humanitarian Emergency Response Review (HERR) was published in June 2011. This committed the government to improve and reinforce the UK's response to humanitarian emergencies. A more effective response requires greater investment in preparedness, anticipation and prevention by building resilience. HERR milestones reached in 2013–14 include:

- a new Global Humanitarian Risk Register used by senior decision makers to give a picture of global risk and trends and to ensure that country programming addresses risks
- multi-year humanitarian programmes providing more predictable funding in chronic situations, including triggers for releasing extra funding in response to rapid changes in need
- support for the new Rapid Response Fund, 'Start', to respond to small scale forgotten crises across the world
- work with governments in several at-risk countries to ensure they have systems and capability in place to respond to disasters (Nepal, Bangladesh, Burma, Mozambique, Malawi, Philippines, Occupied Palestinian Territories)
- innovative use of science in humanitarian response through the Science in Humanitarian Emergencies and Disasters mechanism and collaboration with the Met Office to use its weather data in humanitarian crises
- UK International Emergency Trauma Register incorporated into DFID's humanitarian response – training courses and deployments are already under way to allow 1,000 UK medical personnel to join the UK humanitarian response
- investment in the UK stockpile, increasing its size in order to provide up to 75,000 people with lifesaving non-food items

Improving access to basic services

1.34 Poor health is both a cause and a consequence of poverty and widens inequalities. The Health Position Paper, published in July 2013, sets out how DFID works to improve health outcomes in developing countries. It explains DFID's public health approach, which combines investments that achieve targeted results with investments that strengthen broader health systems.

1.35 Achievements during 2013–14 included support to increasing access to HIV medicines through market shaping by the Clinton Health Access Initiative, resulting in an estimated cost saving of $6.2–8.1 million for 4 African countries. In addition, the Health Partnership Scheme, which funds partnerships between UK health professionals and institutions and those in low income countries, supported partnerships involving 77 UK health institutions to share skills and develop capacity in 41 low and middle income countries.

1.36 In 2013–14, DFID-supported reproductive, maternal and new-born health programmes resulted in 747,000 births being attended by a skilled birth attendant and 1.4 million additional women using modern methods of family planning. DFID also helped support 120 million polio vaccinations through the Global Polio Eradication Initiative and the immunisation of over 77 million additional children through support to the GAVI Alliance and the Measles and Rubella Initiative. Over 57 million people received mass drug administration for neglected tropical diseases and 9 million long-lasting insecticide treated bed nets were procured and distributed in high burden countries to prevent malaria.

1.37 Education facilitates poverty reduction, equality and long term economic development. During 2013–14, DFID stepped up its work on the Girls' Education Challenge, and is now supporting 39 projects globally. This includes teaming up with global businesses to match fund their joint £15.8 million investments (resulting in a total of £31 million) in projects which will increase educational and economic opportunities for marginalised girls in sub-Saharan Africa.

1.38 DFID's task force of leading international higher education experts has completed its assessment of the role of higher education in a country's development and provided its views on where development assistance can deliver the biggest impact. Internationally, DFID has been an active participant in the Learning Metrics Task Force aiming to put access plus learning at the heart of post-2015 education.

1.39 On 8 June 2013, the UK held a high level nutrition event, 'Nutrition for Growth: beating hunger through business and science' co-hosted by the Government of Brazil and the Children's Investment Fund Foundation. It brought governments, civil society, business and science together to reverse the neglect of undernutrition. A high-level declaration, the Global Nutrition for Growth Compact, was endorsed by over 100 governments, business and organisations, and new international financial commitments were made of £2.7 billion to support direct nutrition programmes. Alongside significant commitments made by others, the UK committed an additional £375 million (between 2013 and 2020) for programmes which address the immediate causes of undernutrition spend, and up to £280 million of matched funding between 2013 and 2020. DFID also committed to increase funding to prevent undernutrition through other sectors (such as social protection, agriculture and water, sanitation and hygiene) by approximately £604 million between 2013 and 2020.[9]

9 More information on Nutrition for Growth and the progress the UK has made is available in 'Nutrition for Growth: one year on' (www.gov.uk/government/uploads/system/uploads/attachment_data/file/318004/nutrition-growth-one-year-on-06june14.pdf).

Combating climate change

1.40 The £3.87 billion International Climate Fund (ICF) is part of the UK's international effort to address the challenge of climate change. It supports programmes that help people in developing countries adapt to the impacts of climate change, promote low carbon growth and protect forests. These programmes aim to improve the quality of people's lives – particularly women and girls; support people's livelihoods; and underpin long term economic growth and development. For example, DFID is providing up to £150 million from the ICF to the International Fund for Agricultural Development's Adaptation for Smallholder Agriculture Programme which will help up to 6 million smallholder farmers in 30 countries cope with the impacts of climate change.

1.41 Internationally, DFID has continued to play a leading role in shaping the international climate finance architecture, in particular through membership of the board of the Green Climate Fund. DFID's support for climate programmes has been recognised internationally: the Legal Response Initiative by the DFID funded Climate and Development Knowledge Network programme, designed to assist poor and climate vulnerable countries make their voices heard in the global climate negotiations, won the Climate Week 'best campaign or educational initiative' award.

1.42 DFID continues to work towards ensuring that climate and environment considerations are integrated into all UK development assistance. By the end of 2013, every DFID department had undertaken a strategic review to identify how investments and operations can best address climate and environment issues. Deeper analysis of the links between poverty, climate change and resource scarcity and how DFID may need to respond is being taken forward through a strategy led by DFID's Executive Management Committee.

CHAPTER 2

DFID results

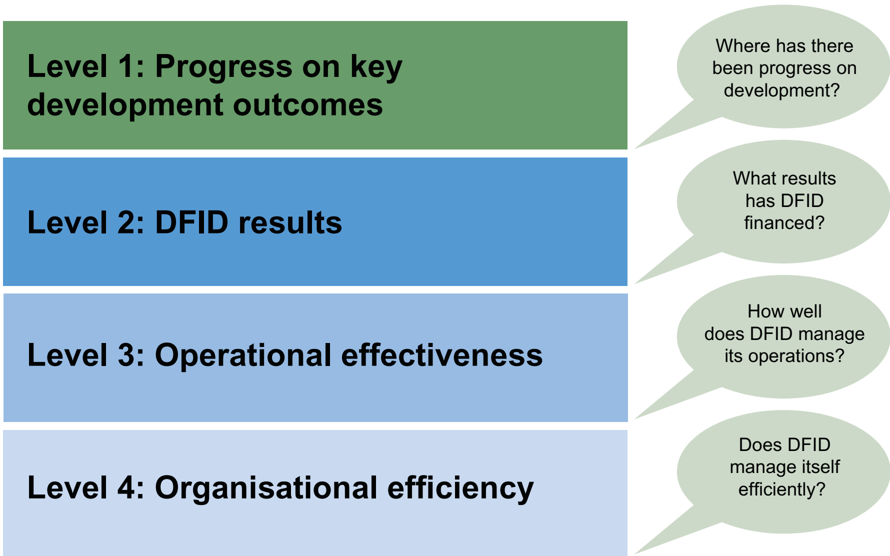
2.1 Introduction

2.1 DFID has invested heavily over the past few years in strengthening its focus on results. In 2011, the DFID Results Framework (DRF) was published setting out the results the UK aims to achieve by 2015. Alongside this, the UK made a number of results commitments as outlined within 'UK aid: Changing lives, delivering results'[1] and 'DFID's Strategic Vision for Girls and Women'.[2]

2.2 The Results Framework is used as a tool to monitor and report progress in delivering these results commitments, providing evidence of the impact of UK aid and the improvements made to the lives of poor people in the countries where the UK works.

2.3 As illustrated in Figure 2.1, the Results Framework is organised into 4 levels. It sets out the development outcomes DFID is seeking to contribute to (level 1), the actual results DFID will deliver (level 2), and the metrics DFID use to measure its organisational effectiveness and efficiency (level 3 and 4). It is important to note that the Framework does not capture everything that DFID is delivering. Chapter 3 provides a summary of headline results achieved in each of DFID's priority countries and regions, which vary reflecting the specific priorities and operational context in each country and region.

Figure 2.1: DFID's Results Framework



Further information on the Results Framework can be found at:
www.gov.uk/government/publications/dfid-s-results-framework

2.4 This chapter reports information against each level of the Results Framework, as well as impact and input indicators which are included in DFID's business plan. The data is available to download from the GOV.UK website.[3]

1 www.gov.uk/government/publications/uk-aid-changing-lives-delivering-results
2 www.gov.uk/government/publications/a-new-strategic-vision-for-girls-and-women-stopping-poverty-before-it-starts
3 www.gov.uk/government/publications/dfid-annual-report-and-accounts-2013–14-datasets

2.2 Reporting against DFID's Results Framework

Level 1: Progress on key development outcomes

2.5 The first level of the Results Framework monitors progress towards the Millennium Development Goal (MDG) standard indicators. Progress towards these outcomes is driven by the collective action of developing countries and diverse development partners, and not the actions of DFID alone. Monitoring progress of these goals is crucial to understanding what results are being achieved through all development resources, not just our own. Where progress is slow or regressing, DFID actively uses this evidence to inform and guide its future programming.

2.6 In addition to the MDG standard indicators, level 1 of the DFID Results Framework includes one additional DFID-specific indicator relating to children who can read with sufficient fluency. DFID has incorporated this indicator to reflect the importance of monitoring the quality of education provided in DFID's priority countries alongside the number of children enrolling in school. DFID is working with global partners to develop data systems and tools to measure progress against this indicator by 2015.

2.7 The indicators included in level 1 of DFID's Results Framework are summarised in Figure 2.2. As in previous Annual Reports, DFID assesses progress against these indicators in 2 ways:

- Global progress based on the UN assessment is displayed in Figure 2.3 with a short narrative provided for each MDG in Figure 2.4. The UN assessment is based on information available as at June 2013. The latest available data for most indicators refers to 2011 to 2013.
- Country progress against a subset of 7 MDG indicators based on DFID's assessment of progress in each of its priority countries is provided in Chapter 3.

Figure 2.2: MDG indicators included in level 1 of DFID's Results Framework

Millennium Development Goal (MDG)	Indicator
Goal 1: Eradicate extreme poverty and hunger	Proportion of population below $1.25 (PPP) per day
	Growth rate of GDP per person employed
	Employment to population ratio
	Prevalence of underweight children under 5 years of age
Goal 2: Achieve universal primary education	Net enrolment ratio in primary school
	Proportion of pupils starting grade 1 who reach last grade of primary
	Literacy rate of 15–24 year olds, women and men
	Percentage of children that can read with sufficient fluency for comprehension in early grades[4]
Goal 3: Promote gender equality and empower women	Ratio of girls to boys in primary, secondary and tertiary education
	Share of women in wage employment in the non-agricultural sector
	Proportion of seats held by women in national parliament
Goal 4: Reduce child mortality	Under 5 mortality rate
Goal 5: Improve maternal health	Maternal mortality ratio
	Proportion of births attended by skilled health personnel
	Unmet need for family planning
Goal 6: Combat HIV/AIDS, malaria and other diseases	Incidence and death rates associated with malaria
	HIV prevalence among population aged 15–24 years
	Proportion of population with advanced HIV infection with access to antiretroviral drugs
Goal 7: Ensure environmental sustainability	Proportion of population using an improved drinking water source
	Proportion of population using an improved sanitation facility
	Proportion of land area covered by forest
	CO_2 emissions, total, per capita, and per $1 GDP (PPP)

4 This is not an official MDG indicator but one which is specific to DFID.

Figure 2.3: Overview of global progress towards the MDGs[5]

	Africa		Asia				Oceania	Latin America and Caribbean	Caucasus and Central Asia
	Northern	Sub-Saharan	Eastern	South-Eastern	Southern	Western			
Goal 1: Eradicate extreme poverty and hunger									
Reduce extreme poverty by half	low poverty (Green)	very high poverty (Amber)	moderate poverty* (Green)	moderate poverty (Green)	very high poverty (Green)	low poverty (Amber)	very high poverty (Amber)	low poverty (Green)	low poverty (Green)
Productive and decent employment	large deficit in decent work (Amber)	very large deficit in decent work (Amber)	large deficit in decent work (Green)	large deficit in decent work (Amber)	very large deficit in decent work (Green)	large deficit in decent work (Amber)	very large deficit in decent work (Amber)	moderate deficit in decent work (Amber)	moderate deficit in decent work (Green)
Reduce hunger by half	low hunger (Green)	very high hunger (Amber)	moderate hunger (Green)	moderate hunger (Green)	high hunger (Amber)	moderate hunger (Red)	moderate hunger (Red)	moderate hunger (Green)	moderate hunger (Green)
Goal 2: Achieve universal primary education									
Universal primary schooling	high enrolment (Green)	moderate enrolment (Amber)	high enrolment (Green)	high enrolment (Amber)	high enrolment (Amber)	high enrolment (Amber)	(Grey)	high enrolment (Amber)	high enrolment (Amber)
Goal 3: Promote gender equality and empower women									
Equal girls' enrolment in primary school	close to parity (Green)	close to parity (Green)	close to parity (Green)	parity (Green)	parity (Green)	close to parity (Green)	close to parity (Amber)	parity (Green)	parity (Green)
Women's share of paid employment	low share (Amber)	medium share (Amber)	high share (Green)	medium share (Amber)	low share (Amber)	low share (Amber)	medium share (Amber)	high share (Green)	high share (Green)
Women's equal representation in national parliaments	low representation (Amber)	moderate representation (Amber)	moderate representation (Red)	low representation (Amber)	low representation (Amber)	low representation (Amber)	very low representation (Amber)	moderate representation (Amber)	low representation (Amber)
Goal 4: Reduce child mortality									
Reduce mortality of under 5-year-olds by two-thirds	low mortality (Green)	high mortality (Amber)	low mortality (Green)	low mortality (Green)	moderate mortality (Amber)	low mortality (Green)	moderate mortality (Amber)	low mortality (Green)	moderate mortality (Amber)
Goal 5: Improve maternal health									
Reduce maternal mortality by three-quarters	low mortality (Amber)	very high mortality (Amber)	low mortality (Green)	moderate mortality (Amber)	high mortality (Amber)	low mortality (Amber)	high mortality (Amber)	low mortality (Amber)	low mortality (Green)
Access to reproductive health	moderate access (Amber)	low access (Amber)	high access (Green)	moderate access (Amber)	moderate access (Amber)	moderate access (Amber)	low access (Amber)	high access (Amber)	moderate access (Amber)
Goal 6: Combat HIV/AIDS, malaria and other diseases									
Halt and begin to reverse the spread of HIV/AIDS	low incidence (Red)	high incidence (Green)	low incidence (Amber)	low incidence (Amber)	low incidence (Green)	low incidence (Amber)	low incidence (Green)	low incidence (Amber)	intermediate incidence (Red)
Halt and reverse spread of tuberculosis	low mortality (Amber)	moderate mortality (Amber)	low mortality (Green)	moderate mortality (Green)	moderate mortality (Green)	low mortality (Green)	high mortality (Amber)	low mortality (Green)	moderate mortality (Amber)
Goal 7: Ensure environmental sustainability									
Halve proportion of population without improved drinking water	high coverage (Green)	low coverage (Amber)	high coverage (Green)	moderate coverage (Green)	high coverage (Green)	high coverage (Amber)	low coverage (Amber)	high coverage (Green)	moderate coverage (Red)
Halve proportion of population without sanitation	high coverage (Green)	very low coverage (Amber)	low coverage (Green)	low coverage (Green)	very low coverage (Amber)	moderate coverage (Amber)	very low coverage (Amber)	moderate coverage (Green)	high coverage (Green)
Improve the lives of slum-dwellers	moderate proportion of slum-dwellers (Green)	very high proportion of slum-dwellers (Amber)	moderate proportion of slum-dwellers (Green)	high proportion of slum-dwellers (Green)	high proportion of slum-dwellers (Green)	moderate proportion of slum-dwellers (Red)	moderate proportion of slum-dwellers (Grey)	moderate proportion of slum-dwellers (Amber)	(Grey)
Goal 8: Develop a global partnership for development									
Internet users	high usage (Green)	moderate usage (Amber)	high usage (Green)	high usage (Green)	moderate usage (Amber)	high usage (Green)	low usage (Amber)	high usage (Green)	high usage (Green)

Key to colour coding in tables:

Green = target already met or expected to be met by 2015
Amber = progress insufficient to reach the target if prevailing trends persist
Red = no progress or deterioration
Grey = missing or insufficient data

*Poverty progress for Eastern Asia is assessed based on China's data only.

Note that the descriptive text (eg very high poverty) listed against the indicators in Figure 2.3 relates to the current status while the red/amber/green status relates to the relative progress that has been made.

5 Millennium Development Goals: 2013 Global Progress Chart, United Nations.

Figure 2.4: Narrative on global progress towards the MDGs

MDG 1: Eradicate extreme poverty and hunger
Target 1.A: Halve, between 1990 and 2015, the proportion of people whose income is less than $1 a day. Global progress: Met ahead of schedule. The world reached the poverty reduction target 5 years ahead of schedule. In developing regions, the proportion of people living on less than $1.25 a day fell from 47% in 1990 to 22% in 2010. About 700 million fewer people lived in conditions of extreme poverty in 2010 than in 1990. Extreme poverty rates have fallen in every developing region, with China leading the way. Poverty remains widespread in sub-Saharan Africa and southern Asia, although progress in the latter region has been substantial. 4 out of 5 of the 970 million people expected to be living in extreme poverty in 2015 will be in sub-Saharan Africa and southern Asia.
Target 1.B: Achieve full and productive employment and decent work for all, including women and young people. Global progress: Lagging.[6] Since 2001, the number of workers living on less than $1.25 a day has declined by 294 million. However, 400 million people still work below the $1.25 income threshold and a further 480 million between $1.25 and $2 a day. The proportion of workers in vulnerable employment has also decreased globally between 1991 and 2011 – a positive result for women who are far more likely than men to be engaged in vulnerable employment, especially in Northern Africa and Western Asia. However, a large gender gap in employment persists and is unchanged. The employment-to-population ratio for men in developing countries remains at 75% compared to 48% for women. Unemployment remains a key challenge for young people. Negative labour market trends for youth have accounted for 41% of the decline in the global employment-to-population ratio since 2007. The combination of more youth being available for work and falling employment rates among youth contributed two fifths of the global decline in the employment-to-population ratio since 2007.
Target 1.C: Halve, between 1990 and 2015, the proportion of people who suffer from hunger. Global progress: Lagging. Good progress has been made towards this target in some regions but hunger and undernutrition remain unacceptably high in sub-Saharan Africa and south Asia. The 2013 Nutrition for Growth (N4G) event, co-hosted by the UK, aimed to secure the scale of commitment needed to accelerate reductions in undernutrition beyond 2015. Through N4G, over 100 governments, donors, businesses and civil society organisations pledged to reduce the number of stunted children in the world by 20 million by 2020. Approximately £14.4 billion was committed by governments of affected countries and donors to support scale-up of services to improve nutrition outcomes. A new Global Report on Nutrition will be published annually to track progress against N4G commitments and to hold stakeholders to account for delivering results in high-burden countries.

MDG 2: Achieve universal primary education
Target 2: Ensure that, by 2015, children everywhere, boys and girls alike, will be able to complete a full course of primary schooling. Global progress: Lagging. Greater numbers of children living in developing regions are enrolled in primary education than ever before. The enrolment rate in primary education stands at an impressive 90%. However, there are regional differences. In sub-Saharan Africa the rate of progress in reducing the out-of-school population has stalled, leaving 22% of primary school age children, in that region, out of school. More widely, on current projections, there are concerns that only 68 out of 122 countries will achieve universal primary enrolment by 2015. DFID is committed to working with international efforts to focus on reaching the most vulnerable, increasing rates of school completion and improving learning outcomes.

6 Lagging means that the target has not been met and that progress is not necessarily on track.

MDG 3: Promote gender equality and empower women

Target 3: Eliminate gender disparity in primary and secondary education, preferably by 2005, and in all levels of education no later than 2015. Global progress: Lagging.

Significant progress has been made for girls and women. Globally, more girls go to school, women are living longer, having fewer children and have greater participation in the labour market. However, only 2 out of 103 countries have achieved the target of gender parity in all levels of education. Progress seen at the start of the decade has slowed considerably. 31 million girls of primary school age have never been to school. Gender disparities in education increase at secondary level and are most pronounced at tertiary level as gender-discriminatory social norms and increased education costs prevent girls from staying in school. Some progress is also being made in relation to the proportion of women in wage employment in the non-agricultural sector. 40 out of 100 wage-earning jobs in the non-agricultural sector are held by women, a significant improvement since 1990.

MDG 4: Reduce child mortality

Target 4: Between 1990 and 2015, reduce the under-5 mortality rate by two-thirds.
Global progress: Lagging.

The majority of child deaths are due to conditions that can be prevented or treated with simple, affordable interventions. Globally, the mortality rate for children under 5 has declined by nearly 50% from 1990 to 2011. However, despite steady progress, the MDG target is unlikely to be reached without accelerated action to tackle the leading killers in children (newborn deaths 44%, pneumonia 17%, diarrhoea 9% and malaria 7%) and increased efforts to reduce childhood malnutrition (linked to 45% of child deaths), particularly in sub-Saharan Africa where 1 in 9 children die before the age of 5. Newborn mortality requires particular attention, with 1 million children a year not surviving their first day of life.

MDG 5: Improve maternal health

Target 5.A: Between 1990 and 2015, reduce the maternal mortality ratio by three quarters. Global progress: Lagging.

Globally the maternal mortality rate declined by 47% over the past 2 decades, from 400 maternal deaths per 100,000 live births in 1990 to 210 in 2010. All regions have made progress, with the highest reductions in eastern Asia (69%), northern Africa (66%) and southern Asia (64%). However, meeting the MDG target of reducing the ratio by three quarters will require accelerated interventions, improved access to emergency obstetric care, assistance from skilled health personnel at delivery and the provision of antiretroviral therapy to all women who need it. The proportion of deliveries attended by skilled personnel rose from 55% in 1990 to 66% in 2011. However, in about 46 million of the 135 million live births in 2011, women delivered alone or with inadequate care. Wide disparities are found among regions in the level of skilled attendance at birth with women in rural areas at a disadvantage.

Target 5.B: Achieve, by 2015, universal access to reproductive health. Global progress: Lagging.

The need for family planning is slowly being met for more women, but demand is also increasing at a rapid pace. Worldwide, the unmet need for family planning dropped from 15% in 1990 to 12% in 2011, driven by progress in developing regions. Current levels of unmet need range from 4% in eastern Asia to 25% in Oceania and sub-Saharan Africa. This means that 140 million women (married or in union) would like to delay or avoid pregnancy, but are not using contraception. However, by 2015, total demand for family planning among married women is projected to grow to more than 900 million, mostly due to population growth, and remains a considerable challenge. Expanding access to information, counselling and supplies for a wide range of contraceptive methods is essential to meeting the target of universal access to reproductive health.

MDG 6: Combat HIV/AIDS, malaria and other diseases
Target 6.A: Have halted by 2015 and begun to reverse the spread of HIV and AIDS. Global progress: Lagging. UNAIDS 2012 data shows that globally there were 1 million fewer infections in 2012 than in 2001. New HIV infections among children have declined by 52% over the same period. However, there were still 2.3 million new infections with an estimated 35 million people living with HIV, 3.3 million of whom are children, in 2012. HIV infection rates are twice as high in young women aged 15–24 compared to young men, and account for 22% of all new HIV infections. Greater efforts are needed to prevent and treat HIV and TB co-infection, particularly in southern and eastern Africa where 50% of tuberculosis (TB) patients are estimated to be living with HIV.
Target 6.B: Achieve universal access to treatment for HIV/AIDS for all those who need it. Global progress: Not met. There has been a 29% decrease in AIDS-related deaths (adults and children) since 2005 due to massive scale-up of antiretroviral therapy. By 2012, nearly 10 million people were on antiretroviral treatment and for many HIV is now a manageable chronic condition. However, due to stigma and discrimination and poorly functioning health systems, at least 16 million people in need of treatment are still not accessing services under new World Health Organization 2013 treatment guidelines. Available treatment for children remains much lower than for adults, with paediatric treatment coverage in sub-Saharan Africa unacceptably low at 34% in 2012.
Target 6.C: By 2015, to have halted and begun to reverse the incidence of malaria and other major disease. Global progress: On track. Malaria cases are estimated to have reduced by 25% globally and 31% in Africa between 2000 and 2012, and progress is faster in countries with lower numbers of cases. Malaria mortality rates are estimated to have fallen by 42% in all age groups and by 48% in children aged under 5 years. Globally, the target has been met for TB incidence and continues to decline slowly. All regions except Africa and Europe are on track to achieve the Stop TB Partnership target of a 50% decline in mortality by 2015. However, in 2012 there were an estimated 8.6 million new TB cases (including 1.1 million cases with HIV) and an estimated 1.3 million deaths (including 320,000 people with HIV). 3 million people who developed TB are estimated to be missing out on quality care. The spread of drug resistance poses major threat to malaria and TB progress. There were reductions in incidence for many neglected tropical diseases (NTDs). 700 million people received mass drug administration (MDA) for one or more NTDs in 2012, but only 36% of people requiring MDA worldwide received all the drugs they needed.

MDG 7: Ensure environmental sustainability
Target 7.A: Integrate the principles of sustainable development into country policies and programmes and reverse the loss of environmental resources. Global progress: Lagging.* Natural resource stocks and flows continue to deteriorate with deforestation and unsustainable fishing practices undermining the health of natural assets and presenting a threat to sustainable development. More integrated approaches between agriculture and forest sectors are needed to make real progress in reversing the loss of natural resources, including forests, and to fulfil international commitments related to climate change mitigation, biodiversity conservation and sustainable land management. Carbon emissions are continuing to increase globally and the rate of growth in global emissions has accelerated, rising 10% from 1990 to 2000 and 33% from 2000 to 2010. Containing the growth in global emissions demands co-ordinated national and international action including concluding negotiations on a global agreement by 2015 to begin implementation in 2020. * This target is non-quantified and few of its indicators are routinely measured.

Target 7.B: Reduce biodiversity loss, achieving, by 2010, a significant reduction in the rate of loss. Global progress: Not met. Significant progress has been made since 1990 in increasing the coverage of protected areas dedicated to safeguarding and maintaining biological diversity and natural resources. From 1990 to 2012, protected terrestrial areas grew from 8.9% to 14.6% of the world's land surface. Over the same period, marine protection has more than doubled in coastal waters, from 4.6% to 9.7%. However, biodiversity loss is continuing. All species groups with known trends are deteriorating in status, moving closer to extinction and away from stable populations. Therefore, continued efforts are needed, in particular to improve the effectiveness of the global protected area network.
Target 7.C: By 2015, halve the proportion of people without sustainable access to safe drinking water and basic sanitation. Global progress: Water target met ahead of schedule. Sanitation target lagging. Achieving the water target in 2010 was a major success. Since 1990, 2.1 billion people gained access to improved drinking water sources. Most of the 768 million people without access live in rural areas, with access lowest in sub-Saharan Africa. To meet the sanitation target, another 1 billion people need to gain access by 2015. There has been significant progress with 1.9 billion people gaining access since 1990, leaving 2.5 billion people without access. The proportion of the global population practising open defecation has reduced from 24% to 15% since 1990, but 1.1 billion people still lack access to any form of toilet. South Asia and sub-Saharan Africa are the regions where access to sanitation is lowest.
Target 7.D: By 2020, to have achieved a significant improvement in the lives of at least 100 million slum dwellers. Global progress: Met. Between 2000 and 2010, over 200 million slum dwellers gained improved water sources, sanitation facilities, durable housing or sufficient living space. The proportion of slum dwellers in developing regions decreased from 39% in 2000 to 33% in 2012. The decline occurred in most regions with eastern Asia, southern Asia and south-eastern Asia achieving the largest percentage decreases. The high proportion of slum dwellers in sub-Saharan Africa dropped from 65% in 2000 to 62% in 2012. However, the number of slum dwellers, in absolute terms, continues to grow, due in part to the fast pace of urbanisation, being estimated at 863 million in 2012 compared with 760 million in 2000.

MDG 8: Develop a global partnership for development
Target 8.A: Develop further an open, rule-based, predictable, non-discriminatory trading and financial system. Global progress: Lagging. Market access for developing and least developed countries (LDCs) has continued to improve although average tariffs for clothing and textiles for LDCs still remain relatively high. Over 98% of imports from LDCs are admitted duty free into the EU under its Everything But Arms preference scheme. An historic agreement was reached at the World Trade Organization's (WTO) ninth Ministerial Conference in Bali in December on a package worth $100 billion. This reconfirms the WTO's relevance with the first multilateral deal in 20 years. It will also inject fresh momentum into resolving some of the remaining issues in the Doha Development Agenda (DDA) which are critical for developing countries.
Target 8.B: Address the special needs of the least developed countries. Global progress: Lagging. From 2010 to 2012 there had been a year on year reduction in net bilateral official development assistance (ODA) flow to LDCs. This trend has been reversed in 2013 with a 12.3% increase in real terms from 2012 to 2013. This increase is encouraging but it should be noted that there was exceptional debt relief to Burma in 2013. ODA to LDCs had increased from a low of 0.05% of total donors' Gross National Income (GNI) in the late 1990s to 0.11% in 2010. However, the trend has reversed in recent years, decreasing to 0.10% in 2011 and 0.09% in 2012. Figures on ODA to LDCs as a proportion of donors' GNI are not yet available for 2013.

Target 8.C: Address the special needs of landlocked developing countries and small island developing states. Global progress: Lagging.

Progress has been mixed on this target. ODA spend on landlocked developing countries fell in 2010 and again in 2011. However, assistance to small island developing states increased substantially. Assistance to sub-Saharan Africa plays a large part in achieving this MDG since the region hosts 14 of the world's 31 landlocked developing countries. Bilateral aid to this region fell by 4% in real terms from 2012 to 2013.

Target 8.D: Deal comprehensively with the debt problems of developing countries through national and international measures and make debt sustainable in the long term. Global progress: On track.

Of the 39 countries eligible or potentially eligible for Heavily Indebted Poor Country (HIPC) Initiative assistance, 35 have received debt relief from Paris Club bilateral creditors and International Financial Institutions including the IMF and World Bank. This has resulted in reductions in debt servicing and increases in poverty reducing expenditure. The international community is focused on ensuring that the remaining 4 countries are able to access debt relief under HIPC in line with the requirements. The IMF and World Bank have been monitoring and supporting debt sustainability in low income countries through the joint Debt Sustainability Framework which helps guide countries and donors in mobilising the financing of low income countries' development needs, while reducing the chances of an excessive build-up of debt in the future. For those countries which have received debt relief the focus must now be on maintaining the gains by keeping debt levels sustainable.

DFID has continued to support HM Treasury's lead on debt issues, supporting eligible countries' progress through the internationally agreed HIPC Initiative.

Target 8.E: In co-operation with pharmaceutical companies, provide access to affordable essential drugs in developing countries. Global progress: Lagging.

Resources to support the provision of essential medicines through some disease-specific global health funds increased in 2013. Drug donations to treat neglected tropical diseases also increased. However, availability of essential medicines remains low across developing countries with large inequalities in the availability and quality of generics across countries. Data indicates a minor improvement in efforts to bring the price of essential medicines in developing countries in line with international reference prices.

Target 8.F: In co-operation with the private sector, make available the benefits of new technologies, especially information and communications. Global progress: Lagging**.**

Growing infrastructure in information and communications technology, including mobile-broadband networks, along with social media, innovative applications and falling prices for services continue to drive internet uptake in all regions of the world. However, major regional differences remain. In the developing world, 31% of the population are online, compared to 77% in the developed world. Sub-Saharan Africa, where less than 20% of the population are using the internet, remains the region with the lowest penetration rate.

Both the number of fixed and mobile-broadband subscriptions in developing countries surpassed those in developed countries. But penetration rates lag seriously behind. While developed countries have fixed and mobile-broadband penetration rates of 27% and 75% respectively, rates for developing countries stood at 6% for fixed and 20% for mobile-broadband subscriptions. In sub-Saharan Africa, fixed-broadband penetration is below 1%. Besides differences in penetration rates, major disparities remain in the coverage, price and quality of broadband services. The limited availability of international internet bandwidth and backbone infrastructure in many developing countries continues to pose challenges. Despite a significant drop in prices, the cost of broadband access in relation to average income remains far too high for most in developing countries. More efforts must be made to make broadband available, affordable and truly high-speed for all.

Level 2: DFID's contribution to development results

2.8 The indicators in level 2 of DFID's Results Framework measure the outputs that can be directly linked to DFID programmes and projects whether delivered through bilateral country programmes, or through contributions to multilateral organisations. The bilateral indicators were selected primarily through analysis of expected results set out in individual DFID country Operational Plans, while the multilateral indicators capture key outputs as reported by the multilateral organisations themselves. The multilateral results are presented alongside the UK's funding share of the multilateral organisation, in order to show the extent of the UK's contribution.

2.9 It is important to note that the indicators in level 2 of the Results Framework reflect those outputs where it is possible to aggregate results across different countries and so do not capture all the results that DFID is delivering. Results that are vital to each country's development may not be covered here simply because they cannot be aggregated across countries. Chapter 3 provides a summary of the headline results delivered through each country and regional programme, reflecting the priorities and operational context in each area. A fuller set of results are set out in the individual country Operational Plans, published on the GOV.UK website.

Progress towards DFID's results commitments

2.10 DFID has made a number of results commitments, setting out the results that UK investment in development will deliver by 2015. These targets were initially set out in 'UK aid: Changing lives, delivering results'[7] and in some cases have been updated with subsequent announcements. This report presents the progress that has been made towards the 2015 targets. Some highlights are summarised below.

2.11 By 2013–14, the UK had supported:

- 6.7 million people with cash transfer programmes, meeting our target of 6 million
- 3.6 million births delivered with the help of nurses, midwives or doctors, meeting the target of 2 million
- 85.8 million people to hold their authorities to account and have a say in their community's development, meeting the target of 40 million
- 54.4 million people with access to financial services, providing the means to help support people to work their way out of poverty, meeting the target of 50 million
- 43.1 million people with access to a water, sanitation or hygiene intervention
- 19.3 million children under 5 or pregnant women with nutrition programmes.

2.12 A short summary of the results achieved is now presented for each of the following sectors, showing progress towards DFID's commitments for each indicator in level 2 of the Results Framework.

- Wealth creation
- Poverty, vulnerability, nutrition and hunger
- Education
- Water, sanitation and hygiene
- Humanitarian assistance
- Governance and security
- Climate change
- Health.

Some technical notes to be aware of when using the results estimates are provided in Figure 2.5 and the multilateral acronyms used in the tables are explained in Figure 2.6.

7 www.gov.uk/government/publications/uk-aid-changing-lives-delivering-results

Results achieved by sector – Wealth creation

Two important aspects of wealth creation are an individual's ability to access financial services and their ability to have secure rights over their land and other property.

An estimated 2.5 billion adults do not have access to formal financial services. A World Bank-Gallup survey in 148 countries in 2012 reported that 76% of adults in sub-Saharan Africa and 67% of adults in south Asia do not have access to formal financial services, compared to only 11% in high income countries. In low income countries, women, on average, are 10% less likely than men to have access to formal financial services while people living in rural areas are nearly 15% less likely to have access than their urban counterparts. Lack of access to formal services including borrowing, saving, payments or insurance hinders the ability of poor people to start or grow small businesses, smooth their consumption, build assets and withstand shocks such as ill health or natural disasters. By improving access to finance, evidence[8] shows this can raise incomes and help support people to work their way out of poverty.

Some 75% of the world's population do not hold legally enforceable rights to the land they live and work on. In sub-Saharan Africa alone, over half the population live on less than £1 a day and less than 10% of the rural land is legally registered. There is strong evidence that the responsible governance of tenure of land and other natural resources is an essential component for achieving sustainable development and poverty eradication. Indeed, findings from a recently published DFID Evidence Paper[9] on securing property rights found "evidence of a strong association between secure property rights, long-term economic growth and sustainable poverty reduction, where important complementary measures (e.g. infrastructure, access to credit and agricultural inputs) were in place". Consequently, as a key economic institution, property rights and their protection sit at the heart of the UK's 'golden thread' vision for international development and poverty reduction.

DFID commitment

In 'UK aid: Changing lives, delivering results' DFID has a commitment to provide more than 50 million people with access to financial services to help them work their way out of poverty by March 2015. DFID has also committed to secure the right to land and property for more than 6 million people, of whom 50% will be women, by March 2015. DFID's Strategic Vision for Girls and Women made a further and more ambitious commitment to secure access to land for 4.5 million women.

Indicators used to measure progress

There are 2 wealth creation indicators included in the DFID Results Framework to measure progress:

- Number of people with access to financial services as a result of DFID support
- Number of people supported through DFID to improve their rights to land and property

Results achieved

By 2013–14, DFID had achieved the following results:

- Supported an estimated 54.4 million people to gain access to financial services
- Helped 1.6 million people to secure their land and property rights

The results for the financial access indicator come from a variety of financial sector development programmes focusing on direct delivery of financial services to the unbanked and on development of markets for financial services with a view to paving the way for the private sector to serve the needs of the poor. The indicator is not a direct measure of poverty but rather a measure of access to financial services such as credit, savings/deposits, insurance, leasing and transfer payments. The data mainly focuses on bilateral activities but in the case of multi-donor funded programmes, results are attributed to DFID on the basis of DFID's share in the total programme cost.

DFID is committed to scaling up programmes that improve the security of land tenure rights in developing countries, particularly for women and girls. The programmes contributing to this indicator tackle specific challenges to the security of rights to land and property, especially for the poor. For example, the lack of up to date and collectable land use and ownership information; the lack of delimitation or registration of communal land; or the lack of recognition of women's user and ownership rights. All of these make it more difficult for individuals and communities to get a good return from their assets.

8 Pande R, Cole S, Sivasankaran A, Bastian G and Durlacher K (2011) 'Does Poor People's Access to Formal Banking Services Raise their Incomes?', Harvard University

9 DFID (April 2014) Secure property rights and development: Economic growth and household welfare, www.gov.uk/government/publications/secure-property-rights-and-development-economic-growth-and-household-welfare

Progress towards DFID results commitments

Indicator	Indicator type	Results achieved up to 2013–14 inclusive			
		Male	Female	Not identified	**Total**
Number of people with access to financial services as a result of DFID support*	Peak year	27,073,000	26,912,000	464,000	**54,450,000**
Number of people supported through DFID programmes to improve their rights to land and property	Cumulative	765,000	739,000	66,000	**1,570,000**

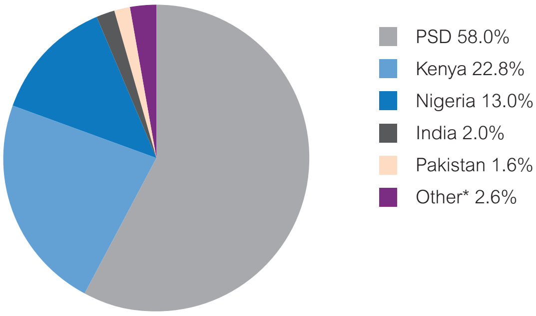
* Results achieved through both multilateral and bilateral channels.

Results achieved by country

The largest contributor to the financial access indicator is DFID's Private Sector Department (PSD) which provides central funding to programmes operating in a wide range of countries. With regard to improvements to land and property rights, the highest number of people supported has been in India and Nepal with 85% of the results delivered in these countries.

Number of people with access to financial services as a result of DFID support

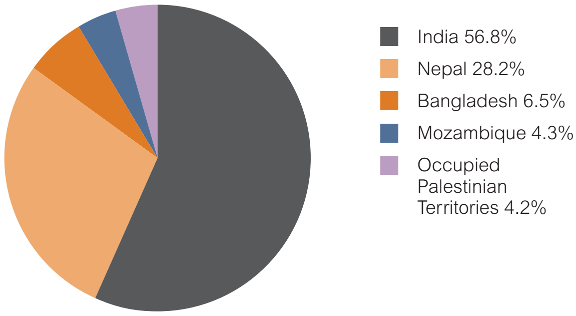
Results achieved up to 2013–14 inclusive



*Other refers to departments which contribute <4% of results, and includes Tanzania, Bangladesh, Middle East and North Africa Department Regional, multilateral organisations, Burma, Rwanda, Uganda, South Africa, Sudan, Yemen, Zambia, Zimbabwe, Malawi, Central Asia and Nepal.

Number of people supported through DFID programmes to improve their rights to land and property

Results achieved up to 2013–14 inclusive



Results achieved by multilateral organisations

The following results are delivered by multilateral organisations, and fall broadly within the wealth creation sector. These indicators were included in the multilateral section of DFID's Results Framework. The results presented here are based on all funding that the multilateral receives, not just funding from DFID or the UK. These results are presented alongside DFID's share of core funding to the multilateral organisations, in order to illustrate that DFID contributes a share of those results.

Indicator	Multilateral	Reporting period	Latest result	DFID's contribution as a % of total core funding
Number of microfinance accounts opened or end borrowers reached	AsDB	2013	831,000	5
Number of micro/small/medium productive enterprises financed	IADB	2013	1,247,000	2
Number of active borrowers in microfinance	IFAD	2012	2,460,000	5
Number of voluntary savers	IFAD	2012	5,480,000	5
Number of housing loans	IFC	FY 2012–13	207,000	5
Number of microfinance and SME loans	IFC	FY 2012–13	14,200,000	5
Number of long term jobs created	PIDG	Cumulative data to 2013	188,000	67

Results achieved by sector – Poverty, vulnerability, nutrition and hunger

About 700 million fewer people lived in extreme poverty conditions in 2010 compared to 1990. Despite this fall, around 1.2 billion people live in extreme poverty.[10] If we are to break the cycle of poverty, we need to address the most pressing need of all – hunger. Today, 1 in 8 people in the world remain chronically undernourished. Hunger and malnutrition rob children of their life chances – making them much more likely to become ill, limiting brain development and stunting growth.

The Millennium Development Goals (MDGs) include 2 targets in this area. The first is to halve, by 2015, the proportion of people whose income is less than $1.25 a day. This target was met 5 years ahead of the deadline, and the global poverty rate had fallen by 2010 to less than half the rate in 1990. However, more than 1.2 billion people globally still live in extreme poverty. The second target is to halve, by 2015, the proportion of people who suffer from hunger. The world is on track to reach the hunger target by 2015, but globally about 870 million people are still estimated to be undernourished, and in sub-Saharan Africa and South Asia hunger and undernutrition remain unacceptably high.

DFID commitment

DFID has 3 specific commitments within this sector:

- Help more than 6 million of the world's poorest people to escape extreme poverty by March 2015
- Stop 20 million more children going hungry by December 2015
- Ensure that another 3 million people have enough food throughout the year by March 2015

Indicators used to measure progress

There are 3 indicators included in the DFID Results Framework to measure progress on results achieved in this sector through DFID support:

- Number of people benefiting from DFID-supported cash transfer programmes
- Number of children under 5 and pregnant women reached through DFID's nutrition-relevant programmes
- Number of people achieving food security through DFID support

Results achieved

By 2013–14, DFID had achieved the following results:

- Supported 6.7 million people with cash transfer programmes
- Reached 19.3 million children under 5 and pregnant women through DFID's nutrition-relevant programmes
- Provided food security to 2.5 million people

For 2 of the indicators in this sector, 'number of people benefiting from DFID-supported cash transfer programmes' and 'number of people achieving food security through DFID support', results have been delivered solely through DFID's bilateral programme. For the indicator 'number of children under 5 and pregnant women reached through DFID's nutrition-relevant programmes', the majority of results have been delivered through DFID's bilateral programme but some have been delivered through core funding to UNICEF and the World Food Programme.

Progress towards DFID results commitments

Indicator	Indicator type	Results achieved up to 2013–14 inclusive			
		Male	Female	Not identified	**Total**
Number of people benefiting from DFID-supported cash transfer programmes	Peak year	2,606,000	3,296,000	752,000	**6,655,000**
Number of children under 5 and pregnant women reached through DFID's nutrition-relevant programmes*	Peak year	4,496,000	6,148,000	8,661,000	**19,305,000**
Number of people achieving food security through DFID support	Peak year	1,170,000	1,302,000	0	**2,472,000**

* Results achieved through both multilateral and bilateral channels.

Results achieved by country

Each of the 3 indicators in this sector has very different geographical coverage. Close to two thirds of all people benefiting from cash transfer programmes lived in Bangladesh, Pakistan or Ethiopia. There were also significant numbers living in Kenya, Uganda, Rwanda and the Occupied Palestinian Territories, as well as smaller numbers in 6 other DFID priority countries, mainly within sub-Saharan Africa.

The number of children under 5 and pregnant women who were reached by DFID's nutrition programmes was spread more evenly across countries, mainly in Africa. As well as a significant number of beneficiaries in Nigeria,

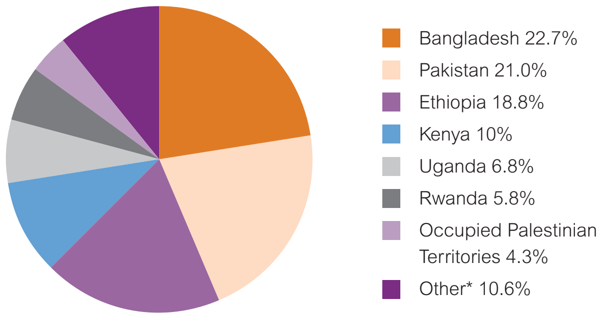
10 United Nations Millennium Development Goals factsheet: www.un.org/millenniumgoals/pdf/Goal_1_fs.pdf

India, Ethiopia and Mozambique, children and pregnant women in Zambia, Bangladesh and other DFID priority countries (within Africa and Western Asia) also benefited from nutrition programmes.

Three quarters of people achieving food security through DFID support lived in Zimbabwe and Bangladesh. The remaining quarter of beneficiaries lived in Burma or Ethiopia.

Number of people benefiting from DFID-supported cash transfer programmes

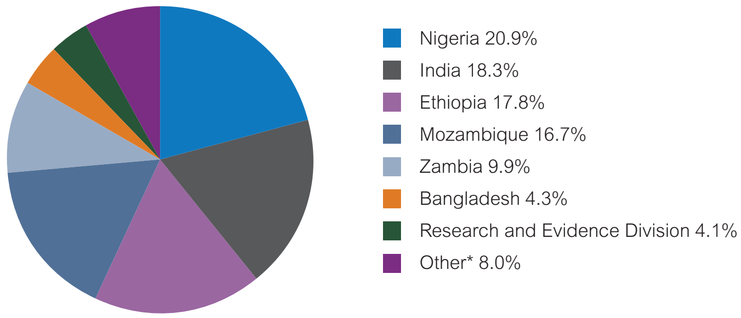
Results achieved up to 2013–14 inclusive



*Other refers to departments which contribute <4% of results, and includes Zambia, Zimbabwe, Ghana, Mozambique, Yemen and South Sudan.

Number of children under 5 and pregnant women reached through DFID's nutrition-relevant programmes

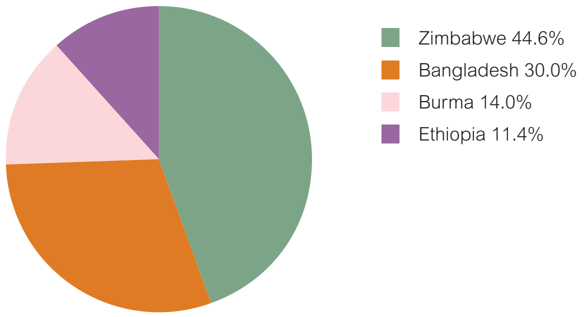
Results achieved up to 2013–14 inclusive



*Other refers to departments which contribute <4% of results, and includes Yemen, Nepal, Malawi, Somalia, Kenya, Uganda and multilateral organisations.

Number of people achieving food security through DFID support

Results achieved up to 2013–14 inclusive



Results achieved by multilateral organisations

The following results are delivered by multilateral organisations, and fall broadly within the poverty, vulnerability, nutrition and hunger sector. These indicators were included in the multilateral section of DFID's Results Framework. The results presented here are based on all funding that the multilateral receives, not just funding from DFID or the UK. These results are presented alongside DFID's share of core funding to the multilateral organisations, in order to illustrate that DFID contributes a share of those results.

Indicator	Multilateral	Reporting period	Latest result	DFID's contribution as a % of total core funding
Number of farmers given access to improved agricultural services and investment	IADB	2013	1,086,000	2
Number of people receiving services from International Fund for Agricultural Development supported projects	IFAD	2012	78,700,000	5
Number of people trained in crop production practices/technologies	IFAD	2012	4,460,000	5
Number of malnourished children provided with special nutritional support	WFP	2012	9,800,000	8
Number of people provided with food	WFP	2012	97,200,000	8
Number of school children receiving school meal and take home rations	WFP	2012	17,500,000	8
Number of women and children provided with food and nutritional support	WFP	2012	82,100,000	8

Results achieved by sector – Education

A good education is a human right, a global public good and a necessary ingredient for economic development and poverty reduction. Education enables people to live healthier and more productive lives. The UK government is committed to helping to ensure that every girl and boy can access and complete a good quality basic education.[11] The MDGs include a target to ensure by 2015 that children everywhere will be able to complete a full course of primary schooling. Significant progress has been made on getting children into school with the number of children out of school dropping from 108 million in 1999 to 57 million in 2013. This progress shows what sustained national and international investment can achieve but more needs to be done – and done differently – to ensure all girls and boys are not just in school but learning while there. It is estimated that there are at least 250 million children who cannot read or count, even if they have spent 4 years in school. Learning is a vital and measurable dimension of a quality education and is at the heart of DFID's education programming.

DFID commitments

DFID has made the following commitments:

- To support 11 million girls and boys in primary and secondary schools by March 2015, including at least 4.5 million in primary[12] and 700,000 girls in secondary school[13]
- To train more than 190,000 teachers[14] and improve the quality of education and children's learning[15]

Indicators used to measure progress

There are 4 education indicators used to measure progress on ensuring boys and girls can access and complete a good quality basic education:

- Number of children supported by DFID in primary education (per annum), by sex[16]
- Number of children supported by DFID in lower secondary education (per annum), by sex
- Number of children completing primary education supported by DFID (per annum), by sex
- Number of teachers trained[17]

The first 2 indicators provide estimates of the number of children which DFID fully funds to be enrolled in primary and lower secondary school, or the number of children which we can demonstrate would not be in school, or not learning at all, without DFID support.

Results achieved

By 2013–14, DFID had achieved the following results:

- Supported 10.2 million children in primary and lower secondary school – including 4.1 million girls in primary school and 729,000 girls in lower secondary school
- Supported 1.4 million children, including 710,000 girls, to complete primary school – this result is based on the number of children completing primary school education supported by DFID (per annum) and uses the number of new entrants to the last grade of primary education as an estimate for those completing primary school
- Through multilateral channels, DFID supported the training of 123,000 teachers

It should be noted that these results do not represent the full reach of DFID's investments in education. Some significant DFID education investments, including (for example) some technical assistance and support for improved education data, as well as training teachers, are not reflected in these results. The results above also do not include children supported through global or multilateral programmes such as the Girls' Education Challenge Fund and the Global Partnership for Education.

11 DFID (July 2011) Education position paper. Improving learning, expanding opportunities
12 DFID (March 2011) Strategic Vision for Girls and Women
13 DFID (March 2011) UK aid: Changing lives, delivering results
14 DFID (March 2011) UK aid: Changing lives, delivering results. To be achieved through multilateral channels only.
15 Further work is under way to develop an appropriate learning indicator that captures a measure of children's learning.
16 Previously DFID had a separate commitment for supporting children in primary schools and a separate commitment for lower secondary school.
17 To be achieved through multilateral channels only.

Progress towards DFID results commitments

Indicator	Indicator type	Results achieved up to 2013–14 inclusive			
		Male	Female	Not identified	**Total**
Number of children supported by DFID in primary and lower secondary education (per annum)	Peak year	5,321,000	4,874,000	0	**10,195,000**
Number of children completing primary education supported by DFID (per annum)	Cumulative	705,000	712,000	0	**1,417,000**
Number of teachers trained**	Cumulative	0	0	123,000	**123,000**

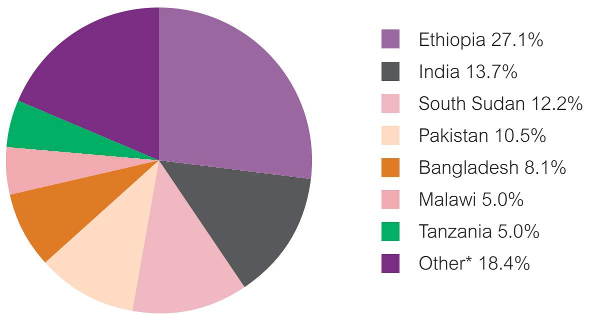
** Results achieved through multilateral channels only.

Results achieved by country

The highest numbers of children supported in primary and lower secondary school by the end of 2013–14 were in Ethiopia (2.8 million), India (1.4 million), South Sudan (1.2 million), Pakistan (1.1 million) and Bangladesh (0.8 million). These 5 country programmes accounted for 72% of the overall 10.2 million figure. The remaining 16 country programmes (and one centrally managed programme) each account for around 5% or less of the overall 10 million figure.

Number of children supported in primary and lower secondary education by country

Results achieved up to 2013–14 inclusive



*Other refers to departments which contribute <4% of results, and includes Sierra Leone, Rwanda, Mozambique, Nigeria, Zimbabwe, Ghana, Vietnam, Zambia, Burundi, the Occupied Palestinian Territories, Nepal, Yemen, Civil Society Department, Uganda and Kenya.

Results achieved by multilateral organisations

The following results are delivered by multilateral organisations, and fall broadly within the education sector. These indicators were included in the multilateral section of DFID's Results Framework. The results presented here are based on all funding that the multilateral receives, not just funding from DFID or the UK. These results are presented alongside DFID's share of core funding to the multilateral organisations, in order to illustrate that DFID contributes a share of those results.

Indicator	Multilateral	Reporting period	Latest result	DFID's contribution as a % of total core funding
Number of teachers trained	AsDB	2013	515,000	5
Number of teachers trained	GPE	2012	61,000	24
Number of teachers trained	IADB	2013	120,000	2
Number of teachers recruited or trained	IDA	FY 2012–13	1,100,000	11
Number of education ministry officials trained and coached in strategic planning and management	UNESCO	2012	1,400	6

Results achieved by sector – Water, sanitation and hygiene

Sustained utilisation of safe drinking water and hygienic latrines together with habitual hand washing with water and soap is effective in reducing diarrhoea and could prevent almost 1.4 million unnecessary child deaths every year.[18] The MDGs include a target to halve, by 2015, the proportion of the population without sustainable access to safe drinking water and basic sanitation. The target has been met for water but an estimated 768 million people still did not use an improved source of drinking water in 2011. The world is off track on the sanitation target and by the end of 2011, 2.5 billion people lacked access to an improved sanitation facility.[19]

DFID commitment

DFID has a commitment to reach 60 million people through its water, sanitation and hygiene (WASH) programmes by December 2015. This commitment was made at the Sanitation and Water for All (SWA) High Level Meeting in 2012. This superseded 3 separate targets for our water, sanitation and hygiene programmes, which were included in DFID's 'UK aid: Changing lives, delivering results'[20] publication.

Indicators used to measure progress

There are 4 WASH indicators included in the DFID Results Framework to measure progress on the number of people reached with these basic services through DFID support:

- Number of unique people reached with one or more water, sanitation or hygiene promotion intervention
- Number of people with sustainable access to clean drinking water sources through DFID support
- Number of people with sustainable access to an improved sanitation facility through DFID support
- Number of people reached with access to improved hygiene through DFID support to hygiene promotion

The first of these indicators tracks progress on DFID's commitment to reach 60 million through our WASH programmes by December 2015[21]. This provides a measure of the number of people reached through DFID's WASH programmes. Each person may be reached with one, two or all three of water, sanitation or hygiene interventions. The indicator methodology ensures that each person is only counted once.

Results achieved

By 2013–14, DFID had achieved the following:

- Supported over 43 million people to access clean water, better sanitation or improved hygiene conditions through DFID's WASH programmes

The number of people reached with each of the 3 separate types of intervention by 2013–14 through DFID support were:

- 14.8 million people with sustainable access to clean drinking water sources
- 14.5 million people with sustainable access to an improved sanitation facility
- 29.4 million people with access to improved hygiene

The majority of these results contributing to DFID's commitment (around 80%) have been delivered through DFID's bilateral programme but some results are delivered through core funding to multilaterals (around 20%), primarily the World Bank's International Development Association (IDA), but also through the African Development Bank (AfDB), the Asian Development Bank (AsDB) and the Caribbean Development Bank (CDB).

18 DFID (2013) Water, Sanitation and Hygiene Evidence Paper
19 WHO/UNICEF Joint Monitoring Programme 2013 Update
20 www.gov.uk/government/publications/uk-aid-changing-lives-delivering-results
21 For this indicator, DFID will report total results achieved by December 2015, including 9 months from end-March to end-December 2015.

Progress towards DFID results commitments

Indicator	Indicator type	Results achieved up to 2013–14 inclusive			
		Male	Female	Not identified	**Total**
Number of unique people reached with one or more water, sanitation or hygiene promotion intervention*	Cumulative	16,359,000	16,058,000	10,681,000	**43,099,000**
Number of people with sustainable access to clean drinking water sources through DFID support ***	Cumulative	5,722,000	5,510,000	3,534,000	**14,767,000**
Number of people with sustainable access to an improved sanitation facility through DFID support***	Cumulative	6,452,000	6,396,000	1,651,000	**14,499,000**
Number of people with access to improved hygiene through DFID support to hygiene promotion***	Cumulative	14,175,000	14,099,000	1,179,000	**29,454,000**

* Results achieved through both multilateral and bilateral channels.

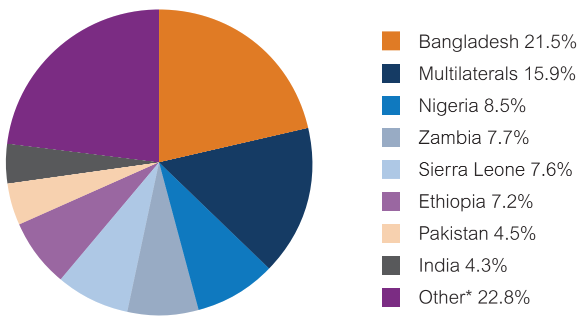
*** These results reflect bilateral results only. In addition the three sub-indicators do not sum to the headline indicator because of double counts.

Results achieved by country

The highest numbers of people reached with one or more water, sanitation or hygiene promotion interventions were in Bangladesh (9.3 million), Nigeria (3.7 million), Zambia (3.3 million), Sierra Leone (3.3 million), Ethiopia (3.1 million), Pakistan (1.9 million), India (1.9 million) and Tanzania (1.6 million). Most of these larger programmes are delivered through UNICEF and partner governments. The other 10 country programmes, in addition to 2 regional programmes and 4 centrally managed programmes from DFID HQ, each account for around 4% or less of the overall 43 million figure.

Number of unique people reached with one or more water, sanitation or hygiene promotion intervention

Results achieved up to 2013–14 inclusive



*Other refers to departments which contribute <4% of results, and includes Tanzania, Middle East and North Africa Department Regional, the Democratic Republic of Congo, Sudan, Zimbabwe, Yemen, Nepal, Private Sector Department, Malawi, Human Development Department, Civil Society Department, Africa Regional, Mozambique, Vietnam, Research and Evidence Division, South Sudan and Uganda.

Results achieved by multilateral organisations

The following results are delivered by multilateral organisations, and fall broadly within the water, sanitation and hygiene sector. The results presented here are based on all funding that the multilateral receives, not just funding from DFID or the UK. These results are presented alongside DFID's share of core funding to the multilateral organisations, in order to illustrate that DFID contributes a share of those results.

Indicator	Multilateral	Reporting period	Latest result	DFID's contribution as a % of total core funding
Number of people with new or improved access to water and sanitation	AfDB	2013	921,000	12
Number of new households served with water supply	AsDB	2013	1,003,000	5
Number of households with access to water supply and sanitation	CDB	2013	4,000	22
Number of households with new or upgraded sanitary connections	IADB	2013	392,000	2
Number of people with access to clean drinking water	IDA	FY 2012–13	40,100,000	11
Number of people with access to improved sanitation facilities	IDA	FY 2012–13	4,300,000	11

Results achieved by sector – Humanitarian assistance

DFID leads the UK government's response to humanitarian emergencies throughout the world, responding rapidly and decisively to save lives.

The Humanitarian Emergency Response Review[22] (HERR) recommended how the UK could better deliver a response fit to deal with the challenges of the 21st century, based around 7 key themes: Anticipation, Resilience, Leadership, Innovation, Accountability, Partnership and Humanitarian space. DFID continues to improve and reinforce the UK response to humanitarian emergencies, in line with the recommendations of the HERR.

DFID commitment

By its nature, humanitarian assistance is reactive to unplanned events; therefore DFID has no specific targets for the amount of humanitarian assistance to be delivered. Instead, DFID focuses on delivering the best possible humanitarian assistance to people in need.

Indicators used to measure progress

There is one humanitarian assistance indicator included in the DFID Results Framework:

- Number of people reached with emergency food assistance through DFID support.

Results achieved

By 2013–14, DFID had achieved the following:

- Reached over 11 million people with emergency food assistance.

In addition:

- Following Typhoon Haiyan in the Philippines DFID supported more than a million people.
- In the Sahel, DFID is providing support to communities facing food insecurity, malnutrition and those affected by conflict. This support is expected to benefit over 1.6 million people across the region in 2013–14.
- The UK is providing humanitarian assistance in the Central African Republic in response to a severe escalation in the crisis. Support is provided through the International Committee of the Red Cross (ICRC), non-governmental organisations (NGOs) and UN agencies in emergency healthcare, clean water, food security and logistics and is expected to benefit over 100,000 people.
- In October 2013 after Cyclone Phailin in Odisha, India, DFID supported 200,000 people with clean water, basic shelter and other essential items such as blankets and cooking utensils, with a focus on the most vulnerable including women and girls.
- Following the flooding in Uttarakhand in India in July 2013, DFID provided support to 15,000 of the most vulnerable people including essential food and water, and bedding and basic shelter materials.
- In Haiti, DFID provided rental support cash grants to 2,195 households, enabling them to leave camps and return to their communities of origin in a secure and dignified manner. DFID is also helping Haiti to develop greater resilience to natural disasters, so that when the next disaster hits, Haiti will be better able to cope.

Progress towards DFID results commitments

Indicator	Indicator type	Results achieved up to 2013–14 inclusive			
		Male	Female	Not identified	**Total**
Number of people reached with emergency food assistance through DFID support	Cumulative	4,158,000	4,234,000	2,958,000	**11,351,000**

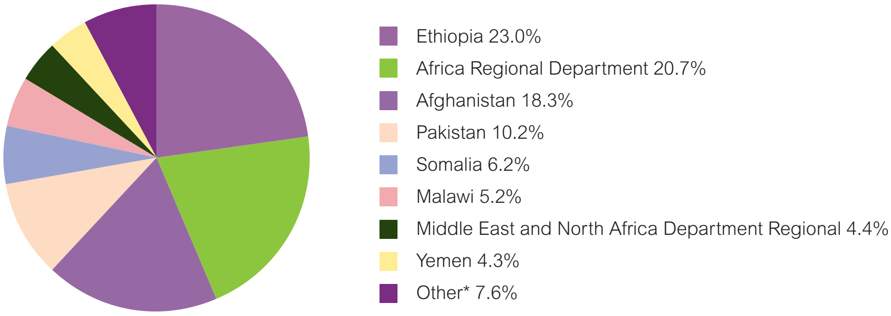
Results achieved by country

The highest numbers of people have been reached through programmes in Ethiopia (2.6 million), Afghanistan (2.1 million), Pakistan (1.2 million), Somalia (0.7 million) and Malawi (0.5 million). Programmes running in multiple African countries (Africa Regional) have reached a further 2.4 million people (which includes 0.5 million people in Ethiopia, 0.4 million in Malawi, 0.3 million in Kenya and 0.2 million each in Mali and Chad).

22 www.gov.uk/government/publications/humanitarian-emergency-response-review

Number of people reached with emergency food assistance through DFID support

Results achieved up to 2013–14 inclusive



*Other refers to departments which contribute <4% of results, and includes Kenya, Uganda, the Democratic Republic of Congo, Bangladesh, Tanzania, South Africa and Civil Society Department.

Results achieved by multilateral organisations

The following results are delivered by multilateral organisations' humanitarian assistance projects, which may also be funded by other countries or agencies. These results are presented alongside DFID's share of core funding to the multilateral organisations, in order to illustrate that DFID contributes a share of those results.

Indicator	Multilateral	Reporting period	Latest result	DFID's contribution as a % of total core funding
Number of people benefiting from disaster preparedness activities	ECHO	2013	18,000,000	14
Number of people provided with humanitarian assistance	ECHO	2013	124,000,000	14
Number of civilians provided with essential household items	ICRC	2013	3,466,000	16
Number of detainees visited	ICRC	2013	756,000	16
Number of migrants, internally displaced persons, refugees and other vulnerable groups receiving emergency, migration and durable support (eg shelter)	IOM	2013	14,945,000	7
Number of displaced people (refugees and internally displaced people) receiving protection or assistance	UNHCR	2013	35,600,000	13
Number of severely malnourished children aged 6–59 months reached with therapeutic feeding programmes	UNICEF	2013	2,400,000	5

Results achieved by sector – Governance and security

DFID will tackle the underlying causes of poverty by supporting strong and inclusive economic, social and political institutions and empowered citizens. Effective policing, a legal system that can be trusted, local services and the right to vote are among the key building blocks of any stable and prosperous society. Without them, it is difficult for a country to educate its children, grow its economy or build a healthcare system. By supporting more governments to put them in place, we can help them meet their people's needs. In the long term this means we are spending now to save later, as countries reach a point where they can stand on their own two feet.

The importance of governance and security is recognised in the Millennium Declaration[23] (September 2000):

"We will spare no effort to promote democracy and strengthen the rule of law, as well as respect for all internationally recognized human rights and fundamental freedoms, including the right to development."

The May 2013 report[24] of the High Level Panel on the post-2015 Development Agenda co-chaired by David Cameron has further reinforced this message:

"Freedom from fear, conflict and violence is the most fundamental human right, and the essential foundation for building peaceful and prosperous societies. At the same time, people the world over expect their governments to be honest, accountable, and responsive to their needs."

DFID commitments

The results commitments relating to this sector were all announced in the publication 'UK aid: Changing lives, delivering results'[25] and are as follows.

- We will support freer and fairer elections in 13 countries with more than 300 million voters
- We will support 40 million people to hold authorities to account
- We will help 10 million women to access justice through the courts, police and legal assistance

In addition the commitment on access to justice for women and girls is reiterated in DFID's Strategic Vision for Girls and Women. The end date for each of the commitments is March 2015.

Indicators used to measure progress

For governance and security there are 4 indicators in level 2 of the DFID Results Framework of which the first 2 are very closely related:

- Number of people who vote in elections supported by DFID
- Number of countries supported by DFID in freer and fairer elections
- Number of people supported to have choice and control over their own development and to hold decision makers to account
- Number of women and girls with improved access to security and justice services through DFID support

Results achieved

By 2013–14 DFID had achieved the following results:

- Supported elections in 11 countries in which 144.7 million people voted
- Supported 85.8 million people to have choice and control over their own development and to hold decision makers to account
- Improved access to security and justice services for 10.8 million women and girls

There are 48 projects which support people to have choice and control over their own development and to hold decision makers to account. The support varies by context and includes building awareness among citizens on the services they should be able to expect from their governments, supporting people to meet and discuss issues with their elected representatives, and helping men and women to participate in community decision-making processes.

Bilateral programmes help to improve access to security and justice services for women by supporting nationally owned reform of security and justice institutions such as the police, prosecutions and the judiciary; increasing awareness and availability of community legal services; building partnerships between communities and service providers; and ensuring effective responses to violence against women and girls.

There are no results arising from DFID core funding of multilateral organisations that contribute to these indicators at level 2 of the DFID Results Framework. Neither are there other headline results achieved by multilateral organisations that would relate to this pillar.

Progress towards DFID's results commitments

The electoral events supported in 2013–14 were in Mozambique, Zimbabwe (constitutional referendum), Nepal and Pakistan. Progress on this indicator depends significantly on the timing of elections in partner countries which is not determined by DFID.

23 www.un.org/en/development/devagenda/millennium.shtml
24 www.post2015hlp.org/the-report/
25 www.gov.uk/government/publications/uk-aid-changing-lives-delivering-results

The target to support 40 million people to hold authorities to account has been exceeded. An important factor in this is the strong performance of a centrally managed project to meet the information needs of the world's poorest people (delivered by BBC Media Action).

Indicator	Indicator type	Results achieved up to 2013–14 inclusive			
		Male	Female	Not identified	**Total**
Number of people who vote in elections supported by DFID	Cumulative	43,257,000	30,208,000	71,188,000	**144,653,000**
Number of countries supported by DFID in freer and fairer elections	Cumulative	N/A	N/A	N/A	**11**
Number of people supported to have choice and control over their own development and to hold decision makers to account	Peak year	45,105,000	33,688,000	7,014,000	**85,806,000**
Number of women and girls with improved access to security and justice services through DFID support	Peak year	N/A	10,778,000	N/A	**10,778,000**

Results achieved by country

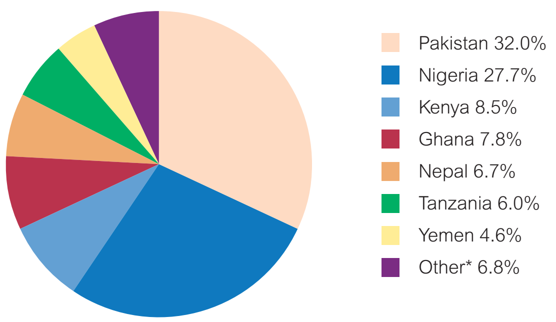
The elections with most voters have been in Pakistan (47 million) and Nigeria (40 million).

The single largest contribution (52 million) to the indicator on supporting people to have choice and control is from a centrally managed project delivered by BBC Media Action. Those results are in turn delivered in Bangladesh, Burma, Kenya, Nepal, Nigeria, the Occupied Palestinian Territories and Sierra Leone.

In terms of girls' and women's improved access to justice and security, results have been achieved in a number of countries including Bangladesh, Sudan, the Caribbean, the Democratic Republic of Congo, South Sudan, Sierra Leone, Ethiopia, Pakistan, Nepal, Uganda, Zimbabwe and Somalia.

Number of people who vote in elections

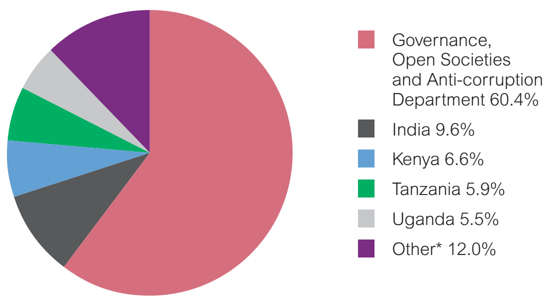
Results achieved up to 2013–14 inclusive



*Other refers to departments which contribute <4% of results, and includes Zimbabwe, Zambia, Sierra Leone and Mozambique.

Number of people supported to have choice and control over their own development

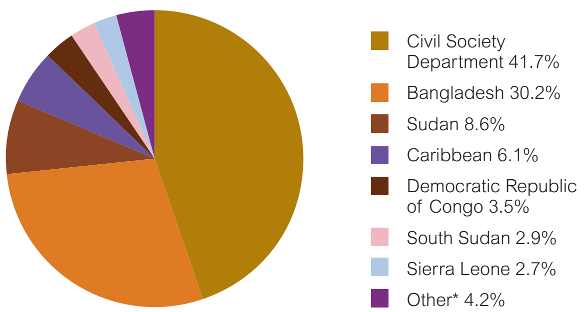
Results achieved up to 2013–14 inclusive



*Other refers to departments which contribute <4% of results, and includes Ethiopia, Rwanda, the Democratic Republic of Congo, Africa Regional, Nigeria, Caribbean, Pakistan, Sudan, Bangladesh, Burma, Ghana, Malawi, Burundi, Nepal, Zambia, Mozambique, Indonesia and Civil Society Department.

Number of women and girls with improved access to security and justice services

Results achieved up to 2013–14 inclusive



*Other refers to departments which contribute <2% of results, and includes Ethiopia, Pakistan, Nepal, Uganda, Zimbabwe and Somalia.

Results achieved by sector – Climate change

Climate change threatens to undermine progress to reduce global poverty. Many poor people already suffer the effects of weather variability and indications are that climate change is increasing the frequency and scale of these events, with floods, famine and droughts already taking their toll.

The recent reports by the Inter-governmental Panel on Climate Change (IPCC) were unequivocal in assessing that climate change is happening and greenhouse gas emissions caused by human activities are the dominant cause. Concerted international action is required, as unmitigated climate change poses great risks to human health, global food security and economic development.

The £3.87 billion International Climate Fund (ICF) is part of the UK's international effort to address the challenge of climate change. It supports programmes that help poor people adapt to the impacts of climate change, promote low carbon growth and protect forests in developing countries. These programmes aim to improve the quality of people's lives – particularly women and girls'; support people's livelihoods; and underpin long term economic growth and development.

From 2011–16 the ICF is split between 3 UK government departments:

- Department for International Development (DFID) – contributes £2.4 billion
- Department of Energy & Climate Change (DECC) – contributes £1.329 billion
- Department for Environment, Food & Rural Affairs (Defra) – contributes £140 million

The results presented in the DFID Annual Report are for DFID programmes only. The majority, but not all, of these programmes are funded under the ICF. For a summary of overall ICF results please see the ICF results monitoring report on the GOV.UK website.

DFID commitments

DFID has made a commitment to:

- Help millions of poor people to protect their lives and livelihoods from the effects of climate change
- Help millions of poor people secure clean energy
- Give more protection to the world's forests and the 1.2 billion people who depend on them

Indicators used to measure progress

There are 3 climate change indicators included in the DFID Results Framework to measure progress towards the climate change commitment:

- Number of people supported by DFID programmes to cope with the effects of climate change
- Number of people with improved access to clean energy as a result of DFID programmes
- Number of hectares where deforestation and degradation have been avoided through DFID support

Results achieved

By 2013–14, DFID had achieved the following results:

- Supported nearly 3.4 million people to cope with the effects of climate change
- Improved access to clean energy for almost 2.4 million people
- Avoided approximately 5,000 hectares of deforestation and degradation

Progress towards DFID results commitments

Indicator	Indicator type	Results achieved up to 2013-14 inclusive			
		Male	Female	Not identified	**Total**
Number of people supported by DFID funding to cope with the effects of climate change	Cumulative	709,000	738,000	1,949,000	**3,396,000**
Number of people with improved access to clean energy as a result of DFID funding	Cumulative	1,090,000	1,060,000	243,000	**2,393,000**
Number of hectares where deforestation and degradation have been avoided	Cumulative	N/A	N/A	N/A	**5,000**

Results achieved by country

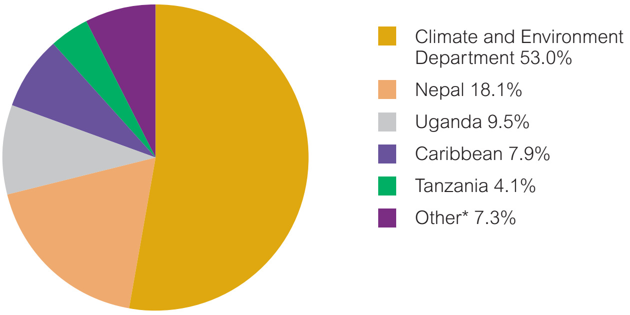
The majority of people have been supported to cope with climate change through centrally managed programmes in DFID's Climate and Environment Department (CED) (1.8 million) as well as Nepal (620,000) and Uganda (320,000).

Most people with improved access to clean energy have been targeted through programmes in India (1.1 million), Bangladesh (630,000) and Nepal (220,000).

Only Nepal has been able to report the number of hectares (5,000) where deforestation and degradation have been avoided. This is due to a large number of programmes unable to report achieved results for this indicator. For further details please refer to the methodology note published on the GOV.UK website.[26]

The number of people supported to cope with the effects of climate change

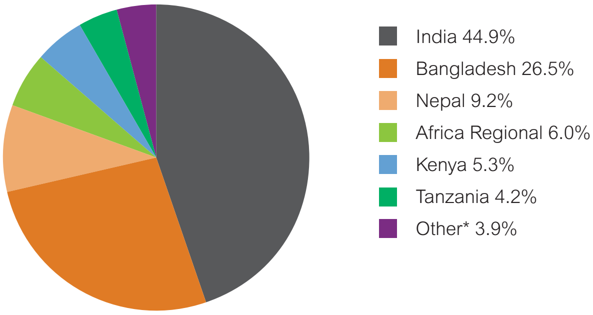
Results achieved up to 2013–14 inclusive



*Other refers to departments which contribute <4% of results, and includes Kenya, Malawi and Africa Regional.

The number of people with improved access to clean energy

Results achieved up to 2013–14 inclusive



*Other refers to departments which contribute <4% of results, and includes Malawi, Climate and Environment Department, Caribbean and Research and Evidence Division.

26 www.gov.uk/government/publications/indicator-methodology-notes

Results achieved by sector – Health

Poor health is both a cause and a consequence of poverty, and widens inequities. Globally, health is improving. Yet the poorest people in both low and middle income countries suffer the most from ill health, and women suffer more than men.[27]

Progress is being made against the 3 MDGs which relate to health: MDG 4 (reduce child mortality), MDG 5 (improve maternal health) and MDG 6 (combat HIV/AIDS, malaria and other diseases). Since 1990 the number of children under 5 years of age dying from preventable causes has fallen from around 12 million each year to around 7 million.[28] Maternal mortality and under 5 mortality have both declined by 47% since 1990. In 2010, 63% of women aged 15–49 years who were married or in union were using contraception, while 12% wanted to stop or postpone childbearing but were not using contraception. Fifty-five percent of pregnant women received the recommended minimum of 4 antenatal visits for the period 2005–12. The proportion of births attended by a skilled birth attendant is above 90% in 3 of the 6 World Health Organization (WHO) regions, but remains below 50% in the WHO African Region (WHO factsheets 290 and 348). To translate this into lives saved, continued attention to skilled birth attendance is needed, including ensuring health workers are appropriately trained and have access to the right drugs and equipment.

There have been reductions in illness and death due to malaria in the worst-affected countries. Between 2000 and 2012, estimated malaria mortality rates fell by 42% in all age groups and by 48% in children aged under 5 years. The estimated incidence of malaria per 1,000 persons at risk (which takes into account population growth over time) shows a reduction of 25% globally, and 31% in the African Region, between 2000 and 2012.[29]

DFID commitments

By March 2015, DFID is committed to:

- Saving the lives of 50,000 women in pregnancy and childbirth
- Saving the lives of 250,000 thousand newborn babies
- Helping halve the number of deaths from malaria in at least 10 high burden countries
- Supporting 2 million births with skilled birth attendants
- Enabling an additional 10 million couples to access modern methods of family planning, including 1 million young women aged 15-19 years
- Helping immunise more than 55 million children against preventable diseases

These commitments were made at the MDG summit in 2010 and included in DFID's 2011 'UK aid: Changing lives, delivering results'[30] publication.

Indicators used to measure progress

The following indicators are included in the DFID Results Framework to measure progress towards the health commitments:

- Number of maternal lives saved through DFID support (modelled)
- Number of newborn lives saved through DFID support (modelled)
- Malaria attributable deaths (modelled)
- Number of insecticide treated bed-nets distributed with DFID support
- Number of births delivered with the help of nurses, midwives or doctors through DFID support
- Number of additional women using modern methods of family planning through DFID support
- Number of children immunised against preventable disease through support to GAVI

Results achieved

By 2013–14, DFID had achieved the following results:

- 36,000 maternal lives saved
- 64,000 newborn lives saved
- Contribution to a reduction in malaria mortality from 29 malaria attributable deaths per 100,000 at risk worldwide in 2009 to 24 malaria attributable deaths per 100,000 at risk worldwide in 2012 (a 17% reduction). The bulk of these deaths occurred in Africa. In Africa there were an estimated 83 malaria attributable deaths per 100,000 at risk in 2012, down from 103 in 2009 (a 20% reduction)[31]
- 33.7 million long-lasting insecticide-treated bednets distributed
- 3.6 million births attended by a skilled birth attendant
- 5.0 million additional women using modern methods of family planning
- 40.7 million children immunised against preventable diseases

27 DFID (July 2013) Health Position Paper, Delivering Health Results.

28 Lozano R. et al, Progress towards Millennium Development Goals 4 and 5 on maternal and child mortality: an updated systematic analysis, The Lancet, Volume 378, Issue 9797, Pages 1139–1165, 24 September 2013

29 2013 World Malaria Report

30 www.gov.uk/government/publications/uk-aid-changing-lives-delivering-results

31 Source: WHO. Data on malaria deaths in individual countries is not yet available from WHO. In 2012, WHO established an Evidence Review Group on Malaria Burden Estimation Methodology, and is working to implement its recommendations and publish estimates with a revised methodology in the World Malaria Report 2014.

The lives saved indicators are obtained by modelling the impact of health-related programmes (reproductive, maternal and newborn health; HIV; malaria; case management of illness; nutrition; vaccination; and humanitarian assistance), as well as general and health sector budget support, using a software application called the Lives Saved Tool (LiST).[32]

Malaria programmes operate bilaterally, regionally, multilaterally and through civil society organisations. The multilateral malaria contribution is mainly delivered through the Global Fund to Fight AIDS, Tuberculosis and Malaria. The regional programme 'Strengthening the use of data for malaria decision making in Africa' covers 22 countries in sub-Saharan Africa. 18 DFID focus countries are implementing programmes that contribute to DFID's malaria results. The civil society component includes the Malaria Consortium. Malaria results are also being delivered through support to malaria focused research and product development, and UNITAID.

Programmes for skilled birth attendance are mainly bilateral, operating in 19 DFID focus countries. A civil society component is delivered through Save the Children.

Family planning programmes operate bilaterally, regionally, multilaterally and through civil society organisations. Bilateral family planning programmes operate in 16 DFID focus countries, accounting for half the results. The regional programme Prevention of Maternal Deaths from Unwanted Pregnancy (PMDUP) covers 14 countries in Africa and Asia. The multilateral family planning contribution is delivered through UNFPA's global programme to enhance reproductive health commodity security (GPRHCS). The civil society component is delivered through Marie Stopes International (MSI) and International Planned Parenthood Federation (IPPF).

Immunisation programmes are delivered multilaterally by GAVI, to whom DFID provides a core contribution each year.

Progress towards DFID results commitments

Indicator	Indicator type	Results achieved up to 2013–14 inclusive			
		Male	Female	Not identified	**Total**
Number of maternal lives saved through DFID support	Modelled	N/A	36,000	N/A	**36,000**
Number of neo-natal lives saved through DFID support	Modelled	0	0	64,000	**64,000**
Number of malaria-specific deaths per 100,000 persons per year	Modelled	0	0	24	**24**
Number of insecticide treated bed-nets distributed with DFID support	Cumulative	0	0	33,689,000	**33,689,000**
Number of births delivered with the help of nurses, midwives or doctors through DFID support	Cumulative	0	0	3,582,000	**3,582,000**
Number of additional women using modern methods of family planning through DFID support*	Cumulative	N/A	4,966,000	N/A	**4,966,000**
Number of children immunised against preventable disease through support to GAVI**	Cumulative	0	0	40,660,000	**40,660,000**

* Results achieved through both multilateral and bilateral channels. The approach to measuring the multilateral contribution towards family planning has been changed this year from one based on couple years of protection (CYP) to a more robust methodology based on a country by year analysis of contraceptive prevalence rate (CPR). This has resulted in reduced estimates of additional family planning users in each year. Overall results for 2013–14 are further lowered due to 2013 outputs from GPRHCS not yet having been reported.

** Results achieved through multilateral channels only.

Results achieved by country

The summaries below cover total results achieved up to 2013–14 inclusive. Due to limited space, the pie charts can be accessed on the GOV.UK website.

For malaria, the highest numbers of long-lasting insecticide treated bed-nets that have been procured and distributed using DFID country bilateral support are in Kenya (6.5 million), Ghana (5.5 million), the Democratic Republic of Congo (4.6 million), Nigeria (4.5 million) and Tanzania (2.8 million).

The highest number of maternal lives saved has been in Ethiopia (5,000), Bangladesh (4,000), India (2,000), Pakistan (2,000) and Malawi (1,000).

32 John Hopkins Bloomberg School of Public Health, (2013). LiST: the lives saved tool. Available from www.jhsph.edu/departments/international-health/centers-and-institutes/institute-for-international-programs/list/

The highest number of newborn lives saved has been in India (20,000), Bangladesh (12,000), Pakistan (9,000), Ethiopia (6,000) and Nigeria (5,000).

The highest numbers of births attended by a skilled birth attendant have been achieved in Pakistan (700,000), India (690,000), Nigeria (430,000), Ethiopia (420,000) and the Democratic Republic of Congo (340,000).

For family planning, the highest numbers of additional users have been reached through programmes in Bangladesh (890,000), Uganda (610,000), India (400,000), Kenya (360,000) and Malawi (260,000).

Results achieved by multilateral organisations

The following results are delivered by multilateral organisations, and fall broadly within the health sector. These indicators were included in the multilateral section of DFID's Results Framework. The results presented here are based on all funding that the multilateral receives, not just funding from DFID or the UK. These results are presented alongside DFID's share of core funding to the multilateral organisations, in order to illustrate that DFID contributes a share of those results.

Indicator	Multilateral	Reporting period	Latest result	DFID's contribution as a % of total core funding
Number of children immunised against preventable disease	GAVI	2013	51,000,000	25
Number of HIV positive women provided with treatment to prevent transmission to their babies	GFATM	2013	670,000	9
Number of insecticide treated bed nets distributed	GFATM	2013	50,000,000	9
Number of people provided with treatment for AIDS	GFATM	2013	1,900,000	9
Number of tuberculosis cases detected and treated	GFATM	2013	1,500,000	9
Number of children immunised	IDA	FY 2012–13	144,000,000	11
People provided with a basic package of health, nutrition or population services	IDA	FY 2012–13	34,800,000	11
Number of female condoms procured	UNFPA	2012	17,400,000	7
Number of vitamin A treatments procured	UNICEF	2013	509,000,000	5
Children benefiting from child-friendly HIV/AIDS medicines	UNITAID	2012	32,000	32
Children supplied with TB treatments	UNITAID	2012	46,000	32

Figure 2.5: Technical Notes

Some important points to note in relation to the level 2 results data

Data sources

- The information on results is collected from DFID country offices, central DFID departments and multilateral institutions. The data is collected from a variety of sources, such as representative sample surveys of households, management information systems held by our partner country governments and individual project data generated from routine project monitoring by our partners.

Reporting

- Total results achieved since baseline up to 2013–14 are presented. Baselines were set in March 2011 and may vary across country and indicator reflecting the latest data available at the time. The results are disaggregated by sex where relevant, subject to data availability.
- The results estimates are either cumulative indicators or peak year indicators:
    - Cumulative indicators take the sum of the results achieved across the various years to measure performance.
    - Peak year indicators aggregate results for each programme in the particular year for which the programme achieved the greatest results. This ensures we measure the number of unique individuals reached and avoids any double counting.
- DFID results estimates have been rounded to the nearest thousand. Multilateral results are rounded to the nearest thousand except in cases where the multilateral institution uses a different rounding practice.

Timeliness

- The results presented in the 2013–14 Annual Report represent the latest data available, and generally represent results as at end March 2014 (unless otherwise specified).
- Results for 2013–14 for some programmes have not been included, as they were not available at the time of publication. This means that in some cases results up to 2013–14 are underestimated. Also, for some indicators data is sourced from household surveys which are only carried out every few years.
- Updated estimates will be published in next year's Annual Report to take account of further information for 2013–14 and earlier years that was not available at end March 2014.

Accuracy

- Given the range of data sources used, the accuracy of the results data varies and is subject to the quality of the underlying data source. In many cases DFID uses data collected by others (eg partner country governments, international organisations) and therefore DFID has limited control over the quality of the data.
- Statistics Advisers in DFID undertake quality assurance of the results data and attempt to minimise the source of any errors although there is a risk that errors may still exist. The types of errors which DFID attempts to minimise include:
    - Double counting – identifying unique beneficiaries and avoiding duplication in reporting between programmes.
    - Attribution – measuring the results which can be associated with DFID interventions/funding.
- Coverage: to ensure the results are representative there is sometimes a need to overcome challenges in collecting data such as security challenges. This can sometimes jeopardise the completeness and the accuracy of the results estimates.

Coherence and Comparability

- DFID has developed and published methodological guidance on each indicator to help ensure consistency of measurement across countries and permit meaningful aggregation of results.
- Where possible, indicators use internationally agreed definitions as outlined in the methodology notes.

Further information

- For information on the methodology for measuring the results indicators, details of the data sources used and information on the quality of the estimates, please visit the indicator methodology notes on the GOV.UK website at www.gov.uk/government/publications/indicator-methodology-notes
- For a breakdown of results by sector, country, sex, over time, please visit the Annual Report datasets: www.gov.uk/government/publications/dfid-annual-report-and-accounts-2013–14-datasets

Figure 2.6: Multilateral abbreviations and results sources

Abbreviation	Full name	Source
AfDB	African Development Bank	AfDB Annual Report 2012
AsDB	Asian Development Bank	AsDB internal database
CDB	Caribbean Development Bank	Caribbean Development Bank: Development Effectiveness Review 2013
ECHO	European Union budget and Humanitarian Aid and Civil Protection department of the European Commission	ECHO internal database
GAVI	Global Alliance for Vaccines and Immunisation	GAVI Alliance mission and strategic goal indicators
GFATM	Global Fund to Fight AIDS, Tuberculosis and Malaria	2013 Global Fund programmatic results
GPE	Global Partnership for Education	GPE Results for Learning Report 2013
IADB	Inter-American Development Bank	IADB Development Effectiveness Report 2013
ICRC	International Committee of the Red Cross	ICRC Annual Report 2013
IDA	International Development Assistance	The World Bank Corporate Scorecard
IFAD	International Fund for Agricultural Development	2013 Report on IFAD's Development Effectiveness (RIDE)
IFC	International Finance Corporation	IFC Annual Report 2013
IOM	International Organization for Migration	IOM Annual Report 2013
PIDG	Private Infrastructure Development Group	Results from internal post-completion monitoring database
UNESCO	United Nations Educational, Scientific and Cultural Organization	UNESCO internal database
UNFPA	United Nations Population Fund	UNFPA (internal) donor support database
UNHCR	United Nations High Commissioner for Refugees	UNHCR Global Report 2013
UNICEF	United Nations Children's Fund	Annual Report of the Executive Director 2014
UNITAID	United Nations International Drug Purchasing Facility	UNITAID key performance indicators 2012
WFP	World Food Programme	Annual Performance Report for 2012

Level 3: Measuring DFID's operational effectiveness

2.13 Level 3 of the DFID Results Framework monitors how well the Department manages itself to deliver results and ensure value for money. DFID monitors closely the following performance areas:

- Pipeline delivery – data on DFID's pipeline of programmes (either approved or under design) to help assess whether DFID has sufficient good quality plans in place to ensure that it will achieve its results commitments and spend its budget effectively.
- Portfolio quality – a measure of the extent to which DFID's interventions are on track to deliver their expected outputs and outcomes.
- Monitoring and evaluation – data on the extent to which DFID is actively reviewing its programmes and learning lessons for the future.
- Structural Reform Plan – data to assess how well DFID is delivering against its corporate objectives and areas prioritised by the UK coalition government.

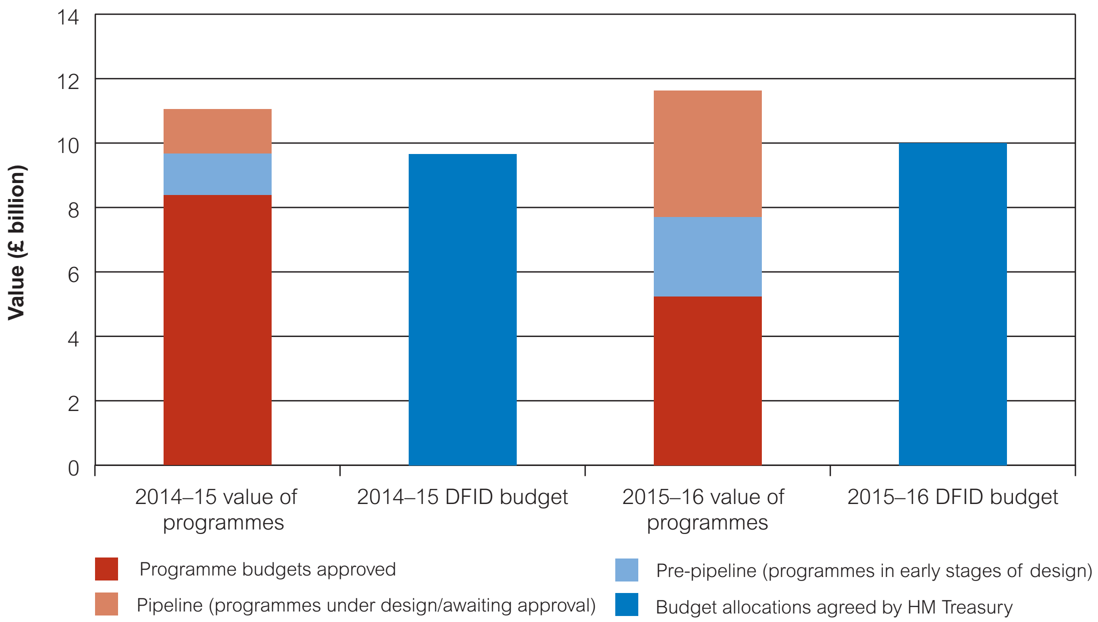
Pipeline of programmes approved or under design

2.14 DFID regularly monitors its pipeline of projects at both approved and design stages to ensure it has sufficient plans in place that represent value for money. This was of particular importance over the last few years as DFID built a strong pipeline of programmes to deliver the increase in its budget from 2013–14.

2.15 Going forward, as DFID's budget levels off, sustaining a strong pipeline of projects will drive choice and competition, ensuring that the best value programmes are implemented.

2.16 Figure 2.7 shows that DFID is in a strong position with programmes of over £8 billion already approved for 2014–15 and almost £3 billion more programmes in the pipeline. Similarly for 2015–16 over £5 billion programmes are approved and nearly £7 billion of programmes are being developed.

Figure 2.7: Pipeline delivery for DFID programmes 2014–15 and 2015–16

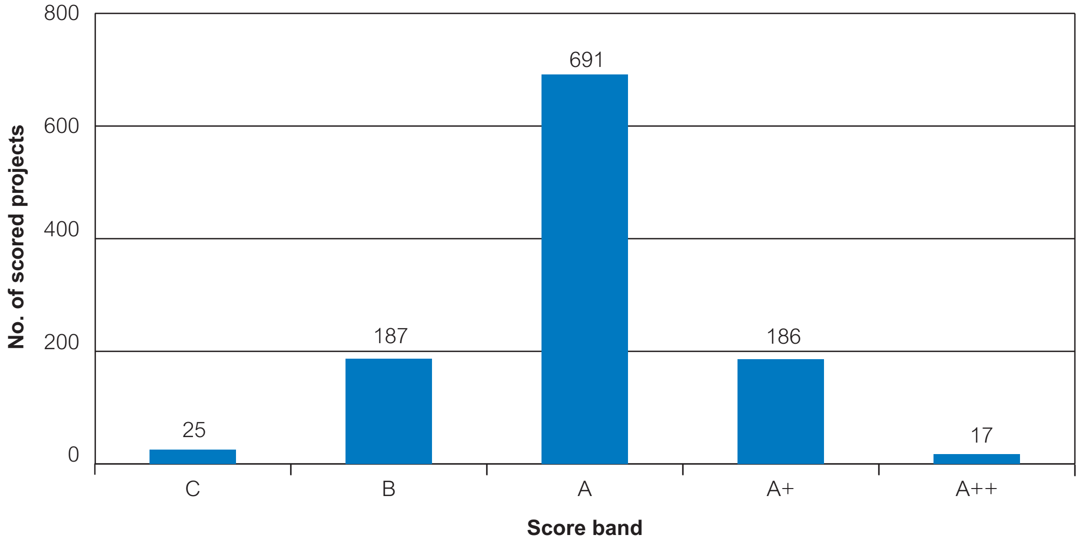


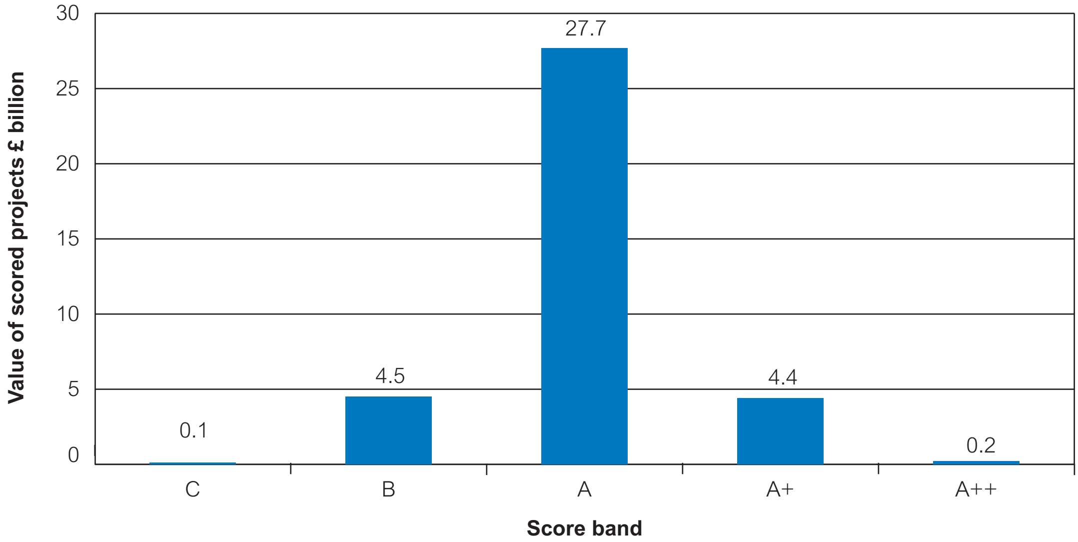
Portfolio quality

2.17 DFID takes its responsibility to drive efficiency and effectiveness in its programmes very seriously. Every DFID project or programme is underpinned by a business case (approved by ministers if the value is over £5 million). Performance of every programme, irrespective of value, is reviewed in each year of its life to assess whether they are on track to deliver the benefits at the costs expected in the business case. Programmes that fail to deliver expected results and fail to improve will be closed.

2.18 During 2013–14, over 1,100 projects were reviewed, an increase of 40% on the previous year. Those projects scoring A and above represent over 80% of the value and volume of projects scored. This means that over 80% of the portfolio is achieving or exceeding its objectives. The proportion of projects scoring A and above has been relatively stable throughout the year, and these programmes are on average higher in value than those projects scoring lower grades.

Figure 2.8: Distribution of projects scored during 2013–14





2.19 DFID's Portfolio Quality Index provides a weighted measure of how well the portfolio of projects is performing based on reviews performed in the previous 12 months, with a range from 50 to 150. At the end of March 2014 the Portfolio Quality Index was 98.1 and remained in the range 97.7 to 99.1 throughout the year.

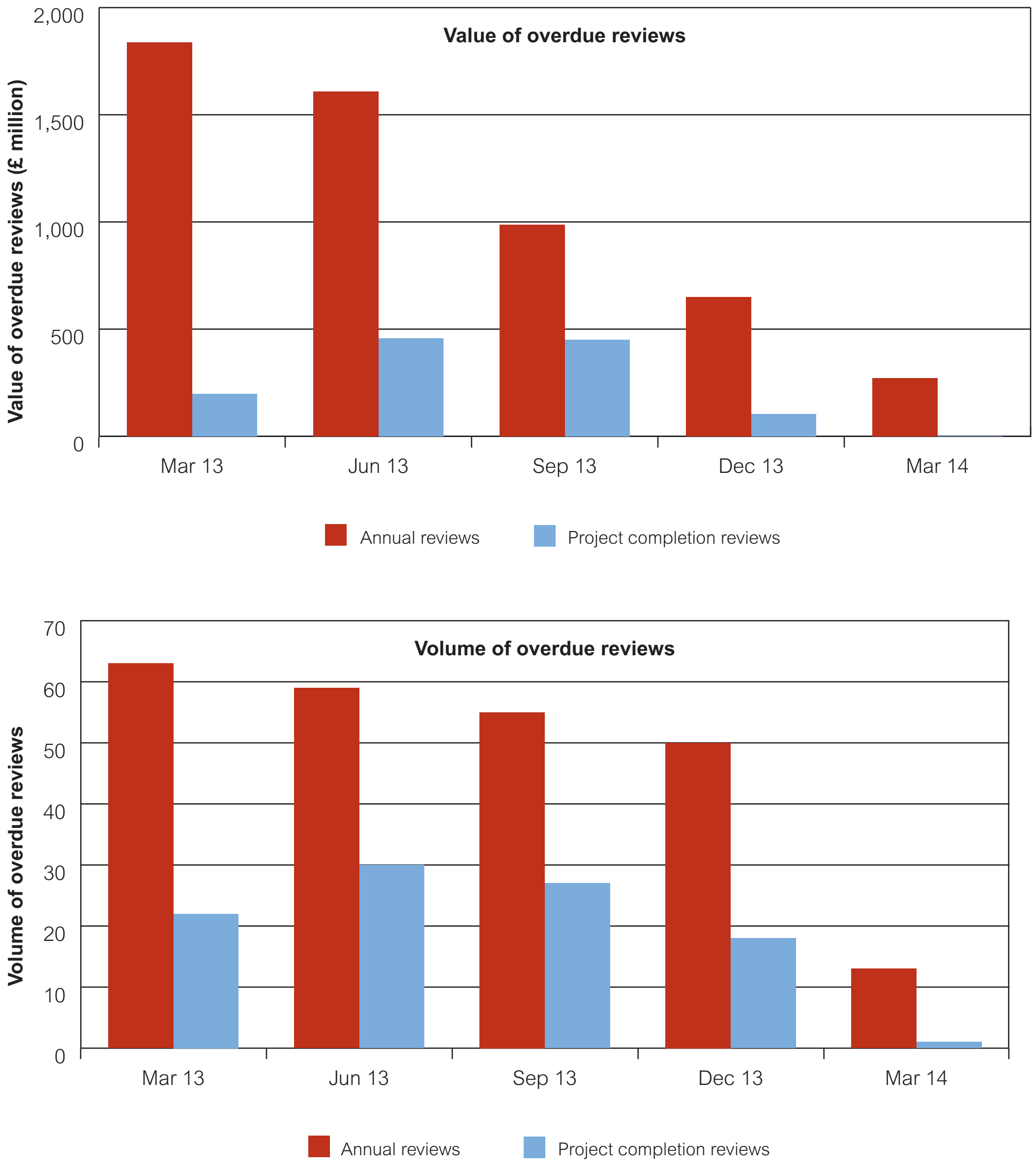
Monitoring and evaluation

2.20 In 2013–14 the Secretary of State introduced new programme management controls. There has been a successful effort to reduce the volume and value of overdue reviews in the second half of the year, shown in Figure 2.9 below.

2.21 At 31 March 2014 there were 13 annual reviews and one project completion review overdue, compared with 63 annual reviews and 22 project completion reviews at the same time last year. All reviews overdue were less than one month beyond the deadline. Ten of the annual reviews and the project completion review were completed during the first week in April, with 2 of the remaining 3 completed later in April.

2.22 During 2013–14, 30 evaluations were completed, of which 13 have been published on the DFID section of the GOV.UK website. The remaining evaluations are either going through the quality assurance process or are joint evaluations managed by other donors which will be published in tandem with partners.

Figure 2.9: Timeliness of annual reviews and project completion reviews



Performance against DFID's Structural Reform Plan

2.23 DFID's structural reform priorities are set out in the Structural Reform Plan in the DFID Business Plan as published in May 2013. The Business Plan (available at http://transparency.number10.gov.uk) outlines the Coalition Government's vision up to 2015, including future reform priorities. It also includes information on results, expenditure and efficiency and transparency measures.

2.24 During 2013–14, DFID performed very strongly in implementing its structural reform priorities. As shown in Table 2.1, 27 actions were completed, 22 of these on time and 5 in advance of deadline.

Table 2.1: Structural Reform Plan 2013–15

Structural Reform Plan priorities (2013–2015)	No. of actions completed during 2013–14	No. of actions continuing into 2014–15	Details of actions completed
1. Boost economic development	4	10	■ introduced new web-based tools so people in the developing world better understand how trade policy affects them ■ worked with Cabinet Office to deliver a UK G8 Presidency event to increase international awareness of the social impact investment market ■ established a range of novel public-private partnerships able to reach 4 million farmers in India ■ worked closely with other government departments to develop mechanisms by which UK science can have a greater impact on international development objectives
2. Honour international commitments	4	9	■ ensured the MDG Countdown event 2013 effectively drew international attention to MDG successes and lessons learned and secured commitment to gender goals ■ expanded access to schooling and educational outcomes for poor children in at least 4 countries ■ jointly led the Global Partnership for Effective Development Co-operation which accelerated action on domestic resource mobilisation, transparency, knowledge sharing and the private sector's contribution to development ■ worked effectively across Whitehall and with G8 partners to ensure the UK's G8 Presidency reached ambitious but achievable developmental commitments
3. Drive transparency, value for money and open government	5	11	■ supported a greater number of DFID partner countries to join the Open Government Partnership during the UK co-chair tenure ■ ensured all governance advisers and key finance posts were certified to the level required on the anti-corruption and counter-fraud accreditation framework ■ conducted a follow-up report to the Multilateral Aid Review ■ piloted traceability of DFID aid under the Aid Transparency Challenge and proposed roll out plan ■ introduced new ways to allow poor people to directly monitor and comment on aid projects as part of the Global Poverty Action Fund
4. Strengthen governance and security in fragile and conflict-affected countries and make humanitarian response more effective	3	7	■ implemented new security and justice programmes in 12 fragile and conflict-affected states ■ supported the political transition process in Yemen following the Gulf Cooperation Council Initiative ■ supported the Federal Government of Somalia to develop and deliver their priorities: robust public financial management, building political stability and improved security and justice

Structural Reform Plan priorities (2013–2015)	No. of actions completed during 2013–14	No. of actions continuing into 2014–15	Details of actions completed
5. Lead international action to improve the lives of girls and women	6	3	■ worked in partnership with the Nike Foundation to bring private sector expertise into DFID's strategy on gender equality, and stimulated innovative approaches to empowering adolescent girls ■ assessed the progress of international organisations on delivering for girls and women where this was identified as a reform priority following the Multilateral Aid Review ■ ensured Risk Assessments for Violence against Women and Girls are undertaken in all UK funded humanitarian support ■ conducted a mid-term review of the Reproductive, Maternal and Neonatal Health Framework for Results including progress against results and its commitments to save women and children's lives ■ designed a programme to contribute to helping 120 million additional women access family planning ■ established a programme to reduce the practice of female genital mutilation/cutting by 30% in 10 countries over 5 years
6. Combat climate change	5	3	■ supported the future design of the Green Climate Fund to have a clear focus on innovation, effectiveness and results ■ enhanced developing countries' access to private finance by attracting new private sector investors or sovereign wealth funds to the climate public-private partnership programme ■ implemented programmes in 6 countries to help at least 1 million people cope with the effects of climate change ■ supported climate technology innovation centres in 2 countries ■ ensured that climate change risks and opportunities were identified and addressed across DFID's programmes through the implementation of Strategic Programme Reviews

Level 4: Measuring organisational efficiency in DFID

2.25 In advance of 2013–14, DFID put in place resources and processes to manage effective delivery of the UK's commitment to spend 0.7% of GNI as ODA in 2013 while reducing its administration costs (excluding depreciation) from £131 million in 2010–11 to £102 million in 2013–14.

2.26 During 2013–14, DFID undertook an end-to-end review of its programme management cycle. A package of reforms was agreed to improve programme leadership, capability and processes. These were designed to further strengthen its reputation for world class delivery of results and use of evidence; ensure it remains well equipped to address the underlying causes of poverty and conflict; and enable its staff to build the skills and capabilities which will increasingly be required across the Civil Service. The reforms, including the strengthening of accountability and roles and responsibilities, streamlining processes and accrediting a professional programme management cadre under a new Head of Profession, are all on track to be delivered in 2014–15. This will build on the work to professionalise programme management, which has seen 700 staff receive training.

2.27 As part of the Civil Service Reform agenda, DFID has put in place an Operational Excellence programme to drive improvement in DFID's business operating model, developing a leaner, more customer-focused approach to business. This programme includes: the modernisation of DFID's finance operating model; the restructuring of DFID's Human Resources operating model; and implementation of DFID's digital strategy.

2.28 DFID has modernised its finance operating model to strengthen the partnership between core finance and the rest of the organisation and embed financial management throughout the corporate, geographic, policy and global divisions. Finance business partners have been introduced for each Director General area along with finance managers and financial analysts within individual departments. In addition financial transaction processing has been centralised.

2.29 In October 2013, DFID introduced a new Human Resources and Payroll system (HR Passport) which delivers an improvement in the efficiency and effectiveness of people management across DFID. The introduction of improved self-service, simpler standardised processes and better access to accurate management information reduces some of the HR transactional work carried out across DFID. This contributes to a more efficient and cost-effective delivery of corporate services and anticipates savings of around £1 million per annum from 2014–15.

2.30 DFID published its Digital Strategy in December 2012 which set out the approach to using digital across the organisation. This includes 3 priorities: how technology can support better delivery of programmes; can make DFID a better organisation to do business with (streamlining systems and business processes); and can support DFID to be more open and engaging, including how digital channels can support gathering feedback which in turn supports better decision making. During 2013–14 the development tracker (which publishes data on how DFID and other government departments invest in developing countries) was launched and social media was used to engage with stakeholders and the public on major events such as the Syria crisis and Typhoon Haiyan. A digital advisory panel has been established to provide advice and challenge to DFID on its Digital Strategy. A skills audit was undertaken to provide evidence as to current levels of knowledge and experience, and the results of this are informing the development of a programme of work to improve digital capability.

2.31 DFID's Commercial Strategy is driving better value for money through effective and efficient open procurement procedures, increasing commercial capability and better contract management. During 2013–14 DFID's commercial adviser network has been developed. Eleven advisers are now embedded within operational departments and offices, responsible for devising, developing and implementing tailored commercial strategies, improving commercial decisions and appraisals in project design, and embedding robust supplier contract and performance management. All senior civil servants are undergoing a mandatory commercial leadership course. DFID has also made strong progress in monitoring a range of contracts through its Key Supplier Management (KSM) programme, which involves Contract Performance Reviews and senior level reviews twice a year across DFID's 11 'key' (strategic) suppliers. DFID's inaugural supplier conference was held in July 2013. Over 30 of DFID's key suppliers, including private sector companies, NGOs and SMEs, attended the conference alongside senior DFID representatives for a series of presentations and workshops focusing on the theme Supplying Value. The next conference will be held in July 2014. DFID's Commercial Strategy has delivered savings of £111 million in 2013–14 against a target of £100 million.

2.32 DFID, along with other government departments including the Foreign and Commonwealth Office (FCO), British Council and Home Office, has a significant presence overseas. One HMG is a programme of work to streamline the way the UK government operates through the numerous overseas locations in which it is represented. The programme aims to identify the best ways of working and to implement these across other UK government departments, removing barriers to better delivery. DFID's work to date has focused on collaboration (to build a stronger single, cross-government team at each overseas post behind an overall FCO lead), co-location (now almost complete), regionalisation, consolidation (establishing a single provider of corporate services at each overseas post) and harmonisation (aligning pay, terms and conditions for both locally employed staff in country and UK-based staff serving overseas across government departments, with DFID working closely with FCO).

One year on from Whitehall relocation

One year on from the relocation of DFID's London office, the approach to space utilisation and use of modern technology has enabled the implementation of a more effective office, with administration running costs reducing by around £7 million per annum between the old and new offices.

Business Plan indicators

2.33 A summary of DFID 2013–14 spend by budget type, type of internal operation and type of transaction is shown in Table 2.2 below. This is published quarterly for all government departments in a consistent format at www.gist.cabinetoffice.gov.uk/.

2.34 A subset of the level 2 results indicators is reported as part of DFID's Business Plan (impact indicators) along with information relating to the costs of these results (input indicators). Data for 2013–14, alongside data for the previous year, is shown in Table 2.3.

Table 2.2: Latest data on DFID Business Plan spend indicators

2013–14 spending		
		Actual £m
	Total spend	£10,089.27m
(A) Spend By budget type		
	(A1) DEL, sub-total	£10,020.27m
	(A2) AME, sub-total	£68.99m
	(A3) Other expenditure outside DEL and AME	£0.00m
	(A1 + A2 + A3) Total spend	£10,089.27m
(B) Spend by type of internal operation		
	(B1) Cost of running the estate, sub-total	£11.08m
	(B2) Cost of running IT, sub-total	£8.85m
	(B3) Cost of corporate services, sub-total	£13.93m
	(B4) Policy and policy implementation, sub-total	£9,864.76
	(B5) Other costs	£190.66
	(B1 + B2 + B3 + B4 + B5) Total spend	£10,089.27m
(C) Spend by type of transaction		
	(C1) Procurement costs, sub-total	£1,018.35m
	(C2) People costs, sub-total	£123.35m
	(C3) Grants, sub-total	£7,952.20m
	(C4) Other costs	£995.36m
	(C1 + C2 + C3 + C4) Total spend	£10,089.27m

Note: Excludes depreciation.

Table 2.3: Latest data on DFID Business Plan results indicators

Input indicators[1]	**2012–13**	**2013–14**
Cost per child supported in primary education	$110	$95
Average unit price of long-lasting insecticide treated bed-nets procured[2]	$3.66	$3.14
Cost per person of providing sustainable access to an improved sanitation facility	£17	£10
Cost per person of improving access to financial services[3]	Not available	Not available
DFID spend on elections – through DFID's bilateral programme[4]	£29 million	£39 million
DFID spend on elections – DFID's Imputed Multilateral Share[5]	£15 million	£7 million
Cost per birth delivered by a skilled birth attendant[6]	£221	£261
Spend on climate change adaptation, low carbon development and protecting forests – through DFID's bilateral programme	£281 million	£321 million
Spend on climate change adaptation, low carbon development and protecting forests – through DFID's multilateral programme	£31 million	£34 million
DFID spend through multilateral organisations	£3,252 million	£4,423 million
Impact indicators	**2012–13**	**2013–14**
Number of children supported by DFID in primary education[7]		8.7 million
Number of insecticide treated bed-nets distributed with DFID support – through DFID's bilateral programme[8]	11.2 million	9.1 million
Number of people with sustainable access to an improved sanitation facility as a result of DFID programmes	5.0 million	5.5 million
Number of people with access to financial services as a result of DFID support – through DFID's bilateral programme	19.6 million	26.7 million
Number of people with access to financial services as a result of DFID support – through DFID's multilateral programme (IFAD)[9]	0.1 million	Not available
Number of people who vote in elections supported by DFID	26.0 million	60.6 million
Number of births delivered with the help of nurses, midwives or doctors through DFID funding	1.0 million	0.7 million
Number of people DFID supports to cope with the impacts of climate change	0.2 million	2.9 million
Other datasets	**2012–13**	**2013–14**
UK ODA as a percentage of GNI	0.56	0.72
% share of global ODA of donors who are publishing their aid information in an IATI compliant format	75%	83%
Number of volunteers participating in International Citizen Service	1,010	2,146
Structural Reform Plan actions	**2012–13**	**2013–14**
Total number of actions completed during the year	22	27
Total number of actions overdue at the end of the year	0	0
Number of actions overdue that are attributable to external factors	0	0
Total number of actions ongoing	42	43

Notes

[1] The input indicators provide information on the cost effectiveness of DFID's programmes by linking spend to performance. It should be noted that many of the inputs measured are not true unit cost indicators. Instead they show aggregate spend on sectors related to the results. Other results, which are not captured in the impact indicators, are also being delivered through this spending.

[2] Data was also provided by UNICEF, the US President's Malaria Initiative, the subset of Global Fund procurements realised through the Voluntary Pooled Procurement mechanism and direct DFID procurement for the calendar year 2013. The average unit price was between $2.97 and 3.10 for 190x180x150 net and $3.06 and 3.16 for all nets. The average unit price for DFID procured nets was £2.23. DFID, GFATM and USPMI reported ex-works (EXW) prices and UNICEF a free carrier (FCA) price. The price of long-lasting insecticidal nets (LLINs) varies significantly depending on a number of market factors, such as availability, capacity and timing of demand, in addition to product factors including size, shape, colour and denier, and logistical factors such as INCOTERMS.

[3] It is not currently possible to derive accurate data on direct cost incurred in supporting access to financial services by individuals, given financial access for individuals is often a part of wider financial sector development programmes.

[4] Data relates to spend reported against CRS code 15151 (Elections).

[5] Data relates to spend reported against CRS code 15151 (Elections) and is reported with a one year time lag relating to calendar year ODA expenditure (ie the figure under the 2013–14 column relates to 2012, and the figure under 2012–13 relates to 2011 ODA spend).

[6] There is no specific target for this indicator. Improvements in quality and increased efforts to reach the poorest and most vulnerable can lead to increases in unit costs.

[7] The figure of 8.7 million represents the total number of children supported in primary education up to 2013–14 inclusive, so includes results achieved in earlier years. It is not appropriate to present data for individual years for this indicator as the data is drawn from national systems and governments' enrolment data may be subject to a time lag of a year or more.

[8] Results achieved through DFID's bilateral programme only. Multilateral information associated with DFID's unique efforts is not currently available.

[9] Latest results = calendar year 2012; 2013 results not yet available. The figures are reported with a time lag as there is a delay in these being available from the multilateral organisations.

CHAPTER 3

Results in DFID priority countries and regions

3.1 This chapter focuses on DFID's work in supporting sustainable poverty reduction through development programmes in DFID's 28 priority countries and DFID's associated regional programmes – Africa, Asia, and the Middle East and North Africa. It also covers DFID's work in the Overseas Territories.

3.2 DFID's priority countries are: Afghanistan, Bangladesh, Burma, Democratic Republic of Congo, Ethiopia, Ghana, India, Kenya, Kyrgyz Republic, Liberia, Malawi, Mozambique, Nepal, Nigeria, Occupied Palestinian Territories, Pakistan, Rwanda, Sierra Leone, Somalia, South Africa, South Sudan, Sudan, Tajikistan, Tanzania, Uganda, Yemen, Zambia and Zimbabwe.

3.3 The country and regional pages within this chapter summarise key priorities, contributions and results (as set out in country and regional Operational Plans), as well as spend by sector.

3.4 In addition, each country page documents the effectiveness of DFID's bilateral programmes in contributing towards the Millennium Development Goals (MDGs). As in previous reports, one indicator per MDG is used to illustrate a country's progress.[1]

3.5 Progress towards the MDGs is monitored annually through the collaborative efforts of agencies and organisations within the United Nations (UN) and international statistical systems. Data at a global and regional level is published annually. Based on the same international data and in conjunction with Oxford Policy Management, DFID developed its own assessment methodology several years ago to monitor progress towards the MDGs at country level.

3.6 Throughout this chapter the following colour coding is used to illustrate country progress against the specific MDG indicators:[2,3]

Green	Countries have either 'achieved' their target or are 'on track' to achieve their target. They have a rate of progress that, if continued, will mean that they will reach the target by 2015.
Amber	Countries have made progress, but too slowly to reach the target by 2015. Continuing at the same rate, they will reach the goal by 2040. These countries are rated 'off track'.
Red	Countries have made very slow progress, no progress at all, or have regressed. These countries are rated 'severely off track'.
Grey	Countries have insufficient data to be able to monitor progress.

3.7 MDG data was taken from the United Nations Statistical Division (UNSD) website for the MDGs. DFID consulted its country offices on the appropriateness of the UNSD data. Where countries felt that other data sources, such as health, demographic or household surveys, had more recent data, longer time series or more accurately reflected the position of the country, this data has been used instead. As such, some of the data used here may differ from UNSD data.

1 Data for all MDG indicators can be accessed on the official MDG Indicators website at: http://unstats.un.org/UNSD/MDG/Data.aspx

2 For ratings of maternal mortality ratio (MMR), a green rating indicates 'low' or 'moderate' MMR, an amber rating indicates 'high' MMR and a red rating indicates 'very high' MMR as classified by UNICEF.

3 For ratings of HIV prevalence, a green rating indicates that the target has been achieved, or that there has been a positive reduction in the number living with HIV. An amber rating indicates no change in numbers and a red rating indicates an increase in the number living with HIV.

3.8 Key country statistics are also presented, using the following sources:

- Population: UN prospect[4] (2010) unless otherwise quoted
- % population living on less than $1.25/day: World Bank[5] (year quoted)
- Total fertility rate: UN prospect[6] (2005–10)
- Annual Gross domestic product (GDP) growth rate: World Bank[7] (2012 unless otherwise quoted).

3.9 In a small number of cases, alternative data sources have been used if they provide more recent data or more accurately reflect the position of the country. Details of the sources are referenced on the respective country pages with the year the data relates to included in the brackets.

3.10 Please note the key statistic on the '% living below less than $1.25 a day' is based on 2005 international prices using purchasing power parities (PPPs) to convert the nominal value of poverty lines measured in local currencies to USD for international comparisons. These were the latest estimates published by the World Bank at the time of preparing DFID's Annual Report, and do not take into account newly released PPPs for 2011.

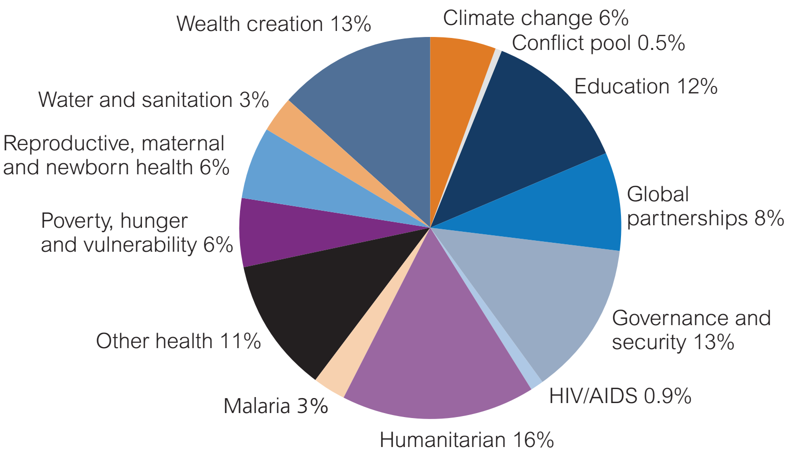
3.11 A wide range of additional statistics are produced at country level by international organisations and can be accessed online from websites such as the World Bank (http://data.worldbank.org/indicator), the UN (http://unstats.un.org/unsd/databases.htm), the IMF (http://www.imf.org/external/data.htm) and the OECD (http://www.oecd.org/dac/stats/).

3.12 For each country and region, the report includes a summary breakdown of programme expenditure by sector in 2013–14. This expenditure reflects programmes managed by DFID country offices and regional teams as described in the published Operational Plans. The data is derived from DFID's input sector code system. This system permits each individual project to be allocated up to 8 codes which correspond to the sector where the relevant funds will be spent. The sector codes are derived largely from those used by the OECD Development Assistance Committee. Some charts may not sum to exactly 100% due to rounding.

3.13 Figure 3.1 shows the 2013–14 breakdown of all DFID's bilateral expenditure on the same basis. The sector receiving the highest overall amount was health (£1,174 million), followed by humanitarian (£891 million), wealth creation (£730 million) and then governance and security (£724 million).

3.14 More detail on DFID's targets and plans to achieve the targets over the current spending review period 2012–15 can be found in Country Operational Plans. To view an Operational Plan, visit the relevant country page on the GOV.UK website and click 'See all our publications'.

Figure 3.1: DFID bilateral programmes by sector 2013–14
Total spend £5,453 million



4 http://esa.un.org/unpd/wpp/Excel-Data/population.htm
5 http://data.worldbank.org/indicator/SI.POV.DDAY
6 http://esa.un.org/unpd/wpp/Excel-Data/fertility.htm
7 http://data.worldbank.org/indicator/NY.GDP.MKTP.KD.ZG

Table 3.1: Expenditure in DFID's 28 priority country programmes 2013–14

Country programme	**Out-turn expenditure (£million)**
DFID Ethiopia	284.4
DFID Nigeria	266.2
DFID Bangladesh	262.2
DFID Pakistan	253.0
DFID Afghanistan	182.3
DFID Tanzania	175.2
DFID India	169.1
DFID DRC	162.2
DFID South Sudan	139.6
DFID Kenya	136.2
DFID Zimbabwe	106.0
DFID Nepal	104.7
DFID Uganda	94.7
DFID Occupied Palestinian Territories	93.9
DFID Ghana	90.8
DFID Rwanda	85.8
DFID Malawi	85.1
DFID Somalia	83.6
DFID Yemen	81.4
DFID Mozambique	77.4
DFID Burma	69.7
DFID Sierra Leone	68.6
DFID Zambia	66.6
DFID Southern Africa	50.3
DFID Sudan	48.0
DFID Liberia	9.0
DFID Tajikistan	8.8
DFID Kyrgyz Republic	4.7

Afghanistan

Country summary and top priorities in 2013–14

Over 30 years of conflict have left Afghanistan one of the poorest countries in the world. While progress has been made over the last decade, Afghanistan has a long way to go to achieve the MDGs and has agreed a 5 year extension until 2020. This year marks an important transition and international troops will withdraw by the end of 2014. DFID's vision is for a more peaceful, stable, viable and prosperous Afghanistan. In support of this, the UK has committed to maintain current levels of assistance (£178 million per year) until at least 2017.

Top priorities:

- supporting peace, security and political stability
- promoting economic stability, growth and jobs
- helping the state to deliver improved services
- supporting women and girls

Contribution to the MDGs

UK support has helped make progress on achieving universal primary education and promoting gender equality through support to the Afghanistan Reconstruction Trust Fund (ARTF). DFID assistance helped to get approximately 4.5 million children into primary school in 2011–12, of which 1.8 million were girls – up from less than a million children under the Taliban, virtually none of whom were girls.

36% of Afghans live below the national poverty line. Nearly 1 child in 10 dies before their fifth birthday. DFID provided more than 320,000 people with humanitarian support in 2013–14 and has supported the creation of over 35,000 jobs since 2011.

Delivery of DFID headline results

Education: DFID assistance has helped to get approximately 4.5 million children into primary school in 2011–12, of which 1.8 million were girls.

Wealth creation: DFID assistance has created more than 35,000 jobs since 2011.

Wealth creation: DFID has contributed to rehabilitation of more than 500km of rural roads between 2012 and 2013.

Humanitarian: DFID reached more than 320,000 people (more than 190,000 females) with lifesaving humanitarian support in 2013–14. This included support to internally displaced people and those affected by natural disaster.

Governance and security: The proportion of the Afghan government's projected budget actually spent by the 10 highest spending ministries has increased from 44% in 2009–10 to 62% in 2013–14.

Gender: With DFID support, 55% of women representatives on community development councils are reporting that they take an active part in decision making compared to 35% in 2011.

Governance and security: With support from DFID and other international partners through the ARTF, the number of Afghan government ministries completing pay and grading reforms has increased from 8 in 2011 to 21 in 2013–14.

Progress towards the MDGs

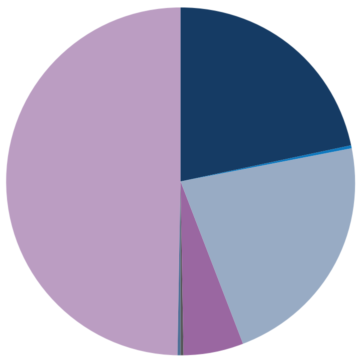
MDG indicator	Current assessment
Proportion of population below $1.25 a day	Grey
Net enrolment in primary education	Red
Ratio of girls to boys in primary education	Amber
Under 5 mortality ratio	Amber
Maternal mortality ratio	Amber
HIV prevalence, 15–49 years old	Grey
Improved water source	Red

Key statistics

Population[8]	27 million
% living below $1.25 a day	No data
Fertility rate	6.3
% annual GDP growth rate	14.4

Afghanistan programmes by sector 2013–14

Total spend £182.3 million



- Education 21.8%
- Global partnerships 0.2%
- Governance and security 22.4%
- Humanitarian 5.5%
- Multiple pillars 0.1%
- Poverty, hunger and vulnerability 0.1%
- Water and sanitation 0.2%
- Wealth creation 49.7%

8 Source: Central Statistics Organization of Afghanistan, (2012–13)

Bangladesh

Country summary and top priorities in 2013–14

Bangladesh is a poor and politically fragile country, highly vulnerable to natural disasters and already experiencing the effects of climate change and rapid urbanisation. Good progress has been made on development outcomes; income poverty and maternal deaths have fallen and more girls are in school. Many challenges remain, however; 1 in 19 children die before they reach 5 years old and around 120,000 newborns die every year.

Top priorities:

- managing risks to development, including political governance/stability and climate related shocks
- targeting off-track MDGs and accelerating progress; helping the country keep pace with its expanding population and urban migration
- supporting Bangladesh to achieve target growth rates through a strengthened investment climate. Increasing access to jobs and developing skills to increase income for the poorest

Contribution to the MDGs

Bangladesh is on track to halve income poverty by 2015, yet large inequalities remain. DFID is targeting the extreme poor, particularly women, by giving assets (eg livestock) and providing training to help them set up viable businesses. High levels of under-nutrition among women and children persist. DFID is targeting them with nutritional support. Enrolment in primary education is high, particularly among girls, but dropout rates are high too. DFID is improving the quality of teaching in schools and focusing on those who remain excluded. Despite good progress on fertility and maternal health, over 7,000 pregnant women die each year and there is still unmet need for family planning. DFID focuses on making sure more women can give birth safely and fewer babies die, as well as ensuring family planning is available for all who need it, using the private sector to help. Bangladesh is off track on water and sanitation targets; 17% of the population lack access to an improved water source and 45% lack access to adequate sanitation facilities. DFID continues to work on providing safe water sources and improved toilets to the poor, particularly in urban slums.

Delivery of DFID headline results

Governance and security: An additional 720,000 registered taxpayers since 2011–12.

Wealth creation: A net accumulated increase of $157 million in income for 1.4 million farmers and small businesses since 2012–13.

Education: 366,000 children supported to complete primary education since 2011–12, of which 208,000 were girls.

Health: 352,000 births attended by skilled personnel since 2010–11.

Poverty, hunger and vulnerability: 742,000 people lifted out of extreme poverty since 2010–11, of which 410,000 were women and girls.

Climate change: Since 2011–12, 27 million people have been provided with access to systems for warning and information for floods and cyclones.

Water and sanitation: 1.4 million people have been provided with access to clean drinking water since 2010–11 and 4 million people with access to adequate sanitation.

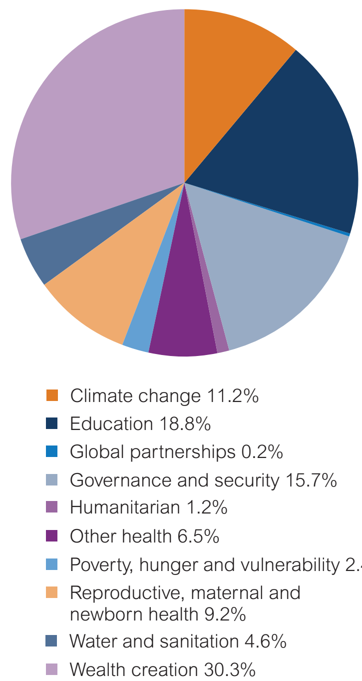
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Green
Net enrolment in primary education	Green
Ratio of girls to boys in primary education	Green
Under 5 mortality ratio	Green
Maternal mortality ratio	Green
HIV prevalence, 15–49 years old	Green
Improved water source	Red

Key statistics

Population	150 million
% living below $1.25 a day (2010)	43%
Fertility rate	2.3
% annual GDP growth rate	6%

Bangladesh programmes by sector 2013–14
Total spend £262.2 million



Burma

Country summary and top priorities in 2013–14

Burma's aim is to harness its potential to help create a better governed, more peaceful and prosperous Burma that uses its increased wealth to improve education and health services, and reduce poverty. The remarkable process of change has given the UK a great opportunity to transform the lives of vulnerable people in Burma.

Top priorities:

- promoting good governance, including improved transparency and the rule of law
- promoting inclusive growth and responsible investment
- strengthening parliament and elected bodies at sub-national levels
- helping the process of peace building and ethnic reconciliation
- supporting productive and sustainable livelihoods and improved access to better health and education services

Contribution to the MDGs

Burma is off track to meet most of the MDGs and has some of the worst health indicators in Asia. Programmes to support wealth creation and reduce poverty, hunger and vulnerability are helping people access much needed credit and produce more food. It is critical that Burma contains the spread of drug resistant malaria and, with DFID support, 500,000 people will receive appropriate treatment to contain the disease. Over the last 3 years, DFID has helped over 170,000 children to start and complete primary education, and provided humanitarian aid to 349,000 people in conflict affected communities.

Delivery of DFID headline results

Wealth creation: 3 UK funded development finance organisations (International Finance Corporation, World Bank and Asian Development Bank) have committed capital to Burma to improve the investment environment, more transparent use of public funds, and to support the private sector since 2012–13.

Wealth creation: 115,000 women have been provided with access to financial services in 2013–14.

Governance and security: DFID Burma contributed to sustaining improvements in political rights and civil liberties as measured by Freedom House: Burma is still rated 'Not Free' but with improvements and a stable status.

Governance and security: Since 2011–12 DFID has supported 120,000 people to have choice and control over their own development.

Health: Since 2012–13 80,000 unintended pregnancies have been averted.

Health: 376,000 women and men have received appropriate treatment to contain the spread of drug-resistant malaria since 2011–12.

Education: 170,000 girls and boys assisted to overcome barriers to accessing and completing primary school in 2013–14.

Humanitarian: 349,000 people in conflict affected communities provided with DFID humanitarian aid in 2013–14.

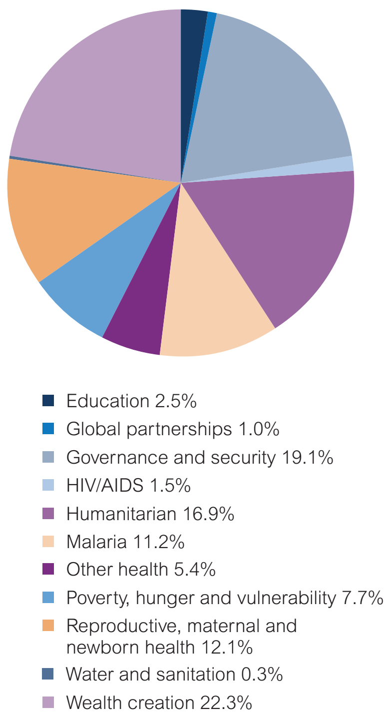
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Grey
Net enrolment in primary education	Grey
Ratio of girls to boys in primary education	Green
Under 5 mortality ratio	Amber
Maternal mortality ratio	Amber
HIV prevalence, 15–49 years old	Amber
Improved water source	Green

Key statistics

Population	51.9 million
% living below $1.25 a day	No data
Fertility rate	2.1
% annual GDP growth rate[9]	7.3%

Burma programmes by sector 2013–14
Total spend £69.7 million



9 Source: International Monetary Fund (2012).

Democratic Republic of Congo (DRC)

Country summary and top priorities in 2013–14

DRC has enormous potential. Decades of poor governance, chronic corruption and civil war have, however, taken their toll and DRC languishes at the bottom of the UN's Human Development Index. But DRC's political environment is more stable than it was a decade ago, and its economy is showing some signs of growth. Armed conflict remains a major challenge. Poor governance and corruption continue to deter foreign investment and stifle economic growth. In 2013–14 DFID spent £162.2 million on its programmes in DRC.

Top priorities:

- support the establishment of peace and stability in the country and ensure humanitarian needs are met
- invest in infrastructure and basic service provision, while promoting better governance to ensure improvements are maintained in the longer term
- support sound economic management, with the promotion of a better enabling environment for the private sector

Contribution to the MDGs

DRC is unlikely to meet any of the MDGs by 2015. DFID's programmes support progress across all MDG areas in DRC, focusing on the delivery of inclusive, quality and sustainable services. DFID's largest investment between 2011 and 2015 in terms of sectors is health, which will help support the reduction of child mortality, as well as improvements in maternal health and combating malaria. DFID has also increased investment in improving access to water and sanitation (by an additional £63 million from 2011 to 2015), helping to deliver improvements across a number of MDG areas. New programmes continue to be designed in the education and political governance sectors.

Delivery of DFID headline results

Governance and security: DFID's support has improved access to security and justice services for 378,000 women and girls since 2009; and gave more than 1.7 million people choice and control over their own development in 2012–13.

Health: More than 4.6 million insecticide treated bed nets have been distributed since 2011–12 with DFID support; and through DFID health programmes, 334,000 babies have been delivered with the help of nurses, midwives or doctors since 2011.

Water, sanitation and hygiene: DFID assistance has given 922,000 people sustainable access to water, sanitation or hygiene since the end of 2008.

Humanitarian: DFID support reached more than 152,000 people who were provided with emergency food assistance during a one month period in 2013.

Wealth creation: In 2013, 300km of roads were built or upgraded with DFID support.

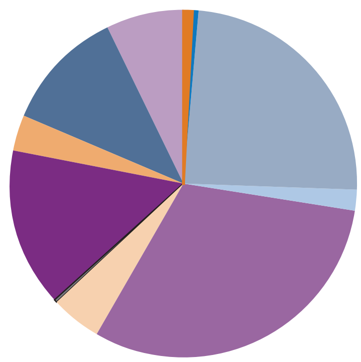
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Grey
Net enrolment in primary education	Red
Ratio of girls to boys in primary education	Amber
Under 5 mortality ratio	Amber
Maternal mortality ratio	Amber
HIV prevalence, 15–49 years old	Grey
Improved water source	Red

Key statistics

Population	62.2 million
% living below $1.25 a day (2006)	87.7
Fertility rate	6.5
% annual GDP growth rate	7.2

DRC programmes by sector 2013–14
Total spend £162.2 million



- Climate change 1.0%
- Education 0%
- Global partnerships 0.6%
- Governance and security 24.2%
- HIV/AIDS 1.8%
- Humanitarian 31.0%
- Malaria 4.7%
- Multiple pillars 0.1%
- Other health 14.9%
- Reproductive, maternal and newborn health 3.2%
- Water and sanitation 11.4%
- Wealth creation 7.1%

Ethiopia

Country summary and top priorities in 2013–14

Ethiopia is populous and poor, with low per capita domestic, donor and other resources. The government's commitment to poverty reduction, economic growth and strengthening financial management is strong. There have been marked improvements in poverty reduction and progress on most economic and social rights is on a broadly positive trend, with the government taking steps to address some persisting inequalities, including on gender. Concerns remain about limitations on other, primarily civil and political, rights. As the government enters its next 5 year planning period, there are important opportunities to: increase economic transformation; improve quality and equality in service delivery; improve good governance; enhance the position of women and girls; and further build resilience to external shocks.

Top priorities:

- support for economic development and an increased role for the private sector
- advance gender equality and empowerment of women and girls
- boost Ethiopia's tax collection capability and the accountability of its democratic institutions
- build resilience to avoid future humanitarian crises in Ethiopia and enable it to respond better

Contribution to the MDGs

Starting from a low base, strong investment, including significant DFID funding, in social services has driven good progress against many of the MDG indicators. The proportion of the population living below $1.25 a day has fallen to 31% from 35% in 2005; and MDG 5 on child mortality has already been attained. Despite this progress there remain significant challenges. There are still over 25 million people living in extreme poverty. DFID support to national programmes in health has contributed to an increase in the proportion of skilled birth attendance to 23% in 2013 (from 20% in 2012) yet the maternal mortality rate remains stubbornly high. Net enrolment rates in primary education have levelled off although the numbers of children in school continue to increase supported by DFID Ethiopia's largest sector investment.

Delivery of DFID headline results

Education: During 2012–13, DFID supported 2.5 million children in primary education, nearly half of whom were girls.

Health: Since 2011–12 DFID funding has ensured over 325,000 births have been delivered by skilled health professionals.

Water and sanitation: DFID assistance provided 300,000 more people with access to clean drinking water in 2012–13.

Poverty, hunger and vulnerability: Nearly 3 million pregnant women and children were reached by DFID supported nutrition interventions in 2012–13.

Poverty, hunger and vulnerability: Nearly 270,000 individuals have become more food secure through DFID support to the Productive Safety Nets Programme since 2011–12.

Humanitarian: In 2013, DFID Ethiopia provided emergency food assistance for 2.6 million people.

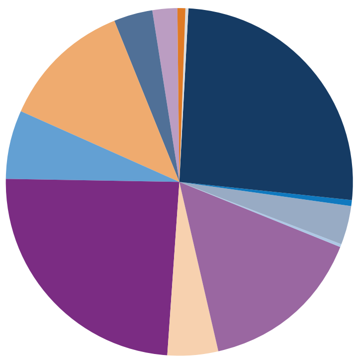
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Green
Net enrolment in primary education	Amber
Ratio of girls to boys in primary education	Green
Under 5 mortality ratio	Green
Maternal mortality ratio	Red
HIV prevalence, 15–49 years old	Amber
Improved water source	Amber

Key statistics

Population	87.1 million
% living below $1.25 a day (2011)	30.7
Fertility rate	4.8
% annual GDP growth rate	8.5

Ethiopia programmes by sector 2013–14
Total spend £284.4 million



- Climate change 0.8%
- Conflict pool 0.1%
- Education 25.9%
- Global partnerships 0.5%
- Governance and security 3.6%
- HIV/AIDS 0.4%
- Humanitarian 15.4%
- Malaria 4.6%
- Multiple pillars 0.1%
- Other health 24.2%
- Poverty, hunger and vulnerability 6.4%
- Reproductive, maternal and newborn health 12.0%
- Water and sanitation 3.7%
- Wealth creation 2.4%

Ghana

Country summary and top priorities in 2013–14

Ghana is a stable democracy that has benefited from a long period of political stability and sustained economic growth. Growth has slowed somewhat recently and there are risks in the short term, particularly around macroeconomic instability. Tackling income and regional inequality, delivering support and services to the most vulnerable, and ensuring shared growth will play a vital role in supporting further poverty reduction.

Top priorities:

- robust, inclusive and transformational economic growth that will result in more and better jobs, and increase incomes for Ghanaians
- ensuring no one is left behind, DFID is supporting poverty reduction and growth in the north of Ghana, and helping to improve the lives of women and girls, particularly through improved health and increasing their education and economic opportunities
- moving towards a sustainable self-financed exit from poverty, including through competent, transparent and accountable governance and improved capacity to deliver services

Contribution to the MDGs

Ghana is on track to halve income poverty by 2015, yet large inequalities remain. DFID is supporting the Government of Ghana's cash transfer programme for the poorest and most vulnerable. Enrolment in primary education has seen substantial increases but has stagnated in recent years. DFID is supporting children's enrolment in school through helping children not in school return to mainstream education, and providing incentive packages for girls to stay in secondary education. DFID is supporting the Government of Ghana scheme for universal anti-malarial bed net coverage and deepening the private sector's role in preventing malaria. DFID is working to address the unmet need for family planning through purchase of commodities and delivery of family planning services, with a particular focus on adolescent girls.

Delivery of DFID headline results

Wealth creation: DFID has helped nearly 5,000 producers (1,600 women) in the north of Ghana to access business services since 2012–13.

Health: Since 2011–12, DFID has supported just under 550,000 women users of family planning.

Health: DFID support has meant that just under 5.5 million bed nets have been distributed since 2011–12.

Poverty reduction: In 2013–14, nearly 160,000 (88,000 women and girls) received DFID supported cash grants.

Education: In 2013–14, 24,000 girls received targeted incentives to stay in secondary education.

Governance and security: Since 2011–12, 250,000 people (120,000 women) have been supported to influence their own development and to hold decision makers to account.

10 Source: Ghana Statistical Service (2013).

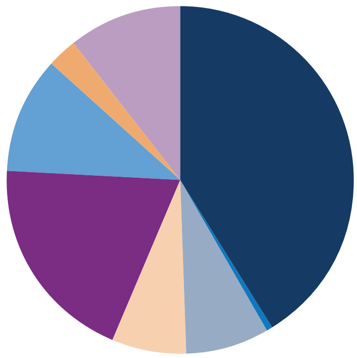
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Green
Net enrolment in primary education	Amber
Ratio of girls to boys in primary education	Red
Under 5 mortality ratio	Amber
Maternal mortality ratio	Amber
HIV prevalence, 15–49 years old	Amber
Improved water source	Green

Key statistics

Population	24.3 million
% living below $1.25 a day (2006)	28.6
Fertility rate	4.2
% annual GDP growth rate[10]	7.1

Ghana programmes by sector 2013–14
Total spend £90.8 million



- Climate change 0.1%
- Education 41.1%
- Global partnerships 0.5%
- Governance and security 7.8%
- HIV/AIDS 0.2%
- Malaria 6.7%
- Other health 19.5%
- Poverty, hunger and vulnerability 10.9%
- Reproductive, maternal and newborn health 2.7%
- Wealth creation 10.5%

India

Country summary and top priorities in 2013–14

DFID's partnership with India is in transition. As part of the new development relationship DFID stopped approving new financial grant aid in 2012. However, DFID will honour commitments to existing projects, all of which will finish in 2015. After 2015 DFID's partnership will focus on sharing skills and expertise and making private sector investments which will help the poorest people and generate returns; and strengthening partnership on global development issues such as food security and climate change.

Top priorities:

- catalyse the private sector's potential to combat poverty in the 8 poorest states using technical assistance and returnable capital mechanism
- deepen the UK's engagement with India on global development issues
- improve the lives of over 10 million poor women and girls in 3 of the poorest states to help them access quality schooling, healthcare, nutrition and jobs

Contribution to the MDGs

Poverty is falling rapidly and India will meet the target to halve the proportion of people living under $1.25 per day, as well as the targets for education enrolment and maternal mortality. However, India is off track to meet targets of reducing under 5 mortality and underweight children.

Delivery of DFID headline results

Wealth creation: Across 8 low income states, 26 new public private partnership deals have been awarded since 2011–12.

Climate change: Over 600,000 additional people have had access to low carbon energy since 2011–12.

Health: Over 310,000 babies have been delivered more safely with the help of nurses, midwives or doctors since 2011–12.

Poverty, hunger and vulnerability: Over 3.5 million pregnant women and children under 5 were covered by nutrition programmes in 8 low income states in 2013–14.

Water and sanitation: Over 1.2 million people have sustainable access to an improved sanitation facility.

Education: Between 2011–12 and 2013–14 DFID has supported over 840,000 children (400,000 girls) in primary school and over 550,000 children (270,000 girls) in junior secondary school.

Governance and security: Over 5 million people (3 million women) since 2011–12 have been supported to have choice and control over their own development and to hold decision makers to account.

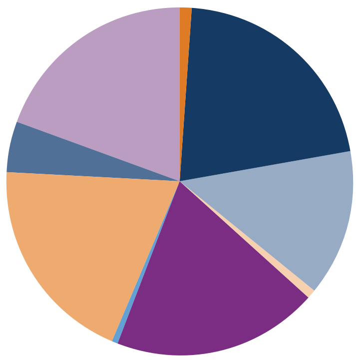
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Green
Net enrolment in primary education	Green
Ratio of girls to boys in primary education	Amber
Under 5 mortality ratio	Amber
Maternal mortality ratio	Green
HIV prevalence, 15–49 years old	Grey
Improved water source	Green

Key statistics

Population	1,210.5 million
% living below $1.25 a day (2010)	32.7
Fertility rate	2.7
% annual GDP growth rate	3.2

India programmes by sector 2013–14
Total spend £169.1 million



- Climate change 1.3%
- Education 21.0%
- Global partnerships 0.1%
- Governance and security 13.5%
- Malaria 0.9%
- Other health 19.1%
- Poverty, hunger and vulnerability 0.7%
- Reproductive, maternal and newborn health 19.3%
- Water and sanitation 4.9%
- Wealth creation 19.2%

Kenya

Country summary and top priorities in 2013–14

Kenya is one of around 10 DFID countries where the number of poor people is thought to be rising, due to low economic growth, rising inequality and high population growth. Although it has the largest and most diversified economy in east Africa, its economic growth is lagging behind its peers due to political and climatic shocks and weak competitiveness.

Top priorities:

- strengthen democracy through improving the capacity and accountability of national and local government
- promote broad based sustainable economic development and job creation through improving the investment climate, market development, trade and access to finance
- strengthen systems for delivering health, education and social protection services
- ensure that no one is left behind from development processes, including women and girls, the extreme poor living in Kenya's Arid and Semi-Arid Lands (ASALs), and refugees from neighbouring countries

Contribution to the MDGs

Kenya's progress on the poverty MDG (the proportion of people living below $1.25 a day) is lagging. The UK is supporting market development and financial inclusion, which are key ingredients to growth, and enabling more people to move out of poverty, including women and girls. The poorest Kenyans live in climate vulnerable arid and semi-arid areas where a package of DFID programmes (including cash transfers, climate change adaptation and drought management) will strengthen household resilience to shocks and stresses. DFID also has programmes aimed at helping women to access health services, particularly maternal health, and providing modern family planning.

Delivery of DFID headline results

Climate change: In 2013–14, 120,000 Kenyans were supported to cope with the effects of climate change and almost 130,000 were supported to have access to clean energy, half of whom were women.

Wealth creation: DFID supported the creation of 3,000 jobs and contributed support enabling 12.4 million people, 5 million of whom were women, to have access to financial services in 2013–14.

Poverty, hunger and vulnerability: 100,000 households (665,000 people) benefited from DFID funded cash transfers through the Hunger Safety Net and Orphan and Vulnerable Children programmes in 2013–14. Over two thirds of these households were headed by women.

Health: DFID supported 360,000 women to use modern family planning methods in 2013–14 and has supported the distribution of almost 6.5 million bed nets, predominantly to pregnant women, since 2011–12.

Education: 97,000 children received support to be in primary education and to improve their learning in 2013–14.

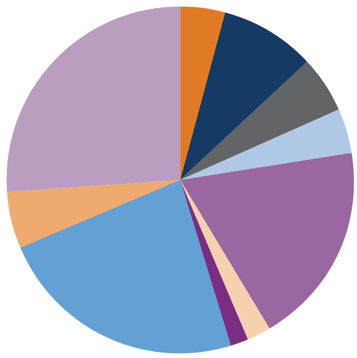
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Red
Net enrolment in primary education	Green
Ratio of girls to boys in primary education	Green
Under 5 mortality ratio	Green
Maternal mortality ratio	Amber
HIV prevalence, 15–49 years old	Red
Improved water source	Amber

Key statistics

Population	40.1 million
% living below $1.25 a day (2005)	43.4
Fertility rate	4.8
% annual GDP growth rate	4.6

Kenya programmes by sector 2013–14
Total spend £136.2 million



- Climate change 4.4%
- Education 8.7%
- Global partnerships 0.1%
- Governance and security 5.3%
- HIV/AIDS 4.1%
- Humanitarian 19.1%
- Malaria 2.2%
- Other health 1.5%
- Poverty, hunger and vulnerability 23.4%
- Reproductive, maternal and newborn health 5.5%
- Wealth creation 25.9%

Kyrgyz Republic

Country summary and top priorities in 2013–14

Kyrgyz Republic is the second poorest country in central Asia with GDP per capita of $880. The economic base is narrow, fragile and dependent on remittances (which represented 35% of GDP in 2012), trade and transit. Social indicators are poor. Ethnic tension, often mobilised by political parties and other groupings, has periodically derailed economic growth. The national poverty rate has reduced to 38%, but with negligible improvement since 2009. Economic and democratic gains have not been consolidated and risk reversal. After the 2010 revolution the Kyrgyz Republic established a Parliamentary Democracy, the only one in the former Soviet Central Asia. Political parties are not yet sufficiently familiar with this model to make it work efficiently. Robust debate and challenge between parties and factions within Parliament has contributed to delays in enacting much needed reforms.

Top priorities:

- promote stability and development through improved and more transparent public finance management, including anti-corruption activities, which will drive better delivery of social services
- providing advice to parliamentarians on how to operate effectively within the fledgling parliamentary democracy and to hold government better to account for delivery of benefits to citizens
- support for an improved business regulatory environment to encourage private sector investment and generate jobs

Contribution to the MDGs

DFID promotes stability and development through support to governance and service delivery. Investment in public finance management helps deliver efficient budget allocations, in line with development priorities, indirectly improving service delivery. Complementary investments in civil society and democratic institutions, including parliament, are holding the government to account for financial management and service delivery, and helping to tackle corruption. DFID support to government monitoring systems is building capacity to track poverty and development indicators and to increase capacity for analytical work which will inform policy development. A major regional programme aims to improve the benefits from labour migration.

Delivery of DFID headline results

Governance and security: In 2013–14 the Open Budget Index improved by 25% as a result of a DFID funded project.

Wealth creation: Since 2010 a total of 435,000 labour migrants from Kyrgyz Republic were provided with key advice in information centres financed by DFID's Regional Migration programme.

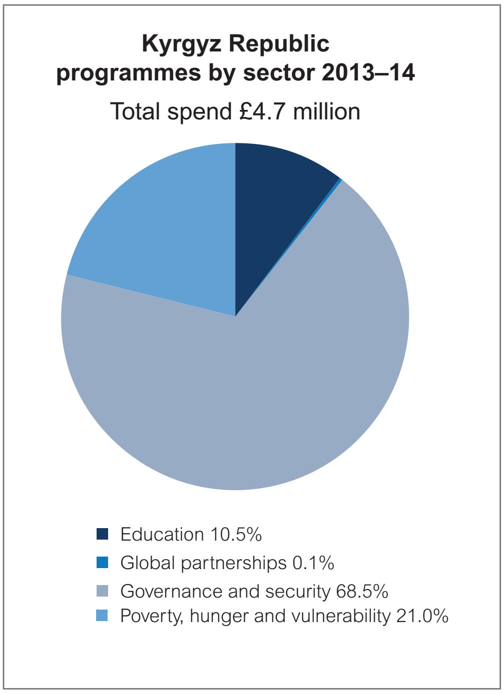
Health: The DFID funded EQUITY project has contributed to a decrease in the infant mortality rate of 11.5% in 2013–14 since the 2009 baseline.

Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Green
Net enrolment in primary education	Green
Ratio of girls to boys in primary education	Green
Under 5 mortality ratio	Green
Maternal mortality ratio	Green
HIV prevalence, 15–49 years old	Amber
Improved water source	Green

Key statistics

Population	5.3 million
% living below $1.25 a day (2011)	5
Fertility rate	2.78
% annual GDP growth rate	-0.9



Liberia

Country summary and top priorities in 2013–14

DFID has a small bilateral programme in Liberia focused on a few niche sectors and managed from the Sierra Leone office. Liberia is a highly aided country ($186.59 per capita) but still has a poverty rate of 56.3%. Economic growth has averaged just over 7% a year since 2004, but the economy remains very small (GDP £1.4 billion in 2014). Liberia is 12th from the bottom of the global Human Development Index and it is ranked 62 out of 86 countries in the 2012 Social Institutions and Gender Index, with some of the worst social indicators in the world. With elections due in 2017, President Sirleaf's 2 terms (a total of 12 years) will end and it will be critical to see whether a smooth transition can be made from post war society to a low-income but politically stable one.

Top priorities:

- infrastructure rehabilitation focused on roads, water, sanitation and hygiene and solid waste management
- reforming the health sector
- future focus of DFID's bilateral programme will be infrastructure, natural resources, revenue mobilisation and economic empowerment of girls and women

Contribution to the MDGs

Liberia has some of the worst infant and maternal mortality rates in Africa. DFID's support in 2013–14 focused on reforming the health sector and rehabilitating infrastructure, which are essential if Liberia is to continue attracting international private sector investors and further stimulate the economy.

Delivery of DFID headline results

Water and sanitation: More than 250 tonnes per day of municipal solid waste collected in the capital city Monrovia through proper channels in 2013–14.

Health: 4,000 births attended by a skilled birth attendant in 2012–13; national infant mortality rate of 54 deaths per 1,000 live births in 2013.

Wealth creation: 96km of road rehabilitated and/or reconstructed since 2011–12.

Progress towards the MDGs

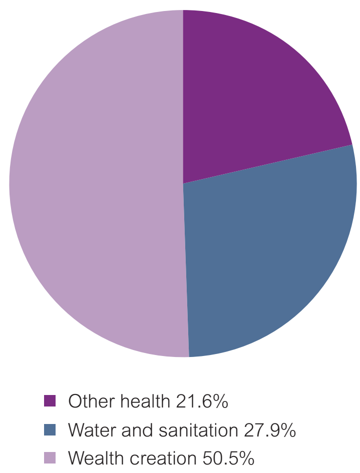
MDG indicator	Current assessment
Proportion of population below $1.25 a day	Grey
Net enrolment in primary education	Red
Ratio of girls to boys in primary education	Red
Under 5 mortality ratio	Green
Maternal mortality ratio	Amber
HIV prevalence, 15–49 years old	Amber
Improved water source	Green

Key statistics

Population	4 million
% living below $1.25 a day (2007)	83.8
Fertility rate	5.2
% annual GDP growth rate	10.2

Liberia programmes by sector 2013–14

Total spend £9.0 million



Malawi

Country summary and top priorities in 2013–14

Malawi is a small, landlocked, agriculturally dependent country in Southern Africa. It is also one of the poorest and ranks 170 out of 187 in the Human Development Index. The latest income poverty survey showed that rural poverty has increased in the last decade to 57% of the rural population. Although fragile and despite many challenges, Malawi's macro-economy has shown some signs of improvement over the last year. However, poor governance and corruption continue to prevent Malawi from achieving its full potential.

Top priorities:

- addressing poverty and inequality through investment in education, health, agriculture, water and sanitation with an emphasis on the rights of girls and women
- supporting wealth creation and economic growth by expanding DFID's private sector development portfolio to improve growth in the agricultural sector
- promoting an open society and more capable, accountable and responsive governance. DFID's work supports increasing access to justice for women and vulnerable groups, supporting accountability and governance reforms and preparing for the 2014 general elections

Contribution to the MDGs

Progress is off track on several MDGs in Malawi. DFID's work in resilience is helping to improve rural incomes and reduce the vulnerability of farmers to external shocks. More women are being helped to access finance through village savings and loan schemes. DFID's education work is helping to improve gender parity in the last years of primary and secondary school. DFID is increasing its focus on nutrition and by 2015 will have supported 750,000 people to have access to clean water.

Delivery of DFID headline results

Wealth creation: 26,000 additional people were supported to access credit through DFID support in 2013–14. Out of this 21,000 were women.

Poverty, hunger and vulnerability: An additional 74,000 people were supported to cope with natural disasters and the effects of climate change in 2013–14.

Girls' education: 13,000 girls have been enrolled in secondary school with DFID supported bursaries since 2012–13.

Primary education: 480,000 children were supported by DFID in primary school in 2012–13.

Health: An additional 70,000 women were using modern methods of family planning through DFID support in 2013–14.

Water and sanitation: An additional 140,000 people were provided with sustainable access to clean drinking water and an improved sanitation facility in 2013–14.

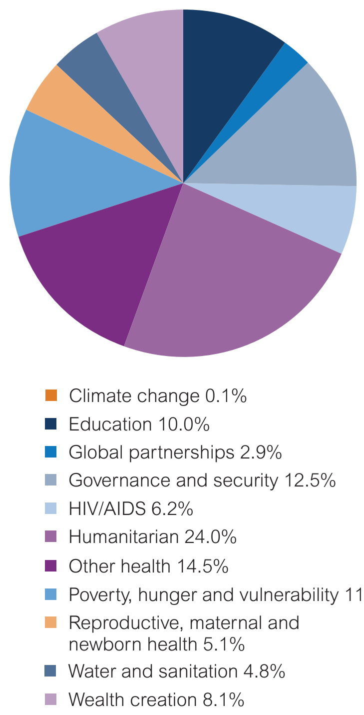
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Amber
Net enrolment in primary education	Amber
Ratio of girls to boys in primary education	Green
Under 5 mortality ratio	Amber
Maternal mortality ratio	Amber
HIV prevalence, 15–49 years old	Red
Improved water source	Green

Key statistics

Population	15 million
% living below $1.25 a day (2010)	61.6
Fertility rate	5.8
% annual GDP growth rate	1.9

Malawi programmes by sector 2013–14
Total spend £85.1 million



Mozambique

Country summary and top priorities in 2013–14

Mozambique remains one of the world's poorest countries: it ranked 185th out of 186 in the 2013 UN Human Development Index, while 60% of Mozambicans live on less than $1.25 day and 55% below the national poverty line for basic needs.

However, Mozambique also has had one of the fastest growing economies in the world with GDP growth averaging 7% over 2001–11. The country will reach a crossroads within the next decade, with the potential to accelerate development as a result of the discovery of large coal and gas reserves. It also has excellent potential for agriculture and as a gateway country for landlocked countries.

Top priorities:

- support basic service provision for health, education, water and sanitation
- improve the ability of citizens to hold decision makers to account
- drive more inclusive economic growth, ensuring that the poorest in Mozambique benefit from the potential in sectors such as agriculture and natural resources

Contribution to the MDGs

DFID is contributing to Mozambique's efforts on MDG 1 through initiatives to promote economic development and reduce poverty. This includes support for agricultural development, provision of cash transfers for the most vulnerable and projects to increase access to finance.

DFID is helping to deliver results in 3 key social sectors (MDGs 2 to 7). In education, there is an emphasis on improving the quality of provision – with support provided for a national assessment survey of basic reading skills during 2013–14. DFID support is being provided to the health sector to address all MDG areas but with an emphasis on maternal and infant health and family planning. DFID support for water and sanitation is targeted on increasing rural access.

Delivery of DFID headline results

Since 2011–12:

Poverty: An average of 61,000 poor people received cash transfers.

Education: 33,000 children supported to complete primary school and an annual average of 21,000 children supported to enrol in secondary school.

Health: 89,000 assisted births and 30,000 pregnant women supported with malaria treatment.

Sanitation: 168,000 additional people supported to receive access to sanitation.

Governance: An average of 21,000 people supported to hold decision makers to account.

Wealth creation: 67,000 people supported to gain access to land.

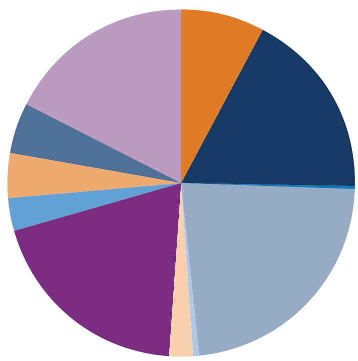
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Grey
Net enrolment in primary education	Red
Ratio of girls to boys in primary education	Amber
Under 5 mortality ratio	Green
Maternal mortality ratio	Amber
HIV prevalence, 15–49 years old	Grey
Improved water source	Red

Key statistics

Population	25 million
% living below $1.25 a day (2008)	59.6
Fertility rate	5.57
% annual GDP growth rate	7.1

Mozambique programmes by sector 2013–14
Total spend £77.4 million



- Climate change 7.8%
- Education 17.6%
- Global partnerships 0.2%
- Governance and security 22.8%
- HIV/AIDS 0.7%
- Malaria 2.2%
- Other health 19.3%
- Poverty, hunger and vulnerability 3.2%
- Reproductive, maternal and newborn health 3.9%
- Water and sanitation 4.8%
- Wealth creation 17.4%

Nepal

Country summary and top priorities in 2013–14

Nepal is among the 20 poorest countries in the world, suffering from high levels of inequality and social exclusion. While there is peace and a return to conflict is unlikely, corruption, poor infrastructure and weak economic policies, as well as political uncertainty, mean that Nepal tends to lag behind the rest of the region in development terms. Nepal has made progress in some areas, particularly in health, and poverty levels continue to fall. Nepal is also one of the 20 most disaster prone countries in the world with more than 4,000 disaster related fatalities in the last 10 years and economic losses of over £3 billion.

Top priorities:

- governance and security
- make government more effective and able to deliver better services to the poor
- help people, particularly women, benefit from economic growth
- help Nepal tackle climate change and natural disasters

Contribution to the MDGs

DFID's programmes address poverty and hunger by targeting the most vulnerable with activities such as providing employment in road building programmes and helping farmers improve their incomes. DFID's health programme focuses on maternal health by providing cash incentives and free delivery care to encourage the poorest to give birth in health facilities, free care across a range of health services, and clean water and sanitation. In education, DFID support to date has helped government deliver free basic education for girls as well as boys. DFID's climate change and forestry work ensure poor people's livelihoods are enhanced through forestry development, and vulnerable people are resilient to the impacts of climate change or natural disasters.

Delivery of DFID headline results

Wealth creation: Between 2011–12 and 2013–14 DFID supported 160,000 jobs to be created, 4,000km of roads to be either built or upgraded, and 440,000 people to improve their land and property rights.

Governance and security: In 2013–14 DFID provided substantial election support which contributed to nearly 10 million people voting, of whom over half were women.

Human development: Between 2011–12 and 2013–14 DFID supported 450,000 people to access clean drinking water, sanitation or hygiene services, 40,000 children in primary education and 50,000 women to use family planning services.

Climate change and disaster risk reduction: Between 2011–12 and 2013–14 DFID supported over 1.4 million people to increase their climate and disaster resilience, 220,000 people with improved access to clean energy, and 5,000 hectares of forest to be brought under community management.

Progress towards the MDGs

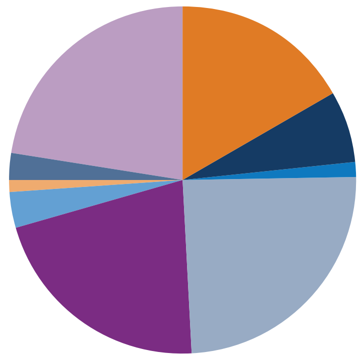
MDG indicator	Current assessment
Proportion of population below $1.25 a day	Green
Net enrolment in primary education	Green
Ratio of girls to boys in primary education	Green
Under 5 mortality ratio	Green
Maternal mortality ratio	Green
HIV prevalence, 15–49 years old	Amber
Improved water source	Green

Key statistics

Population	26.8 million
% living below $1.25 a day (2010)	24.8
Fertility rate	3
% annual GDP growth rate	4.9

Nepal programmes by sector 2013–14

Total spend £104.7 million



- Climate change 16.9%
- Education 6.7%
- Global partnerships 1.4%
- Governance and security 24.4%
- Other health 21.2%
- Poverty, hunger and vulnerability 3.4%
- Reproductive, maternal and newborn health 1.0%
- Water and sanitation 2.6%
- Wealth creation 22.4%

Nigeria

Country summary and top priorities in 2013–14

Nigeria is home to 160 million people, but more than 100 million live on less than £1 per day. A stable, better governed and prosperous Nigeria would rapidly reduce poverty. It would also hugely benefit UK trade, energy and security interests, and help reduce crime and illegal migration. 2013–14 has seen a worsening of the security situation for many Nigerians, both in terms of terrorist activity and state response and rising inter-communal tensions.

Top priorities:

- providing more people with better services, including education, healthcare and access to safe water and sanitation
- helping Nigeria use its oil revenues to improve the lives of its citizens
- help establish an enabling governance environment for tackling corruption and enhancing transparency and accountability

Contribution to the MDGs

Progress is off track on all MDGs in Nigeria. With massive inequality, effective management of growth plays a significant part in Nigeria's development and is a sector DFID is focusing strongly on. DFID is also supporting the improved delivery of basic services, particularly in northern Nigeria, where the indicators are lagging the most. In health DFID is overachieving on its targets for births attended by skilled health workers. DFID is also overachieving on its target of numbers of people with sustainable access to clean water sources.

Delivery of DFID headline results

Wealth creation: Since 2012–13 DFID programmes have helped raise the incomes of 470,000 Nigerians by more than 15%.

Governance: DFID Nigeria programmes have provided support for almost 440,000 people to have control over their own development and hold decision makers to account since 2011–12.

Health: 430,000 births in Nigeria have been attended by skilled health workers since 2011–12.

Water, sanitation and hygiene: Between April and December 2013 just over 510,000 Nigerians gained access to clean drinking water.

Poverty and hunger: Since 2011–12 over 4 million pregnant women and children under 5 have received interventions to improve nutrition.

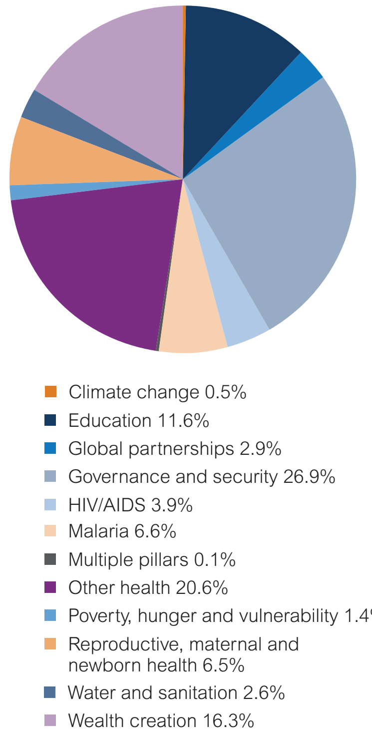
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Red
Net enrolment in primary education	Red
Ratio of girls to boys in primary education	Amber
Under 5 mortality ratio	Amber
Maternal mortality ratio	Amber
HIV prevalence, 15–49 years old	Red
Improved water source	Red

Key statistics

Population	159.7 million
% living below $1.25 a day (2010)	63.0
Fertility rate	6
% annual GDP growth rate	6.5

Nigeria programmes by sector 2013–14
Total spend £266.2 million



Occupied Palestinian Territories

Country summary

DFID's programme in the Occupied Palestinian Territories (OPTs) is supporting the UK's Middle East Peace Process (MEPP) policy by building Palestinian institutions and promoting economic growth, so that any future state will be stable, prosperous, well run and an effective partner for peace with Israel. The OPTs are one of the poorest parts of the region with a GDP per capita of $1,679 in 2012. After several years of high growth, averaging 8% between 2007 and 2011, the Palestinian economy has slowed. Lack of meaningful progress in the MEPP and continuing movement and access restrictions have dampened private sector investment. The situation in Gaza is particularly concerning with the economy shrinking by 17% in the 6 years to 2011. A quarter of Palestinians are currently unemployed and only 15% of women are in the labour force.

Top priorities:

- helping the Palestinian Authority to build strong institutions and enable them to deliver essential services including policing, health and education
- promoting private sector growth to stimulate the economy and create jobs
- providing humanitarian assistance and support to the vulnerable

Contribution to the MDGs

The OPTs have made positive headway against some MDGs. However, the continuing occupation of the Palestinian territories makes it difficult to make faster progress. The blockade of Gaza has sharply reduced access to the water supply for 1.7 million Palestinians, with only a quarter of households receiving running water on a daily basis. DFID's financial assistance to the Palestinian Authority is enabling it to deliver important education and health services and security to the population. DFID is helping Palestinian communities challenge eviction and demolition orders which threaten livelihoods. The UK also funds the UN Relief and Works Agency to provide basic services and humanitarian supplies to Palestinian refugees in the OPTs, Syria, Jordan and Lebanon.

Delivery of DFID headline results

Wealth creation: DFID assistance has resulted in 350 enterprises reporting improved performance in sales or productivity between 2011–12 and 2013–14.

Wealth creation: DFID supported just under 70,000 people to improve their rights to land and property between 2011–12 and 2013–14.

Poverty, hunger and vulnerability: DFID reached 280,000 individuals through cash transfer programmes in 2013–14.

Education: DFID supported 50,000 children in primary education in 2012–13 of whom 50% were girls.

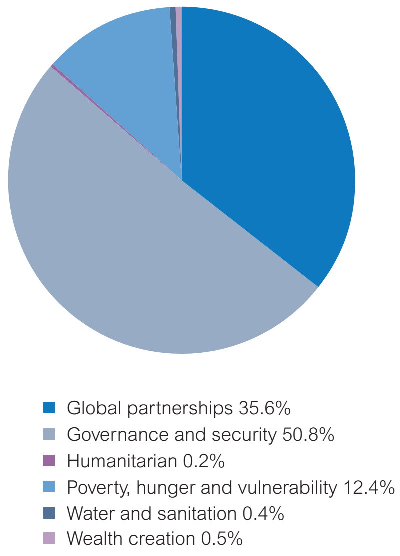
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Grey
Net enrolment in primary education	Amber
Ratio of girls to boys in primary education	Green
Under 5 mortality ratio	Amber
Maternal mortality ratio	Green
HIV prevalence, 15–49 years old	Grey
Improved water source	Red

Key statistics

Population	4 million
% living below the national poverty line[11] (2011)	26
Fertility rate	4.4
% annual GDP growth rate[12]	5.9

Occupied Palestinian Territories programmes by sector 2013–14
Total spend £93.9 million



11 Source: Palestinian Central Bureau of Statistics (2011).

12 Source: Palestinian Central Bureau of Statistics (2012).

Pakistan

Country summary and top priorities in 2013–14

Approximately 66 million Pakistanis live in poverty and 12 million children are out of school. One in 11 children die before their fifth birthday and 12,000 women die in childbirth every year. The population is set to rise by 50% in less than 40 years. UK development spend in Pakistan is an investment in a more prosperous, more stable country which will not only help millions of poor Pakistanis, but will also improve stability and security in the region, and beyond.

Top priorities:

- creating jobs and supporting economic growth
- increasing access to and quality of education
- women and children's health
- strengthening democracy and governance
- building peace and stability

Contribution to the MDGs

In Pakistan the education challenges are immense, with half the adult population unable to read or write. UK support is focused on improving the quality of and access to education, and building the political and social pressure for access to quality education. Since 2011 UK support has benefited over 9 million primary school children.

Pakistan has the fourth highest number of maternal deaths and under 5 mortality rates in the world. Progress has been slow in reducing these rates. UK support aims to increase the number of additional births delivered with trained medical staff to 1 million by 2015, already achieving 700,000. DFID will provide an additional 500,000 couples with access to family planning, and reduce the number of under-nourished children by 340,000. Only 8% of the population have access to microfinance services.[13] The UK government through its support to the microfinance sector in Pakistan will help reach 1.23 million people by 2015 (over half of them women). UK support to Pakistan's national social protection programme will help at least 2.5 million people meet their basic needs for food, health and education by 2015. UK support will also help nearly 70,000 people obtain marketable skills to improve their livelihoods, of whom 40% are women.

Delivery of DFID headline results

Wealth creation: 860,000 additional people have accessed microfinance since 2011–12. 35,000 people had been trained in new skills by the end of 2013–14.

Governance and security: 47 million voted in the May 2013 general elections – 10 million more than previous elections.

Poverty, hunger and vulnerability: At least 2.5 million people have received DFID supported cash transfers since 2010–11.

Education: 9 million children in primary school, 4 million in secondary school and 3 million primary completers benefited from DFID support in 2013–14.

Humanitarian: 3.5 million flood-affected individuals had been reached with humanitarian assistance by 2013–14.

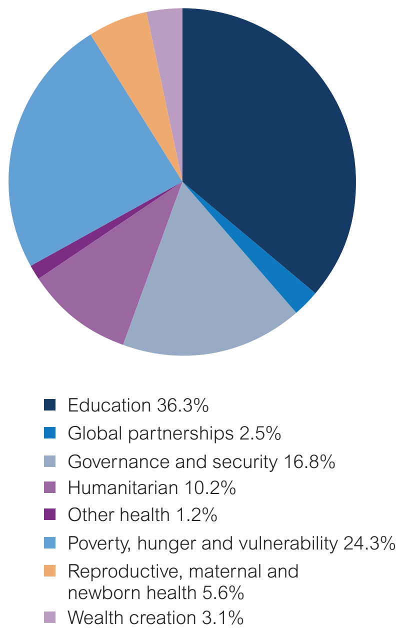
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Green
Net enrolment in primary education	Red
Ratio of girls to boys in primary education	Red
Under 5 mortality ratio	Red
Maternal mortality ratio	Amber
HIV prevalence, 15–49 years old	Green
Improved water source	Green

Key statistics

Population	185 million
% living below net poverty line[14] (2008)	36
Fertility rate	3.8
% annual GDP growth rate[15]	4.1

Pakistan programmes by sector 2013–14
Total spend £253.0 million



13 Source: Pakistan State Bank.

14 Source: Pakistan Economic Survey (2008).

15 Source: Pakistan Economic survey (2013–14).

Rwanda

Country summary and top priorities in 2013–14

Rwanda has achieved significant progress since the devastating genocide of 1994. Poverty within Rwanda declined by 12% between 2005–06 and 2010–11. Yet 4.7 million people in Rwanda live below the national poverty line, of whom 2.5 million live in extreme poverty. Reliance on low income agriculture and agricultural wage labour makes the majority of poor people's livelihoods very fragile.

In July and December 2013, the UK agreed with the Government of Rwanda to reprogramme a total of £37 million general budget support into specific sectors using government systems. These funds have been released into the education, social protection and agriculture sectors to directly support some of the poorest people in Rwanda.

Top priorities:

- transformation from an agricultural economy to private sector led growth
- significantly improved services that deliver the MDGs
- increased accountability of the state to citizens and empowerment of girls, women and the extreme poor
- transition to more open and inclusive politics and enhanced human rights

Contribution to the MDGs

The UK supported progress towards the MDGs primarily through sector budget support and financial assistance, helping the Government of Rwanda improve its essential services to the poor. UK priorities included supporting education (basic and post basic education) and social protection (addressing the poverty MDG). The UK is also supporting Rwanda to strengthen its agriculture productivity; continue its economic growth through private sector development and regional trade; increase people's land ownership; improve access to finance; and combat climate change.

Delivery of DFID headline results

Wealth creation: Since 2010–11, almost 3.3 million land titles have been issued and in 2013–14, over 120,000 people secured access to financial services as a result of UK support.

Poverty, vulnerability, nutrition and hunger: In 2012–13 over 380,000 of the poorest people were supported through cash transfers to meet their basic needs/secure jobs.

Governance and security: DFID supported 1.8 million people to have a choice and control over their own development and hold decision makers to account in 2013–14.

Education: Since 2010–11, a peak of 245,000 children have been supported by DFID in primary education, of whom 49% were girls.

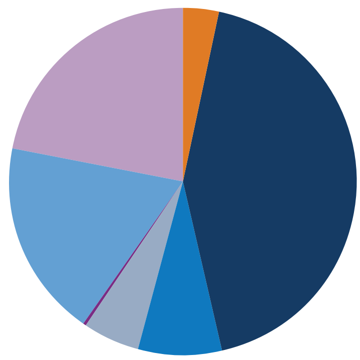
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Amber
Net enrolment in primary education	Green
Ratio of girls to boys in primary education	Green
Under 5 mortality ratio	Green
Maternal mortality ratio	Green
HIV prevalence, 15–49 years old	Green
Improved water source	Red

Key statistics

Population[16]	10.5 million
% living below $1.25 a day (2011)	63.2
Fertility rate	4.0
% annual GDP growth rate	4.6

Rwanda programmes by sector 2013–14
Total spend £85.8 million



16 Source: 2012 Census of Population and Housing in Rwanda, NISR

Sierra Leone

Country summary and top priorities in 2013–14

Sierra Leone is entering a new phase of growth and development after a largely successful period of post-conflict reconstruction. This transition was formally marked by the closure of the UN peacebuilding mission in March 2014. The signing of a Mutual Accountability Framework by government and development partners (led by DFID on the donor side) is also an important marker of a change in the terms of international engagement. The country must now tackle a number of deeply rooted structural challenges including corruption, low capacity levels, weaknesses in the rule of law, and high levels of discrimination and social exclusion (particularly for women).

Top priorities:

- improving education (especially for girls, children with disabilities and the most marginalised), water, sanitation and hygiene (WASH) and health services
- supporting reform and improvement of electricity services
- support to the private sector, in particular to small and medium sized enterprises and the extractives sector
- improving public financial management, revenue collection and accountability
- tackling corruption through a new and innovative Pay No Bribe programme
- improving access to security and justice
- supporting the Constitutional Review and the electoral cycle

Contribution to the MDGs

Progress towards education, health and WASH MDGs has been variable, but slow overall. In education, DFID is increasing primary school access and participation and raising education quality in primary and junior secondary schools. In health, DFID is strengthening health systems, improving reproductive, maternal and newborn health, and works alongside the Ministry of Health and Sanitation in the institutionalisation of free healthcare. In WASH, DFID is strengthening delivery of and access to improved water sources, sanitation and hygiene education, including WASH facilities in schools and primary healthcare units, underpinning progress in education and health.

Delivery of DFID headline results

Governance and security: Over one fifth of remote communities now with access to mediators and paralegal services; almost 300,000 more women and girls with improved access to security and justice in 2013–14.

Water and sanitation: Over 1.1 million people gained access to improved sanitation facilities since 2011–12.

Health: Over 50,000 births delivered by skilled health personnel since 2011–12 and almost 40,000 women used a modern method of family planning for the first time in 2013–14.

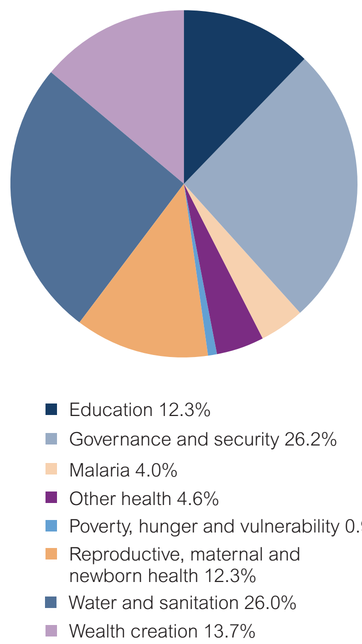
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Red
Net enrolment in primary education	Grey
Ratio of girls to boys in primary education	Green
Under 5 mortality ratio	Amber
Maternal mortality ratio	Amber
HIV prevalence, 15–49 years old	Red
Improved water source	Amber

Key statistics

Population	5.8 million
% living below $1.25 a day (2011)	51.7
Fertility rate	5.2
% annual GDP growth rate	15.2

Sierra Leone programmes by sector 2013–14
Total spend £68.6 million



Somalia

Country summary and top priorities in 2013–14

Somalia has suffered from 20 years of conflict leading to severe under-development and humanitarian need. Regional instability threatens the interests of other nations through terrorism, illegal migration and piracy.

A new federal government took office in Somalia in September 2012. In addition to its humanitarian programme in Somalia, DFID is working closely on development goals with the new administration. International support for several of the government's development priorities was confirmed at the Somalia Conference in London in May 2013. The programme covers South Central, Puntland and Somaliland, recognising the differences in context and opportunities.

Top priorities:

- investing in strengthening political settlements, accountable governance, security and local reconciliation
- addressing immediate social development needs among the most vulnerable populations
- expanding work on growth and growth transmission

Contribution to the MDGs

There is cross-UK government consensus that state building is the right overarching approach for UK support to Somalia. As such DFID Somalia does not contribute to all of the MDGs. From 2014, DFID will scale up its economic development work (MDG1) concentrating on creating jobs and livelihoods; access to finance and business development; strengthening economic governance; and supporting regional trade. DFID is also supporting low cost, low carbon energy (MDG7) to tackle one of the constraints to growth. Somalia has some of the worst MDG indicators on health. DFID is enhancing access to quality health services, in particular focusing on women and girls, including through its flagship work on tackling female genital mutilation (MDG 4 and 5).

Delivery of DFID headline results

Governance: 7,000 girls and women accessed security and justice services in 2013–14. The UN Joint Programme on Local Governance is now operating in 16 districts in Somalia, helping to develop and cost district development plans and ensure resources are allocated to them.

Humanitarian: 378,000 people were provided with emergency food assistance in 2013–14.

Nutrition: 55,000 children and pregnant women were reached with nutrition interventions and 120,000 children benefited from acute malnutrition prevention programmes in 2013–14, of whom 60,000 were girls.

Wealth creation: 27,000 jobs were created in 2013–14, of which 16,000 were for women.

Health: 25,000 contraceptives were distributed in 2013–14. 6,000 births were attended by skilled professionals in 2013–14.

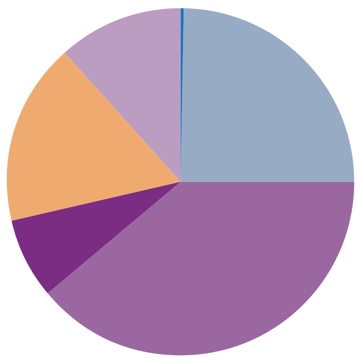
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Grey
Net enrolment in primary education	Grey
Ratio of girls to boys in primary education	Grey
Under 5 mortality ratio	Amber
Maternal mortality ratio	Red
HIV prevalence, 15–49 years old	Amber
Improved water source	Red

Key statistics

Population	9.6 million
% living below $1.25 a day	No data
Fertility rate	7.1
% annual GDP growth rate	No data

Somalia programmes by sector 2013–14
Total spend £83.6 million



South Africa

Country summary and top priorities in 2013–14

South Africa has the largest economy in sub-Saharan Africa. It plays an important role in regional institutions such as the African Union and its presence in the G20 and the BRICS marks its status as an emerging global power. DFID Southern Africa is increasingly working with South Africa on issues which have an impact beyond its borders, such as regional trade and climate change. From 2015, DFID's bilateral programme in South Africa will end, reflecting a new relationship between the UK and South Africa.

Top priorities

- creating growth and jobs
- tackling HIV and reducing maternal and child deaths
- promoting inclusive and low carbon growth
- preventing violence against women and children

Contribution to the MDGs

DFID is working with the South African government, civil society and business – helping to translate the country's own resources into better lives for poor people. The UK's support to job creation in South Africa and regional trade integration is helping to create conditions for growth across the region. DFID contributes to maternal and child mortality reduction through support to the Maternal, Newborn, Child and Women's Strategy, focusing on 25 districts with the worst outcomes. South Africa's response to HIV and AIDS and tuberculosis is being strengthened through the National Aid Council and government reforms to the health sector. DFID is working to support South Africa's response to reduce violence against women and children and improving government's accountability to citizens on service delivery. DFID is supporting South Africa in meeting its ambitious international pledges on transition to a low carbon economy, though this will need to accelerate if these pledges are to be fully realised.

Delivery of DFID headline results

Delivery of DFID headline results
National:
Governance: Contributed to the participation of 21,000 people in government or community monitoring since 2011–12.
Wealth creation: Supported 98,000 people with access to micro-insurance in 2013–14.
Regional:[17]
Wealth creation: 880,000 people benefiting directly from new or improved participation in national and cross-border value chains (eg regional food markets) since 2011–12.
Climate change: 710,000 people benefiting from improved management of shared water basins since 2011–12.
Climate change: 140,000 people with improved access to low carbon energy since 2011–12.

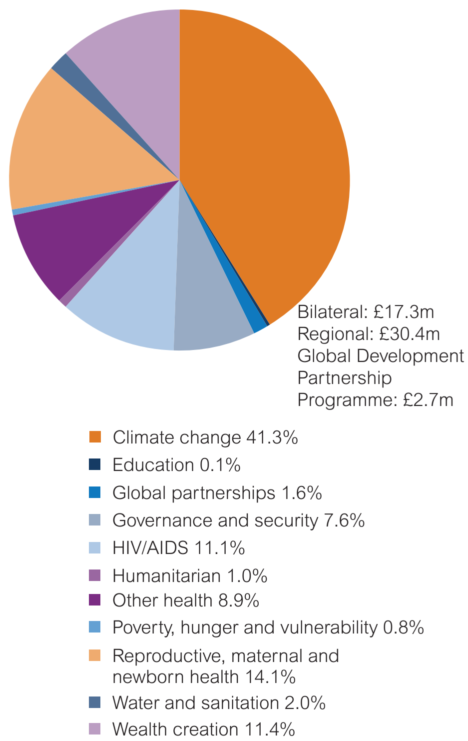
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Green
Net enrolment in primary education	Red
Ratio of girls to boys in primary education[19]	Red
Under 5 mortality ratio	Amber
Maternal mortality ratio	Amber
HIV prevalence, 15–49 years old	Red
Improved water source	Green

Key statistics

Population	51.5 million
% living below $1.25 a day (2009)	13.8
Fertility rate	2.6
% annual GDP growth rate	2.5

South Africa programmes by sector 2013–14
Total spend £50.3 million



17 The regional results also contribute to the shared Africa regional results presented on the Africa regional page.
18 South Africa has very high Gender Parity Index scores (0.960 when the target is 0.975) and is close to the target.

South Sudan

Country summary and top priorities in 2013–14

The outbreak of conflict in December 2013 in Juba and subsequently elsewhere in the country was disastrous for South Sudan. Since independence on 9 July 2011, the new country has struggled with huge development challenges. Decades of war have left a legacy of chronic poverty, inequality, and limited capacity and infrastructure. The first part of 2013 saw some initial progress towards establishing a more development focused approach. That progress was reversed by the outbreak of conflict. Since the start of the violence, thousands of people have been killed, and over 1 million have fled their homes, including to neighbouring countries. Despite the signing of a cessation of hostilities agreement, fighting has continued. By April 2014, 4.9 million people were in urgent need of humanitarian aid. In late 2013–14 the UK developed an interim strategy in response to the conflict. This reflects a shift from 'business as usual'.

Top priorities:

- humanitarian response and strengthening resilience, particularly in the area of food security
- basic services in health and education, supporting the most vulnerable, especially women and girls
- focused work on governance where we can support reconciliation and peacebuilding
- underpin all programmes with a strong focus on conflict sensitivity

Contribution to the MDGs

The UK's work in South Sudan is making an important contribution to addressing MDG challenges with a particular focus on girls, women and vulnerable groups. DFID's humanitarian programmes address immediate needs, including shelter and food, and improving access to health, nutrition, water and sanitation facilities. The Health Pooled Fund has a strong focus on improving the health status of women and children. DFID's education work supports children in primary and secondary education with a particular focus on girls. DFID's livelihoods programmes builds resilience of communities to withstand food security risks and future challenges.

Delivery of DFID headline results

The ongoing conflict has hampered programme delivery in South Sudan. This has led to lower than expected 2013–14 results for some programmes.

Education: Supported just under 7,000 pupils in secondary education, including nearly 2,000 female pupils in 2013–14.

Education: Over 6.5 million textbooks printed and distributed since 2012–13.

Health: Instrumental in helping just under 20,000 pregnant women give birth with a nurse, midwife or doctor since 2011–12.

Security and justice: Contributed to over 310,000 women and girls with improved access to security and/or justice services in 2013–14.

Humanitarian: Reached nearly 2 million people with life-saving health and nutrition support through humanitarian funding in 2012–13.

19 United Nations Department of Economic and Social Affairs (2013).

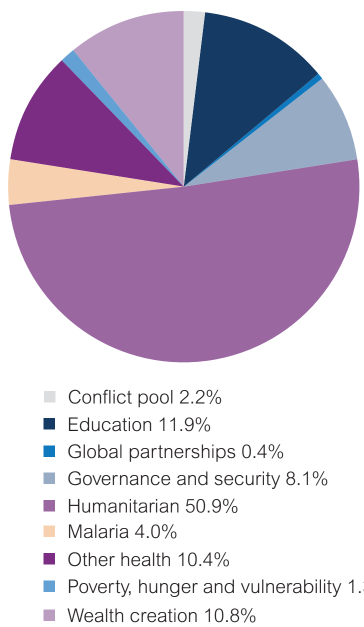
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Grey
Net enrolment in primary education	Amber
Ratio of girls to boys in primary education	Amber
Under 5 mortality ratio	Amber
Maternal mortality ratio	Grey
HIV prevalence, 15–49 years old	Grey
Improved water source	Grey

Key statistics

Population[19]	11.3 million
% living below $1.25 a day	No data
Fertility rate	5.4
% annual GDP growth rate	-47.6

South Sudan programmes by sector 2013–14
Total spend £139.6 million



Sudan

Country summary and top priorities in 2013–14

Sudan is a failing state. The country suffers from chronic underdevelopment following cycles of conflict over the last 5 decades. In 2013, the conflicts within Sudan's borders intensified, and early 2014 has seen the worst humanitarian situation in Darfur since the start of the conflict 10 years ago. At least 6.1 million people are judged to be in need of humanitarian assistance across the country. The recent crisis in South Sudan has also led to an influx of refugees in the southern border states of Sudan. The country is experiencing political stalemate, and the federal government undermines democratic and accountable governance and drives inequality, focusing its spending on Khartoum to the neglect of peripheral states. Sudan is off track on the majority of the MDGs.

Top priorities:

- providing protection and life-saving humanitarian support to people affected by conflict, while building the resilience of communities to cope with shocks
- improving sustainable access to basic services such as water and sanitation for the most vulnerable
- helping vulnerable people to cope with economic instability, such as price increases and cuts to government spending
- investing in the private sector and civil society, to lay the foundations for a more democratic, peaceful and prosperous future

Contribution to the MDGs

The UK's work in Sudan is supporting progress in these areas, with a cross-cutting focus on women and girls, and their potential as drivers for change. DFID's humanitarian programmes address immediate needs including food and shelter, access to nutrition and health. DFID is also improving access to water and sanitation facilities and helping communities to build their ability to cope when a shock has happened, such as conflict or a natural disaster. All of these contribute to improving the livelihoods of Sudan's most vulnerable. DFID's economic programmes aim to mitigate the impacts of the economic adjustment process on the poor and DFID is testing approaches to working with the private sector.

Delivery of DFID headline results

Drinking water: 910,000 people have obtained access to (sustainable) clean drinking water between 2011 and 2014.

Sanitation: 400,000 people have obtained access to an improved sanitation facility between 2011 and 2014.

Security and justice: 350,000 people have been supported to have choice and control over their own development and hold decision makers to account between 2011 and 2014.

Humanitarian: 220,000 people reached by health and nutrition-related programmes in 2013–14.

Humanitarian: 660,000 people reached with food security and livelihoods assistance in 2013–14.

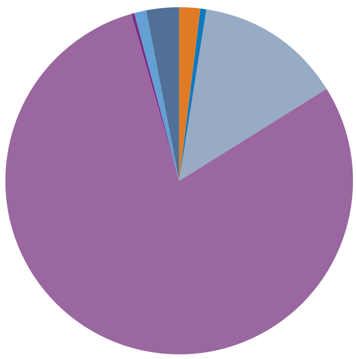
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Grey
Net enrolment in primary education	Grey
Ratio of girls to boys in primary education	Grey
Under 5 mortality ratio	Amber
Maternal mortality ratio	Red
HIV prevalence, 15–49 years old	Red
Improved water source	Red

Key statistics

Population	35.7 million
% living below $1.25 a day (2009)	19.8
Fertility rate	4.8
% annual GDP growth rate	-10.1

Sudan programmes by sector 2013–14
Total spend £48.0 million



- Climate change 2.1%
- Global partnerships 0.6%
- Governance and security 13.6%
- Humanitarian 79.5%
- Other health 0.3%
- Poverty, hunger and vulnerability 1.0%
- Water and sanitation 2.9%

Tajikistan

Country summary

Tajikistan is the poorest country in the central Asia region (GDP per capita is $872) and is politically and economically fragile. It has made steady progress since the end of the civil war in 1998: the national poverty rate has improved from over 80% to 46.7% today (HDR 2013). These gains are, however, at risk: economic growth and poverty reduction have been driven by migrant workers in Russia, who contributed 47% of GDP in 2012. The Russian economy is, however, slowing and labour opportunities and remittances are unlikely to be sustained at current levels. The small private sector is not creating adequate revenues or job opportunities to offset the relative decline in remittances. Tajikistan is unlikely to achieve the 9% growth rate needed to keep pace with the burgeoning population. Health and education provision is deteriorating. Poverty is increasing.

Top priorities:

- promote economic growth and wealth creation, through regulatory reform and direct support to the private sector
- supporting transparent and efficient management of public finances and improved government accountability
- promoting regional co-operation and trade to stimulate growth and co-operation

Contribution to the MDGs

DFID's programmes in Tajikistan focus on promoting economic growth and good governance. To stimulate the private sector and create jobs, DFID provides support to develop an improved regulatory and legal environment for business and to strengthen corporate governance. Complementary programmes provide business advice and access to credit for small and medium sized enterprises. Investment in public finance management will deliver more efficient budgetary allocations and expenditure, in line with development priorities. Support to civil society helps to better hold government to account. A major regional programme helps migrant labourers and their families secure maximum benefits from labour migration.

Delivery of DFID headline results

Wealth creation: In 2013–14 16,000 new clients, of whom 6,000 were female, were provided with access to finance (individual entrepreneurs and small and medium sized businesses).

Wealth creation: Since 2010 in total 76,882 migrants have been provided with specific advice (legal, health and social protection) in Information Centres financed from DFID's Regional Migration programme.

Governance and security: The new Unified Chart of Accounts introduced in 2014 provides improved budget management, analysis, planning, transparency and scrutiny.

Wealth creation: In 2013–14 the monthly average turnover of cross-border markets reached €501,000 after DFID support.

Wealth creation: Reduced government regulations and improved private sector management generated efficiency savings of £7 million in 2013–14 through DFID support.

Progress towards the MDGs

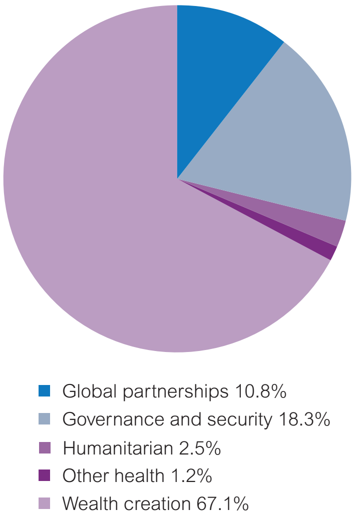
MDG indicator	Current assessment
Proportion of population below $1.25 a day	Green
Net enrolment in primary education	Green
Ratio of girls to boys in primary education	Red
Under 5 mortality ratio	Amber
Maternal mortality ratio	Green
HIV prevalence, 15–49 years old	Amber
Improved water source	Amber

Key statistics

Population	7.6 million
% living below $1.25 a day (2009)	6.6
Fertility rate	3.7
% annual GDP growth rate	7.5

Tajikistan programmes by sector 2013–14

Total spend £8.8 million



Tanzania

Country summary and top priorities in 2013–14

Tanzania is politically stable, and is looking ahead to its fifth multi-party election in 2015. The country has experienced more than 10 years of 6–7% growth, and made strong progress in access to basic services. However, 30 million people (over two thirds of the population) live below $1.25 a day. If Tanzania is to achieve its goal of reaching middle income status by 2025, it needs to further accelerate its growth rate while also shifting to more equitable broad-based growth to ensure it also delivers a reduction in poverty.

Top priorities:

- scaling up wealth creation programmes to support a shift to a greater economic development focus in DFID's programme
- delivering the MDGs and improving the effectiveness, quality and equity of service delivery in water, education and health
- getting government to work better and helping Tanzanians hold their government to account

Contribution to the MDGs

Tanzania's progress towards the MDGs is mixed. Under its 2011–15 Operational Plan, DFID provides support through and alongside the government to help Tanzania meet the MDGs particularly in relation to access to water, education, malaria, maternal health and reducing rural poverty. Almost all of DFID's headline results directly target the MDGs and good progress has been made in the past year. The Government of Tanzania's new Big Results Now programme, which DFID is supporting, has also put in place ambitious plans to significantly increase results delivery by 2016 in its initial 6 priority areas: education, water, agriculture, energy, transport and resource mobilisation.

Delivery of DFID headline results

Wealth creation: Since 2011 DFID has helped over 180,000 rural men and women to raise their incomes.

Wealth creation: Since 2011 over 100,000 people have gained access to financial services as a result of DFID support.

Water and sanitation: Data for 2012–13 shows that 1.4 million rural people were given new access to an improved water source as a result of DFID's programme.

Education: In 2013–14 DFID supported an estimated 290,000 children in primary and lower secondary school.

Health: Since 2011, DFID's health programme has provided essential maternal health drugs for the entire country and yielded 1.6 million couple years of protection for Tanzanian women, giving them a choice over pregnancy.

Health: Since 2011 DFID has supported the distribution of 2.8 million bed nets to protect against malaria.

Climate change: In 2013–14 we assisted over 130,000 people directly and 17.7 million people indirectly to be better able to cope with the effects of climate change.

Governance: In 2012–13 over 5 million people were supported to have choice and control over their own development and to hold decision makers to account.

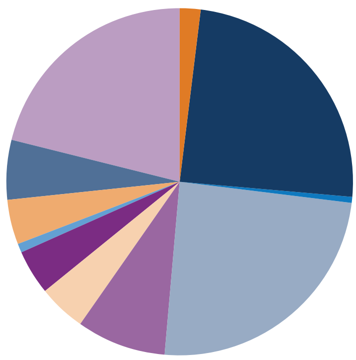
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Amber
Net enrolment in primary education	Red
Ratio of girls to boys in primary education	Green
Under 5 mortality ratio	Green
Maternal mortality ratio	Amber
HIV prevalence, 15–49 years old	Amber
Improved water source	Red

Key statistics

Population	45.0 million
% living below $1.25 a day (2007)	67.9
Fertility rate	5.6
% annual GDP growth rate	6.9

Tanzania programmes by sector 2013–14
Total spend £175.2 million



- Climate change 2.2%
- Education 24.4%
- Global partnerships 0.6%
- Governance and security 24.3%
- Humanitarian 8.3%
- Malaria 4.6%
- Other health 4.1%
- Poverty, hunger and vulnerability 0.8%
- Reproductive, maternal and newborn health 4.3%
- Water and sanitation 5.4%
- Wealth creation 21.0%

Uganda

Country summary and top priorities in 2013–14

Over the last 20 years, Uganda has achieved one of the most dramatic reductions in the income poverty headcount of any country in Africa – from 70% living on less than $1.25 a day in 1992 to 38% in 2009. Economic growth was approximately 6% in 2013–14, and planned public sector infrastructure investment is expected to boost growth further to 6.5% in 2014–15. Uganda's debt continues to be sustainable; however, its revenue to GDP ratio (estimated at 13.7% for 2013–14) remains the lowest in east Africa. Despite high headline growth rates over the last 2 decades, much of this growth has not translated into adequate employment through decent jobs. With high population growth, levels of youth unemployment are increasing. Uganda's policy framework for social services is strong. It prioritises equitable access to quality social services; however, policies are often not well implemented. Governance trends are concerning and corruption is endemic. In 2013, the UK decided to indefinitely suspend budget support to the Government of Uganda following the 2012 corruption scandal in the office of the Prime Minister.

Top priorities:

- promoting good governance and combating corruption
- improving maternal and reproductive health
- supporting economic development and growth including youth skills and job creation
- increasing access to financial services and regional trade
- protecting the poorest and most vulnerable

Contribution to the MDGs

Uganda is making good progress towards a number of the MDGs and is on course to meet targets on: proportion of the population living on less than $1.25 a day; ratio of girls to boys in primary education; under 5 mortality rate; and increased access to drinking water. DFID is supporting progress where Uganda is currently off track, eg on reproductive health, HIV prevalence and malaria. DFID is making a very significant contribution to the national effort to increase access to family planning services. The UK is also playing a lead role in supporting the country's efforts to provide social protection for the most vulnerable people.

Delivery of DFID headline results

Health: Since 2011, nearly 390,000 women using modern contraception through DFID support.

Health: Nearly 20,000 births attended by a skilled healthcare provider in 2013–14 through DFID support.

Wealth creation: In 2013–14,110,000 men and women accessing financial services through DFID support.

Poverty reduction: In 2013–14, 450,000 of the most vulnerable people in the country benefited from DFID-supported unconditional monthly cash transfers.

Education: Since 2011, almost 15,000 primary school children who had dropped out now returning to school through DFID support.

Vulnerability: In 2013–14, 27 million hours were worked on public works projects in Karamoja.

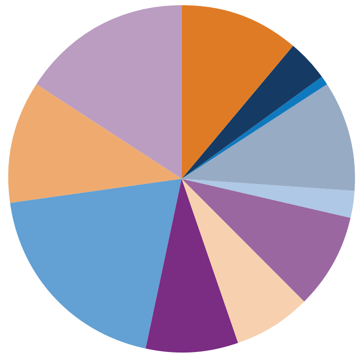
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Green
Net enrolment in primary education	Red
Ratio of girls to boys in primary education	Green
Under 5 mortality ratio	Green
Maternal mortality ratio	Red
HIV prevalence, 15–49 years old	Green
Improved water source	Green

Key statistics

Population	34.0 million
% living below $1.25 a day (2009)	38.0
Fertility rate	6.4
% annual GDP growth rate	6.0

Uganda programmes by sector 2013–14
Total spend £94.7 million



- Climate change 11.3%
- Education 3.8%
- Global partnerships 1.0%
- Governance and security 10.1%
- HIV/AIDS 2.7%
- Humanitarian 8.8%
- Malaria 7.3%
- Other health 8.6%
- Poverty, hunger and vulnerability 19.5%
- Reproductive, maternal and newborn health 11.4%
- Wealth creation 15.8%

Yemen

Country summary and top priorities in 2013–14

Yemen faces multiple development challenges compounded by serious political crisis and conflict in 2011. Even before the crisis Yemen was the poorest country in the Middle East with worrying human development indicators and rapid population growth. The crisis led to large scale internal displacement and hunger, with 60% of the population needing humanitarian assistance. Ten million Yemenis do not have enough to eat and 1 million young children suffer from acute malnutrition. Women and girls suffer severe discrimination.

Top priorities:

- more stable, secure and prosperous Yemen
- political transition
- early recovery and humanitarian needs

Contribution to the MDGs

Although Yemen is on track to meet maternal mortality ratio and HIV prevalence targets, most MDGs are not expected to be achieved by 2015. Yemen was unlikely to achieve most of the MDGs even before the 2011 humanitarian and economic crisis, which has further inhibited progress. DFID's programme aims to support the political transition: increase economic growth, deliver basic services and social protection, and address humanitarian needs in order to build the foundations for progress towards the MDGs. Through its humanitarian, integrated nutrition and Social Fund for Development programmes, DFID provides access to schools, nutrition, healthcare, clean water and improved sanitation for those most in need in the poorest communities.

Delivery of DFID headline results

Wealth creation: Between 2011–12 and 2013–14, just under 40,000 people were provided with new access to financial services and nearly 6,000 jobs were indirectly created through DFID support.

Poverty, hunger and vulnerability: DFID reached 680,000 children and women with an integrated package of malnutrition prevention and screening interventions between 2011 and 2013. Just under 40,000 people received DFID supported cash transfers in 2013–14, including through labour intensive public works employment.

Education: Over 30,000 children were supported by DFID in primary education in 2013–14.

Water and sanitation: DFID assisted just under 560,000 people to get sustainable access to clean drinking water sources and 20,000 people to sustainable access to an improved sanitation facility between 2011–12 and 2013–14.

Humanitarian: DFID reached over 140,000 people with emergency food aid and livelihoods assistance in 2013–14.

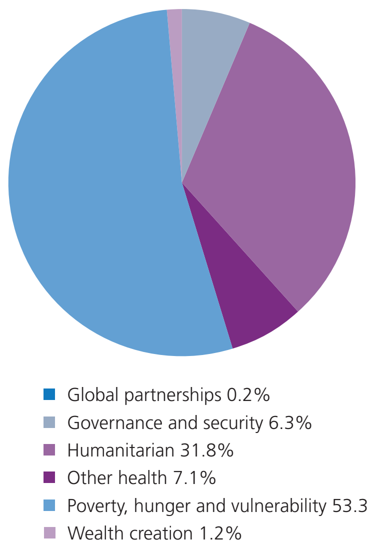
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Grey
Net enrolment in primary education	Red
Ratio of girls to boys in primary education	Red
Under 5 mortality ratio	Amber
Maternal mortality ratio	Green
HIV prevalence, 15–49 years old	Green
Improved water source	Red

Key statistics

Population	22.8 million
% living below $1.25 a day (2005)	17.5
Fertility rate	4.9
% annual GDP growth rate	6.0

Yemen programmes by sector 2013–14
Total spend £59.1 million



Zambia

Country summary and top priorities in 2013–14

Sixty percent of Zambia's 13.2 million people (2010) live in poverty. Inequality is very high and on current trends it will take until 2073 to reduce poverty to 15%. Weak transmission of Zambia's strong growth to poverty is the central challenge.

DFID's programme includes improving the Government of Zambia's policies, systems and skills, enabling Zambia to increase its tax take and use its resources to deliver better services. DFID also works to directly address the most off track MDGs, including extreme poverty, gender, maternal mortality, sanitation and hygiene. DFID is also developing a programme to remove the barriers to wealth creation and investment, to create a sustainable future beyond aid. DFID is working with the government and other donors to empower girls and women, in order to make growth more inclusive and tackle inequality. DFID is replacing general budget support with sector budget support for education and targeted financial aid.

Top priorities:

- addressing the most off track MDGs
- removing barriers to economic development
- improving the position of poor women and girls

Contribution to the MDGs

DFID is working to directly address the most off track MDGs using a combination of cash transfers, maternal and child mortality interventions, and programmes to improve sanitation and hygiene. DFID is training community health assistants and skilled birth attendants to boost health centre capacity, helping to reduce vulnerability to HIV infection and malaria and increasing access to safe delivery and family planning. DFID nutrition interventions have reached over 1.9 million children under 5 (2011–13). DFID is increasing access to improved sanitation and improving hygiene practices. DFID is also working with government and other donors to reduce gender based violence and empower girls and women, to tackle inequality and make growth more inclusive.

Delivery of DFID headline results

Poverty: In 2013–14 DFID provided 40,000 recipients with social cash transfers: 82% of recipients are women, and the cash transfers benefited 180,000 family members. DFID's analysis of the programme's success influenced the Government of Zambia to commit to a 700% increase in their financial contribution to the programme.

Health: DFID delivered a further 1 million bed nets house to house (2013–14), and 3.2 million people now sleep under nets provided by DFID (2011–13). This includes 140,000 pregnant women and 600,000 children under 5 years of age.

Inclusive growth: In 2013–14 DFID provided 30,000 people and small businesses with access to a new financial product.

Sanitation and hygiene: Up to 2013–14 inclusive, DFID provided 800,000 people with access to improved sanitation and 3.3 million were provided with access to hygiene knowledge through DFID promotion.

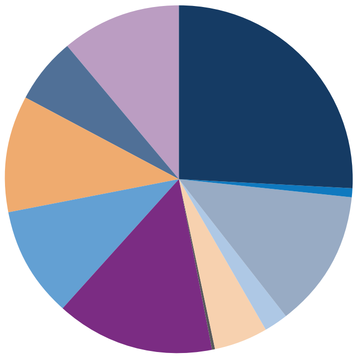
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Red
Net enrolment in primary education	Green
Ratio of girls to boys in primary education	Green
Under 5 mortality ratio	Amber
Maternal mortality ratio	Amber
HIV prevalence, 15–49 years old	Green
Improved water source	Amber

Key statistics

Population	13.2 million
% living below $1.25 a day (2010)	74.5
Fertility rate	5.9
% annual GDP growth rate	7.3

Zambia programmes by sector 2013–14
Total spend £66.6 million



Zimbabwe

Country summary and top priorities in 2013–14

Zimbabwe made exemplary progress towards the MDG indicators throughout the 1980s and into the 1990s. The economic and humanitarian crisis from 2000 to 2008 stalled and in some cases starkly reversed many of these gains. Since 2009 Zimbabwe's economy has recovered but that recovery is now looking increasingly fragile.

Top priorities:

- promoting economic development
- support the provision of basic services including access to health, education and water
- help to strengthen democracy

Contribution to the MDGs

With progress towards the MDGs lagging in Zimbabwe, DFID's programme is focused on strengthening access to basic services including health, education and water. DFID is increasing contraception provision for women to reduce unmet need for family planning and decrease maternal mortality. Through the rehabilitation and drilling of new boreholes DFID is increasing access to clean water in rural areas while our education programme is focused on increasing the number of children, especially girls, who have access to a good quality education. The UK is also playing a leading role in improving household incomes through access to finance, enterprise support and social protection to vulnerable households. DFID's work is also improving food security in rural areas.

Delivery of DFID headline results

Cash transfers: 165,000 people received cash benefits in 2013–14.

Education: 118,000 children supported to attend primary school in 2013–14.

Health: 126,000 babies have been delivered with the help of a nurse, midwife or doctor since 2011–12. Almost 3.5 million couples were provided with a year's contraceptive protection in 2013–14 through DFID's family planning programme.

Water and sanitation: 790,000 people have achieved access to better hygiene over the last 2 years. 290,000 people have acquired sustainable access to clean drinking water over the last 2 years.

Wealth creation: Nearly 90,000 economic opportunities created since 2012–13.

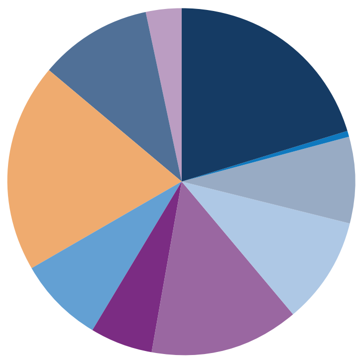
Progress towards the MDGs

MDG indicator	Current assessment
Proportion of population below $1.25 a day	Grey
Net enrolment in primary education	Grey
Ratio of girls to boys in primary education	Grey
Under 5 mortality ratio	Red
Maternal mortality ratio	Red
HIV prevalence, 15–49 years old	Red
Improved water source	Red

Key statistics

Population	13.0 million
% living below $1.25 a day	No data
Fertility rate	3.9
% annual GDP growth rate	3.0

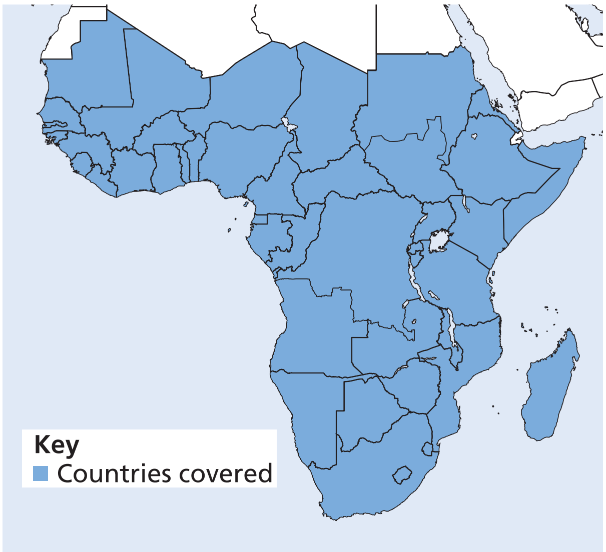
Zimbabwe programmes by sector 2013–14
Total spend £106.0 million



- Education 20.3%
- Global partnerships 0.6%
- Governance and security 8.2%
- HIV/AIDS 9.8%
- Humanitarian 14.1%
- Other health 5.7%
- Poverty, hunger and vulnerability 7.9%
- Reproductive, maternal and newborn health 19.7%
- Water and sanitation 10.3%
- Wealth creation 3.3%

Africa regional programme

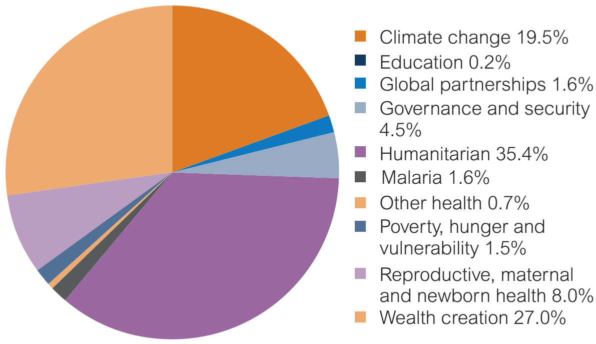
Africa needs rapid economic growth and conducive policies to reduce poverty. Of the 911 million people in sub-Saharan Africa, 48% still live on less than $1.25 a day. Some 29% live in landlocked countries, relying on their neighbours for access to overseas markets and growth opportunities. These continuing challenges cannot be overcome through working at the country level alone. Regional co-operation is essential to join up African economies and improve trade between them and the world, facilitate efficient management of natural resources, and respond to climate change challenges. Regional approaches are also important for addressing neglected or sensitive development issues and improving lesson learning across countries.



Contribution to regional priorities

The Africa Regional Programme works closely with the African Union, Regional Economic Communities, African Development Bank, African governments and other partners to help meet a range of regional development objectives. DFID supports regional interventions promoting: wealth creation by reducing trade barriers, supporting regional infrastructure development, and increasing participation in regional staple food markets; adaptation to climate change, including improved regional co-operation on forests and water management; strengthened governance and accountability; improved regional evidence and advocacy, particularly on maternal health, malaria and democratic governance; and addressing neglected health issues such as unsafe abortion and female genital mutilation. Helping Africa to make the most of its extractive industries is an important new priority.

Africa regional programmes by sector 2013–14
Total spend £181.3 million



Delivery of DFID headline results
Wealth creation: Construction of one additional one-stop border post completed since 2011–12. The reduction in crossing time will be measured in 2015.
Wealth creation: 880,000 people benefiting directly from new or improved participation in national and cross-border value chains (eg regional food markets) since 2011–12.
Health: 530,000 unsafe abortions averted since 2011–12.
Climate change: 710,000 people benefiting from improved management of shared water basins since 2011–12.
Climate change: 140,000 people with improved access to low carbon energy since 2011–12.
Governance: 460,000 people supported to have choice and control over their own development and to hold decision makers to account since 2011–12.
Humanitarian: 2.3 million people reached with emergency food assistance since 2011–12.

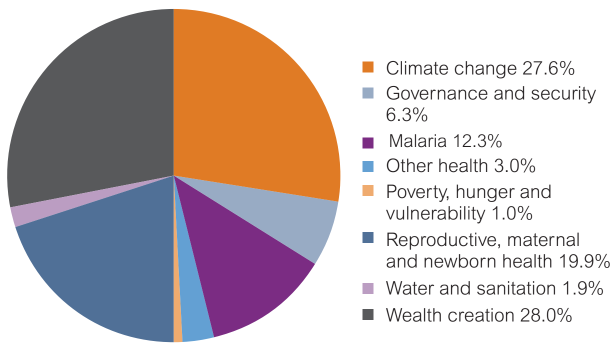
Asia regional programme

South Asia is home to 500 million people living below $1.25/day and 900 million living below $2/day. The region has the worst level of gender inequality in the world, including high levels of violence against girls and women, and the lowest rates of economic participation. The region's poorest people are those discriminated against because of their gender, caste, religion or ethnicity. The entire region is vulnerable to the impacts of climate change. More than 750 million people (50% of the population in the Asia region) have been affected by at least one natural disaster over a period of less than 20 years, resulting in 230,000 deaths and $45 billion in damage. Intra -regional trade, at 5% of total trade, is also among the lowest in the world.

Contribution to regional priorities

The Asia regional programme allows DFID to work across borders and in ways which can be more cost effective than working in individual countries. Priorities include: improving regional connectivity with a focus on trade and power connectivity, and dealing with the negative consequences of improved trade (trafficking and malaria); improving resilience to growth including through co-operation on cross-border rivers and protecting the urban poor from climate risks; and (where appropriate) running regional health and nutrition programmes including programmes that will enable more effective food security and nutrition investments in the region.

Asia regional programmes by sector 2013–14
Total spend £29 million



Delivery of DFID headline results

Wealth creation: Support through the South Asia Regional Trade and Integration Project has delivered an agreed new World Bank funded programme to connect electricity produced in central Asia from hydro sources to Pakistan. In 2013–14 these programmes also helped to reduce transit times of goods at key border posts (Nepal/India and Pakistan/India in particular), and identified cross-border investment opportunities to stimulate job creation.

Governance and security: During 2013–14, foundations for the 'Work in Freedom' anti-trafficking programme have been laid, including 8 partnership agreements signed, delivery teams recruited, and several pilot community activities and border surveys completed.

Poverty, hunger and vulnerability: Through the South Asia Food and Nutrition Security Initiative 16 programmes in different sectors are improving food security and nutrition.

Health: Between 2011–12 and 2013–14 the multi-country maternal health programme has averted over 5,000 maternal deaths (modelled).

Managing climate risks: By the end of 2013–14 the South Asia Water Governance programme had helped facilitate the signing of agreements between China, India and Nepal to co-operate on securing the waters of the Indus and Brahmaputra rivers.

Middle East and North Africa regional programmes

The main purpose of DFID's involvement in the Middle East and North Africa (MENA) is to support a more stable and prosperous region based on open, inclusive political systems and economies. MENAD Regional delivers programming across the region, with a specific focus on countries in transition and experiencing instability (Egypt, Tunisia, Jordan, Lebanon and Libya). MENAD Regional also supports co-operation and dialogue with the Gulf donors in UAE, Saudi Arabia, Kuwait and Qatar.

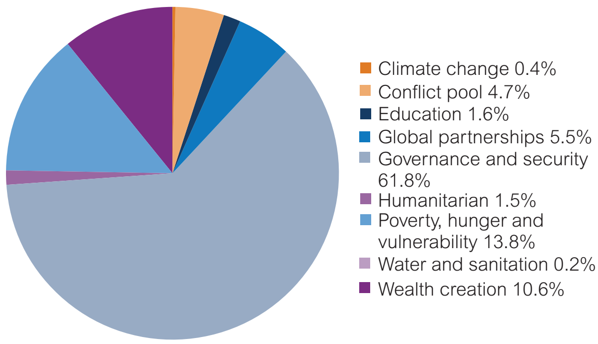
DFID's work is focused on the £125 million Arab Partnership Economic Facility which aims to support increased employment (especially for women and young people), economic growth, and effective and accountable institutions. The majority of funding is being channelled through the international financial institutions to provide technical assistance to governments and the private sector.

In 2013–14 DFID played a major role in responding to the humanitarian crisis caused by the ongoing conflict in Syria. DFID contributed £295 million to support those affected by the conflict in Syria and neighbouring countries. MENAD Regional complements DFID's humanitarian response with additional support to host communities in Jordan and Lebanon. UK support in Libya is helping the government to deliver security and justice services and improve its management of public finances.

Contribution to regional priorities

Since 2011, the MENA region has experienced major changes. The region today faces complex, interlinked political, economic and security challenges, and a large and still growing youth population. DFID's work in the region is a major component of a wider UK government effort to respond to the challenges of short term insecurity while laying the foundations for long term stability and reform.

Middle East and North Africa regional programmes by sector 2013–14
Total spend £48 million



Delivery of DFID headline results

Wealth creation: During 2013–14 over 1,300 enterprises have received business advice. Nearly 1,700 loans have been disbursed to small and medium sized enterprises. 19,500 jobs have been created either directly or indirectly. 2,900 people have been trained in new skills. 150,000 micro-loans have been disbursed to new businesses.

Global partnerships: During 2013–14 54% of projects by the World Bank and 39% of projects by the African Development Bank in the MENA region were focused on promoting economic and social inclusion. Since its launch in 2012 the Deauville Transition Fund has so far committed $100 million to a total of 28 projects across Egypt, Tunisia, Jordan, Morocco, Yemen and Libya.

Humanitarian: In Syria and the wider region approximately half a million people per month have been supported with food aid and up to 600,000 people per month have been provided with clean drinking water.

Overseas Territories

3.15 A White Paper on the Overseas Territories was published in June 2012. This set out an ambitious vision for the 14 UK Overseas Territories of flourishing communities, growing economies, soundly managed public finances, and strong technical support for development of the Territories provided from a wide range of Whitehall departments.

3.16 DFID's Overseas Territories Department's Operational Plan set out how DFID works to achieve these objectives – by meeting the reasonable assistance needs of the 3 'aided' Overseas Territories, accelerating reduction in their aid dependency, and helping manage the government's financial liabilities for non-aided Caribbean Overseas Territories in crisis.

3.17 DFID's direct financial support for the governments of Montserrat, St Helena and Pitcairn again helped to ensure the delivery of adequate public services such as health, education and continued access to the islands by sea. DFID also continued to provide investment in Overseas Territories where the conditions are right for substantial public investments to help stimulate private sector led economic growth. In the past year this has led to important progress, including:

- St Helena, where the earthworks for the new airport are now two thirds complete. The airport is on schedule to open in early 2016. Preparatory work has also begun on the construction of a new wharf which will allow cargo vessels to dock directly on the island for the first time.
- Initial geothermal testing on Montserrat has been completed, allowing work to begin on the design of a power plant and the transmission line which will feed the electricity generated by geothermal power into the island's grid. Geothermal power offers the prospect of cheaper and cleaner energy for Montserrat. It is designed to help attract new businesses to the island, generate revenues for the Montserrat Government and lead to a gradual reduction in the need for UK financial assistance.
- In the Turks and Caicos Islands, a UK government loan guarantee of a $239 million continues to save the Turks and Caicos Islands millions of dollars a year. During 2013, technical assistance from DFID helped ensure that the Turks and Caicos Islands Government stayed on track to refinance at a low and sustainable debt level when the current guarantee expires in 2016.

3.18 In return for these major investments from DFID, Overseas Territories governments are committed to doing everything they can to improve the investment climate and to reduce their dependence on UK subsidies.

CHAPTER 4

Delivering through multilateral organisations

4.1 The following pages in this chapter offer a report on the mulitlateral organisations covered by the Multilateral Aid Review (MAR)[1] in receipt of at least £20 million per year.[2] Each report includes: a summary of what the organisation does, including how it contributes to the Millennium Development Goals (MDGs); DFID funding to the organisation; what the organisation spends in each sector; the organisation's main achievements; and the MAR assessment score (2011) and the rating from the MAR Update[3] (2013).

4.2 Examples of key achievements by the other multilaterals covered in the MAR are outlined at the end of the chapter in Table 4.1. Some information on administrative costs is included though it should be noted that the classification and reporting of administrative costs varies across multilaterals and over time within multilaterals. This makes it difficult to compare administrative spend across organisations, and also makes tracking cost changes over time difficult. DFID is working with partners and organisations to increase the transparency and usefulness of administrative cost data by agreeing a common approach and reporting method.

4.3 The UK wants to make sure that funding to multilaterals has the greatest possible impact on the lives of the poorest people in the world. That is why, in 2011, the Coalition Government established the Multilateral Aid Review to assess the value for money of DFID's central funding of 43 different multilateral organisations. The review influenced spending decisions and was recognised by the UK Parliamentary International Development Committee as making "a real contribution to the efficiency of the multilateral system".

4.4 In 2013, DFID undertook an Update of the MAR to assess progress on specific reform priorities. The Update showed that all the organisations it continued to fund have made improvements over 2 years. Some organisations were asked to make urgent reforms if they wanted investment to continue (known as 'special measures agencies') – and they have all made progress. Other multilaterals, which were already doing well, are doing even better. However, not all organisations have made the changes DFID expected of them. This was the case in areas such as the empowerment of girls and women, driving greater transparency and accountability, and paying sufficient attention to costs and ensuring value for money and the appropriate level of administration costs. Work continues to support improvements in these areas.

4.5 DFID delivered 45% of its total programme expenditure in 2013–14 through central funding to multilateral organisations (£4.4 billion[4] out of a total programme spend of £9.9 billion). Provisional figures[5] show that in 2013–14 DFID's main multilateral delivery partners were the European Commission, International Financial Institutions (IFIs, including the World Bank and the African and Asian Development Banks), the Global Funds (including the GAVI Alliance, the Global Fund to Fight AIDS, Tuberculosis and Malaria, and UNITAID) and the United Nations and Commonwealth. Figure 4.1 shows the distribution of DFID's core funding across these organisations.

1 The UK published its Multilateral Aid Review in March 2011, providing for the first time a comprehensive overview of the strengths and weaknesses of the multilateral system: www.gov.uk/government/publications/multilateral-aid-review.

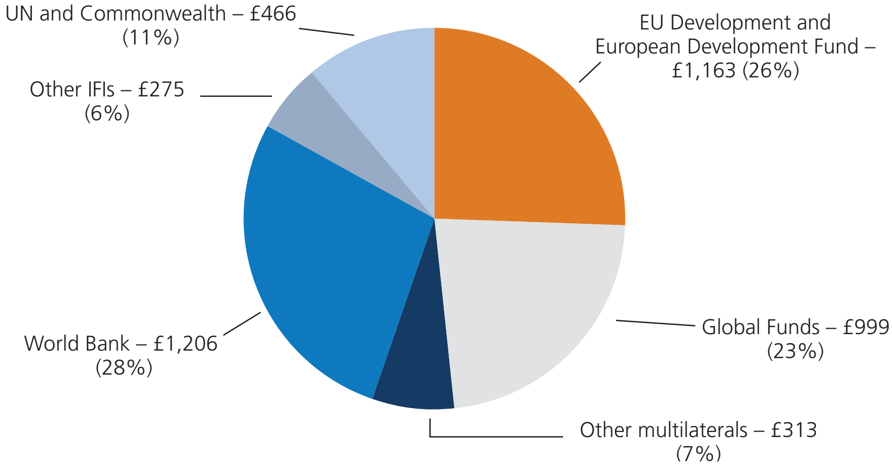
2 Core plus non-core funding based on a 3 year average between 2010–11 and 2012–13.

3 The UK updated the Multilateral Aid Review in 2013 (www.gov.uk/government/publications/multilateral-aid-review-update-2013).

4 Funding figures include funding to some organisations not on the OECD's Development Assistance Committee (DAC) list of multilateral organisations.

5 2013–14 funding figures used throughout this chapter are provisional. Final figures for 2013–14 will be reported in the Statistics on International Development 2014, due to be published in October 2014.

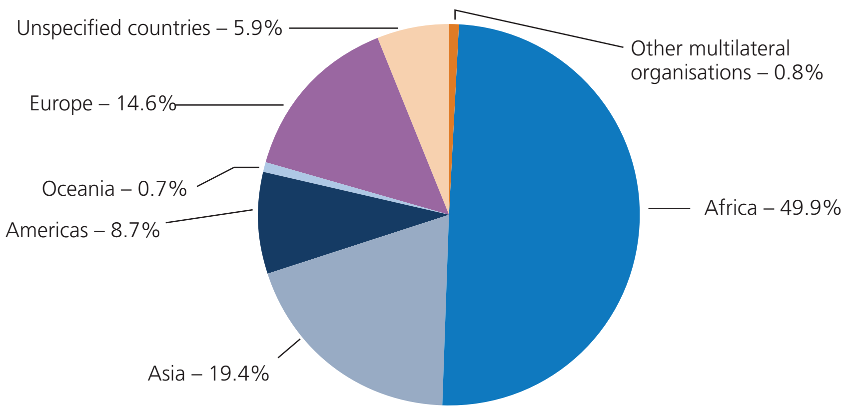
Figure 4.1: DFID core multilateral funding in 2013–14 (£ million)



4.6 Alongside core funding, DFID also provides non-core funding to multilateral organisations to deliver specific programmes, usually within a particular country or region, or within a certain theme such as sanitation or education. Information on both core and non-core funding is shown in each of the one-page summaries on selected multilaterals later in this chapter.

4.7 Multilateral organisations make a critically important contribution to achieving international development and humanitarian objectives globally, including in countries where DFID has no bilateral presence. As shown in Figure 4.2, the majority of funding from multilaterals goes to Africa and Asia.

Figure 4.2: Multilateral Official Development Assistance, 2012



4.8 Throughout this chapter the following colour coding is used to indicate which MDGs the multilateral contributes towards, and to what degree.

The lighter shade shows that a multilateral contributes to this MDG	
The darker shade shows where work towards this MDG is a significant part of the multilateral's work	
No shading indicates that the multilateral has no particular focus on this MDG indicator	

4.9 The scores used in the MAR and the MAR Update are shown below.

MAR (2011) summary	Basis for rating
4	Very good value for money for UK aid
3	Good value for money for UK aid
2	Adequate value for money for UK aid
1	Poor value for money for UK aid

MAR Update overall progress rating	Basis for rating
4	Significant progress in all components OR significant progress in most components outweighs reasonable, some or no progress in others
3	Reasonable progress in all components OR reasonable progress in most components outweighs some and no progress in others OR significant progress in some components balances some and no progress in others
2	Some progress in all or most components OR reasonable progress in some components balances no progress in others
1	Little or no progress in most components not balanced by significant, reasonable or some progress elsewhere

African Development Bank

Multilateral summary

The African Development Bank (AfDB) group is owned and funded by its member countries and provides loans and grants to African governments and private companies investing in Africa's regional member countries.

The African Development Fund (AfDF) is the concessional lending arm of the AfDB.

The AfDB is committed to reducing poverty and promoting sustainable economic and social development in Africa.

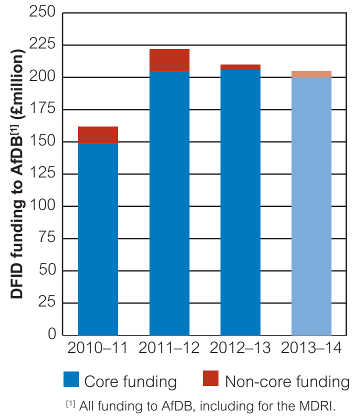
In 2014, donor countries, including the UK, agreed to contribute approximately $7.3 billion to the concessional fund between 2014 and 2016. This money has provided loans and grants to 40 of the poorest African countries.

Priority areas for the AfDB are: inclusive growth/ transition to sustainable growth, infrastructure development, regional integration, private sector development with special emphasis given to fragile states, agriculture and food security, and gender.

AfDB: Focal MDG indicators
Eradicate extreme poverty and hunger
Net enrolment in primary education
Ratio of girls to boys in primary education
Under 5 mortality ratio
Maternal mortality ratio
HIV prevalence, 15–49 years old
Ensure environmental sustainability

Funding to AfDB

Between 2010–11 and 2012–13, DFID provided £595 million to AfDB, 94% of which was core funding including for the Multilateral Debt Relief Initiatives (MDRI). DFID provided £205 million to AfDB in 2013–14, 98% of which was core funding.



Contribution to the MDGs

The AfDB is involved in all 8 MDGs at various levels, particularly the reduction of extreme poverty and hunger. The Bank also focuses on improving the enabling conditions for sustainable growth, including infrastructure and private sector development.

Key achievements

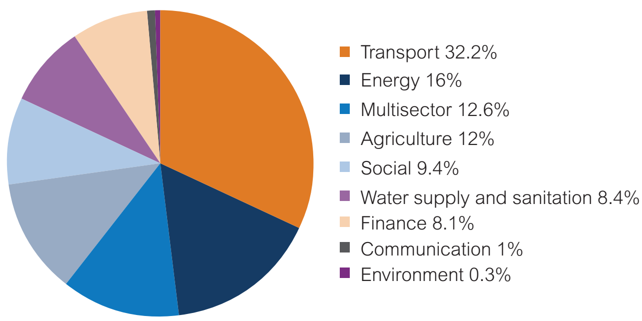
In 2013, as a result of AfDB's support

- 921,000 people have gained access to new or improved water and sanitation
- 2.6 million people have new or improved electricity connection
- over 7.2 million people have improved access to transport connections

AfDB spend by sector

In 2013, the AfDB group approved 202 operations totalling Unit of Account[1] (UA) 4.4 billion, with an administrative cost level of 7%. Total approvals for loans and grants amounted to UA 2.3 billion.

AfDB approvals, 2013



Multilateral Aid Review 2011	DFID's engagement
3 Good value for money for UK aid	The UK has around a 1.7% shareholding in the AfDB (the seventh largest non-regional shareholder and 17th largest overall).
Multilateral Aid Review 2013	The UK delegation to the Bank sits within a constituency office comprising of Italy, the Netherlands and the UK. The UK currently holds the Executive Director position in this constituency.
2 Some progress on average across reform areas	

[1] The UA, or 'Unit of Account' used by the AfDB is equivalent to the the IMF's Special Drawing Right (SDR). The value of the SDR may vary from day to day, and in January 2013, 1 UA= £1.07

Asian Development Bank

Multilateral summary

The Asian Development Bank (AsDB) is owned and funded by its member countries and provides loans and grants to governments and private companies investing in its regional member countries in Asia and the Pacific.

AsDB is committed to tackling poverty reduction and delivering the MDGs through the promotion of inclusive economic growth, environmentally sustainable growth, and regional integration.

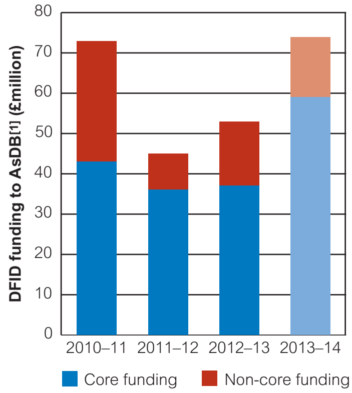
AsDB has a strong focus on infrastructure (transport, energy, water and sanitation) and works closely with partner countries, other multilaterals including the World Bank, and bilateral donors including the UK.

The Asian Development Fund (AsDF) is the concessional lending arm of the AsDB. In 2013, donor countries, including the UK, agreed to contribute approximately $4.6 billion between 2013 and 2016. This money will provide loans and grants to the 30 least developed of its 48 regional members.

AsDB: Focal MDG indicators
Eradicate extreme poverty and hunger
Net enrolment in primary education
Ratio of girls to boys in primary education
Under 5 mortality ratio
Maternal mortality ratio
HIV prevalence, 15–49 years old
Ensure environmental sustainability

Funding to the AsDB

Between 2010–11 and 2012–13, DFID provided £171 million to AsDB, 68% of which was core funding. DFID provided £74 million to AsDB in 2013–14, 80% of which was core funding.



[1] All funding to AsDB, including for the MDRI.

Contribution to the MDGs

AsDB contributes to the MDGs through its focus on poverty reduction and investment in core MDG sectors such as transport, energy, water, financial services and education. It also supports the collection of statistics to monitor progress towards achieving the MDGs in Asia and the Pacific.

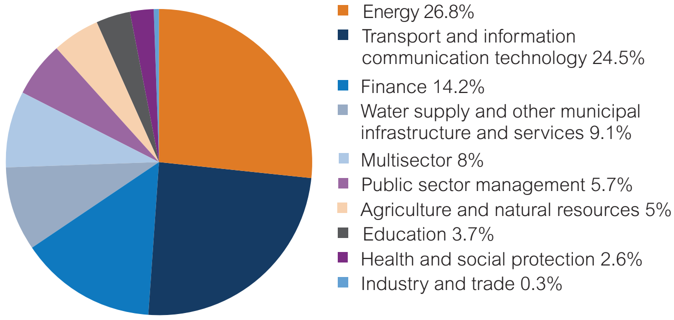
Key achievements

- AsDB assistance in 2013 enabled 92,000 households to get connected to electricity, 1,003,000 to a water supply and 549,000 to sanitation. AsDB also provided microfinance loans to 831,000 borrowers, mostly to women
- AsDB provided nearly $900 million in assistance for immediate recovery efforts and long term reconstruction and rehabilitation following Typhoon Haiyan which struck the Philippines with devastating effect on 8 November 2013

AsDB spend by sector

In 2013, AsDB approved operations totalling $21.0 billion, with an administrative cost level of 4% of total approved operations. In 2013, $8.5 billion of loans and grants were disbursed.

AsDB loans and grants, 2013



Multilateral Aid Review 2011	DFID's engagement
4 Very good value for money for UK aid	The UK has around a 2% shareholding in the AsDB (the 7th largest non-regional shareholder and 14th largest overall).
Multilateral Aid Review 2013	The UK delegation to the Bank sits within a constituency office comprising Austria, Germany, Luxembourg and Turkey. The UK currently holds the Alternate Executive Director position in this constituency.
3 Reasonable progress on average across reform areas	

Central Emergency Response Fund

Multilateral summary

The Central Emergency Response Fund (CERF) aims to provide timely and flexible humanitarian funding in the immediate aftermath of rapid onset disasters, and reduces critical gaps in chronically under-funded emergencies.

Contribution to the MDGs

Humanitarian assistance is often a major source of support for poverty reduction in chronically poor, fragile and conflict-affected countries where progress on the MDGs has been slowest. It can help vulnerable communities reduce vulnerability to crisis, protect their assets during shocks and prevent them from falling into deeper poverty.

Key achievements

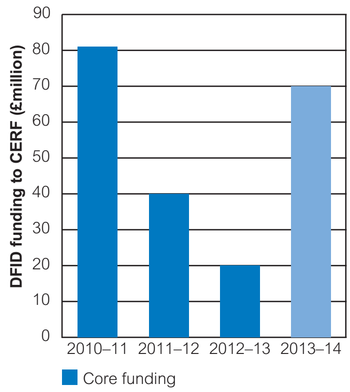
In 2013, CERF provided:

- $47.4 million to help people in Sudan affected by heavy rains and flooding. Allocations include distributions of water and sanitation, lifesaving services for the displaced population, health and food
- $40.4 million for operations in Syria to support up to 4 million people (including 2 million children), including distribution of food and non-food items, and water and sanitation
- $74.5 million to fund humanitarian operations in 13 countries. Allocations include $19.8 million to Somalia to support relief work in poorly funded clusters including food security, nutrition, protection and health, and $10 million to Pakistan for emergency lifesaving nutrition services and emergency shelter

CERF: Focal MDG indicators	
Eradicate extreme poverty and hunger	
Net enrolment in primary education	
Ratio of girls to boys in primary education	
Under 5 mortality ratio	
Maternal mortality ratio	
HIV prevalence, 15–49 years old	
Ensure environmental sustainability	

Funding to CERF

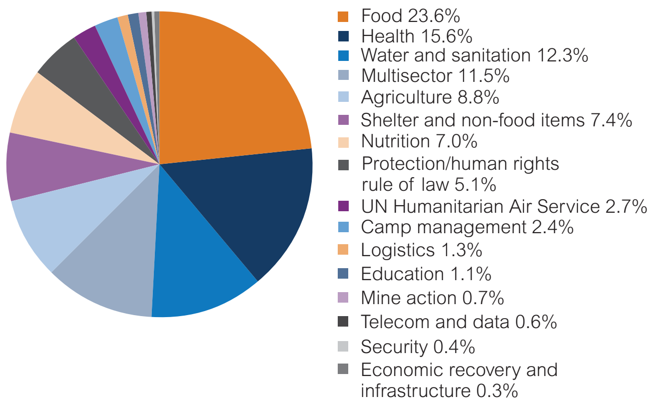
Between 2010–11 and 2012–13, DFID provided £141 million to CERF. DFID provided £70 million to CERF in 2013–14.



CERF spend by sector

In 2013, CERF's total expenditure was $482 million, with 10% as administrative costs. Administrative costs are arrived at by aggregating the programme support costs of both implementing partners and the UN.

CERF disbursement of funds, 2013



Multilateral Aid Review 2011	DFID's engagement
4 Very good value for money for UK aid	DFID engages with CERF through CERF's Advisory Group (CAG). This is a useful forum to press for the limited number of reforms DFID expects CERF to address and to ensure good progress continues.
Multilateral Aid Review 2013	
2 Some progress on average across reform areas	

Climate Investment Funds

Multilateral summary

The Climate Investment Funds (CIFs) are trust funds which aim to deliver large scale finance in the form of grants and loans to support developing countries' own plans for low carbon, climate resilient development. Funds are delivered through the multilateral development banks.

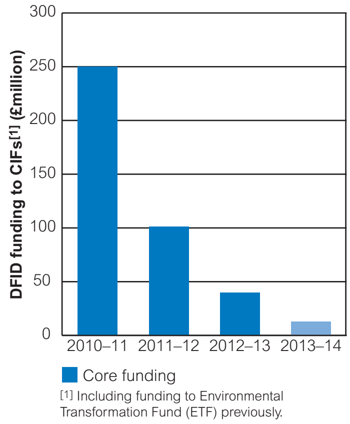
The CIFs enable developing countries to pilot new, innovative and transformational approaches at scale, and they are increasingly leveraging private finance.

Currently 48 developing countries are benefiting from CIF support. Approximately $8 billion has been pledged to the CIFs by 14 donor countries and over 50 developing countries are involved as equal partners in decision making or as recipients of finance.

CIFs: Focal MDG indicators	
Eradicate extreme poverty and hunger	
Net enrolment in primary education	
Ratio of girls to boys in primary education	
Under 5 mortality ratio	
Maternal mortality ratio	
HIV prevalence, 15–49 years old	
Ensure environmental sustainability	

Funding to CIFs

Between 2010–11 and 2012–13, DFID provided £391 million to CIFs. DFID provided £13 million to CIFs in 2013–14.



Contribution to the MDGs

By advancing low carbon and climate resilient development, the CIFs are combating the effects of climate change across many sectors, and thus reducing the threat of the attainment of the MDGs.

Key achievements

The CIFs' results are expected to be realised over the long term in a 5 to 30 year period.

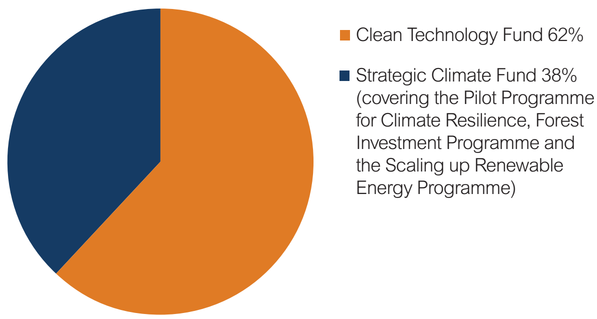
- in 2013, the CIFs approved 44 projects in 27 countries (including one regional programme) which will increase renewable energy, transport and energy efficient infrastructure; increase the number of people supported to cope with the effects of climate change; reduce deforestation and degradation; and increase sustainable land management practices.
- 2,626 MW of installed renewable energy capacity are reported to have been achieved by early implementers.

CIFs spend by fund

In 2013, the total expenditure for each of the two trust funds which make up the CIFs was:

- $839 million for the Clean Technology Fund, of which $10.5 million (1%) was administrative costs
- $520 million for the Strategic Climate Fund (covering the Pilot Programme for Climate Resilience, the Forest Investment Programme and the Scaling Up Renewable Energy Programme), $30.9 million (6%) of which was administrative costs

CIFs total expenditure, 2013



Multilateral Aid Review 2011	DFID's engagement
3 Good value for money for UK aid	The UK currently has a single seat on all the committees and sub-committees. There are more donors than donor seats and this is managed informally. The UK successfully ensured that key priorities are reflected in the CIFs, for example securing a strong focus on gender.
Multilateral Aid Review 2013	
3 Reasonable progress on average across reform areas	

European Development Fund

Multilateral summary

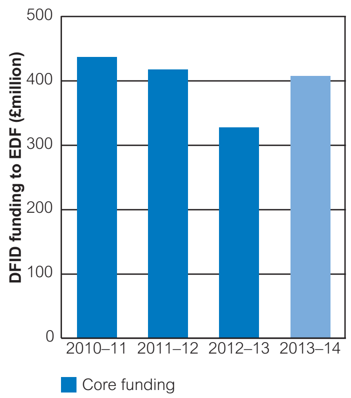
The European Development Fund (EDF) is the main funding instrument for European Commission (EC) development spending in 78 African, Caribbean and Pacific countries (ACPs) and 25 European Union (EU) overseas countries and territories. The EDF is a separate Member State fund that sits outside the EU's budget.

The EDF has a strong poverty focus with 80% of funds going to low income countries. Its size, focus on poverty and cross-cutting development impact makes the EDF critical for progress on the MDGs and poverty reduction.

EDF: Focal MDG indicators
Eradicate extreme poverty and hunger
Net enrolment in primary education
Ratio of girls to boys in primary education
Under 5 mortality ratio
Maternal mortality ratio
HIV prevalence, 15–49 years old
Ensure environmental sustainability

Funding to EDF

Between 2010–11 and 2012–13, DFID provided £1,180 million to the EDF, all of which was core funding. DFID provided just over £400 million to the EDF in 2013–14.



Contribution to the MDGs

EU co-operation across the world is focused on achieving the MDGs. The 2011 'Agenda for Change' policy document reaffirmed that the objective of EU assistance is poverty elimination in the context of sustainable development, including pursuit of all of the MDGs.

In December 2011, the EC launched an initiative worth €1 billion for projects targeting the most off-track MDGs, including hunger, child mortality, maternal health, and water and sanitation.

Key achievements

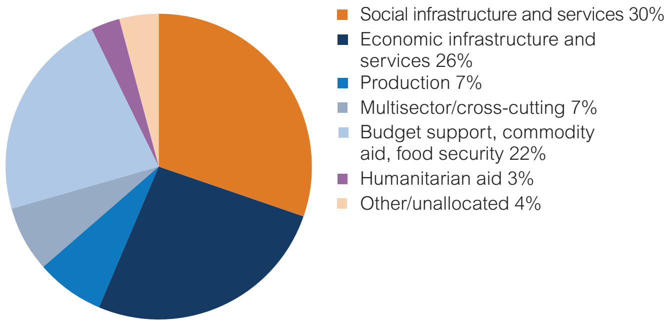
In 2012:

- the EDF invested €233 million in health sector projects in 49 countries in Africa, the Caribbean and the Pacific
- the European Investment Bank approved operations in Africa, the Caribbean and the Pacific that will help support or create 2.4 million jobs
- the EU approved projects that will provide access to electricity to more than 2.6 million people across Africa, the Caribbean and the Pacific

EDF spend by sector

In 2012, the EDF disbursed €3.1 billion worth of official development assistance.

EDF disbursement of funds, 2012



Multilateral Aid Review 2011	DFID's engagement
4 Very good value for money for UK aid	The EDF is a fund managed on behalf of EU Member States by the EC. EDF decisions are taken by a Member State committee, by consensus wherever possible. The UK also uses its position in the Council of the EU to influence EU development policy. The UK contribution to the EDF is 14.8%, giving an equivalent voting weight.
Multilateral Aid Review 2013	
2 Some progress on average across reform areas	

European Union budget, Development and Humanitarian Aid and Civil Protection (ECHO) departments of the European Commission

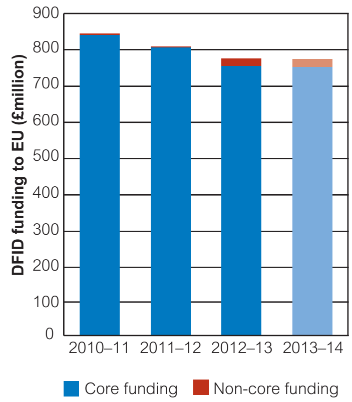
Multilateral summary

Development investment provided through the European Union (EU) budget funds programmes in Asia, Latin America, Eastern Europe, the Middle East and North Africa. It also funds some thematic programmes and the EU's humanitarian assistance, through ECHO.

EU budget-development and ECHO: Focal MDG indicators	
Eradicate extreme poverty and hunger	
Net enrolment in primary education	
Ratio of girls to boys in primary education	
Under 5 mortality ratio	
Maternal mortality ratio	
HIV prevalence, 15–49 years old	
Ensure environmental sustainability	

Funding to EU budget-development and ECHO

Between 2010–11 and 2012–13, DFID provided £2.4 billion to the EU budget-development, around 99% of which was core funding. DFID provided approximately £780 million in 2013–14, 97% of which was core funding.



Contribution to the MDGs

The 2011 'Agenda for Change' policy document reaffirms that the objective of EU aid is poverty elimination in the context of sustainable development, including pursuit of all of the MDGs. Humanitarian assistance is currently a major source of support for poverty reduction in chronically poor, fragile and conflict-affected countries where progress on the MDGs has been slowest.

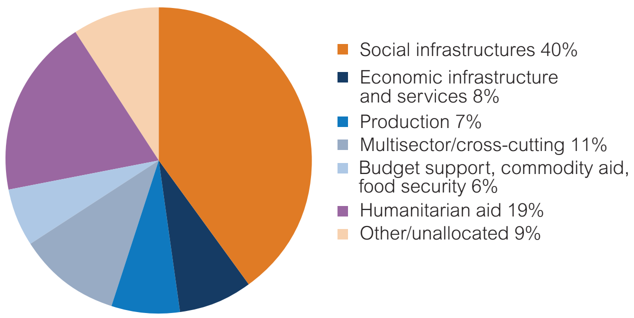
Key achievements

- disbursed between 2009 and 2011, the EU's €1 billion food facility has improved the lives of over 59 million people in 49 countries through, for example, a livestock vaccination programme that resulted in the inoculation of around 45 million livestock
- in 2012, the European Investment Bank approved operations outside the Africa, Caribbean and Pacific regions that will help support or create 900,000 jobs
- in 2013, ECHO's humanitarian assistance reached 124 million people

EU budget-development spend

In 2012, the EU budget-development (excluding the EDF) disbursed €6.5 billion worth of official development assistance.

EC budget ODA disbursements, 2012



Multilateral Aid Review 2011	DFID's engagement
2 **EU budget** Adequate value for money for UK aid	The EU budget-development is managed by the EC. Funding is split by regional and thematic lines, with decisions taken by committees for the regional instruments. The UK uses its position in the Council of the EU to influence EU development policy. The UK is a Member State of the EU and contributed 15.6% of the EU budget in 2013.
4 **ECHO** Very good value for money for UK aid	
Multilateral Aid Review 2013	
2 **EU budget** Some progress on average across reform areas	
2 **ECHO** Some progress on average across reform areas	

Food and Agriculture Organisation

Multilateral summary

The Food and Agriculture Organisation (FAO) provides technical assistance and policy advice at country and global level to support increased food production, rural development, and sustainable use of natural resources. FAO provides the platform to negotiate international treaties and agree normative standards and guidelines on food and agriculture issues. It leads the humanitarian agriculture cluster in response to emergency situations, such as floods, droughts and earthquakes.

Contribution to the MDGs

The FAO focuses on MDG1, eradicating extreme hunger and poverty by: supporting sustainable management of natural resources to increase productivity and improve food security. This includes supporting gender equity in access to resources, goods, services and decision-making in rural areas; building global partnerships, including through monitoring and assessment of long term trends; provision of information, policy advice, knowledge and statistics; and development of international instruments, norms and standards.

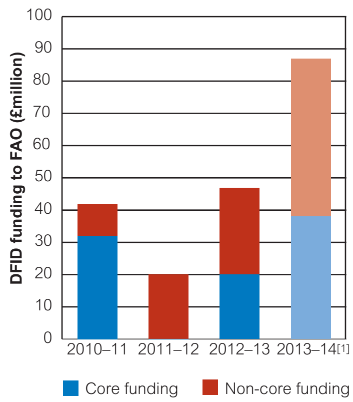
Key achievements

- following typhoon Haiyan in the Philippines, FAO ensured that affected rice farmers could plant in time for the December planting season. The rice production packages provided to 44,000 affected families in 2013 will yield enough to feed more than 800,000 people for more than a year
- in 2013, the FAO supported the enhancement of Kenya's National Livestock Disease Surveillance Coverage using new digital pen technology, enabling disease reports to be incorporated into the national database in a matter of seconds instead of a month

FAO: Focal MDG indicators	
Eradicate extreme poverty and hunger	
Net enrolment in primary education	
Ratio of girls to boys in primary education	
Under 5 mortality ratio	
Maternal mortality ratio	
HIV prevalence, 15–49 years old	
Ensure environmental sustainability	

Funding to FAO

Between 2010–11 and 2012–13, DFID provided £109 million to FAO, 48% of which was core assessed funding. DFID provided £87 million to FAO in 2013–14, 44% of which was core assessed funding.

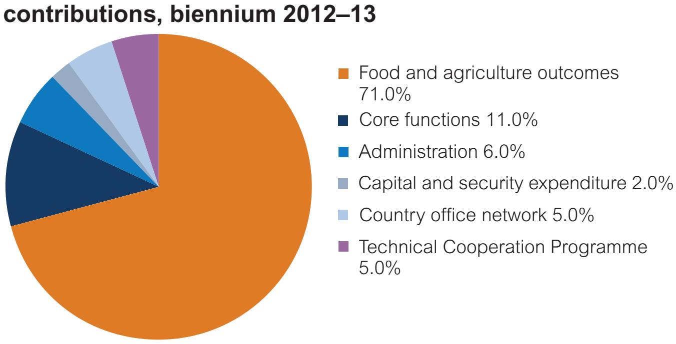


[1] 2013–14 funding figures include payments for both the 2013 and 2014 calendar years.

FAO spend by sector

The total FAO budget for the biennium 2012–13 was $2.4 billion, with around 58% provided through voluntary contributions. The largest part of the budget delivered food and agriculture outcomes, with 6% budgeted as administrative costs that include: financial stewardship and reporting, procurement, HR management and facilities management.

FAO disbursement of assessed and voluntary contributions, biennium 2012–13



Multilateral Aid Review 2011	DFID's engagement
1 Poor value for money for UK aid	The UK is a member of the FAO Conference and Council, and co-ordinates positions with the EU group. Direct engagement with FAO is through DFID's UK Permanent Representation to the UN Agencies in Rome.
Multilateral Aid Review 2013	
3 Reasonable progress on average across reform areas	

GAVI Alliance

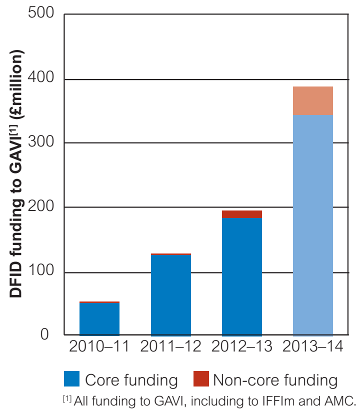
Multilateral summary

The GAVI Alliance is a public-private partnership which aims to save children's lives and protect people's health by increasing access to immunisation in developing countries. As well as traditional donor contributions, GAVI has raised additional predictable finance for immunisation through the International Finance Facility for Immunisation (IFFIm) and the Advance Market Commitment (AMC). GAVI currently provides support to the 73 least developed countries and most fragile states. Fifty six countries are eligible for new GAVI support based on their gross national income (GNI) per capita being below or equal to $1,570.

GAVI: Focal MDG indicators
Eradicate extreme poverty and hunger
Net enrolment in primary education
Ratio of girls to boys in primary education
Under 5 mortality ratio
Maternal mortality ratio
HIV prevalence, 15–49 years old
Ensure environmental sustainability

Funding to GAVI

Between 2010–11 and 2012–13, DFID provided £376 million to GAVI (including IFFIm and AMC), 96% of which was core funding. DFID provided £387 million to GAVI in 2013–14, 89% of which was core funding.



Contribution to the MDGs

Immunisation is important for driving MDG progress. Vaccines prevent over 2.5 million child deaths each year and protect children from disability, enabling families to break out of a cycle of poverty and ill health (MDG 1).

GAVI makes its biggest contribution to MDG 4, reducing child mortality through support for vaccines against pneumococcal and rotavirus diseases. It has an impact on MDG 5: through support for the vaccine to prevent Human Papilloma Virus (HPV) which causes cervical cancer, a leading killer of women in sub-Saharan Africa.

Key achievements

In 2013, GAVI:

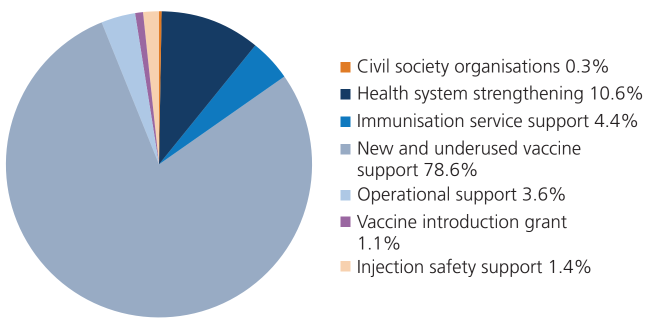
- supported the immunisation of over 48 million additional children
- contributed to preventing more than 900,000 additional future deaths
- reduced the total cost to fully immunise a child with pentavalent, pneumococcal and rotavirus vaccines by 37% from $35 in 2010 to $22 in 2013

GAVI spend by sector

In 2013, GAVI's total operating expenditure is estimated to be $1.6 billion, including around $49 million (3%) in overhead costs/administrative costs.

A total of $8.2 billion was committed for programmes between 2000 and 2013. 79% of funds were committed to the procurement of vaccines, which are delivered to country.

Total GAVI funds committed, 2013



Multilateral Aid Review 2011	DFID's engagement
4 Very good value for money for UK aid	As part of the UK/Canada/Ireland donor constituency, DFID sits directly on the GAVI Alliance Board, Governance Committee, Policy and Programme Committee and is represented on the Audit and Finance Committee. The UK provided 32.4% of GAVI funds during 2011–15.
Multilateral Aid Review 2013	
3 Reasonable progress on average across reform areas	

Global Environment Facility

Multilateral summary

The Global Environment Facility (GEF) is the principal agency supporting developing countries in implementing international agreements on climate change, biodiversity, land degradation, international waters, dangerous chemicals and protection of the ozone layer. It provides finance for technical support and training and to meet the incremental costs of innovative pilot investments that yield global and local benefits, for example in renewable energy. GEF finance is channelled through 10 multilateral banks and UN agencies.

Currently, 144 countries are eligible for GEF support. Approximately $4.3 billion was pledged by 35 donors for the current, fifth replenishment period (GEF5, 2010–14).

Contribution to the MDGs

By supporting improved environmental management as an integral part of sustainable development – including climate change, biodiversity and drylands management – the GEF programmes strengthen a range of sectors, including agriculture, forestry and energy which are crucial to achieving and sustaining the MDGs.

Key achievements

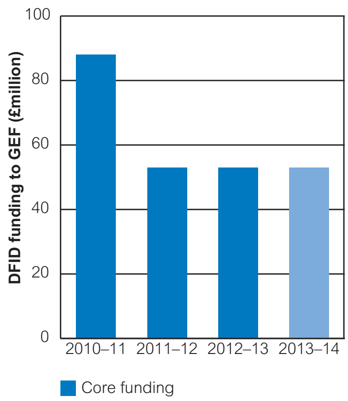
UK funding for GEF5 is contributing to the following results:

- demonstration of 3 to 4 innovative energy technologies in 10 to 15 countries
- 0.5 gigawatt new renewable energy capacity installed
- conservation and management of 170 hectares of protected areas
- sustainable use and management of biodiversity in 60 hectares of production landscapes and/or seascapes
- 500 million tonnes of CO2 equivalent avoided

GEF: Focal MDG indicators	
Eradicate extreme poverty and hunger	
Net enrolment in primary education	
Ratio of girls to boys in primary education	
Under 5 mortality ratio	
Maternal mortality ratio	
HIV prevalence, 15–49 years old	
Ensure environmental sustainability	

Funding to GEF

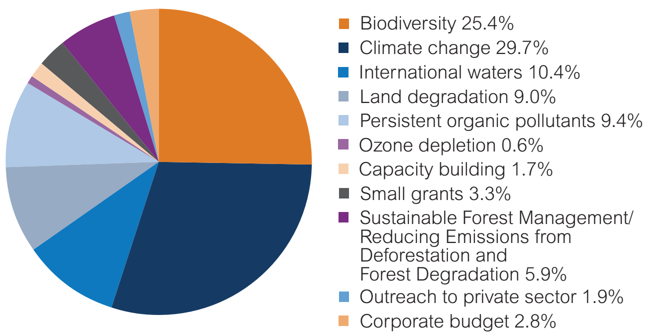
Between 2010–11 and 2012–13, DFID provided £193 million to GEF, all of which was core funding. DFID provided £53 million to GEF in 2013–14.



GEF spend by sector

The total GEF5 budget for 2010–14 is $4.3 billion, 3% of which is allocated to corporate activities.

GEF5 indicative allocation, 2010–2014



Multilateral Aid Review 2011	DFID's engagement
3 Good value for money for UK aid	The UK is a member of the GEF Council, the main governing body for the GEF.
Multilateral Aid Review 2013	
3 Reasonable progress on average across reform areas	

Global Fund to Fight AIDS, Tuberculosis and Malaria

Multilateral summary

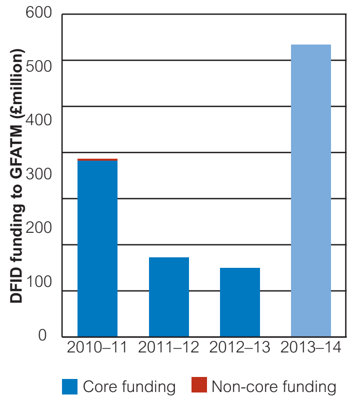
The Global Fund to Fight AIDS, Tuberculosis and Malaria (GFATM) is a global public-private partnership that raises and disburses funds to prevent and treat HIV/AIDS, tuberculosis (TB) and malaria.

It has supported over 1,000 programmes, and accounts for 20% of all international funding for HIV/AIDS, 75% of international TB funding, and 66% of international funding for malaria.

GFATM: Focal MDG indicators	
Eradicate extreme poverty and hunger	
Net enrolment in primary education	
Ratio of girls to boys in primary education	
Under 5 mortality ratio	
Maternal mortality ratio	
HIV prevalence, 15–49 years old	
Ensure environmental sustainability	

Funding to GFATM

Between 2010–11 and 2012–13, DFID provided £606 million to GFATM, almost all of which was core funding. DFID provided £543 million to GFATM in 2013–14, all of which was core funding.



Contribution to the MDGs

Since its creation in 2002, GFATM has become the biggest multilateral funder of health-related MDGs, directly contributing to MDGs 4, 5 and 6.

Due to strong country-owned programmes, increased funding and recent scientific advances, the MDG targets for HIV/AIDS, TB and malaria have been achieved.

Globally it is estimated that new HIV infections have fallen by 30% between 2001 and 2012; malaria mortality rates by 42% in all age groups between 2000 and 2012; and the TB mortality rate has been reduced by 45% between 1990 and 2012.

Key achievements

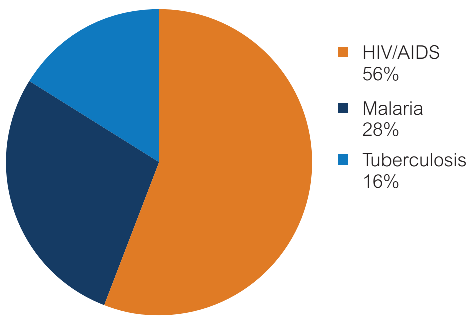
In 2013 alone, through GFATM supported programmes:

- 1.9 million people received antiretroviral (ARV) therapy
- 670,000 HIV positive women received ARV prophylaxis for prevention of mother to child transmission (PMTCT)
- 1.5 million new TB cases were detected and treated

GFATM spend by sector

In 2012, the total GFATM grant expenditure was $1.2 billion, including around $222 million (18%) in human resources, planning and administrative costs; including employment costs, fund agent fees and operating expenses. A total of $25.1 billion was committed for programmes between 2002 and 2013 and allocated by disaese as follows.

GFATM programme approvals, 2002–2013



Multilateral Aid Review 2011	DFID's engagement
4 Very good value for money for UK aid	As part of the UK/Australia constituency, DFID sits on the GFATM Board and will sit on the Strategic Impact and Investment Committee from 2014–15. On average over the 2013–14 period DFID was a 9.4% shareholder.
Multilateral Aid Review 2013	
3 Reasonable progress on average across reform areas	

Global Partnership for Education

Multilateral summary

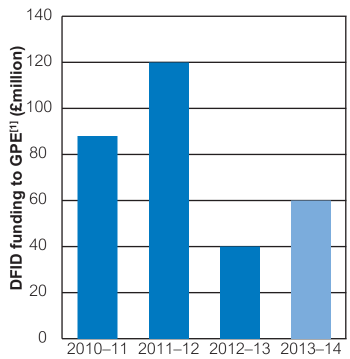
The Global Partnership for Education (GPE) is the only multilateral organisation exclusively focused on supporting poor countries to educate children from pre-primary to the end of secondary school.

GPE is comprised of nearly 60 developing countries, as well as donor governments, the private sector, civil society, teachers, and multilateral organisations

GPE: Focal MDG indicators	
Eradicate extreme poverty and hunger	
Net enrolment in primary education	
Ratio of girls to boys in primary education	
Under 5 mortality ratio	
Maternal mortality ratio	
HIV prevalence, 15–49 years old	
Ensure environmental sustainability	

Funding to GPE

Between 2010–11 and 2012–13, DFID provided £248 million to GPE, all of which was core funding. DFID provided £60 million to GPE in 2013–14, all of which was core funding.



[1] Formerly known as Education for All Fast-track Initiative (FTI).

Contribution to the MDGs

GPE directly contributes to MDGs 2 and 3, and indirectly supports others. Half the reduction in child mortality over the past 40 years can be attributed to better education of women, and about 171 million people could be lifted out of poverty if all students in poor countries left school with basic reading skills.

GPE supports this by financing the development and implementation of countries' education sector plans through a co-ordinated process involving donors, developing countries, civil society and teacher representatives.

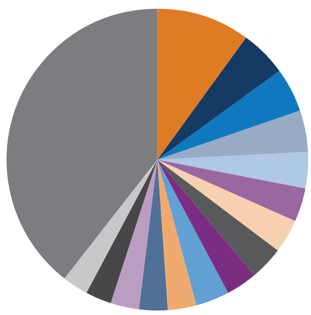
Key achievements

- in 2012, GPE supported over 4.5 million children in primary education, including 2.2 million girls
- in 2012, GPE supported over 400,000 children in lower secondary school, including approximately 189,000 girls
- joining the Partnership is associated with an average 12% increase in primary completion rate for developing countries and a 10% increase in domestic financing

GPE spend by country

All programme funding to GPE supports education. In 2013, spending on programme implementation grants totalled $335 million. Administrative costs were $16 million in 2013 (5% of programme disbursements).

GPE programme implementation grants by countries, 2013



Multilateral Aid Review 2011	DFID's engagement
4 Very good value for money for UK aid	DFID shares a Board constituency with Canada and holds the Board seat. In addition it sits on the Country Grants and Performance Committee and the Co-ordinating Committee, and Canada represents us on the Governance and Finance Committee. Since inception, DFID has contributed around 23% of GPE's funding.
Multilateral Aid Review 2013	
3 Reasonable progress on average across reform areas	

International Committee of the Red Cross

Multilateral summary

The International Committee of the Red Cross (ICRC) is an independent, neutral organisation that directs and co-ordinates the international relief activities of the Red Cross and Red Crescent during armed conflicts. It works in some of the most difficult and fragile conflict environments in the world, providing protection and assistance to those affected.

Contribution to the MDGs

ICRC's primary objective is to save lives and protect the dignity of victims of armed conflict. ICRC contributes to the MDGs and poverty reduction through its focus on providing humanitarian assistance in conflict countries.

Humanitarian assistance is often a major source of support for poverty reduction in chronically poor, fragile and conflict-affected countries where progress on the MDGs has been slowest. It can help communities reduce their vulnerability to crisis, protect their assets during shocks and prevent them from falling into deeper poverty.

Key achievements

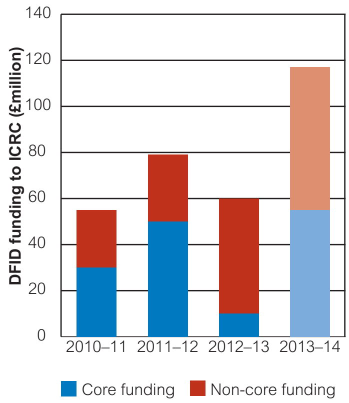
In 2013, ICRC:

- improved water, sanitation and construction work in 58 countries, helping some 28.7 million people worldwide
- provided food aid to 6.8 million people in 55 countries worldwide
- enabled 11.5 million people to benefit from ICRC-supported healthcare facilities

ICRC: Focal MDG indicators	
Eradicate extreme poverty and hunger	
Net enrolment in primary education	
Ratio of girls to boys in primary education	
Under 5 mortality ratio	
Maternal mortality ratio	
HIV prevalence, 15–49 years old	
Ensure environmental sustainability	

Funding to ICRC

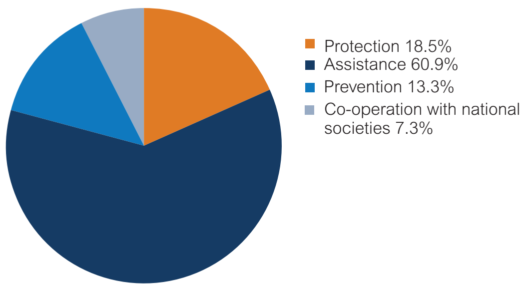
Between 2010–11 and 2012–13, DFID provided £194 million to ICRC, 46% of which was core funding. DFID provided £117 million to ICRC in 2013–14, 47% of which was core funding.



ICRC spend by sector

In 2013, ICRC's total expenditure was Swiss Francs (CHF) 1,234 million, with 10% as administrative costs. The total operational activities amounted to CHF1,045 million, with most spent on assistance.

ICRC humanitarian sector spend, 2013



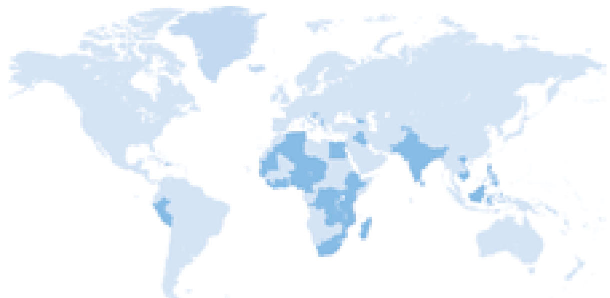
Multilateral Aid Review 2011	DFID's engagement
4 Very good value for money for UK aid	The UK is an active member of the Donor Support Group (DSG) which holds annual meetings and is attended by the top donors. The UK also participates in DSG Policy Forum discussions held more regularly during the year. The UK is ranked second of ICRC's donors (in 2013), accounting for 13.4% (CHF163.2 million) of all contributions received by ICRC.
Multilateral Aid Review 2013	
3 Reasonable progress on average across reform areas	

Private Infrastructure Development Group

Multilateral summary

The Private Infrastructure Development Group (PIDG) aims to address market and institutional failures that constrain the private sector's involvement in infrastructure development in order to foster economic growth and reduce poverty.

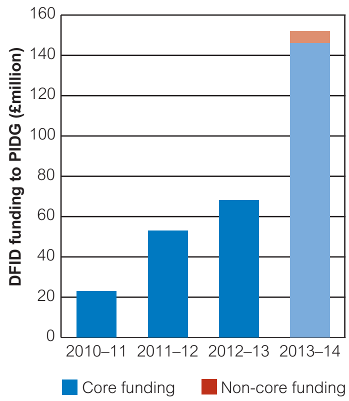
First established in 2002 to launch the Emerging Africa Infrastructure Fund, the PIDG has developed a portfolio of companies and facilities. The PIDG currently has 9 members.



PIDG: Focal MDG indicators	
Eradicate extreme poverty and hunger	
Net enrolment in primary education	
Ratio of girls to boys in primary education	
Under 5 mortality ratio	
Maternal mortality ratio	
HIV prevalence, 15–49 years old	
Ensure environmental sustainability	

Funding to PIDG

Between 2010–11 and 2012–13, DFID provided £144 million to PIDG facilities. DFID provided £152 million to PIDG in 2013-14, 96% of which was core funding. Since PIDG's inception in 2002, DFID has been the largest contributor.



Contribution to the MDGs

PIDG directly contributes to MDG 1 and contributes to MDG 7.

Key achievements

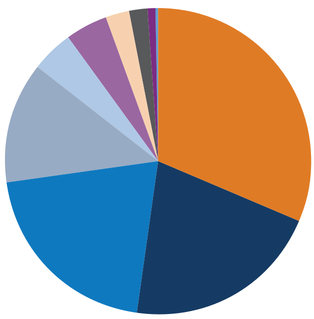
By the end of 2013, 187,900 permanent jobs had been created by the 46 PIDG supported projects that were operational.

- 35 projects supported by PIDG facilities are now operational
- These 35 projects are delivering new or improved infrastructure to 98 million people
- The 35 projects have attracted $10.2 billion of private sector investment in infrastructure
- In addition, the Infrastructure Development Collaboration Partnership Fund (DevCo) has provided transaction support on another 11 projects that are now operational
- These 11 projects are delivering new or improved infrastructure to 15 million people
- The 11 projects have attracted £0.8 billion of private sector investment in infrastructure

PIDG spend by sector

PIDG facilities committed a total of $104 million to 19 projects in 2013 and $14 million to 14 technical assistance grants. By the end of 2013, PIDG facilities had committed $1.6 billion to 151 projects and $32 million to 83 technical assistance grants. Cumulative administrative costs from 2002 were 2% of total commitments.

PIDG cumulative commitments to 2013



Multilateral Aid Review 2011	DFID's engagement
4 Very good value for money for UK aid	For 2014, DFID is chairing the PIDG Council which meets every 6 months. DFID has quarterly meetings with all the PIDG facilities that it supports. The National Audit Office is carrying out a value for money study of the PIDG in 2014.
Multilateral Aid Review 2013	
3 Reasonable progress on average across reform areas	

United Nations Development Programme

Multilateral summary

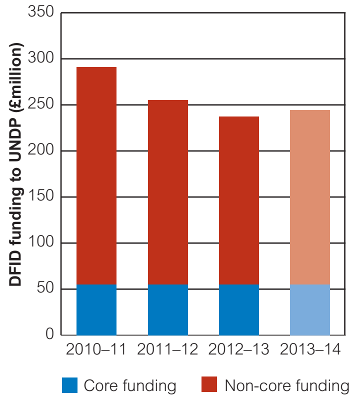
The United Nations Development Programme (UNDP) provides assistance to 177 countries and has a leading role across a wide portfolio, particularly in fragile and conflict-affected countries. Its mandate covers poverty reduction and achieving the MDGs, democratic governance, crisis prevention and recovery, environment and sustainable development. UNDP has a central role in framing and implementing the new post-2015 global development goals. Cross-cutting themes such as gender equality and capacity building are also part of UNDP's work.

As well as delivering development programmes, UNDP is the UN's principal provider of development advice, advocacy and grant support. It has a critical role in supporting the UN development system's collective impact. It funds and manages the UN's resident co-ordinators who lead the UN system in developing countries and it administers many of the UN's multi-donor trust funds.

UNDP: Focal MDG indicators
Eradicate extreme poverty and hunger
Net enrolment in primary education
Ratio of girls to boys in primary education
Under 5 mortality ratio
Maternal mortality ratio
HIV prevalence, 15–49 years old
Ensure environmental sustainability

Funding to UNDP

Between 2010–11 and 2012–13, DFID provided £783 million to UNDP, 21% of which was core funding. DFID provided £244 million to UNDP in 2013–14, 23% of which was core funding.



Contribution to the MDGs

UNDP has a direct programmatic role on a number of MDGs and, combined with its role in supporting the international system's understanding of and commitment to MDGs, is central to their delivery.

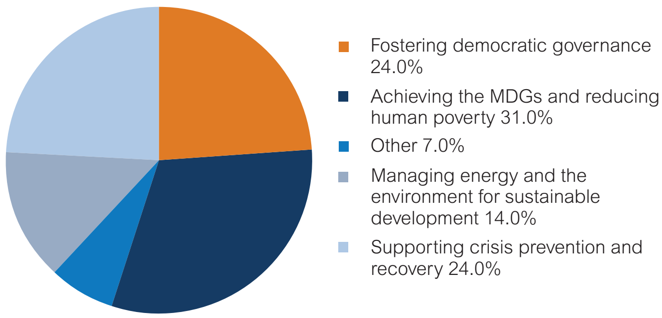
Key achievements

- annual reporting from country offices shows that in 2013 over 43 million new voters were registered as a result of UNDP efforts in election cycle management, and, across 13 countries, over 96 million additional people voted in elections
- in 2013, UNDP support generated 6.5 million jobs and livelihoods in 113 countries, of which 58% were for women

UNDP spend by sector

In 2012, UNDP's total expenditure was $5.3 billion with $480 million (9%) as administrative costs. Over this period $4.5 billion was spent on development activities.

UNDP programme expenditure, 2012



Multilateral Aid Review 2011	DFID's engagement
3 Good value for money for UK aid	UK core funding in 2012–2013 represented 10.3% of total core contributions and makes UK the 3rd largest donor.
Multilateral Aid Review 2013	DFID is a member of the UNDP Executive Board, the Department undertakes substantial bilateral engagement through regular programme management and strategic dialogue around the MAR.
2 Some progress on average across reform areas	

United Nations Population Fund

Multilateral summary

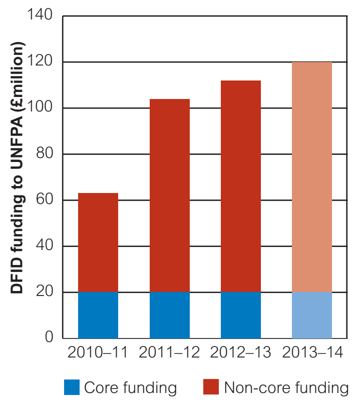
The United Nations Population Fund (UNFPA) is the UN agency mandated to lead on sexual and reproductive health and rights and to support countries in generating and using population data for policies and programmes to reduce poverty.

UNFPA's task is to ensure that every pregnancy is wanted, every birth is safe, every young person is free of HIV/AIDS, and every girl and woman is treated with dignity and respect. It works directly with governments and partners through 128 offices covering 156 countries, and is guided by an internationally agreed framework for population and development.

UNFPA: Focal MDG indicators	
Eradicate extreme poverty and hunger	
Net enrolment in primary education	
Ratio of girls to boys in primary education	
Under 5 mortality ratio	
Maternal mortality ratio	
HIV prevalence, 15–49 years old	
Ensure environmental sustainability	

Funding to UNFPA

Between 2010–11 and 2012–13, DFID provided £280 million to UNFPA, 21% of which was core funding. DFID provided £120 million to UNFPA in 2013–14, 17% of which was core funding.



Contribution to the MDGs

UNFPA works on MDG 3 (reduce child mortality), MDG 5 (improve maternal health and achieve universal access to reproductive health and family planning) and MDG 6 (combat HIV and AIDS, malaria and other diseases).

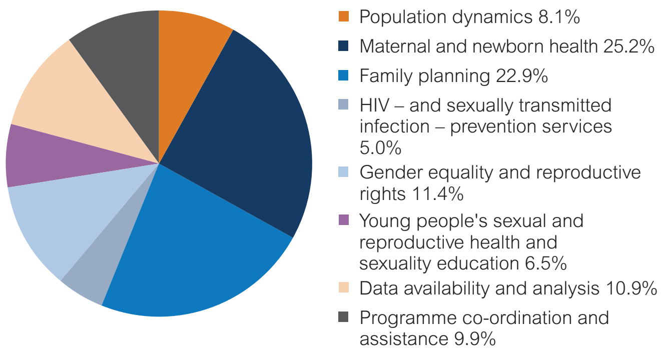
Key achievements

- UNFPA met 25 of 27 of its development targets for 2012, covering 7 outcome areas
- UNFPA established a secretariat to lead a global review of progress towards achieving the Programme of Action of the 1994 International Conference on Population and Development (ICPD) – the international agreement that guides UNFPA's work worldwide
- UNFPA was a key actor in the 2012 Family Planning Summit, which led to $2.6 billion in new commitments from donor nations
- with UNFPA support, 47 countries increased their own capacities for financing or providing reproductive health supplies and services in 2012

UNFPA spend by sector

In 2012, UNFPA's total expenditure was $810.7 million, of which programme expenses totalled $675.2 million. UNFPA breaks down its spend by outcome area.

UNFPA programme spend, 2012



Multilateral Aid Review 2011	DFID's engagement
2 Adequate value for money for UK aid	DFID is a member of the Executive Board which meets three times per year. DFID also undertakes significant bilateral engagement as it undertakes regular programme management, and follows up on the MAR.
Multilateral Aid Review 2013	
2 Some progress on average across reform areas	

United Nations High Commission for Refugees

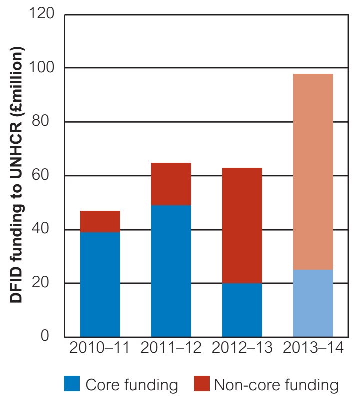
Multilateral summary

The United Nations High Commission for Refugees (UNHCR) leads and co-ordinates international action to protect refugees and resolve refugee problems worldwide. Its main purpose is to safeguard the rights and well-being of refugees. It also has a mandate to help stateless people.

UNHCR: Focal MDG indicators	
Eradicate extreme poverty and hunger	
Net enrolment in primary education	
Ratio of girls to boys in primary education	
Under 5 mortality ratio	
Maternal mortality ratio	
HIV prevalence, 15–49 years old	
Ensure environmental sustainability	

Funding to UNHCR

Between 2010–11 and 2012–13, DFID provided £173 million to UNHCR, 62% of which was core funding. DFID provided £98 million to UNHCR in 2013–14, 25% of which was core funding.



Contribution to the MDGs

Humanitarian assistance is often a major source of support for poverty reduction in chronically poor, fragile and conflict-affected countries where progress on the MDGs has been slowest. It can help vulnerable communities reduce vulnerability to crisis, protect their assets during shocks and prevent them from falling into deeper poverty.

UNHCR's unique mandate and capability on the ground make the agency critical to delivering UK humanitarian priorities against the direct delivery of the MDGs.

Key achievements

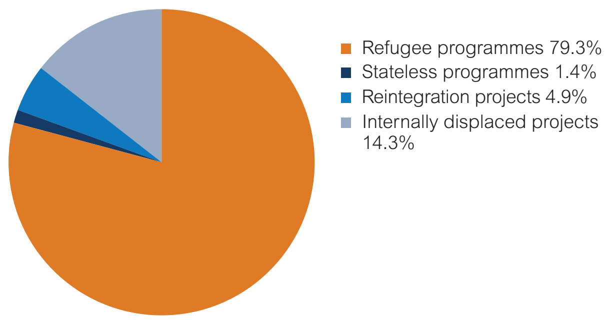
In 2013, UNHCR:

- the number of internally displaced people (IDPs) protected/assisted by UNHCR, including people in IDP-like situations, was 23.9 million
- 63% of UNHCR operations reported having legislation in their countries protecting the rights of HIV-positive asylum seekers, an increase from 51% in 2008
- 94% of UNHCR operations had ensured 24 hour, 7 day a week access to emergency obstetric care for refugees

UNHCR spend by sector

In 2013, the total UNHCR expenditure was $3.0 billion, with $193.5 million (6%) as administrative costs (taken to be the total cost of headquarters). Detailed information on UNHCR spend by programme in 2012 is shown below.

UNHCR programme expenditure, 2012



Multilateral Aid Review 2011	DFID's engagement
3 Good value for money for UK aid	The UK is an active member of the Executive Committee (ExCom) which meets once a year. The ExCom's Standing Committee, which the UK also attends, meets several times each year to carry on the body's work between plenary sessions.
Multilateral Aid Review 2013	
2 Some progress on average across reform areas	

United Nations Children's Fund

Multilateral summary

The United Nations Children's Fund (UNICEF) is the UN agency mandated to advocate for the protection and promotion of the rights of the child, to meet children's basic needs and expand their opportunities to reach their full potential.

It works in more than 150 countries on issues such as improving child and maternal health (including through better nutrition and access to water and sanitation), girls' education, and HIV/AIDS. Its legitimacy, authority and universality are a key strength and its neutrality allows it to play a unique role in humanitarian crises, where it is the cluster lead for nutrition, water, sanitation and hygiene, and co-lead for education.

Contribution to the MDGs

UNICEF has a critical role in the delivery of the MDGs. It implements at scale packages of services aimed at maternal, newborn and child survival. It advocates for children's rights and protects them from violence, exploitation and abuse, and puts a child focus on other issues such as HIV/AIDS. Its humanitarian response to shocks and disasters also contributes to the MDGs by maintaining progress in key areas such as reducing child mortality. UNICEF is also promoting an equity approach to achieving the MDGs, aiming to identify the poorest, most vulnerable children and make them the top priority.

Key achievements

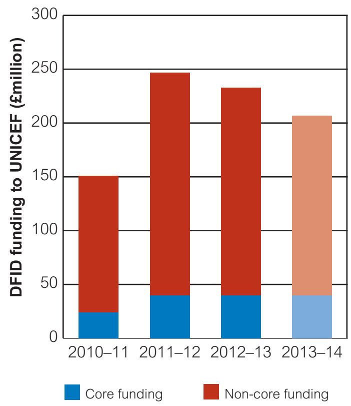
In 2013, UNICEF:

- supported vaccination of approximately 2.2 million children under 5 in Syria
- helped 3.6 million school-aged children, including adolescents, to access basic education

UNICEF: Focal MDG indicators
Eradicate extreme poverty and hunger
Net enrolment in primary education
Ratio of girls to boys in primary education
Under 5 mortality ratio
Maternal mortality ratio
HIV prevalence, 15–49 years old
Ensure environmental sustainability

Funding to UNICEF

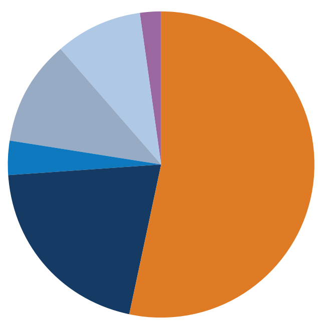
Between 2010–12 and 2012–13, DFID provided £631 million to UNICEF, 16% of which was core funding. DFID provided £207 million to UNICEF in 2013–14, 19% of which was core funding.



UNICEF spend by sector

In 2012, UNICEF's total expenditure was $3.9 billion. $3.3 billion was spent on direct programme assistance and 12% as management, administrative and programme support costs. 21% of its income was earmarked for UNICEF's role in humanitarian emergencies in 2012.

UNICEF programme assistance spend, 2012



Multilateral Aid Review 2011	DFID's engagement
4 Very good value for money for UK aid	The UK is an Executive Board Member and DFID was UNICEF's largest donor in 2012. DFID and UNICEF worked together on a successful Portfolio Delivery Review, in order to strengthen shared strategic oversight of UNICEF's DFID-funded programme portfolio.
Multilateral Aid Review 2013	
3 Reasonable progress on average across reform areas	

UNITAID

Multilateral summary

UNITAID is a unique organisation seeking to impact markets for drugs, diagnostics and preventive interventions in HIV/AIDS, tuberculosis (TB) and malaria. It reduces prices, increases access, and acts as a catalyst for companies to produce innovative treatments and formulations.

UNITAID's grants are concentrated in poor countries with high disease burdens. The top 10 recipients of support since its inception in 2006 are: Nigeria, Uganda, Kenya, Zambia, India, Tanzania, Ghana, Mozambique, Democratic Republic of Congo, and Zimbabwe.

Contribution to the MDGs

UNITAID's overall mission aligns closely with MDG 6. UNITAID also contributes to MDGs 4 and 5 through the innovative products it supports which reduce maternal and under 5 mortality. For example, UNITAID brought the first ever quality paediatric TB medicines to market and is one of the largest providers of quality child-friendly TB medicines.

Key achievements

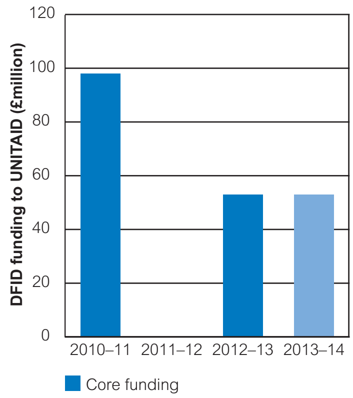
In 2012, UNITAID:

- achieved 10–24% price reductions for four second line anti-retrovirals (ARVs), 7–9% reductions for two paediatric ARVs and a 16% price reduction for specialised TB treatments
- provided 32,000 children living with HIV access to quality paediatric ARVs, and 15 new suppliers received approvals for paediatric formulations to treat HIV
- supported 12 new suppliers of multi-disease resistant (MDR) TB to enter the market across the three diseases
- provided key support to World Health Organization (WHO) to reduce the median number of days taken to prequalify a medicine from 795 in 2011, to 296 in 2012

UNITAID: Focal MDG indicators	
Eradicate extreme poverty and hunger	
Net enrolment in primary education	
Ratio of girls to boys in primary education	
Under 5 mortality ratio	
Maternal mortality ratio	
HIV prevalence, 15–49 years old	
Ensure environmental sustainability	

Funding to UNITAID

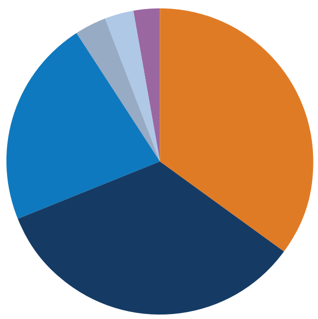
Between 2010–11 and 2012–13, DFID provided £151 million to UNITAID, all of which was core funding. DFID provided £53 million to UNITAID in 2013–14, all of which was core funding.



UNITAID spend by sector

In 2013, UNITAID's total operating expenses were $148.8 million, with $20.0 million (13%) as administrative costs. UNITAID grant spend amounted to $128.8 million in 2013, broken down by the following sectors.

UNITAID total grants to implementers, 2013



Multilateral Aid Review 2011	DFID's engagement
3 Good value for money for UK aid	DFID chairs the Finance Committee and sits on the Board, Policy Committee and the newly formed Executive Committee. The UK helps support UNITAID reform its governance and strengthen its leadership for improved performance. DFID is a 32% shareholder in UNITAID.
Multilateral Aid Review 2013	
2 Some progress on average across reform areas	

United Nations Office for the Coordination of Humanitarian Affairs

Multilateral summary

The United Nations Office for the Coordination of Humanitarian Affairs (OCHA) co-ordinates UN-led responses to humanitarian crises. This includes facilitating needs assessments, mobilising funding and co-ordinating and monitoring the response.

Contribution to the MDGs

OCHA's focus is on co-ordinating the provision of humanitarian assistance. Humanitarian assistance is often a major source of support for poverty reduction in chronically poor, fragile and conflict-affected countries where progress on the MDGs has been the slowest. It can help vulnerable communities to reduce their susceptibility to crisis, protect their assets during shocks and prevent them from falling into deeper poverty.

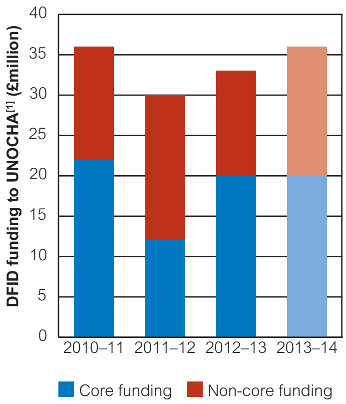
Key achievements

- throughout 2013, OCHA supported the humanitarian system to become more efficient, effective and accountable, including through the roll-out of new tools and guidance for assessing humanitarian needs and strategic planning
- in 2013, OCHA responded to humanitarian emergencies affecting millions of people in countries such as Syria, Burma, Central African Republic, South Sudan and the Philippines

UNOCHA: Focal MDG indicators	
Eradicate extreme poverty and hunger	
Net enrolment in primary education	
Ratio of girls to boys in primary education	
Under 5 mortality ratio	
Maternal mortality ratio	
HIV prevalence, 15–49 years old	
Ensure environmental sustainability	

Funding to UNOCHA

Between 2010–11 and 2012–13, DFID provided £98 million to OCHA, 55% of which was core funding. DFID provided £36 million to OCHA and OCHA-managed funds in 2013–14, 56% of which was core funding.

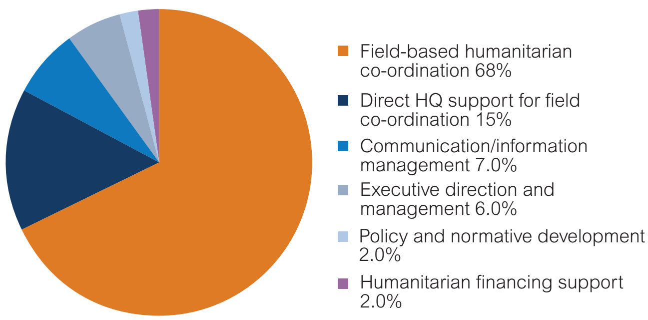


[1] Includes pooled fund contributions managed by OCHA.

UNOCHA spend by sector

In 2013, total OCHA expenditure was £142 million, with £8.5 million (6%) on executive management and administrative costs.

OCHA programme expenditure, 2013



Multilateral Aid Review 2011	DFID's engagement
3 Good value for money for UK aid	DFID is a member of the OCHA Donor Support Group which advises OCHA on policy, management, budgetary and financial matters.
Multilateral Aid Review 2013	
2 Reasonable progress on average across reform areas	

World Bank Group

Multilateral summary

The 5 institutions of the World Bank Group (WB Group) work together to achieve their shared goal of reducing poverty and improving lives. The WB Group comprises: the International Bank for Reconstruction and Development (IBRD), which lends to governments of creditworthy developing countries; the International Development Association (IDA), which provides interest-free loans and grants to governments of the poorest countries; the International Finance Corporation (IFC), which provides investments and advisory services to businesses and governments focusing exclusively on the private sector; the Multilateral Investment Guarantee Agency (MIGA), which promotes foreign direct investment into developing countries; and the International Centre for Settlement of Investment Disputes (ICSID), which provides international facilities for conciliation and arbitration of investment disputes.

WB Group: Focal MDG indicators
Eradicate extreme poverty and hunger
Net enrolment in primary education
Ratio of girls to boys in primary education
Under 5 mortality ratio
Maternal mortality ratio
HIV prevalence, 15–49 years old
Ensure environmental sustainability

Contribution to the MDGs

The WB Group focuses on generating sustainable growth, including infrastructure and economic governance, and poverty reduction in developing countries.

Key achievements

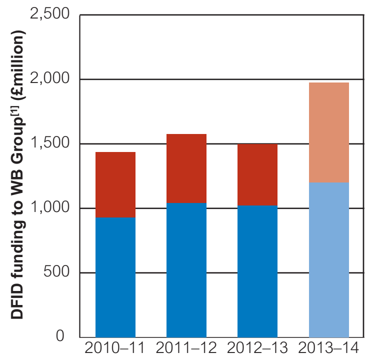
In 2012–13, the WB Group supported:

- the construction or rehabilitation of 73,101 km of roads
- social safety net programmes which covered 104.9 million people
- the provision of access to an improved water source for 40.1 million people

Funding to WB Group

The UK has a 4.2% shareholding in IBRD, making it the fifth largest shareholder, and a 5% shareholding in IFC, making it the fifth largest shareholder. It typically provides 10–14% of contributions to IDA.

Between 2010–11 and 2012–13, DFID's total core funding to the World Bank was £3.0 billion. In 2013–14, DFID provided a further £1.2 billion.



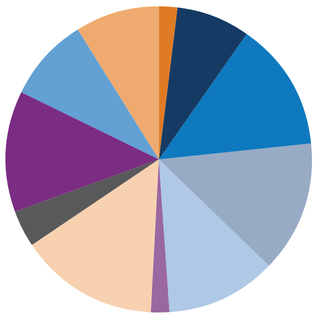
Core funding Non-core funding

[1] All funding to WB Group, including to the MDRI.

WBG spend by sector

IBRD and IDA approved operations worth $31 billion in US fiscal year 2013. Administrative costs were $2.4 billion (8%) of total approvals. Information on IFC expenditure can be found in the IFC Annual Report.

IBRD/IDA commitments, US fiscal year 2013



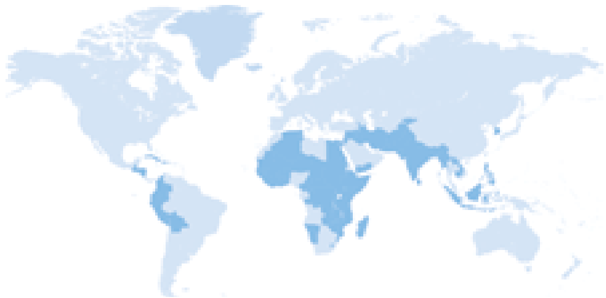
- Economic management 2%
- Environmental and natural resource management 8%
- Financial and private sector development 14%
- Human development 14%
- Public sector governance 12%
- Rule of law 2%
- Rural development 15%
- Social development, gender and inclusion 4%
- Social protection and risk management 13%
- Trade and integration 9%
- Urban development 9%

Multilateral Aid Review 2011	DFID's engagement
4 IDA – Very good value for money for UK Aid	As one of the Group's largest shareholders, the UK is represented on the WB Group Boards by a dedicated Executive Director. Boards approve all proposed investments from the Group's core resources. DFID also influences Group strategy when it negotiates its contributions to IDA, and it engages at operational level to monitor performance.
3 IFC – Good value for money for UK Aid	
Multilateral Aid Review 2013	
3 Reasonable progress on average across reform areas	

World Food Programme

Multilateral summary

The World Food Programme (WFP) is the world's largest humanitarian agency. Its core business is to save lives and protect livelihoods in emergencies by providing food assistance. It is one of the very few agencies capable of delivering humanitarian aid at scale in often difficult or dangerous environments.



Contribution to the MDGs

MDG 1: WFP provided food assistance to 80.9 million people in 75 countries; of these 67.9 million were women and children

MDG 2: 18.6 million school children received school meals/take home rations

MDG 3: 52% of beneficiaries were women or girls

MDG 4: 7.8 million malnourished children received special nutritional support

MDG 5: 3.0 million vulnerable women received additional nutritional support

MDG 6: 1.3 million people affected by HIV/AIDS received WFP food assistance in 31 countries

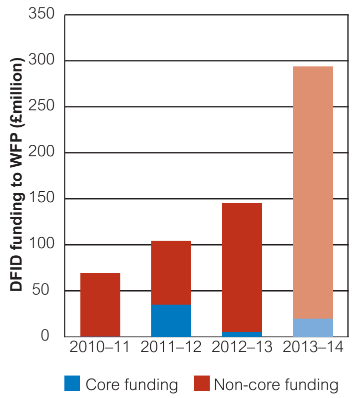
Key achievements

- in 2013, WFP responded to 4 significant emergencies in Central African Republic, South Sudan, Syria and the Philippines
- the humanitarian emergency in Syria was WFP's largest operation in 2013. By December, WFP had scaled up its response to meet the needs of 4.5 million people. Food assistance included a voucher-based nutrition programme for pregnant and lactating women and supplementary feeding for all children under 2
- in 2013, cash and vouchers represented 20% of WFP's total programme, reaching 7.9 million beneficiaries in 52 countries. Syria was the largest cash and voucher programme, exceeding $300 million

WFP: Focal MDG indicators	
Eradicate extreme poverty and hunger	
Net enrolment in primary education	
Ratio of girls to boys in primary education	
Under 5 mortality ratio	
Maternal mortality ratio	
HIV prevalence, 15–49 years old	
Ensure environmental sustainability	

Funding to WFP

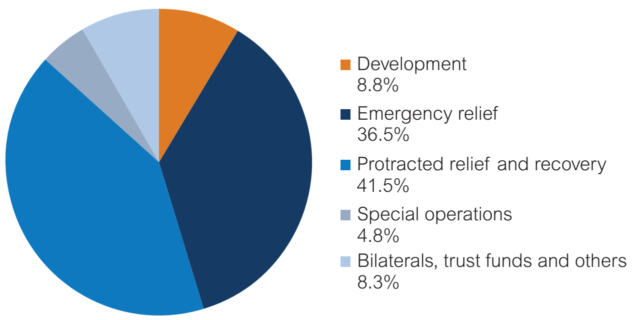
Between 2010–11 and 2012–13, DFID provided £319 million to WFP, 13% of which was voluntary core funding. DFID provided £294 million to WHO in 2013–14, 7% of which was core funding.



WFP spend by sector

In 2013, WFP's total expenditure (excluding administrative and programme support costs) was $4.3 billion.

WFP total expenditure, 2013



Multilateral Aid Review 2011	DFID's engagement
3 Good value for money for UK aid	Engagement with WFP is led by the UK Mission in Rome, with support from DFID Headquarters. The UK has a full time seat on the WFP Executive Board and also takes part in Board events.
Multilateral Aid Review 2013	
3 Reasonable progress on average across reform areas	

World Health Organization

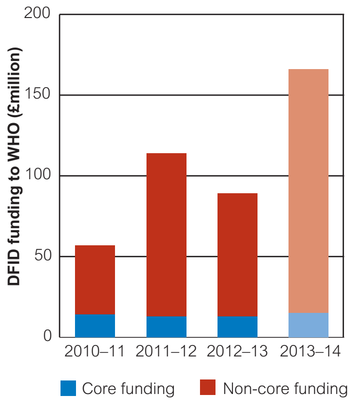
Multilateral summary

The World Health Organization (WHO) plays a critical role in setting health guidelines and standards to help countries address public health issues. The UK Department of Health leads on the government's relations with WHO. DFID provides funding for the WHO's operations to strengthen health systems in developing countries, including its global programmes on malaria, polio, family planning, health workforce and tuberculosis, and in humanitarian settings.

WHO: Focal MDG indicators	
Eradicate extreme poverty and hunger	
Net enrolment in primary education	
Ratio of girls to boys in primary education	
Under 5 mortality ratio	
Maternal mortality ratio	
HIV prevalence, 15-49 years old	
Ensure environmental sustainability	

Funding to WHO

Between 2010–11 and 2012–13, DFID provided £259 million to WHO, 15% of which was voluntary core funding. DFID provided £166 million to WHO in 2013–14, 9% of which was core funding.



Contribution to the MDGs

WHO provides global leadership on development and humanitarian health matters and is critical for the delivery of the health MDGs, especially in respect of reducing child mortality; improving maternal health; and combating HIV/AIDS, malaria and other diseases. It brings together multiple players and provides a platform for engagement with countries in translating global norms and standards into clear policies, strategies and practices.

Key achievements

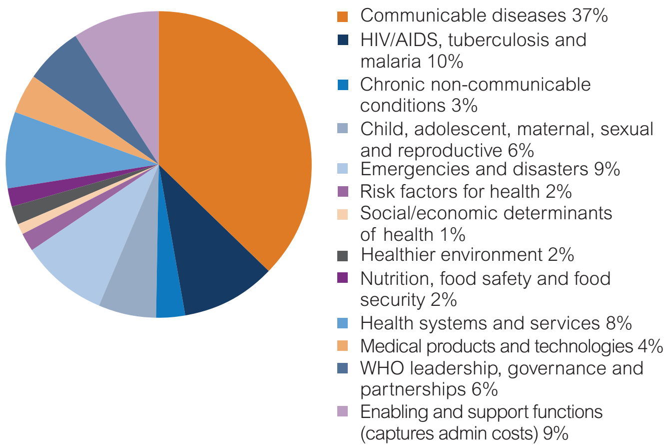
In 2013, WHO contributed to the following results:

- ensuring health service delivery for 12.2 million people affected by Typhoon Haiyan
- over 1.8 million children between the age of 6 months and 15 years old vaccinated against measles, and 2.2 million children under 5 years old vaccinated against polio
- by the end of 2013, provided access for 10 million people to antiretroviral therapy in low and middle-income countries

WHO spend by sector

The Programme budget (total expenses for strategic objectives) at 31 December 2013 was $2 billion, of which enabling and support functions were $180 million (8.9%).

WHO Programme Budget total expenditure, 2013



Multilateral Aid Review 2011	DFID's engagement
2 Adequate value for money for UK Aid	WHO is governed by the World Health Assembly with representatives from 194 member states. DFID along with the UK Department of Health actively participates in WHO's governing body meetings. The UK will be a board member of the WHO Executive Board starting in May 2014 for the next 3 years and a member of the WHO Programme, Budget and Administration Committee for the next 2 years.
Multilateral Aid Review 2013	
3 Reasonable progress on average across reform areas	

Table 4.1: Key achievements of other multilateral MAR organisations

This table includes key achievements for those multilateral organisations included in the MAR Update but not presented earlier in this chapter. Achievements are based on information available as at 7 May 2014, the date the Annual Report was drafted. In some cases this means that information for an organisation's achievements in 2013 was not available, so information for the latest period available has been provided. This is mentioned in the text where it is the case.

Multilateral organisation	Key achievements
UN agencies and Commonwealth	
OHCHR	The Office of the High Commissioner for Human Rights (OHCHR) supported the Commissions of Inquiry (COI) mandated by the Human Rights Council to Syria and the Democratic People's Republic of Korea and the fact-finding missions to Mali and the Central African Republic. In each case, the COI has been critical in bringing to light a wide range of human rights violations and drawn the attention of the international community to situations and facts which otherwise would have gone unnoticed or not been documented.
PBF	• In Burundi, the Peacebuilding Fund (PBF) funded the demobilisation of combatants to transform the National Liberation Front into a political party. It also provided crucial support to elections. • In Cote d'Ivoire, the PBF enabled the government to re-establish state authority through reform and rehabilitation of policing infrastructure in the capital and rural areas. This was accompanied by training of more than 400 police and 53 traditional leaders in conflict mediation techniques in order to set up a network to support peace.
UNAIDS	The UN Joint Programme on HIV/AIDS (UNAIDS) has spearheaded efforts to increase domestic financing of the AIDS response, as part of the strategic shift away from traditional development co-operation and funding. Domestic resources now account for more than half of all HIV funding in low and middle-income countries.
UNESCO	The United Nations Educational, Scientific and Cultural Organization (UNESCO) trained and coached 900 education ministry officials in strategic planning and management.
UN Women	In 2012, with UN Women's assistance, women gained seats in 7 national elections. 26 countries reformed laws and policies increasing women's access to economic assets and social protection, while 30 improved services for survivors of gender-based violence. 15 nations incorporated gender equality priorities in national plans and budgets.
CommSec	The Commonwealth Secretariat (CommSec) enabled the world's smallest and most vulnerable countries to share with the G20 Chair and Development Working Group (DWG) members their experiences in addressing their development challenges, and their perspective on key actions needed during the Commonwealth/G20 Development dialogue, held in April 2013. Through its youth programme, the Commonwealth Secretariat has delivered multi-week online interactive training programmes to hundreds of youth workers, officials and youth leaders across Africa, and successfully piloted an on-line Diploma in Youth Development.
IFAD	In 2012, the International Fund for Agricultural Development (IFAD) supported the following: • 265,000 hectares of constructed or rehabilitated irrigation schemes • 2.5 million people actively borrowing from IFAD's rural financial services • 1.5 million people trained in business and entrepreneurship • 110,000 rural enterprises accessing facilitated non-financial services
Multilateral development banks	
CDB	The Caribbean Development Bank (CDB) supported: • the construction or rehabilitation of more than 233 kilometres of road directly benefiting an estimated 282,000 people • the provision of access to clean water and sanitation for over 4,000 households • over 600 people working in, micro, small and medium size businesses with skills training and technical assistance • improvements in classroom facilities and increased access to finance to over 56,000 students
IADB	The Inter-American Development Bank (IADB) supported: • 6.0 million people to receive a package of basic health services • 3.9 million students to benefit from education projects • 240,000 households with a new or upgraded water supply

Multilateral organisation	Key achievements
EBRD	Jordan, Morocco and Tunisia became full countries of operation for the European Bank for Reconstruction and Development (EBRD). 21 projects to the value of €449 million were signed in 2013 across Jordan, Morocco, Tunisia and Egypt.
Humanitarian agencies	
GFDRR	The Global Facility for Disaster Reduction and Recovery (GFDRR) launched the Pacific Catastrophe Risk Insurance Pilot programme which allowed 5 Pacific island states to access market-based catastrophic risk insurance solutions for the first time. The Marshall Islands, Samoa, the Solomon Islands, Tonga and Vanuatu have secured $45 million of earthquake, tsunami and tropical cyclone risk coverage from the international insurance markets. In India, GFDRR continued to provide technical support to reform the National Agricultural Insurance Scheme, which together with its successor scheme has insured more than 29 million farmers.
IFRC	22.6 million people were reached by disaster response and early recovery programmes and 15.1 million people were reached by preparedness and risk reduction programmes (figures from a sample of 37 national societies).
IOM	• The International Organisation for Migration (IOM) assisted 6,300 families in need affected or displaced by natural disasters in Afghanistan, including with 7,000 NFI (non-food item) kits and 1,600 emergency shelter kits. • In Haiti, IOM provided returns assistance to 22,700 IDP (internally displaced person) households, facilitating the closure of 169 IDP camps. • In Mali, IOM supported 15,700 IDPs in urgent need of shelter and NFIs. Through its Displacement Tracking Matrix (DTM), IOM carried out IDP registration and evaluations, as well as return movements monitoring, reaching 353,500 IDPs and 138,000 returnees throughout the country.

CHAPTER 5

Effective development co-operation

5.1 DFID remains a recognised global leader in improving the value for money and impact of international development co-operation. As the UK meets its international target of investing 0.7% of gross national income in development support and prepares for the post 2015 Millennium Development Goals (MDG) framework, making sure DFID delivers high quality, high impact co-operation is and will continue to be critical.

5.2 This chapter sets out a number of internal reforms DFID has made this year to become more effective and deliver higher value for money through UK spending as well as by influencing broader UK policies that have an impact on development. DFID tackles the long term causes of poverty by building the 'golden thread' of open economies and open societies. The rule of law, fighting corruption and greater government transparency enable states to deliver for their citizens, and citizens to lead their own development. In general, DFID uses 4 internationally agreed principles to guide its work to become more effective as a development organisation:

- focusing on results
- giving ownership to developing countries
- increasing transparency
- supporting inclusive development partnerships

Each principle is covered in turn – and includes details of DFID's leadership role in the Global Partnership for Effective Development Co-operation, which the UK Secretary of State for International Development co-chaired during 2013–14.

Focusing on results

5.3 Development support is a means to an end, not an end in itself. That is why results – or impact on the poor – drive everything DFID does. By publishing results commitments and the results DFID has achieved (as set out in Chapter 2), streamlining management processes, innovating in delivery and evidence, strengthening financial controls and influencing UK policies, DFID aims to strengthen the accountability and credibility of its support, and bring sustainable change for the poor.

Streamlining DFID management processes

5.4 To support the results agenda, DFID has transformed its management structures to embed a results focus throughout its work – from managing, monitoring and evaluating, to communicating progress. Chapter 2 reflects DFID's results framework – which provides a means for senior management to receive regular management information on results, and review portfolio performance, risks in delivery, and where and how to drive better value. These results flow throughout the organisation, as each DFID country office now publishes a results orientated and country specific Operational Plan.

5.5 In addition, government departments have been working together to join up efforts overseas. In 2013, the UK initiated a 'One HMG team overseas' programme designed to rationalise, streamline and improve the way its 270 overseas locations,[1] with varying combinations of government departments, function.

5.6 DFID has almost entirely re-engineered the way it manages programmes and increased the level of scrutiny over performance. This includes development of better, clearer guidance on financial control processes and the introduction of a new Finance Operating Model to strengthen financial

1 Embassies, High Commissions (some including DFID country offices), Permanent Representations and Consulates

management and control. Ministers now sign off all projects over £5 million and all new contracts over £1 million. More rigorous design templates and more systematic quality assurance have been introduced, and evaluation has been embedded across the organisation.

5.7 External scrutiny on the value for money and impact of DFID's spend, in particular from the National Audit Office (NAO) and the Independent Commission for Aid Impact (ICAI), is also critical in making DFID's development spend more effective and accountable. The NAO audits DFID's financial statements and conducts value for money studies on DFID. For example, the NAO produced a value for money study on DFID's work on malaria in 2013 and DFID is now implementing recommendations from the Public Accounts Committee on this issue. ICAI scrutinises development assistance spending across all UK government departments providing official development assistance (ODA) and has so far produced 34 reports covering a broad range of development programmes and activities. ICAI's work is overseen by the International Development Committee, who hold regular hearings to discuss their reports.

5.8 DFID led on government support for Bill Cash MP's International Development (Gender Equality) Act 2014, which became law on 13 May 2014. The Act makes it law to consider, before providing development assistance, how the assistance will contribute to reducing gender inequality. It also introduces a new annual reporting duty on progress towards achieving Millennium Development Goal 3.

Innovating in delivery and evidence

5.9 Over the last 2 years, DFID has been testing innovative approaches to results, including through linking payments directly to the delivery of results, known as Payment by Results (PbR), and gathering more evidence of what works and does not.

5.10 The most innovative forms of PbR link payments to the delivery of outcomes, providing the foundation for long term, sustainable change to people's lives. PbR can be used to:

- Rebalance accountability: in traditional aid, by paying upfront DFID accepts the bulk of the risk of programme failure. PbR redresses this balance by transferring some of the risk for delivery to partners. This sharpens incentives for the implementing partner to perform.
- Increase innovation and flexibility in delivery: by not specifying how results should be achieved, implementing organisations are free to innovate to improve outcomes.
- Increase transparency and accountability for results: through being open about agreed results, everyone is clearer about what is being targeted and whether it actually gets done, driving up empowerment and accountability for results.
- Create a strong focus on performance in service providers, which has benefits beyond PbR. By being paid on results, service providers are strongly encouraged to examine what is, and is not, working, driving up performance standards, management and measurement.

5.11 DFID has recently published a strategy that sets out its objectives for PbR and the actions it will take to achieve them. DFID is at the forefront of international activity, mainstreaming more used forms and testing the most innovative forms of PbR, where payments are linked to outcomes. DFID departments and countries report that as of April 2014 there were 13 outcomes-based programmes that use DFID financing under way, including 7 funds that can be subdivided into around 100 separate projects. DFID also has a growing pipeline of outcomes-based programmes.

Smart procurement, better value for money

In 2013, DFID won the Chartered Institute of Purchasing and Supply's 'Best international procurement project' for its work to reduce the price of contraceptives in developing countries. Using what is known as the 'advance market commitment mechanism', DFID achieved a price reduction of 50% on Jadelle contraceptive implants which provides access to 27 million units for women in developing countries.

Piloting Payment by Results in health

In the Health Results Innovation Trust Fund, payments are disbursed on the verified delivery of results, such as the percentage of women receiving antenatal care and having their babies delivered in health facilities. Early results are positive. Between 2010 and 2012, the number of deliveries with skilled birth attendants supported by the fund in Afghanistan and Burundi increased by 83% from 190,000 to 347,130.

5.12 DFID's Research and Evidence Division (RED) is responsible for supporting DFID to become more systematic in the use of evidence and thereby have greater development impact. It combines research, evaluation and the heads of DFID's professional cadres. Its 3 aims are to:

- support the development of new technologies and innovations which should have impact on poverty or the effects of poverty
- find better and more cost effective ways of delivering development to those who need it
- improve understanding of key development questions to support best policy choices

5.13 Specifically, DFID has continued to invest in rigorous programme evaluation as a means of learning and enhancing its development impact. The number of evaluations and the evaluation capacity of staff have increased significantly according to a recent review of the decentralised approach to commissioning evaluation. Evidence of the impact of recent evaluations on new programme and policy design has been identified in a number of programmes including those in Burma, Bangladesh, Rwanda and Uganda and regional African programmes. A new evaluation strategy has been designed which will further improve the quality and use of evaluation findings and will increase the extent to which evidence gaps and policy priorities influence a programme's decision to commission an evaluation.

5.14 DFID has expanded its support for strategic evaluation partnerships with other donors and development agencies, particularly in the field of impact evaluation. Partnerships with the World Bank and the International Initiative for Impact Evaluation (3IE) support leading edge evaluation approaches to DFID's own programmes and those funded by the wider development community and advance the global evidence base in areas where it is most needed. DFID has continued to work with other donors and developing country governments to improve evaluation capacity and has recently published a 5 country study of the demand and supply for evaluation in 5 African countries.

Strengthening financial controls

5.15 DFID continues to implement the recommendations of the ICAI to improve systems to safeguard aid funds from the risk of misuse, and to help countries with which DFID works to tackle often pervasive corruption that undermines their sustainable development, disproportionately hurts poor people and corrodes public institutions. Country specific anti-corruption plans are now operational in all DFID's priority countries. DFID has also recently expanded its internal audit capability to enable an enhancement of its risk based approach. This will ensure that DFID's country offices can be subject to review every 2 years (rather than the current average of 4).

5.16 Cross-DFID co-ordination is led by the Counter Corruption and Counter Fraud Group, chaired at Director General level, which ensures strategic oversight of implementation of reforms. To date, over 750 staff have been trained to undertake due diligence reviews of partners. An online corruption risk management course has been developed and piloted for 40 participants. Over 160 staff have obtained certification on anti-corruption expertise through online training provided by DFID's sponsorship of the multi-donor U4 Anti-Corruption Resource Centre (www.U4.no).

5.17 DFID has a zero tolerance approach to fraud and corruption and actively investigates all suspicions and allegations of fraud, corruption and abuse of DFID resources. DFID takes a robust approach once fraud has been identified (with effective incident investigation and strengthening of controls to prevent recurrence) and has a good record on recovery of lost funds. The results of work on proven fraud on a country by country basis are shown in Table 5.1. The gross loss figure is the initial proven fraud loss to DFID, and the net loss figure is the total/final loss to DFID once a recovery has been made.

Table 5.1: Proven fraud losses to DFID by country (£)

	2011–12		2012–13		2013–14	
	Gross	**Net**	**Gross**	**Net**	**Gross**	**Net**
Bangladesh	700,030	700,000	700	0	95,011	0
Burma	0	0	0	0	344	0
Burundi	0	0	15,000	0	0	0
Colombia	1,786	1,786	0	0	0	0
Democratic Republic of Congo	0	0	81	0	164,733	162,794
Ethiopia	0	0	0	0	5,500	0
Ghana	640	540	0	0	0	0
India	252,317	0	0	0	0	0
Indonesia	44,323	0	326	0	0	0
Kenya	1,147,764	0	31,867	0	9,967	0
Kyrgyz Republic	0	0	11,000	0	0	0
Malawi	598,679	0	350	350	147,064	34,440
Mozambique	0	0	203,530	0	193	0
Nepal	39,941	0	0	0	0	0
Nigeria	1,490	1,490	34,115	110	10,798	10,238
Pakistan	71,050	0	158	0	0	0
Palestine	0	0	570	0	0	0
Philippines	0	0	0	0	670	0
Rwanda	0	0	0	0	883	0
Sierra Leone	1,455	0	523,642	0	88,267	0
Somalia	296,542	266,888	472,159	472,159	36,740	0
South Sudan	0	0	0	0	2,300	0
Southern Africa	200	200	0	0	0	0
Tanzania	9,300	0	0	0	12,066	0
Uganda	0	0	2,650	0	67,444	0
United Kingdom[2]	31,159	18,138	9,579	9,579	123,806	0
USA[3]	182,629	182,629	0	0	0	0
Yemen	0	0	4,410	2,205	0	0
Zambia	6,401	6,401	19,461	7,852	706	0
Zimbabwe	9,049	0	0	0	5,756	0
Totals	**3,394,750**	**1,178,071**	**1,329,598**	**492,255**	**772,247**	**207,472**

5.18 Internationally, DFID continues to partner with the anti-money laundering technical assistance programmes of both the World Bank and the International Monetary Fund. It works with the United Nations Office of Drugs and Crime to develop a programme to promote better coherence between aid donors and developing country partner governments on implementing the United Nations Convention Against Corruption (UNCAC). The Partnering in Anti-Corruption Knowledge (PACK) initiative was launched at the Conference of States Parties in Panama in November 2013.

2 UK related losses are a mixture of losses from frauds committed by UK based staff and equipment loss/theft involving UK based assets.

3 Losses against the USA relate to humanitarian equipment stolen from a DFID warehouse in Miami storing aid intended for the Caribbean.

Influencing UK policies: policy coherence for development

5.19 Although DFID's work to spend UK aid as effectively as possible is critical, DFID also need to consider how its support fits into a bigger picture of all factors which drive development. Non-aid policies often have economic and social impacts abroad – so it is worth making efforts to harness them for development. This is known as the 'beyond aid' agenda, or the 'policy coherence' agenda. In the UK, it is seen as delivering development in a joined up manner.

5.20 The UK government is currently designed to support being joined up in 3 specific ways. First, having a separate department with a remit to pursue poverty reduction is important. DFID has a remit to provide analysis and advice about the impact of UK policies on poverty reduction, to complement its spending. Second, the Secretary of State for International Development, as a Cabinet Minister, is consulted on the full range of government policies that might impact on development. Third, the Secretary of State's membership of the National Security Council (NSC) and DFID ministers' membership of other specific Cabinet sub-committees, complemented by cross-departmental groups at official level, such as; NSC (Emerging Powers), NSC (Threats, Hazards, Resilience and Contingencies); Public Expenditure (Efficiency and Reform); NSC (Afghanistan); and Economic Affairs (Trade and Investment), enable the government to take a comprehensive and strategic approach to a series of policy issues that are critical to international development.

5.21 These 3 structures deliver results. The Centre for Global Development's Commitment to Development Index ranks 27 developed countries on how well they are living up to their potential to help poor countries. The Index scores 7 policy areas (aid, trade, finance, migration, environment, security and technology) and ranks members based on their commitment to promote coherent development policies that go beyond just that of foreign aid. The 2013 Index ranked the UK seventh out of 27 countries, the only G7 member in the top 10.

5.22 More specifically, in 2013–14 DFID sought opportunities to deliver development results through UK policies in the following 6 areas:

(1) Facilitating trade and knowledge transfer

5.23 The joint DFID/Department for Business, Innovation and Skills (BIS) Trade Policy Unit (TPU) ensures that the UK government's development objectives are fully integrated into trade policy. TPU supports developing countries to increase their participation in global trade by improving their market access and strengthening their capacity to trade. For example, there has continued to be strong demand for the work of the Trade Advocacy Fund, which is now active in more than 20 developing countries. In December 2013, the Bali package was agreed through the World Trade Organisation (WTO), the first multilateral trade deal reached in 20 years, and the UK has also continued its work to deliver development outcomes through the EU, for example negotiating greater market access for Pakistan and encouraging progress on Economic Partnership Agreement negotiations between the EU and regional blocs in Africa and the Pacific.

5.24 DFID funded research is producing a wide range of development outcomes which benefit people in developing countries. In the past year DFID research has helped to produce and test new anti-malarial drugs, produce crops with enhanced nutritional content, and improve access to clean drinking water, sanitation and hygiene in some of world's poorest countries. For example, DFID's agriculture research programme is backing new agricultural technologies and practices which are boosting food production, nutrition and incomes benefiting millions of people across the developing world. More than 100,000 farmers in India are now planting flood tolerant rice, and over half a million families in Africa are consuming vitamin A enriched sweet potato. NECT, a new drug for sleeping sickness, is now available in the 12 African countries where 99% of the cases occur. DFID also tests new ways of doing things such as through the joint clinical trials programme with the Medical Research Council (MRC) and Wellcome Trust, which increases impact and value for money, and undertakes research to understand the environment in which DFID operates.

5.25 Over the last year, DFID research projects have also attracted independent recognition, winning the Civil Service Award for Operational Excellence, two Climate Week awards, a British Expertise

International Award, a NEF Innovation award, two FT/IFC Sustainable Finance awards and two awards for the Drugs for Neglected Tropical Diseases initiative.

M-KOPA

M-KOPA allows poor consumers who cannot afford an electricity connection to their homes to purchase solar lights and a solar panel by paying a daily charge of around 30p through their mobile phone. In the last 2 years, M-KOPA helped deliver a 47% cost reduction in pay-as-you-go technology (from $15 to $8 per unit). As of April 2014, M-KOPA is actively providing affordable solar power to over 60,000 Kenyan households and adding over 1,000 more every week.

African Community Access Programme (AFCAP)

AFCAP works across 7 east African countries to improve the cost effectiveness and sustainability of road construction. The programme has researched road usage and drafted policies and schemes to improve road safety and reduce road traffic accidents, as well as building the capacity of local researchers to help establish a sustainable model for road network improvements. AFCAP is estimated to have already saved £13.7 million in road building costs in partner African countries, and has potential savings of up to £490 million if rolled out across Kenya alone.

(2) Encouraging transparent and responsible business

5.26 DFID works closely with other government departments – BIS and the Foreign and Commonwealth Office (FCO) in particular – to shape measures that influence how business contributes to development results. In 2013, DFID intensified its work on the Trade and Global Value Chains Initiative which works with global businesses to improve working conditions and job opportunities in the horticulture and garment sectors. Over 700,000 people in Kenya, South Africa and Bangladesh are expected to benefit from this.

Sharing the world class experience of the London Stock Exchange

In east Africa, capital markets are growing, with the 4 regional stock exchanges covering a combined market capitalisation of over $31 billion. In January 2014, DFID entered into partnership with the London Stock Exchange to support capital market development in sub-Saharan Africa through training for financial sector professionals and government officials from Tanzania, which will be replicated across east Africa and beyond.

5.27 DFID also continued to support the OECD guidelines for multinational enterprises, and the Extractive Industries Transparency Initiative.

(3) Helping (non-aid) finance flow for development

5.28 DFID recognises that low-income countries do not want to be aid dependent. They want to raise more domestic taxes and other financial flows. In 2002 most of the external financing for poor African countries came from aid – today most development finance for African countries comes from domestic revenues, private flows and investment. During the UK G8 Presidency in 2013 DFID worked hard with colleagues across Whitehall – especially HM Treasury – to ensure that the interests of developing countries were put at the centre of an ambitious G8 agenda on trade, transparency and tax reform. At Lough Erne, G8 members made unprecedented commitments to help developing countries to collect the taxes owed to them and to benefit from changing global standards, including the new international standard of automatic exchange of information that will make it easier to find and punish tax evaders.

5.29 In addition, DFID continues to fund units of UK law enforcement in the Metropolitan Police Service to tackle the tracing and recovery of stolen funds from developing countries and in the City of London Police to tackle bribery by UK citizens or companies in developing countries. DFID has agreed to scale up these efforts. The Metropolitan Police unit has been at the forefront of the UK response to requests from countries in the Arab region for recovery of assets.

5.30 Last but not least, remittances are an important source of capital. An estimated $401 billion in remittances were transferred to developing countries in 2012, rising by 5.3% from 2011. At the same time, the global average cost for remitting $200 or its equivalent in 2012 was estimated at 9%. For sub-Saharan Africa, this cost is estimated to be over 12%. The UK is therefore exploring ways of reducing the cost of remittances through supporting the development of technology-enabled payments infrastructure in developing countries. This includes support for regulatory and policy reform; and development of payments infrastructure and scale-up through investment of successful business models. The UK is committed to ensuring remittances continue to flow through secure, accessible and formal channels, following the global withdrawal of banks from the sector, and has established an Action Group on Cross Border Remittances. This group is made up of government, the private sector, regulators and civil society, to identify actions to strengthen the UK's remittance work, such as the development of a safer corridor pilot for UK–Somalia remittances.

G8 Lough Erne Summit: fair taxes, increased transparency and open trade

During the UK Presidency DFID worked hard with its colleagues across Whitehall to ensure that the interests of developing countries were put at the centre of an ambitious G8 agenda on trade, transparency and tax reform. The G8 has always recognised that the fight against poverty has to be an integral part of the response to global economic challenges. This has become more important as the development context is changing with new sources of development finance and an increased range of partners, including emerging economies, the private sector and foundations. In 2002 most of the external financing for poor African countries came from aid – today most development finance for African countries comes from domestic revenues, private flows and investment. It is therefore right that the G8's role in international development is evolving.

The G8 has an important role helping to shape the rules which characterise a fair and open global economy, including by putting its own house in order regarding the fair taxes, increased transparency and open trade that are vital drivers of this. Not only are they important for global prosperity, but they will also help lift developing countries out of poverty by allowing them to raise revenues from trade, taxes and the sale of their natural resources, so that they can fund their own development. The G8 at the Lough Erne Summit has continued to show leadership in transforming the relationship between developed and developing countries to one of global partnership. Developing and developed countries have a responsibility to work together for global economic growth.

(4) Supporting peace-keeping and building resilience

5.31 DFID continues to manage the tri-departmental Conflict Pool jointly with FCO and the Ministry of Defence, aimed at preventing conflict and tackling threats to UK interests arising from instability overseas. In the last year, the Pool has invested in programmes to tackle cross-border impacts of the Syrian civil war, including through funding from the Pool's Early Action Facility, the planning of a large programme to improve access to security and justice in Libya, and programmes to address the risks to stability in west Africa and the Sahel. The Pool's Early Action Facility has also provided rapid response funding for Central African Republic and Ukraine. In June 2013 the NSC agreed to reform decision making around countries at risk of instability, creating a clearer, simpler, more strategic framework that will further strengthen cross-government coherence. To reinforce this change, from April 2015, the UK will establish a new £1 billion Conflict, Stability and Security Fund (CSSF), comprising ODA and non-ODA, which will replace the existing cross-government Conflict Pool. DFID is fully engaged in the design of this fund.

(5) Producing and consuming sustainably

5.32 The UK's transition to a low-carbon economy is continuing to help constrain global greenhouse gas emission levels, with benefits for developing countries in particular. DFID has worked closely with the Department of Energy and Climate Change (DECC), the Department for Environment, Food and Rural Affairs (DEFRA), FCO and BIS on climate change and food security policy, including on how agriculture is treated in the negotiations for a new global agreement under the UN Framework Convention on Climate Change, and on efforts to set up a new global alliance on climate-smart agriculture. DFID has also worked with other departments to ensure UK biofuel policy is consistent with UK development objectives, in particular to highlight concerns about the potential negative impacts investment in biofuel may have on land rights and food security in developing countries. DFID also works closely with BIS, DEFRA and UK Trade and Investment on the implementation of the UK Agricultural Technologies Strategy. Launched in July 2013, the strategy brings together government, the science base and industry. The strategy aims to ensure UK innovation and expertise contributes to the development of new technology to increase agricultural productivity in the UK and developing countries. DFID engagement has ensured that the strategy considers the international impact of investment in agricultural technologies. In February 2014, DFID, with the FCO, Home Office and DEFRA organised an international conference, chaired by the Foreign Secretary with attendance from HRH The Prince of Wales and HRH The Duke of Cambridge, to tackle the illegal international wildlife trade.

(6) Bringing in talented people and sharing knowledge

5.33 The movement of about a billion people around the world generates economic benefits, knowledge sharing and skills acquisition, and makes labour markets more effective. DFID works closely with the Home Office and FCO on these issues. At the UN High Level Dialogue on Migration and Development in October 2013 the UK delegation was composed of representatives of the 3 departments who also worked closely together in the preparations for this meeting. The same co-ordinated approach is being taken for the annual meeting of the Global Forum on Migration and Development in Stockholm in May 2014, with DFID leading the delegation. DFID remains fully involved in the governance arrangements for the FCO-managed Returns and Reintegration Fund, jointly sponsored with the FCO, Home Office and Ministry of Justice, with DFID providing support for programme interventions that are ODA-eligible. DFID is also working with other government departments to ensure a comprehensive and coherent approach to ending female genital mutilation/cutting and child and early forced marriage. The Parliamentary Under Secretary of State for International Development is the Prime Minister-appointed ministerial champion for tackling violence against women and girls overseas, with responsibility for ensuring coherence across Whitehall on this issue.

5.34 DFID provided around 800 awards in 2013 to scholars and young professionals to study with UK institutions at postgraduate level through Commonwealth Scholarships. This is enabling the brightest and best from Commonwealth countries to study in UK postgraduate programmes and apply this learning to build capacity in their own countries.

5.35 The Investment Facility for Utilising UK Specialist Expertise (IFUSE) is an initiative, established in 2012, to harness the expertise of UK civil servants to support improvements in the business environment of our partner countries. So far, IFUSE has facilitated UK support on energy policy to the Ethiopian government; micro-insurance sector development in Ghana; building safety in Bangladesh; and competition policy in Burma.

Giving ownership to developing countries

5.36 Ownership of development co-operation by developing countries is essential for sustainable results. This means developing countries exercising political leadership to drive and demonstrate tangible commitment to their own development. As a provider of development co-operation the UK seeks to provide support in ways that support and strengthen local responsibility and leadership, including through specific instruments and the New Deal for fragile and conflict-affected states.

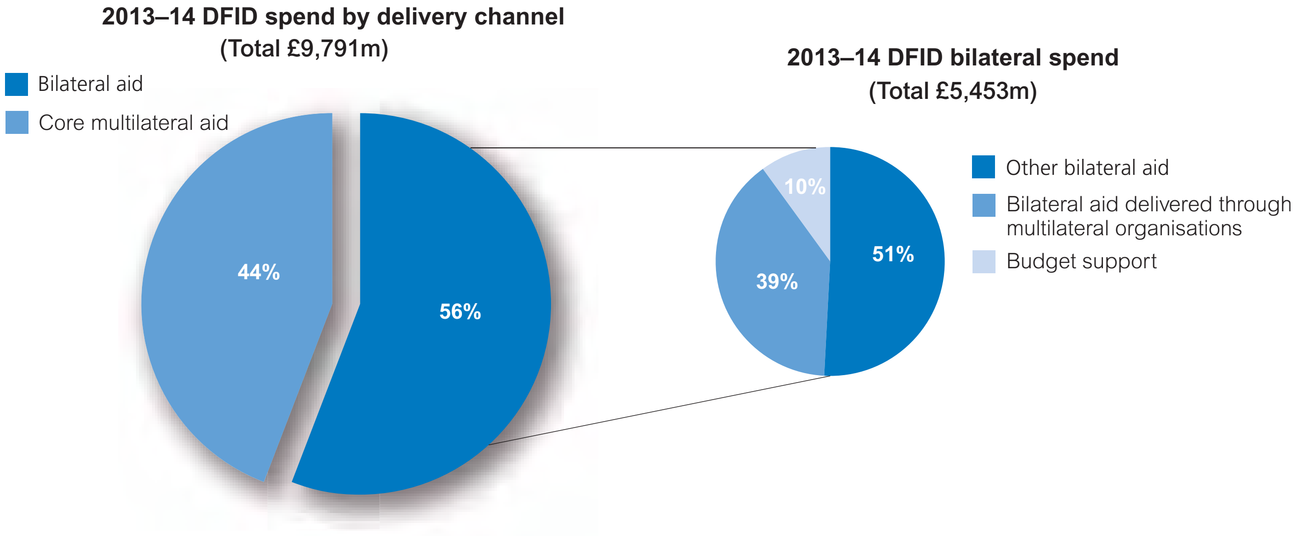
Specific instruments for working with governments

5.37 In 2013–14, DFID spent around 44%[4] of its development budget in the form of core contributions to multilateral organisations including the World Bank, the European Commission and the United Nations. Bilateral expenditure, accounting for the remainder of the budget, is spent through country programmes managed by DFID's country offices and through programmes managed centrally by DFID that often target a range of countries (such as the Girls' Education Challenge Fund).

4 Includes the 2013 budget and the difference between estimated and actual EC Attributed Aid for 2011. Actual data is available following a 2 year time lag.

5.38 Given the diversity of need and context in DFID's partner countries, DFID targets the instruments for how it delivers its development co-operation carefully. This is based on a consultative planning process that enables DFID to provide a predictable package of support over typically a 3 year period. The starting point is, where possible, to align with partner countries' plans and priorities for poverty reduction. DFID then takes into account evidence and analysis of what instruments offer the best value for money for achieving the specific results that are being targeted.

Figure 5.1: DFID spend by channel, 2013–14[5]



5.39 In some countries, DFID provides development support direct to ministries of finance or other ministries so that they can allocate it most efficiently to activities such as education and health for large numbers of poor people. This is known as general or sector budget support – and accounts for around 10% of DFID's total bilateral spend. The benefit of this approach is that these ministries direct services which impact many poor people, and therefore can deliver strong value for money and poverty reduction gains. For this kind of finance, DFID ensures it is accompanied by sharing of expertise on strengthening the civil service's effectiveness in setting policy, raising taxes and investing well.

5.40 Overall, sector budget support increased from £337 million in 2012–13 to £445 million in 2013–14, while general budget support fell from £165 million to £107 million. The decline of the latter is for 2 key reasons. First, more recently, many countries have made progress so that they no longer need such direct support to the same extent for macroeconomic stability and are able to fund more recurrent costs. This is a sign of success, and it means bilateral spend is best delivered through other partners, such as the private sector – as the critical engine for growth, jobs and income – or civil society – to help build accountability and uphold rights and freedoms. In other countries, such as fragile and conflict-affected states, budget support carries too many risks. So DFID uses other forms of financial assistance which is not budget support, but still works in ways which encourage and strengthen government systems to support development and build capacity sustainably (eg the Afghanistan Reconstruction Trust Fund). Multilateral organisations often help mitigate the risks of such funds.

5.41 Whichever form of direct support used, DFID uses a framework called 'Partnership Principles' to gauge the ownership of partner governments of development. The framework covers 4 issues: commitment to (i) reducing poverty and achieving the MDGs; (ii) human rights and other international obligations; (iii) strengthening financial management and accountability, and reducing the risk of funds being misused through weak administration or corruption; and (iv) strengthening domestic accountability with citizens. DFID reports all cases where development assistance is reduced, suspended or delayed because of concerns about Partnership Principles. In 2013–14 there were

5 Figure 5.1 is based on provisional estimates. Final estimates to be published in 'Statistics on International Development', scheduled for October 2014. Funding figures include funding to some organisations not on the OECD's Development Assistance Committee list of multilateral organisations and may not meet criteria to be included as multilateral in 'Statistics on International Development'.

4 instances in which programmes were changed as a result of a breach to these principles, shown in Table 5.1.

Table 5.1: Changes to programmes as a result of deterioration of commitment to the Partnership Principles during 2013–14

Country	Programme	Issue	Consequence
Malawi	Health Sector Strategic Plan Sector Budget Support (SBS)	Mismanagement of public funds through the government financial systems.	Of the £20 million allocated to the Health Sector Strategic Plan, £8 million was paid and used for the purposes intended, and £12 million was withheld. A further £1 million was withheld from a separate HIV programme.
Mozambique	Poverty Reduction Budget Support (PBRS)	Concerns over fiscal transparency and investment prioritisation following the granting of a government guarantee to an $850 million bond issue by the newly created state tuna fishing company.	PRBS disbursements were suspended in November 2013, until sufficient measures have been taken to address concerns about transparency and investment management. This affected payments scheduled for December 2013 (£12 million) and February 2014 (£7.4 million). This reduced the overall PRBS disbursement in 2013–14 to £24 million rather than £43.4 million as forecast.
Rwanda	General Budget Support (GBS)	Following assessments of the Partnership Principles in May and November 2013, the Secretary of State reprogrammed GBS into development projects designed to protect the poorest groups.	A total of £42 million GBS was forecast for 2013–14 (£21 million in June, £21 million in December). A £5 million performance tranche reforecast from 2012–13 was not disbursed; the other £37 million was reprogrammed into specific government sectors or programmes to continue to protect the poorest in Rwanda.
Uganda	GBS, health SBS and other direct financial aid	UK funds misappropriated by Office of the Prime Minister of Uganda. In 2012–13 the Government of Uganda repaid the £1.3 million of UK assistance which was found to have been misappropriated.	In 2013–14 DFID indefinitely suspended all budget support to the Government of Uganda. Direct financial aid was also ended with the exception of two projects. £17.5 million of budget support was reprogrammed in 2013–14.

Helping build effective institutions for ownership

5.42 Countries will own their development when they have inclusive and effective institutions open to everyone and not controlled by the interests of a narrow elite. For DFID this means strategic investment in the institutions which will help create and sustain this future, strengthening the capacity of partners and taking into account the country context, the desired results, the risks and the added value of UK assistance. However, as development cannot be achieved by governments alone, the UK Prime Minister has made it a priority to support the range of institutions needed for countries to own and lead their own development, in what he has termed the ‘golden thread’ of development. Over the past 2 years DFID has increased support for building blocks of key institutions, such as the rule of law, the absence of conflict and corruption, transparent tax regimes, free elections, and the presence of fair property rights. To support this, the UK has also increased support for the private sector, as the engine for economic growth, and for civil society (including the media) to build accountability and uphold rights.

The New Deal for fragile and conflict-affected states

5.43 The UK is a strong supporter of the New Deal for Engagement in Fragile States, which provides a framework for development partners to work with partner countries in a way that builds mutual trust and supports a country lead and its priorities, plans and systems. DFID is now one of the lead donors implementing the New Deal in Sierra Leone and Somalia (in addition to Afghanistan and South Sudan).

Increasing transparency

5.44 In 2013–14 DFID continued to be recognised as a global leader on transparency, culminating in its rating as the most transparent donor in the Global Partnership for Effective Development Cooperation (GPEDC) Monitoring Report, published in April 2014. DFID has also continued to encourage others to improve transparency, for example through the International Aid Transparency Initiative (IATI) Steering Committee and as Chair of the IATI Technical Advisory Group.

5.45 DFID has continued to make progress on the Aid Transparency Challenge launched by the Secretary of State at the end of 2012. DFID is increasing the traceability of all UK ODA, meaning it is now easier to trace money from taxpayer to beneficiary. Some key achievements in 2013–14 include:

- launching the Development Tracker, using IATI open data to show what DFID is doing and where (http://devtracker.dfid.gov.uk/). The Tracker enables visitors to the site to find detailed information about DFID projects all over the world, and follow money through the delivery chain from source to outcome.
- geocoding – showing on maps where DFID funds are spent locally, with over 1900 locations now mapped.
- continuing to pilot beneficiary feedback approaches so that those directly affected by UK aid can input on how funds should best be spent to achieve required results.
- piloting the linking of DFID budget data with partner developing country budget data, to make it easier for recipient governments to plan and budget for use of all resources at their disposal.
- ensuring that civil society organisations who receive DFID funds are more open and transparent, including requiring them to publish data to IATI standards on how they spend DFID funds.
- working with private sector suppliers to be more transparent with their development co-operation spending, including a successful pilot with a number of DFID's major private sector suppliers to publish data in IATI format which is now being rolled out to private sector suppliers covering 80% of DFID's direct procurement spend.
- championing transparency internationally, notably through securing a commitment under the UK's G8 Presidency for all G8 members to publish to the Busan common standard for aid transparency, including IATI, by 2015.

Complaints to the Parliamentary Ombudsman

5.46 No complaints against DFID were accepted for investigation by the Parliamentary Ombudsman in 2013. One complaint against DFID (carried over from the previous calendar year) was reported on by the Parliamentary Ombudsman during 2013–14. This complaint was upheld and the Ombudsman's recommendations were accepted and complied with.

Supporting inclusive development partnerships

5.47 Inclusive development considers all stakeholders. DFID works with and encourages a diverse set of partners to improve, including multilateral and civil society organisations, beneficiaries at grassroots level, the UK public, the private sector, philanthropic foundations, local government, researchers, the media and parliamentarians. Openness, trust, mutual respect and learning remain at the heart of DFID's partnerships in support of achieving development goals.

Working with civil society and the private sector[6] to deliver for others

5.48 Around 16% of DFID's bilateral programme is carried out by civil society organisations (CSOs), which include NGOs, community-based organisations, media organisations, faith groups and diaspora organisations. In 2013–14 DFID's Civil Society Department in the UK provided funding to:

- 112 CSOs through the Global Poverty Action Fund to deliver the MDGs, benefiting over 10.9 million people in 33 countries

6 More detail on work with private sector partners on economic development is covered in Chapter 1

- disabled people's organisations in 20 countries through the Disability Rights Fund, to campaign for the rights of disabled people
- 1,800 CSOs in 100 countries through the Governance and Transparency Fund, to help citizens hold their government to account
- 41 CSOs through Programme Partnership Arrangements, providing flexible strategic funding to enable them to enhance results, improve accountability and encourage innovation.

5.49 In addition to these centrally funded CSO programmes, DFID supports CSOs in almost all of its focus countries, but the relative importance varies widely – from a very small proportion to around half the value of a country programme. Delivery through civil society is particularly high in fragile states.

5.50 DFID continues to place a strong emphasis on value for money, monitoring and evaluation, and transparency in its work with civil society. It has been working closely with BOND, the UK membership body for NGOs working in international development, to improve effectiveness and transparency in the sector. It also supports a learning partnership of CSOs to share best practice in the sector.

5.51 DFID often uses private suppliers to deliver its programmes. UK companies compete for UK development assistance contracts alongside non-UK competitors in a fair, open and transparent process. DFID does not give UK companies preferential treatment – meaning 100% of DFID assistance is untied and has been so since 2001. Untying means that partner countries and DFID are able to ensure that goods and services are obtained in the most cost effective way. This gives greater opportunity to local providers who can also offer local jobs and employment. Nonetheless British companies have continued to be very successful, winning over 90% of contracts awarded by DFID and also competing successfully for contracts from other international development agencies. To improve value for money from private suppliers DFID has:

- improved its procurement processes. This included increasing the use of framework agreements; introducing contracts centred on actual achievements; increasing performance-based payment contract mechanisms and reducing procurement timescales.
- strengthened supplier performance management. A Key Supplier Management programme is now in place with DFID working closely with its top 11 suppliers to focus on value for money.
- held its first supplier conference in July 2013, with the second scheduled for 9 July 2014. Focusing on key strategic items such as value for money and transparency, attendees are not only DFID's key suppliers but also small and medium-sized enterprises (SMEs) and NGOs. In addition workshops are being held on a regular basis with suppliers (both key and wider SMEs and NGOs) to discuss issues and share lessons which will enable DFID to manage contracts more effectively.
- insisted that its suppliers, including NGOs, sign up to a code of conduct, and over 800 have already signed. This statement of priorities and expectations sets out standards DFID expects its suppliers to meet on value for money, transparency and accountability.
- undertaken ongoing activities to raise commercial awareness across DFID. Within the Departmental Improvement Plan, the commitment that 50% of all senior civil servants attend commercial training before April 2014 was achieved, with the intention for the remainder to complete the training during 2014–15. DFID is also working with front line staff to improve commercial practice including contract management in addition to appointing commercial advisors in key strategic spending departments to provide commercial expertise on the ground.
- in November 2013 been awarded the Chartered Institute of Purchasing and Supply 'Best international procurement project' for work to reduce the price of contraceptives for women in developing countries.

Encouraging emerging powers to deliver for others

5.52 In 2013–14 DFID continued work to strengthen the UK's development partnerships with emerging powers – maintaining relationships and dialogue on global challenges that have an impact on development, working together to increase their effectiveness through sharing best practice and disseminating innovations. In addition, the National Security Council Emerging Powers sub-committee oversees the UK's strategy for creating deeper relationships with emerging powers across UK policy and programmes.

5.53 DFID has continued to make progress through its network of country teams in Brazil, China, India, South Africa, Colombia and Indonesia. Most notably this year:

- co-hosting the 'Nutrition for Growth' event with Brazil in June 2013 – deepening DFID's work as global advocates for combating hunger and under-nutrition
- signing a Memorandum of Understanding with the China Development Bank to enhance the impact, quality and sustainability of investments made by the UK and China in Africa
- collaborating with India's Development Partnership Administration through the UK–India Global Development Dialogue
- committing in the 2013 UK–South Africa Bilateral Forum Communiqué to work together with South Africa to deliver effective development results both regionally and globally.

DFID's **Global Development Partnership Programme** (GDPP) was set up in 2010 to support DFID's new relationships with emerging powers. Through the GDPP, DFID has developed an innovative portfolio of projects and policy dialogues to catalyse collaboration. This work focuses on global issues that have an impact on the world's poor and regional initiatives, as well as work with specific third countries (including some trilateral co-operation).

Continued work with Brazil on climate-smart agriculture and nutrition in Africa has not only exported Brazilian expertise to a number of African countries, but has also served as the foundation for the UK's global alliance with Brazil on Nutrition for Growth. Collaboration with China will enable low-income countries to learn from China's success in reducing infant, child and maternal mortality rates, disease prevention and control, and health sector reform.

The GDPP has also enabled the scaling up of work with Indian pharmaceutical manufacturers to lower the cost of life-saving medicines across the developing world (saving £1 billion on essential drugs and vaccines). It has supported the sharing of India's model on health financing and the sharing of South African expertise on health planning and procurement with other African countries. A new GDPP project was also launched in 2013–14 to enable African countries to maximise the advantage of India's trade preferences to low income countries.

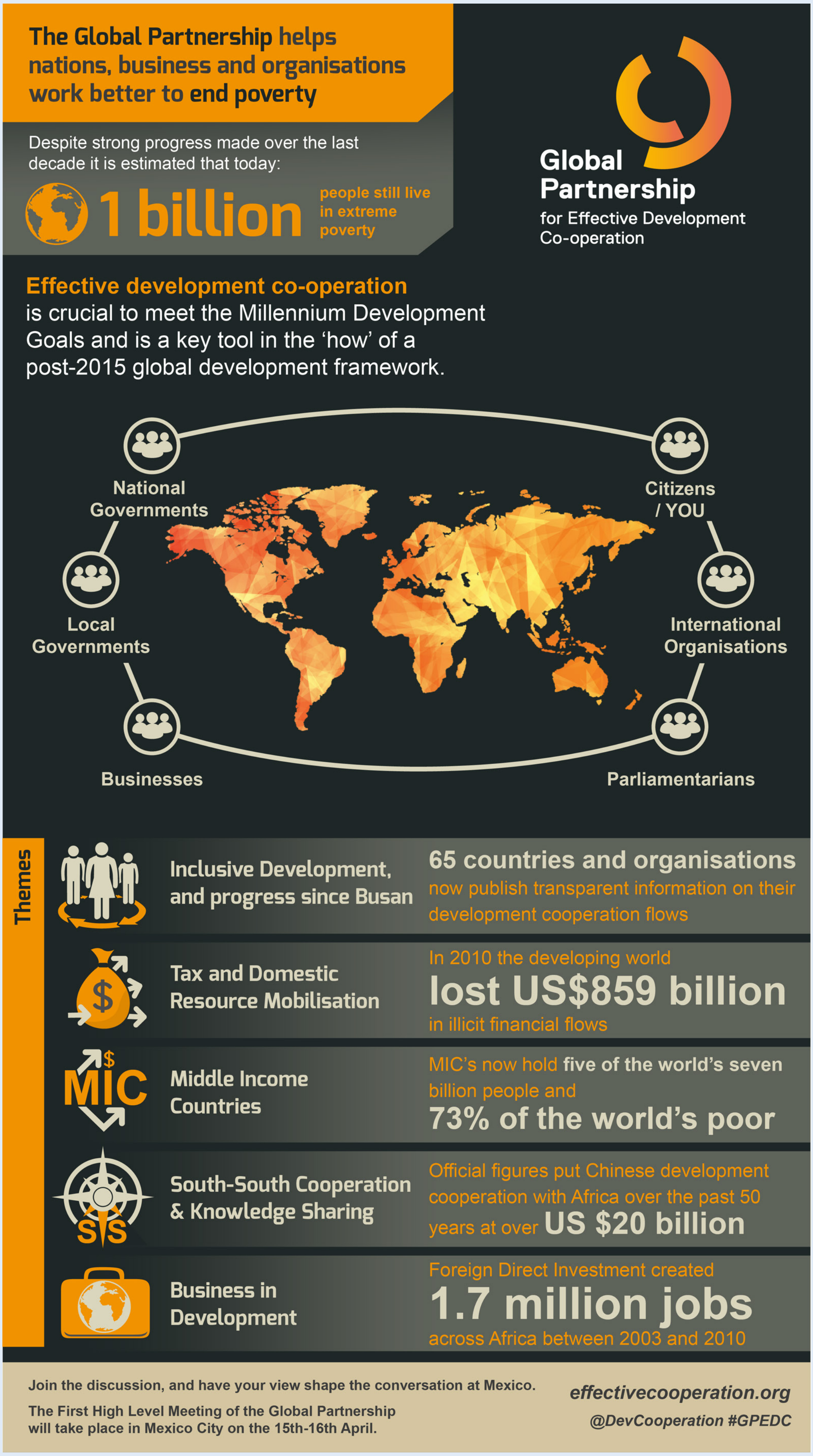
Making multilaterals more effective

5.54 Chapter 4 covers DFID's work with multilaterals. DFID continues to drive improved effectiveness in the multilateral system, including through follow-up to the 2011 Multilateral Aid Review (MAR). A MAR update was performed in 2013–14, which found good progress in some areas and organisations, but that more improvements were still needed in others.

Promoting effectiveness internationally: the Global Partnership for Effective Development Co-operation

The Global Partnership for Effective Development Cooperation (GPEDC) embraces the broad range of development partners across the globe and the many diverse approaches to development co-operation. It recognises that country context is crucial and that there is no 'one-size-fits-all' approach to reducing poverty and fostering sustainable development. It supports all development partners to follow the 4 shared principles of effective co-operation, which have been embedded in DFID, as set out above. In addition, the GPEDC has also brought an important shift from **aid** effectiveness to **development** effectiveness, moving the focus from aid flows to a more strategic approach.

During 2013–14, the UK played a key role in the GPEDC's establishment, in particular through the Secretary of State for International Development's co-chair role alongside ministers from Nigeria and Indonesia. The UK worked hard with others – including the UN, the OECD, private sector partners and foundations – to support preparation for the GPEDC's first ever High Level Meeting in Mexico City in April 2014, the outcomes of which included the launch of 39 new voluntary initiatives – including concrete commitments to strengthen tax administrations in developing countries, and guidelines to help the philanthropic sector engage with governments and others. DFID will report in more detail on the outcomes of this meeting and DFID's further work to support the GPEDC in the 2014–15 Annual Report and Accounts. More information on the GPEDC is available at www.effectivecooperation.org.


The Global Partnership helps nations, business and organisations work better to end poverty
Despite strong progress made over the last decade it is estimated that today:
1 billion
people still live in extreme poverty
Global Partnership
for Effective Development Co-operation
Effective development co-operation
is crucial to meet the Millennium Development Goals and is a key tool in the ‘how’ of a post-2015 global development framework.
National Governments
Citizens / YOU
Local Governments
International Organisations
Businesses
Parliamentarians
Themes
Inclusive Development, and progress since Busan
65 countries and organisations
now publish transparent information on their development cooperation flows
Tax and Domestic Resource Mobilisation
In 2010 the developing world
lost US$859 billion
in illicit financial flows
MIC
Middle Income Countries
MIC’s now hold five of the world’s seven billion people and
73% of the world’s poor
S/S
South-South Cooperation & Knowledge Sharing
Official figures put Chinese development cooperation with Africa over the past 50 years at over US $20 billion
Business in Development
Foreign Direct Investment created
1.7 million jobs
across Africa between 2003 and 2010
Join the discussion, and have your view shape the conversation at Mexico.
The First High Level Meeting of the Global Partnership will take place in Mexico City on the 15th-16th April.
effectivecooperation.org
@DevCooperation #GPEDC

CHAPTER 6

Accounts: Department for International Development

These accounts have been prepared in accordance with directions given by Her Majesty's Treasury (HM Treasury) in pursuance of the Government Resources and Accounts Act 2000.

6.1 Strategic report

6.1.1 What we do

The Department for International Development (DFID) leads the UK's efforts to end extreme poverty globally. An overview of this work and of our strategic priorities, is presented in Chapter 1 of this Annual Report.

We measure progress by the results we achieve and the difference made to people's lives. The public can find case studies that bring these achievements to life and show how our policies are put into practice at www.gov.uk/government/collections/case-studies. Chapters 1 to 5 of this Report provide an in-depth assessment of our results over the past year.

6.1.2 Non-departmental public bodies

DFID has 2 non-departmental public bodies (NDPBs). These are the Commonwealth Scholarship Commission (CSC) and the Independent Commission for Aid Impact (ICAI). The spending of both is consolidated within DFID's accounts.

Further information on the activities of CSC and ICAI are presented within the Governance Statement in section 6.7.

6.1.3 Other public sector bodies

On behalf of the UK government, the Secretary of State for International Development holds 100% of the issued share capital of the CDC Group plc, an investment company which invests in private sector businesses in developing countries.

6.1.4 Efficiencies and savings

DFID continues to improve its operational processes to deliver the administrative cost savings required under the current spending review (SR10). This is being achieved through reductions in property, IT, use of consultants and other organisational efficiencies. Alongside this, the Department has increased its investment in front line staffing.

In terms of programme expenditure, the Department's budget is set to deliver the UK official development assistance/ Gross National Income (ODA/GNI) target of 0.7% from 2013. The UK announced in March this year that it had met its target of spending 0.7% of GNI on ODA in 2013. More information on the 2013 ODA/GNI target can be found within Chapter 1. Further information on how DFID maximise value for money and overall impact is set out in Chapter 5 of this Report. In addition, DFID is working with other government departments to reduce costs by sharing facilities and services at overseas posts were possible.

6.1.5 Financial review

Resource budgets

DFID has 2 separate budgets controlled through Departmental Expenditure Limits (DELs). These are net resource spending (RDEL) and net capital expenditure (CDEL). There is a further separate budget allocation for Annually Managed Expenditure (AME). AME is used to reflect costs which are volatile in a way that cannot be fully controlled by DFID, including the creation and utilisation of provisions reflected within the Consolidated Statement of Financial Position. The DEL and AME budgets are split into voted and non-voted amounts within the Estimate.

The DEL budget is further split into total permitted administration costs and programme expenditure.

A breakdown and comparison of outturn against the Estimate totals is included within the Statement of Parliamentary Supply. Additional detailed actual spending during 2013–14 against estimate subheads is reported in the analysis of net resource outturn by section. Estimates for each sub-heading are finalised in the Supplementary Estimate with work to formulate these numbers taking place in December each year. The Departmental Board, supported by the Executive Management Committee, controls and monitors expenditure against these targets throughout the year.

DFID achieved an underspend of £167.2 million on DEL compared with the voted estimate for the year. This comprised £143.3 million in respect of Voted RDEL and £23.9 million in respect of CDEL. This represents just under 2% of the available DEL budget. The underspends result from the nature of the Department's work which can result in changes to spending plans based on the speed at which programmes are initiated and progress.

A further underspend of £122.5 million was recorded against the AME voted estimate. This resulted from a lower than expected provision for DFID's commitments in respect of the International Finance Facility for Immunisation (IFFIm) programme. The UK has pledged to make payments to meet a share of liabilities related to bonds issued to finance vaccine programmes. The Consolidated Statement of Financial Position includes a provision in respect of the UK's share of liabilities related to bonds issued by IFFIm. The provision required at the end of the year was lower than expected due to the value of bonds issued and movements in exchange rates and, as a result the cost, recorded in the accounts was below estimate.

A reconciliation of net resource expenditure between estimate, budget and outturn is presented at Note SOPS3.

Operating costs

Managing growth in its programme budgets whilst achieving significant savings against administration costs is a key challenge for the Department. Within total operating costs, core administration costs are reducing by 33% over the current spending review period, with front line costs growing such that total operating costs remain relatively constant. Administration costs reduced by £11.8 million (9%) compared with 2012–13.

Capital expenditure and Consolidated Statement of Financial Position movements

- Non-current assets
  - Financial assets increased by £111.2 million to £6,229 million at the end of the year (31 March 2013 restated: £6,118 million). The movement reflects investment additions of £64.3 million related to International Financial Institutions and other Programme Capital Investments and total revaluations of £46.9 million. The value of investments in IFIs reduced by £73.7 million overall, reflecting unrealised exchange rate losses of £211 million, resulting from unfavourable movements between sterling and the US Dollar, offset by increases in the value of underlying assets. The fair value of DFID's interest in CDC increased by £120.9 million over the year. The value of DFID's investment in CDC was reported at historical cost in previous years but is now stated at fair value as a result of the change in accounting policy explained at note 11 to the financial statements.

- The movement in fixed assets over the course of the year was not significant, with tangible assets reducing by £2.7 million and intangible assets by £0.9 million due to a moderate level of asset additions and replacements offset by depreciation.

- Current assets
  - Trade and other receivables due within 1 year increased by £13.4 million to £138.0 million at 31 March 2014 due principally to movements in amounts due to/from HM Treasury in respect of funding for DFID expenditure offset by an increase in prepayments made to single donor trust funds.
- Current liabilities
  - Trade and Other Payables increased by £865.2 million due largely to an increase of £766 million in the value of promissory notes deposited in line with planned deposit schedules but not yet encashed at the Statement of Financial Position date.
  - Provisions payable within one year increased by £32.6 million compared with the previous financial year end as a result of the timing of planned payments to IFFIm and the Advance Market Commitment (AMC) programme, reflecting the status of these programmes.
- Non-current liabilities
  - Provisions payable after more than one year reduced by £34.2 million, reflecting the timing of planned payments as mentioned above.
  - Other payables of £45.0 million in the Statement of Financial Position at 31 March 2013 related to a finance lease in respect of a property held by the Department. The lease expires in July 2014 and, as a result, the liability is now recorded within current liabilities.

6.1.6 Remote contingent liabilities

In addition to contingent liabilities disclosed in accordance with International Accounting Standard 37, *Provisions, Contingent Liabilities and Assets*, note 16 to these accounts discloses certain contingent liabilities where the likelihood of a transfer of economic benefit is remote for parliamentary reporting and accountability purposes.

6.1.7 Future development

DFID continues to improve its systems and processes to analyse results more effectively, aiming to improve the effectiveness of aid and to increase the efficiency of administration processes. DFID will continue to set its budget and strategy towards achieving the Millennium Development Goals and meeting the ODA/GNI targets set out by the Government. Further information on the trends and factors likely to improve future development are set out in Chapter 5 of this Report. Information on DFID policy priorities including humanitarian responses, our work across private sectors and future development post 2015 are set out in Chapter 1. Details on current programme management and its impact on future development are set out in Chapter 2.

6.1.8 Strategy for sustainability

Climate change is already affecting the world's poorest countries – from increased frequency and severity of flooding in Bangladesh to changing rainfall patterns across Africa, bringing drought and crop failure to countries like Ethiopia, Kenya and Somalia. International support is needed to help communities adapt to the impacts of climate change and to help countries develop infrastructure that supports growth and withstands future climate instability.

DFID is committed to addressing both the causes and likely effects of climate change so that progress in tackling poverty continues. This includes ensuring that DFID is 'climate smart'. Being climate smart means both ensuring that all of DFID's development policies and programmes are climate-proofed, and also that our UK and international operations are sustainable.

DFID has a Carbon Management Plan (endorsed by the Carbon Trust) which sets out actions to reduce our operational carbon emissions up until 2015. Actions to date include reducing emissions through data server and printer rationalisation projects, estate rationalisation, and a biomass boiler and green roof at our site in East Kilbride, Scotland. We have also extended the Greening Government Commitments (GGC's) to our overseas estate and international travel on a per head basis, and teams across DFID have examined ways of reducing emissions and saving money as part of their climate change reviews.

We remain firmly on track to meet the GGC target to reduce carbon emissions from energy with a 35% reduction against the baseline. The latest decrease in carbon is partly due to DFID vacating our previous London premises during the year. In the longer term the disposal of our Palace Street premises and move to a smaller office will result in a continued significant decrease in our emissions.

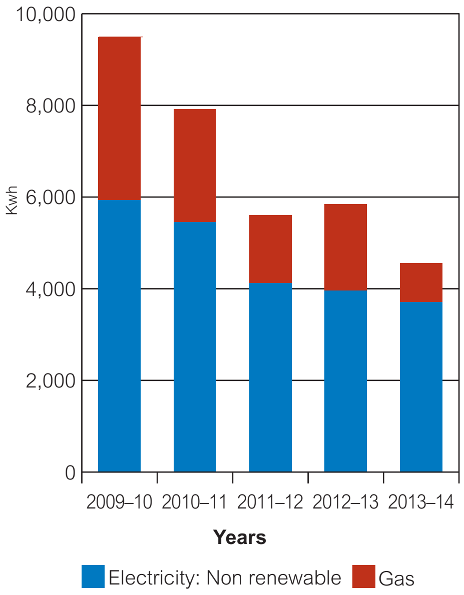
6.1.8.1 Sustainability accounting and reporting

The following section presents more detailed environmental data on our year on year reductions against the GGC baseline and a breakdown of our financial costs.

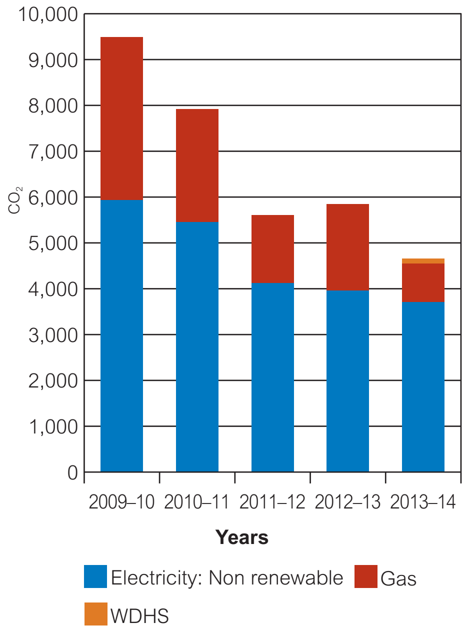
Reducing Greenhouse gas emissions from Estate/Business related transport

DFID has implemented a number of initiatives since the GGC baseline year (2009–10) which has resulted in carbon emissions savings of 46%. In the UK we have moved to a smaller office in London which will reduce our carbon emission savings further. The refurbished Whitehall office has achieved a very good Building Research Environmental Assessment Methodology (BREEAM) rating. In addition, any future construction or refurbishment of overseas premises will be subject to a BREEAM assessment with a target to achieve a 'good' rating or above where practicable.

Energy usage in Kwh



CO_2 emissions



Greenhouse gas emissions		2009–10	2010–11	2011–12	2012–13	2013–14
Non-financial indicators (tCO_2)	Total gross emissions	3,860	3,409	2,690	2,803	2,055
	Gross emissions Scope 1 (direct)	654	454	255	350	155
	Gross emissions Scope 2 and 3 (indirect)	3,206	2,955	2,435	2,453	1,900
Related energy consumption (000 Kwh)	Electricity: Non-renewable	5,930	5,455	4,121	3,959	3,712
	Electricity: Renewable	–	–	–	–	–
	Gas	3,564	2,464	1,485	1,891	844
	LPG	–	–	–	–	–
	Other	–	–	–	–	105
Financial indicators (£000)	Expenditure on energy	479	550	513	604	468
	CRC licence expenditure	–	–	–	–	–
	Expenditure on accredited offsets	303	121	180	160	53
	Expenditure on official business travel	4,437	3,938	4,050	5,611	6,418

Travel related emissions

Since the 2009–10 baseline, DFID has recorded the following emissions from domestic air miles (business related travel):

Domestic travel flights

	2009–10		2010–11		2011–12		2012–13		2013–14	
	Miles	**Carbon**	**Miles**	**Carbon**	**Miles**	**Carbon**	**Miles**	**Carbon**	**Miles**	**Carbon**
UK domestic air miles	**1.5m**	**463**	**1.35m**	**410**	**1.34m**	**356**	**1.76m**	**515**	**1.78m**	**496**

DFID domestic flights have increased by 18% against the 2009–10 baseline. This is due largely to the relocation of a number of programme and policy posts from London and growth in staff numbers in our East Kilbride office.

DFID has also now developed a new air miles tracker system which will allow Heads of Departments and individuals to monitor and manage staff air miles more systematically. The system will be further developed to include a progress tracker against the GGC target. We are also developing an online tool which will enable staff to volunteer their personal air miles information to other members of DFID staff.

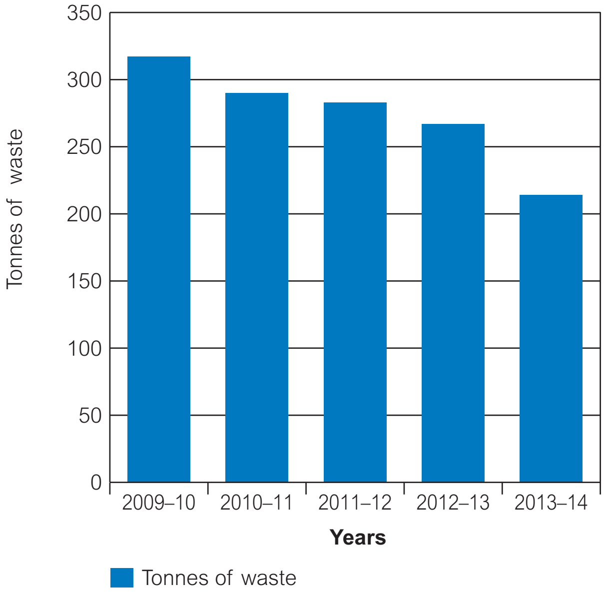
Although the GGC does not include international travel, DFID has agreed internal targets to reduce carbon emissions from international air travel in line with the requirements of the GGC targets (see section on promoting sustainable development below for further information on progress towards our overseas targets).

Reduce waste

The Greening Government Commitment is to reduce the amount of waste we generate by 25% by 2015, against the 2009–2010 baseline. By the end of 2013–14 DFID was down 33% against the 2009–10 figure.

Although there is not a GGC target for recycling rates, DFID has set an internal target of recycling at least 75% of waste. DFID achieved 64% in 2013–14 and hope to improve further by the recent introduction of food waste recycling and better signage on our waste bins. In terms of the 2013–14 total of 214 tonnes shown in the table below, 138 tonnes (64%) was recycled, 70 tonnes (33%) was incinerated with energy recovery (Refuse Derived Fuel) and 6 tonnes (3%) was sent to landfill.

Waste

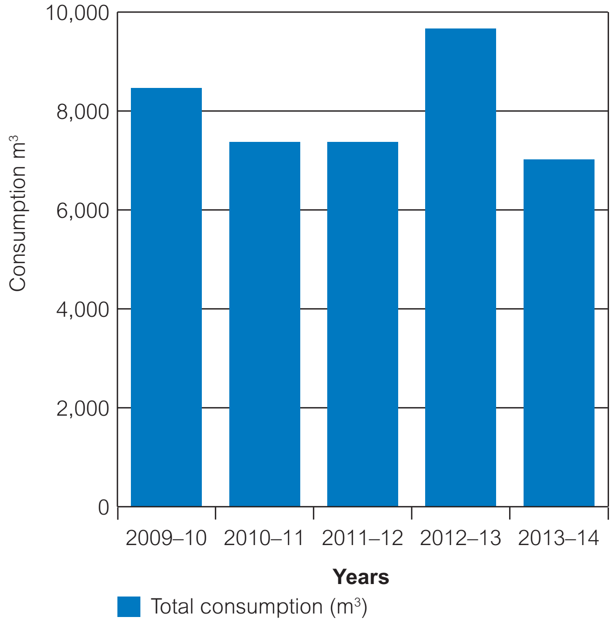


Reducing Water Consumption

DFID currently demonstrates ‘good practice’ for water consumption as defined under the Greening Government Commitments for water. Water usage decreased in 2013–14 by 37% compared to 2012–13, largely due to the disposal of our second London building. We are currently carrying out an environmental review of the new Whitehall office to identify future opportunities for saving water. DFID does not own water reserves in lakes, reservoirs or boreholes so water usage is classified as Scope 2 only. In terms of expenditure on water in 2013–14, this was £16,547, a reduction of 26% on 2009–10.

Water (Scope 2 only)

Water usage (cubic metres)



6.1.8.2 Sustainable procurement

DFID has a sustainable procurement strategy which aligns with the latest GGC requirements:

- Supplier engagement – targeting corporate suppliers to promote continual sustainability improvement including incentives for suppliers where possible and ensuring compliance with Government sourcing policies.
- Policy, strategy and communications – the revised sustainable procurement strategy includes sourcing strategies for key corporate requirements; supplier engagement; training; measurable objectives; risks and a review schedule.

The Department of Energy and Climate Change recently issued new sustainable procurement reporting requirements. DFID will put measures in place to ensure it continues to make strong progress towards these targets.

6.1.8.3 Future projects

Though many of the most beneficial and cost-effective building improvements have been made, we are continuing to investigate and implement a number of energy efficiency measures in both East Kilbride and London. Projects which contributed to further improvements during 2013–14 included:

- Operating our new biomass boiler which reduced gas usage in our East Kilbride office by 27%
- Replacement of local heating/cooling equipment in our London office with more energy efficient units
- Roll out of new laptops using 50% less power than previous models
- Implementation of a virtual desktop infrastructure and PCs which use 60% less power
- Improvements to the general fabric of our East Kilbride office.

The DFID Carbon Management Plan outlines existing energy saving projects and plans for future projects such as the review of the East Kilbride lighting system.

6.1.8.4 Promoting sustainable development overseas

DFID is committed to integrating climate and environment concerns into all of its development aid under its Climate Smart Business plan commitment. This committed DFID to address climate change risks and opportunities across the Department by the end of 2013.

The Climate Smart programme is delivered through Strategic Programme Reviews (SPR), carried out by each DFID business unit overseas and in the UK. The SPR includes four areas of action on demonstrating leadership: raising awareness; reducing the environmental impact of DFID operations; analysing climate risks; and opportunities in DFID programmes. For example, in Bangladesh, the SPR has helped to deliver a 16% reduction in carbon emissions from DFID's estate since 2009–10; initiated the establishment of a more robust national climate finance mechanism, the Bangladesh Climate Change Resilience Fund; and has led to climate resilience being designed into programmes, such as adapting primary schools in vulnerable areas of Bangladesh to double as cyclone shelters.

DFID recognises that our overseas estate is a significant part of our carbon footprint and last year we extended the GGC targets to reduce carbon emissions from our country offices on a per head basis. We are monitoring emissions across all of our overseas estates, and are taking measures to improve data collection. Many country offices are making strong progress in reducing emissions, such as India, Bangladesh and Ethiopia. There is significant scope to harness these ideas and reduce our overseas footprint across the board. We are still in the process of collecting 13–14 data from our Overseas Offices and this will be posted on our website as soon as it is available.

6.1.8.5 Biodiversity and Natural Environment

DFID does not have any Sites of Specific Scientific interest.

6.1.8.6 Procurement of food and catering services

An integral part of the DFID facilities management contract is to ensure that the procurement of all food meets UK or equivalent production standards, and aims to reduce the environmental impacts of food and catering services and support a healthy balanced diet.

6.1.9 Equality and diversity

DFID is committed to creating an inclusive working environment to maximise the potential of all staff, providing equal opportunities in all aspects of employment and avoiding unlawful discrimination or bullying and harassment at work. DFID is accredited under the Disability Two Ticks Scheme, which guarantees an interview for suitable applicants with disabilities.

DFID's Equality Framework explains how equality and diversity can make improvements in practices and so support the Department's vision and priorities. The framework provides an approach for DFID to carry out equality and diversity, both for service delivery (a generic term used to cover the programme, policy, advisory and developmental roles DFID undertakes) and for employment practices.

In line with the framework and the Equality Act 2010, DFID has published information to show how it is implementing equality and diversity at home and overseas at https://www.gov.uk/government/publications/dfid-staff-report-on-equality-and-diversity-for-2011. In particular, we have published our 5 equality objectives, our equality and diversity report and our departmental staff report. DFID is actively using these to gain a comprehensive picture of progress on equality and diversity.

The Act applies to everyone in Great Britain and Northern Ireland and to home civil servants based overseas. While it does not apply technically in other countries, DFID applies the general principles of equality and diversity to its overseas offices and has a clear commitment to deliver equality and value diversity in all that is done, while allowing for the fact that practice may vary from office to office to take account of local laws and custom.

The following table summarises the number of DFID employees by gender as at 31 March 2014 and 31 March 2013.

	31 March 2014		31 March 2013	
	Headcount	**Percentage**	**Headcount**	**Percentage**
Male	906	47.38%	883	48.70%
Female	1,006	52.62%	930	51.30%
Total	**1,912**		**1,813**	

Total employees at 31 March 2014 includes 37 female and 55 male Senior Civil Servants. At the reporting date, DFID's Departmental Board was comprised of 4 female and 8 male board members.

6.1.10 Finance Improvement Plan – 'Finance for All'

DFID continues to make good progress in implementing its Finance Improvement Plan which was launched under the 'Finance for All' strategy in September 2011. In 2013–14 the programme focused predominately on implementing the new Finance Operating Model, the framework through which DFID conducts its financial activities.

The new model will create a stronger partnership between core finance and the rest of the business, a stronger embedded financial management function, and deliver efficiencies through centralising invoice payments in the UK. Detailed proposals for the new model were approved by the Finance Improvement Board in April 2013 and implementation of the new structure is well under way. Further recruitment is ongoing and we expect both structural and efficiency changes to be fully in place during 2014–15.

Progress was also made in supporting management information initiatives, strengthening the development of finance skills, development in non-finance roles and providing input to the organisational review of programme management.

Mark Lowcock

Accounting Officer for the Department for International Development

4 July 2014

6.2 Directors' report

6.2.1 Corporate governance

DFID's corporate governance arrangements are set out within the Governance Statement. This sets out the governance framework of the organisation, including information about the Board's committee structure, its attendance records and the coverage of its work. The statement includes the required assessment of compliance with the Corporate Governance Code and provides explanations of any departures.

6.2.2 Risk

DFID's Risk and Control Framework is described in detail within the Governance Statement. This recognises 3 categories of risk: strategic risk, operational risk and project risk.

DFID's approach to managing transactional risks such as currency risk, liquidity risk, interest rate risk and market risk is outlined in note 11 to these accounts.

6.2.3 Senior management

Ministers

DFID is represented in the Cabinet by the Secretary of State for International Development Justine Greening MP. The Secretary of State is supported in the House of Commons by Minister of State Alan Duncan MP and Parliamentary Under Secretary of State Lynne Featherstone MP.

Departmental Board

The Departmental Board is responsible for advising on and monitoring implementation of the Department's strategy and policy priorities.

Permanent Secretary

The Senior Civil Servant in DFID is the Permanent Secretary, Mark Lowcock.

Executive Management Committee (EMC)

The EMC is a sub-committee of the Departmental Board which is chaired by the Permanent Secretary and which oversees day to day implementation of DFID's strategy and policy priorities.

Information on company directorships held by members of the EMC can be obtained from DFID's Public Enquiry Point upon request by email to enquiry@dfid.gov.uk.

Non-Executive Directors (NEDs)

NEDs use their experiences and skills from outside DFID to provide objective and constructive challenge on the committee and boards.

Details of the composition of the Departmental Board, the EMC and associated sub-committees are set out within the Governance Statement in section 6.7.

6.2.4 Health, safety and well-being

DFID is committed to ensuring the health, safety and well-being of its employees and workers, both Home Civil Servants and staff appointed in country. DFID seeks to create a workplace where we not only protect the health, safety and wellbeing of staff but also promote a healthy workforce, maintain safe systems of work and support the physical and emotional wellbeing of staff.

DFID has a counselling service in the form of an EAP (Employee Assistance Provider) for all staff to access if they need personal support. In addition, DFID offers specialist counselling for staff in hostile environments.

DFID's maximising attendance policy helps to ensure that sickness absence is effectively managed and ultimately does not detract from DFID's delivery performance. The aim of this policy and its associated procedures is to ensure that all employees are aware of their responsibilities in maximising attendance, to enable the consistent management of attendance issues, and to underline DFID's commitment to the provision of appropriate employee support.

This policy applies to all Home Civil Servants and staff appointed in country. It does not apply to agency workers, consultants, or any other workers not employed by DFID.

The following table summarises sickness absence per full time equivalent days, the basis of the whole of government benchmark, for the calendar year ended 31 December, plus a comparison with the previous calendar year.

	2013	2012
Working days lost (short term absence)	3,207	3,501
Working days lost (long term absence)	5,582	5,395
Total working days lost	8,789	8,896
Number of staff absent as a result of sickness	653	687

6.2.5 Personal data losses

No protected personal data-related incidents were reported to the Information Commissioner's Office in 2013–14. Owing to the nature of DFID's business and in comparison with many other government departments which provide significant citizen-facing services, the Department does not hold large volumes of personal data. DFID does hold a moderate amount of classified information. DFID takes its responsibility for management of all data very seriously.

A governance structure compliant with the UK government's Security Policy Framework is in place for information security and risk management.

DFID is also independently certified as compliant with ISO/IEC 27001:2005, the international standard for information security management systems. DFID has been formally compliant with the standard since 2008 and is committed to maintaining its certification in the future. DFID's compliance with the standard is assessed bi-annually which involves physical inspections of UK headquarters and overseas offices. DFID remains the only ministerial department to hold this certification.

The Department has a programme of work to ensure continued compliance with the UK government's Security Policy Framework, the Cabinet Office Data Handling Review and ISO/IEC 27001:2005. This includes a training, education and awareness plan to maintain and raise awareness of information security issues across DFID. Directors are responsible for providing assurance on information security in their annual statements of assurance which support this and other elements of the Governance Statement.

DFID will continue to monitor and assess its information risks in order to identify and address any weaknesses, and to ensure continuous improvement of its systems.

As shown in the table below, there were no incidents which were deemed by the Data Controller not to fall within the criteria for report to the Information Commissioner's Office but recorded centrally within the Department. Small, localised incidents are not recorded centrally and are not cited in these figures.

Category	Nature of incident	Total 2013–14	Total 2012–13
I	Loss of inadequately protected electronic equipment, devices or paper documents from secured Government premises	–	–
II	Loss of inadequately protected electronic equipment, devices or paper documents from outside secured Government premises	–	–
III	Insecure disposal of inadequately protected electronic equipment, devices or paper documents	–	–
IV	Unauthorised disclosure	–	–
V	Other	–	–

6.2.6 Employee engagement

DFID promotes employee engagement at all levels across the world.

DFID operates within an open and honest environment to encourage staff to feed back their views both formally and informally.

Staff are given the opportunity to contribute their views formally through an annual staffing survey, the results of which are reviewed by senior management, heads of department and line managers. Action is taken to address findings, where appropriate.

During the year, staff are kept up to date with strategy development, priorities and financial performance through a variety of channels, such as all-staff meetings, use of the intranet and sharing of board minutes summarising key developments within the organisation. Staff are encouraged to observe high-level meetings across the organisation such as the Audit Committee and the Executive Management Committee.

In addition, DFID has a team dedicated to employee engagement to ensure that all staff receive the most important messages that affect them and their work, and that they have a chance to have their say on changes.

Informally, staff can provide feedback through channels such as departmental meetings, blogs and other means of knowledge sharing.

DFID makes extensive use of new media in order to engage with staff, such as bringing together staff across the organisation through the use of video conferencing. This assists with overcoming the geographical and logistical barriers to effective employee engagement.

6.3 Events after the reporting date

DFID's Annual Report and Accounts are laid before the Houses of Parliament by HM Treasury. The Accounting Officer authorised these financial statements for issue on the same date that the Comptroller and Auditor General signed his certificate.

6.3.1 Non-adjusting events after the reporting date

No non-adjusting events after the reporting date have been identified.

6.4 Auditors

These accounts are audited by the Comptroller and Auditor General. The auditors have been provided with all information identified as relevant to the audit. As Accounting Officer I have taken all the steps appropriate to ensure that I am aware of relevant audit information and to establish that the entity's auditors are aware of the information.

Mark Lowcock

Accounting Officer for the Department for International Development

4 July 2014

6.5 Remuneration report

Remuneration policy

The remuneration of senior civil servants is set by the Prime Minister following independent advice from the Review Body on Senior Salaries. The Review Body also advises the Prime Minister from time to time on the pay and pensions of MPs and their allowances; on peers' allowances; and on the pay, pensions and allowances of ministers and others whose pay is determined by the Ministerial and Other Salaries Act 1975.

In reaching its recommendations, the Review Body has regard to the following considerations:

- the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities
- regional/local variations in labour markets and their effects on the recruitment and retention of staff
- government policies for improving the public services, including the requirement on departments to meet the output targets for the delivery of departmental services
- the funds available to departments as set out in the government's DELs
- the government's inflation target

The Review Body takes account of the evidence it receives about wider economic considerations and the affordability of its recommendations. Further information about the work of the Review Body can be found at www.ome.uk.com

In line with the Coalition government's transparency commitments, DFID is now publishing salary details of its senior civil servants, in the format agreed with Cabinet Office, on the government's website www.gov.uk

Service contracts

The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Principles published by the Civil Service Commission specify the circumstances when appointments may be made otherwise.

Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commission can be found at www.civilservicecommission.org.uk

Salary and pension entitlements (this information has been audited)

The following sections provide details of the remuneration and pension interests of the ministers and the permanent members of the Executive Management Committee (EMC).

Remuneration (salary, benefits in kind and pensions)

Ministers	Salary £		Benefits in kind (to nearest £100)		Pension benefits (to nearest £1,000) (to nearest £1,000)[1]		Total (to nearest £1,000)	
	2013–14	2012–13	2013–14	2012–13	2013–14	2012–13	2013–14	2012–13
Justine Greening Secretary of State	68,169 [2]	34,413	–	–	25,000	11,000	93,000	45,000
Alan Duncan Minister of State	32,344 [3]	33,002	–	–	12,000	12,000	44,000	45,000
Lynne Featherstone Parliamentary Under Secretary of State	23,039 [4]	11,849	–	–	8,000	4,000	31,000	16,000

[1] The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) less (the contributions made by the individual). The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights.

[2] £68,169 (full year equivalent) and £79,754 (entitled salary) (2012-13: £68,827 (full year equivalent) and £79,754 (entitled salary))

[3] £32,344 (full year equivalent) and £41,370 (entitled salary) (2012-13: £33,002 (full year equivalent) and £41,370 (entitled salary))

[4] £23,039 (full year equivalent) and £31,401 (entitled salary) (2012-13: £23,697 (full year equivalent) and £31,401 (entitled salary))

EMC members	Salary (£000)		Bonus payments (£000)		Benefits in kind (to nearest £100)		Pension benefits (to nearest £1,000) [1]		Total (£000)	
	2013–14	2012–13	2013–14	2012–13	2013–14	2012–13	2013–14	2012–13	2013–14	2012–13
Mark Lowcock Permanent Secretary	160–165	155–160	15–20	–	–	–	15,000	22,000	190–195	180–185
Richard Calvert Director General	125–130	120–125	10–15	10–15	–	–	8,000	9,000	145–150	145–150
Joy Hutcheon Director General	120–125	115–120	–	–	–	–	14,000	72,000	130–135	190–195
Michael Anderson Director General *(to 31/8/13)*	50–55 *(120–125 full year equivalent)*[2]	115–120	–	–	–	–	12,000	45,000	60–65	165–170
Mark Bowman Director General *(to 30/11/13)*	75–80 *(120–125 full year equivalent)*[3]	115–120	–	–	–	–	9,000	145,000	85–90	265–270
Moazzam Malik Director General *(from1/11/13 to 31/1/14)*	25–30 *(100–105 full year equivalent)*[4]	–	–	–	–	–	9,000	–	35–40	–
Nick Dyer Director General *(from 1/8/13)*	70–75 *(110–115 full year equivalent)*[5]	–	–	–	–	–	80,000	–	150–155	–
David Kennedy Director General *(from 16/6/14)*	*–(125–130 full year equivalent)*	–	–	–	–	–	–	–	–	–

[1] The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

[2] Resigned from DFID with effect from 31/8/13

[3] Transferred to HMT with effect from 18/11/13, paid by DFID until 30/11/13

[4] On temporary promotion from 1/11/13 to 31/1/14. Transferred on loan to FCO with effect from 31/1/14

[5] On temporary promotion from 1/8/13 to 3/11/13 and subsequently promoted on 4/11/13

Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation.

During 2013–14, the following fees and taxable expenses were paid to non-executive members of the Board:

- Vivienne Cox – £20,000
- Richard Keys – £20,466
- Tim Robinson – nil (£15,000 entitled salary)
- Eric Salama – nil (£15,000 entitled salary)

This report is based on accrued payments made by the Department and thus recorded in these accounts. In respect of ministers in the House of Commons, departments bear only the cost of the additional ministerial remuneration; the salary for their services as an MP (£65,738 from 1 April 2010, £66,396 from 1 April 2013) and various allowances to which they are entitled are borne centrally.

The following table summarises the number of Senior Civil Service (SCS) staff by pay band as at 31 March 2014 and 31 March 2013.

SCS Pay Band	31 March 2014 (Headcount)	31 March 2013 (Headcount)
1	66	63
2	14	14
3	3	4
Perm Sec	1	1
TOTAL	**84**	**82**

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the Department and treated by HM Revenue and Customs as a taxable emolument. No benefits in kind were provided in 2013–14.

Bonuses

All SCS staff are required to use their objectives to capture their contribution to the achievement of DFID's Business Plan, as well as what they will do to leverage progress in achieving DFID's Organisational Vision and Improvement Plan.

DFID's system for SCS performance management is based on the Cabinet Office's guidance on SCS performance objectives. This guidance states that each member of the SCS must have at least one objective under each of the following headings:

- Business delivery
- Finance/efficiency
- People/capability
- Corporate leadership

All SCS must also give consideration to setting objectives that:

- capture their role in fostering an ethos of volunteering across their team, unit or department;
- incorporate diversity by embedding it in business, finance/efficiency or people/capability objectives;
- contribute a proportion of their time to their wider department/agency, and the Civil Service as a whole.

Delegated grade performance

DFID has adopted a best practice performance management framework developed by the Civil Service Employee Policy for use across Government. Objectives are set in discussion with individual line managers at the beginning of the performance year (April) and monitored throughout the year. At the end of the performance year employees are given a 'box marking' to indicate if they have met or exceeded their objectives or to indicate that they must improve.

Bonuses are based on performance levels attained and are made as part of the appraisal process. The bonuses reported in 2013–14 relate to performance in 2012–13 and the comparative bonuses reported for 2012–13 relate to the performance in 2011–12.

Pay multiples

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest-paid member of the EMC in DFID in the financial year 2013–14 was £175,000–£180,000 (2012–13: £160,000–165,000). This was 3.4 times (2012–13: 2.9) the median remuneration of the workforce, which was £52,901 (2012–13: £54,550).

In 2013–14 and 2012–13, no employees received remuneration in excess of the highest-paid member of the EMC. Remuneration ranged from £16,000–£180,000 (2012–13: £15,000–£165,000).

Total remuneration includes salary, non-consolidated performance-related pay and benefits in kind as well as severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

Pension Benefits

Ministerial pensions

Minister	Accrued pension at age 65 as at 31/3/14	Real increase in pension at age 65	CETV at 31/3/14	CETV at 31/3/13	Real increase in CETV
	£000	£000	£000	£000	£000
Justine Greening *Secretary of State*	5–10	0–2.5	56	37	9
Alan Duncan *Minister of State*	0–5	0–2.5	53	40	8
Lynne Featherstone *Parliamentary Under Secretary of State*	0–5	0–2.5	44	33	7

Pension benefits for ministers are provided by the Parliamentary Contributory Pension Fund (PCPF). The scheme is made under statute (the regulations are set out in Statutory Instrument SI 1993 No 3253, as amended).

Those ministers who are Members of Parliament may also accrue an MP's pension under the PCPF (details of which are not included in this report). The accrual rate has been 1/40th since 15 July 2002 (or 5 July 2001 for those that chose to backdate the change) but ministers, in common with all other members of the PCPF, can opt for a 1/50th accrual rate and a lower rate of member contribution. An additional 1/60th accrual rate option (backdated to 1 April 2008) was introduced from 1 January 2010.

Benefits for ministers are payable at the same time as MPs' benefits become payable under the PCPF or, for those who are not MPs, on retirement from ministerial office from age 65. Pensions are revalued annually in line with pensions increase legislation. From 1 April 2013 members paid contributions between 7.9% and 16.7% depending on their level of seniority and chosen accrual rate. The contribution rates will increase from April 2014.

The accrued pension quoted is the pension the minister is entitled to receive when they reach 65, or immediately on ceasing to be an active member of the scheme if they are already 65.

In line with reforms to other public service pension schemes, it is intended to reform the Ministerial Pension Scheme in 2015.

The Cash equivalent transfer value (CETV)

This is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the pension benefits they have accrued in their former scheme.

The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total ministerial service, not just their current appointment as a minister. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The real increase in the value of the CETV

This is the element of the increase in accrued pension funded by the Exchequer. It excludes increases due to inflation and contributions paid by the minister. It is worked out using common market valuation factors for the start and end of the period.

Civil service pensions

EMC members	Accrued pension at pension age as at 31/3/14 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/14	CETV at 31/3/13	Real increase in CETV	Employer contribution to partnership pension account
	£000	£000	£000	£000	£000	Nearest £100
Mark Lowcock Permanent Secretary	55–60 plus lump sum of 165–170	0–2.5 plus lump sum of 2.5–5	995	924	9	–
Richard Calvert Director General	45–50 plus lump sum of 140–145	0–2.5 plus lump sum of 0–2.5	872	813	4	–
Joy Hutcheon Director General	35–40 plus lump sum of 115–120	0–2.5 plus lump sum of 2.5–5	642	587	6	–
Michael Anderson Director General *(to 31/8/13)*	20–25	0–2.5	321	293	13	–
Mark Bowman Director General *(to 30/11/13)*	25–30 plus lump sum of 85–90	0–2.5 plus lump sum of 2.5–5	418	338 [1]	7	–
Moazzam Malik Director General *(temporary promotion from 1/11/13 to 31/1/14)*	15–20 plus lump sum of 50–55	0–2.5 plus lump sum of 0–2.5	264	254	7	–
Nick Dyer Director General *(from 1/8/13)*	35–40 plus lump sum of 115–120	2.5–5 plus lump sum of 10–12.5	668	573	58	–
David Kennedy Director General *(from 16/6/14)*	–	–	–	–	–	–

[1] The CETV at 31 March 2013 quoted in the 2012-13 Annual Accounts for Mark Bowman was incorrectly recorded as 388

Pension benefits are provided through the Civil Service pension arrangements. From 30 July 2007, civil servants may be in one of four defined benefit schemes: either a final salary scheme (**classic**, **premium** or **classic plus**): or a whole career scheme (**nuvos**). These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic**, **premium**, **classic plus** and **nuvos** are increased annually in line with pensions increase legislation. Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (**partnership** pension account).

Employee contributions are salary-related and range between 1.5% and 6.25% of pensionable earnings for **classic** and 3.5% and 8.25% for **premium**, **classic plus** and **nuvos**. Increases to employee contributions will apply from 1 April 2014. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to 3 years' initial pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **Classic plus** is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 worked out as in **premium**. In **nuvos** a member builds up a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with pensions increase legislation. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The **partnership** pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of three providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus** and 65 for members of **nuvos**.

Further details about the Civil Service pension arrangements can be found at the website www.civilservice.gov.uk/pensions

Reporting of Civil Service and other compensation schemes – exit packages

Comparative data shown in brackets for previous calendar year

	Core Department			Agencies			Departmental Group		
Exit package cost band	**Number of compulsory redundancies**	**Number of other departures agreed**	**Total number of exit packages by cost band**	**Number of compulsory redundancies**	**Number of other departures agreed**	**Total number of exit packages by cost band**	**Number of compulsory redundancies**	**Number of other departures agreed**	**Total number of exit packages by cost band**
<£10,000	1(–)	1(–)	2(–)	–	–	–	1(–)	1(–)	2(–)
£10,000–£25,000	– (–)	4(2)	4(3)	–	–	–	– (1)	4(2)	4(3)
£25,000–£50,000	– (–)	7(1)	7(1)	–	–	–	– (–)	7(1)	7(1)
£50,000–£100,000	– (–)	5(2)	5(2)	–	–	–	– (–)	5(2)	5(2)
£100,000–£150,000	– (–)	4(2)	4(2)	–	–	–	– (–)	4(2)	4(2)
£150,000–£200,000	– (–)	1(2)	1(2)	–	–	–	– (–)	1(2)	1(2)
Total number of exit packages	1(1)	22(9)	23(10)	–	–	–	1(1)	22(9)	23(10)
Total cost (£000)			1,294 (836)						1,294 (836)

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year of departure. Where the department has agreed early retirements, the additional costs are met by the department and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

Off-payroll engagements

The table below provides information on the number of off-payroll engagements, or those that reached 6 months in duration between 1 April 2013 and 31 March 2014 at a cost of £220 per day and that existed for longer than 6 months. The number relates to engagements within DFID and entities within its reporting boundary, but does not include public corporations.

	Department	Agencies	ALBs
Number of new engagements, or those that reached 6 months in duration, between 1 April 2013 and 31 March 2014	4	–	–
Number of the above which include contractual clauses giving the department the right to request assurance in relation to income tax and National Insurance obligations	2	–	–
Number for whom assurance has been requested	2	–	–
Of which.			
Number for whom assurance has been received	2	–	–
Number for whom assurance has not been received	–	–	–
Number that have been terminated as a result of assurance not being received.	–	–	–

The table below provides information on the number of off-payroll engagements of board members and/ or senior officials with significant financial responsibility, between 1 April 2013 and 31 March 2014.

	Main department	Agencies	ALBs
Number of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility	–	–	–
Number of individuals that have been deemed board members, and/or, senior officials with significant financial responsibility	7	–	–

On 31 March 2014, DFID had a total of 3 off-payroll appointments with self-employed contractors earning more than £220 per day. One of these arrangements had been in place for less than 1 year on the reporting date and 2 had been in place for between 1 and 2 years. All of DFID's off-payroll appointments are made in accordance with Human Resources and Procurement Policies designed to manage the risk of non-compliance with applicable tax regulations.

Mark Lowcock

Accounting Officer for the Department for International Development

4 July 2014

6.6 Public Interest and Other Matters

6.6.1 Payment of suppliers

In accordance with the Prompt Payment Initiative, DFID aims to pay 80% of all valid undisputed invoices within 5 days of receipt. DFID aims to settle the remainder of all valid undisputed invoices within 10 days of receipt.

During the year ended 31 March 2014, 82.93% of valid invoices were paid within 5 days of receipt (2012–13: 87.75%). The Department will continue to review its operating practices and systems with a view to re-engineer processes and increase efficiency. This includes improvements in prompt payment of invoices.

No amounts were paid in relation to late interest.

The trade payable outstanding at 31 March 2014 as a proportion of DFID total purchases from suppliers during the year was equivalent to 1 day's trading (2012–13: 1 day).

6.6.2 Transparency

DFID has 2 main transparency initiatives:

- UK Government Transparency Drive, which is the promise to the UK taxpayer to make information about departmental spend, contracts and staffing across all government departments more open and clear. DFID is committed to publishing every financial transaction above £500 for both programme and administration spend. Although the assumption is of automatic disclosure, a small number of exclusions apply in order not to harm DFID's work or staff. Exemption criteria include information that may harm DFID's relations with other governments or institutions, information that may pose a risk to the security or safety of individuals, information that intrudes on the privacy of a person or information that does harm to either DFID or its partners'/suppliers' commercial interests.
- Aid Transparency Guarantee (including the International Aid Transparency Initiative), which is the government's commitment to publish more detailed information on projects, making summary information available in local languages and providing opportunities for feedback from people affected by DFID's programmes.

For DFID, the transparency initiatives mean greater visibility of our work to people within the UK and also to people in countries we work in. Details of information published under both initiatives are available at https://www.gov.uk/government/publications?departments%5B%5D=department-for-international-development

6.6.3 Estates review

As reported last year, the leasehold on our previous London office at 1 Palace Street was formally surrendered in December 2013. Our successful relocation to new freehold premises in Whitehall, coupled with the adoption of modern working practices, has resulted in a significant reduction in our estate running costs.

6.6.4 Foreign exchange policy implementation

In order to provide an increased level of budget certainty for a particular programme, a foreign exchange hedging policy was implemented during 2011–12. DFID does not enter forward currency contracts to provide an accounting hedge and, in accordance with HM Treasury guidelines, hedge accounting has not been applied. A purchase of forward contracts to match South African rand exposure was made. Details of the policy are set out in the accounting policy on financial instruments together with details of the unrealised losses and values covered by the policy during 2013–14, which are set out in note 11.2 to these accounts. Additionally, during this year several contracts matured – note 11.2 also sets out details of exchange rate gains or losses realised which are reflected in expenditure within the Consolidated Statement of Comprehensive Net Expenditure.

6.6.5 Publicity and advertising

The Cabinet Office marketing and advertising freeze (from June 2010) remained in place during all of 2013–14. As a result, DFID incurred no advertising or publicity costs during the year.

6.6.6 Donations

No political or charitable donations were made during 2013–14.

6.6.7 Complaints to the Parliamentary Ombudsman

In their annual report for 2013 (published May 2014), which is their most recently published report, the Parliamentary and Health Service Ombudsman noted that the number of enquiries relating to DFID fell from 3 to 2. The report can be found at http://www.ombudsman.org.uk/__data/assets/pdf_file/0005/25259/FINAL_Government_Complaint_Handling_report_2013.pdf

During 2013 the Ombudsman accepted a total of nil complaints for formal investigation relating to DFID. One complaint (carried over from the previous calendar year) was upheld; this compares to no complaints upheld against the Department in 2012. The complaint upheld related to the Department's investigation into allegations concerning the inappropriate use of funds and the handling of the complainant's details.

There have been no new reports on DFID, or arms length bodies published since the 2013 annual report.

During 2013–14 DFID and its agencies were fully compliant with Ombudsman recommendations. For further information on the Ombudsman complaints process, classification of complaints and recent reports and consultations refer to http://www.ombudsman.org.uk/home.

6.6.8 Performance Indicators

DFID collects information and data to measure the impact of our policies and reforms. The DFID Business Plan includes our input and impact indicators and other datasets. Progress is published regularly on the DFID website: https://www.gov.uk/government/organisations/department-for-international-development

DFID continues to publish information on our budgetary spend through the Quarterly Data Summary (QDS). Making this information publically available is a key component of the government's transparency agenda and is intended to enable the public to judge the performance of the Department.

Contextual information on spending

In January 2012, the Cabinet Office published standard data definitions for common areas of spend. The definitions for the spending figures can be found at https://www.gov.uk/government/publications/common-areas-of-spend-data-definitions. The QDS presents the total spend of the Department in 3 ways: by budget; by internal operation; and by transaction.

Contextual information on results

The measurement annexes for input indicators, impact indicators are available on www.gov.uk. DFID's QDS reports can be found at http://www.gist.cabinetoffice.gov.uk/

6.6.9 Recruitment practice and Senior Civil Service remuneration

An overview of DFID's recruitment practice and disclosure of Senior Civil Service pay band information is presented within the Remuneration report in section 6.5.

6.6.10 Better Regulation

DFID is not responsible for any regulations. However, within the Department, DFID is improving its operational processes in a number of areas in line with Government's Better Regulation framework. It has established a Better Delivery Taskforce to improve programme management, complimenting its commercial capability improvements and is developing refreshed operational guidance to ensure improved clarity over processes, controls and accountabilities. In addition, the Department is improving the way it engages and manages suppliers and is also developing its use of digital technology to improve interaction with programme delivery partners.

6.7 Governance Statement

6.7.1 Introduction

As Accounting Officer for the Departmental Group, I am responsible for ensuring that the Department for International Development (DFID) has an effective governance framework which provides strategic direction and management of the organisation. In particular, I am responsible for ensuring that the supporting governance systems function as they are designed; that they oversee delivery of ministerial strategy and policy priorities, ensure value for money, manage risk, and ensure accountability and delivery of efficient and effective organisational performance. This is in support of the achievement of the Departmental Business Plan and in accordance with the International Development Acts 2002 and 2006 and HM Treasury's Managing Public Money.

6.7.2 Overview

To enable me to reach my overall opinion on the governance and control systems for DFID, I have drawn assurance from a range of sources including the work of the department's Internal Audit Department, the scrutiny of the Audit Committee, the Directors' annual statements of assurance, the opinions of the National Audit Office, and the work of the Independent Commission for Aid Impact. Taken together, these have given me a well-rounded and informed view of the Department's governance and control environment.

The last year has been a significant one for the Department, as we led delivery of the Government's commitment to spend 0.7% of the UK's Gross National Income (GNI) on Official Development Assistance for the first time. The Department has also played a leading role in shaping the post-2015 development landscape, delivering its results commitments, and responding to emergencies such as Typhoon Haiyan and the impact of the continuing civil war in Syria.

The Department has also continued its drive for efficiency and effectiveness in the delivery of our programmes, and has taken further steps to ensure maximum impact and value for money from the Development budget. This has included the continued re-engineering of business processes, as well as growth in our skills and capability, particularly in relation to programme management and commercial activity. We have continued to strengthen our corporate functions, building a stronger network of professional skills across the department, while also cutting costs. We have also recruited more technical and specialist skills into front line posts, supporting the scaling up of our programmes, particularly in fragile and conflict affected states.

Looking further ahead, we have also completed work to review our future business model, and to shape continued delivery in future years. This has particularly highlighted an increasing focus on economic development and job creation as a route to sustainable poverty reduction.

In relation to the wider reform agenda across the Civil Service, DFID was one of the first departments to publish a Departmental Improvement Plan. This plan sets out how DFID will build on the conclusions of the 2012 Capability Review and continue to make progress against the civil service reform agenda. In addition to reinforcing the importance of programme management and commercial skills, it also highlights the importance of the digital agenda to DFID's future programme and delivery work. The plan forms an integral part of the department's continuous improvement approach, enabling DFID to identify where progress has been made, what's working and where we need to focus more effort to contribute to the Government's ambitious poverty reduction commitments.

6.7.3 Governance framework

The governance framework comprises the roles and responsibilities of the Departmental Board and senior executive committees; the Accounting Officer and other officials and arms-length bodies; the control framework designed and implemented by these individually and collectively; as well as internal and external assurance. Each is described below.

The **Secretary of State** for International Development, with support from the department's Minister of State and Parliamentary Under Secretary of State, sets and makes decisions on the Department's strategy and policy.

The **Departmental Board** (the Board) is responsible for collectively advising on and monitoring implementation of the Secretary of State's strategy and policy priorities.

The Board:

- supports and advises ministers in setting DFID's strategic direction, including through oversight of DFID's Business Plan
- monitors the implementation of DFID's strategy and policy priorities
- monitors progress against the results set out in the Departmental Results Framework
- monitors and advises on significant risks to implementation
- recommends remedial actions if operational or financial performance is off track

The Board is chaired by the Secretary of State and meets quarterly in formal session. Its membership, which has due regard to an appropriate balance of skills, experience and diversity, comprises:

- The Secretary of State (chair)
- The Minister of State
- The Parliamentary Under Secretary of State
- Four Non-Executive Board Members, including one appointed as Lead Non-Executive Board Member and one as Chair of the Audit Committee
- The Permanent Secretary
- Directors General covering the separate portfolios of Finance and Corporate Performance; Policy and Global Programmes and; Country Programmes. In June 2014 a Director General covering Economic Development was also appointed.

Further information on the Board's effectiveness and the attendance record is disclosed in Annex A.

The Board is supported by the **Executive Management Committee** (EMC), which provides strategic direction to the management of DFID's operations, staff and financial resources.

The EMC:

- oversees day-to-day implementation of DFID's strategy and policy priorities, in line with the direction set by the Secretary of State and the DFID Business Plan
- communicates the vision, direction and priorities of DFID to staff and other stakeholders
- assesses and manages risks to delivery
- ensures effective allocation and management of DFID's staff and financial resources
- monitors and improves DFID's performance and capability

The EMC comprises the Permanent Secretary (as chair) and the Directors General. The EMC meets monthly.

Further information on the EMC's effectiveness and the attendance record is disclosed in Annex B.

The **Accounting Officer** is responsible for maintaining a sound system of internal control that supports the achievement of the policies, aims and objectives of the Department, while safeguarding public funds and departmental assets for which he is personally responsible.

A number of **subcommittees** provide additional support and assurance. These are:

- Audit Committee, chaired by a Non-Executive Director Richard Keys, which meets 5 times a year
- Development Policy Committee, chaired by the Director General for Policy and Global Programmes, which meets quarterly
- Investment Committee, chaired by the Director General for Finance and Corporate Performance, which meets quarterly

- Security Committee, chaired by the Director General for Country Programmes, which meets quarterly
- Senior Leadership Committee, chaired by the Permanent Secretary, which meets monthly.

The **Audit Committee** is also responsible for assisting the Accounting Officer to review structures and processes designed to ensure a sound system of internal control, including the oversight of the Internal Audit function, and to ensure the integrity of financial reporting.

Over the last year and up to the date of approval of these accounts, the Audit Committee:

- approved the Internal Audit Department's charter and work plan
- reviewed Internal Audit Department's assurance reports and discussed with management any remedial actions identified
- considered key controls, processes and policies including in respect of due diligence, whistleblowing and returnable capital
- reviewed National Audit Office country visits reports and discussed with management any remedial actions identified
- considered the Internal Audit Department's Interim and Annual Reports for 2013–14
- considered the Directors' Statements of Assurance as at March 2014
- considered the National Audit Office Audit Completion Report and Management Letter for 2013–14
- considered the Annual Report and Accounts for the 12 months ended 31 March 2014

Meetings are also held regularly with both the Head of Internal Audit and the National Audit Office without management present.

The Permanent Secretary and Director General for Finance and Corporate Performance regularly attend the committee.

The **Development Policy Committee** is responsible for the scrutiny and development of significant new policy proposals. This year it covered a broad spectrum of policy areas including governance, fragile states, climate and environment, and engagement with multilaterals. This helped broaden ownership and awareness of policy initiatives.

The **Investment Committee** is responsible for ensuring that DFID investments represent good value for money, and that clear systems exist to enable management to take strategic financial decisions on the basis of evidence. This is achieved by reviewing strategic investment decisions and resource allocation, the investment portfolio and key controls and policies.

During the year the Investment Committee:

- oversaw work on strengthening DFID's programme management, including a review of the DFID programme management cycle, and reviews of programme design and monitoring
- reviewed the performance of specific parts of the DFID portfolio
- continued to use the improved data and evidence on results and value for money which is now available from DFID systems. Quarterly management information reports were improved to include better data on programme performance and portfolio quality

The **Security Committee** is responsible for monitoring the adequacy and effectiveness of all aspects of the Department's security globally. The committee is primarily concerned with people security but it may review all aspects of physical, personnel, information security and health and safety issues as required. During the last year the committee endorsed the development and roll-out of ISO 22301 compliant business continuity plans following an Internal Audit Department review. In addition it commissioned security reviews in selected countries and proposals for a DFID crisis response strategy. The Security Committee also reviewed security training provision for overseas staff.

The **Senior Leadership Committee** is responsible for ensuring DFID's Senior Civil Service (SCS) structure and roles are designed to meet our future and changing leadership needs, managing SCS performance and pay/reward, and leading on SCS talent and succession/pipeline management.

During the year the Senior Leadership Committee:

- integrated the new Civil Service competency framework into SCS leadership expectations (and associated people processes), including increased emphasis on programme management
- introduced a combined summary for capturing performance and talent assessment through End of Year Reviews
- implemented a leadership transitions programme for new Deputy Directors
- established a Talent Board to steer and drive continual improvement in DFID's approach to talent management and development

Following the financial year-end, a review of the corporate governance arrangements has made recommendations that build on existing arrangements. The main recommendations are:

- that the main point of engagement for the Non-Executive Directors should be through the Departmental Board and subcommittees
- that the audit committee should report to the Departmental Board
- that the subcommittee structure be rationalised, with the Development Policy Committee no longer forming part of the formal governance structure

These recommendations will be implemented during 2014–15.

6.7.4 Assurance framework

In my review of the effectiveness of the system of internal control, I draw on assurance from multiple sources:

- **'Front-line' or business operational areas:** DFID has established arrangements that are used to derive assurance on how well objectives are being met and risks managed. These include policy and performance data, monitoring statistics, risk registers, reports on the routine system controls, the directors' annual statements of assurance and other management information;
- **Management oversight:** separate from the work of those responsible for delivery, this includes work undertaken by the Quality Assurance Unit, the central finance and human resource teams, the departmental security unit and regular policy reviews and lesson learning exercises;
- **Independent and objective assurance:** This includes the work of internal audit, which carries out an annual programme of work specifically designed to provide the Accounting Officer with an independent and objective opinion on the framework of governance, risk management and control. Internal audit places reliance upon front line and management assurance mechanisms, where possible, to enable it to direct its resources most effectively, on areas assessed as at highest risk or where there are gaps or weaknesses in other assurance arrangements.

In addition, external independent assurance is provided by:

- **The Independent Commission for Aid Impact** (ICAI), which reviews the quality, value for money and impact of DFID's programmes.
- **The National Audit Office** (NAO), which reviews DFID's financial reporting and performance, the regularity of its expenditure and conducts value for money studies.

There have been no ministerial directions given during 2013–14.

6.7.5 Risk profile and developments in the department's approach to risk and control

DFID's risk profile has increased over recent years. The department's budget has grown substantially, as part of the government's commitment to deliver 0.7% of GNI as official development assistance from 2013. The government has also set an ambitious strategy for its international development work, built around a clear results framework, a commitment to transparency, and a scaling up of work in fragile and conflict-affected states.

Against this background, the Department has ensured successful delivery of the 0.7% commitment in 2013, and remains on track to deliver the specific commitments set out in the Departmental Results Framework in 2011. Overall assessments of the Department's work remain very positive: the Department has a strong reputation as one of the world's leading bilateral development organisations; staff engagement remains at the very top end of government departments; and peer review, as well as internal and external assessments of the Department and its work, presents a positive picture.

At the same time, the Department has recognised the need to strengthen its capability and performance in key areas, both to enable it to maximise its impact and results, and to respond to any weaknesses or capability gaps identified during the year.

The key areas on which the Department has focussed in 2013-14 are:

Strengthening programme management:

While processes and ways of working have been significantly strengthened since 2010 to support increased value for money, we recognised early in 2013 the need for a review of our capability and culture on programme management, and the associated tools and processes. This aimed to ensure that the Department not only learned lessons from the last 3-4 years, but also to ensure that the Department is equipped for the challenges which it will face in the period ahead. The Department also learned important lessons from the ICAI review of the Trade Mark South Africa (TMSA) programme, which identified weaknesses and inconsistencies in aspects of our programme management in Southern Africa.

As a result of this work, we are putting in place a range of reforms which will

- streamline and simplify our programme management rules and guidance
- establish a clear accreditation and capability building programme for programme managers across DFID
- clarify roles, responsibilities and accountabilities, including the appointment of a Senior Responsible Owner for all DFID programmes
- improve and standardise management information
- strengthen both management assurance and external scrutiny and challenge

Improving commercial capability

Building on its commercial reform programme the Department has continued to strengthen the commercial advisers' network across its country offices and other business units, introduced a key supplier management system, undertaken procurement collaboration activity and completed commercial expertise reviews on selected partners. The Department also committed to putting all senior civil service staff through a 3-day commercial training programme, which is on track for completion by autumn 2014.

Improving the identification and management of risk

The Department recognises the need to further improve on its ability to identify risks and the year has seen an enhanced level of scrutiny and ministerial challenge, resulting in a clearer focus on risk awareness across the department.

In January 2014 the EMC initiated a review of DFID's corporate risk register. It is engaging with both the Government Actuary's Department and external risk professionals to develop a refreshed strategic register, clarify accountability for risk owners and facilitate regular ongoing review and update.

In autumn 2013 the department initiated an end to end review of its programme management processes. In January 2014 it established the Better Delivery Taskforce to improve programme leadership and management. In summer 2014 the taskforce will deliver a refreshed operational framework, entitled Smart Rules, which will enhance clarity on roles, responsibilities and accountabilities.

Other supporting guidance for programme management is also being refreshed, with updated guidance on risk management being developed. This should ensure that programme risk management is better designed, more systematic and applied more consistently across the Department and its operations.

Security assurance mapping work undertaken during the year has provided a positive view of staff safety and security risk management.

Tackling risks of fraud and corruption

Tackling corruption remains a top priority for the Department. Guidance for DFID staff has been produced on anti-corruption procedures such as carrying out due diligence assessments for all organisations that receive UK assistance, and on including more vigorous assessments of corruption risk in business cases written before any organisation is awarded DFID funding.

Last year the Department published country specific strategies to explain how it safeguards UK development assistance and contributes to reducing the impact of corruption on development. The Department also works with other relevant UK government agencies to improve access to information about potential threats to DFID programmes and is funding UK law enforcement units until 2016. These units are based within the Metropolitan Police and the City of London Police and are dedicated to pursuing illicit money flows and bribery related to developing countries.

During 2013-14 the Internal Audit Department's counter fraud section changed the nature of its engagement with the Department, with a noticeable shift from focusing primarily on reactive fraud response (investigations) to widening its scope and remit to incorporate more structured activities around fraud assurance and proactive analysis and response. Details of the number of losses and their value are included in note 17 to the Accounts. Details of individual cases over £300,000 are disclosed in accordance with "Managing Public Money" requirements.

DFID's Whistleblowing Policy has been revised and refreshed during 2013–14. The policy confirms DFID's commitment to protect whistle-blowers. Additionally, significant work is being done to update terms within DFID's template agreements, such as Memorandum of Understanding and Accountable Grants, to include clearer direction, expectations and accountabilities on the action to take in the event of suspicion of misappropriation of funds relating to counter fraud matters.

6.7.6 Annual Assurance Opinion

The Internal Audit Department (IAD) of the Department is required to comply with *Public Sector Internal Audit Standards: Applying the IIA international standards to the public sector* (PSIASs). These standards applied from 1 April 2013.

These require, at the year end, that the Head of Internal Audit forms an opinion over the adequacy and effectiveness of DFID's frameworks for: governance; risk management; and control.

The opinion is based on the audit work performed in the year and up to the date of the finalisation of their Annual Assurance Report to the Audit Committee. This includes

- the results of internal audits completed (in final or draft)
- any follow-up action taken in respect of audits from previous periods
- the effects of any significant changes in DFID's control environment
- any matters arising from previous IAD annual assurance reports to DFID
- the results of consultancy work undertaken during the year
- the consideration of value for money embedded within each review undertaken by IAD
- formal audit evidence and work
- evidence gathered through being part of DFID as an in-house audit service

IAD have reported no restrictions that have limited the scope of their work during 2013–14.

In the Annual Assurance Report 2013–14 the Head of Internal Audit has expressed the opinion that:

> *"We are satisfied that sufficient internal audit and assurance work has been undertaken to allow us to draw a reasonable conclusion as to the adequacy and effectiveness of DFID's frameworks for governance, risk management and control.*
>
> *In the IAD's opinion DFID had adequate and effective frameworks for; governance; risk management; and control, covering the period 1st April 2013 to 31st March 2014, noting that risk management, whilst effective in result, is not well designed and requires systematisation to provide, on a reliable basis, a robust risk mitigation outcome."*

The measures set out above are designed to improve the framework for risk management.

6.7.7 Additional Assurance Information

In addition to the annual assurance opinion from the Head of Internal Audit, I also place reliance on Directors' Statements of Assurance (DSAs). Each Director completes an annual DSA, providing the Accounting Officer with assurance that DFID's management systems are being applied consistently and effectively across their respective divisions.

The DSA process covers 23 key internal controls and is undertaken by all four Directorates and 63 spending units. For 2013–14 all spending units have submitted a return and the Directorates have each provided a consolidated return.

This year the main areas identified for improvement are:

- Project Management Procedures

  Action has been taken during the year to ensure that all annual reports and project completion reports are being submitted by the agreed due dates with specific actions to address those overdue. Spending units have identified remedial actions to minimise the potential for a backlog of reviews to reoccur in future years, such as better planning and monitoring procedures.

- Financial Planning and Budgeting

  The external environment has presented additional challenges to spending units delivering accurate and timely budgets and forecasting, including the introduction of government platforms and conflicts in some locations. Remedial actions proposed include closer management oversight and further staff training.

- Data Security

  The returns show that staff are regularly reminded about the need to be vigilant over data security, and induction materials are being updated to reflect this focus. During the year staff also completed a mandatory course on the new government security classification to support appropriate records security. A self-assessment of cyber security confirmed that DFID is managing its cyber risk in a broadly effective way, recognising the fact that the Department holds only a limited amount of highly classified material. The Department has not reported any personal data incidents to the Information Commissioner's Office for the year 2013-14.

As Accounting Officer, I also take account of findings from the work of ICAI and the NAO.

During the year ICAI has scrutinised and reported on a broad range of topics and the 11 published reports have covered matters such as the department's use of contractors, humanitarian response to Typhoon Haiyan in the Philippines, and empowerment and accountability programmes in Ghana and Malawi.

Only one of these reports, 'DFID's Trade Development Work in South Africa', was rated as red. The department has responded robustly to the weaknesses in delivery and oversight of TMSA that this report identified.

During the year the NAO has scrutinised and reported on the Department, undertaking the year-end financial audit and performed a number of effectiveness and value for money audits of the Department's expenditure.

The Comptroller and Auditor General signed the Department's 2012–13 Annual Report and Accounts on 20 June 2013, before the parliamentary recess, and issued an unqualified audit opinion.

Published reports during the year have covered matters such as malaria and the reliability of performance data and a further major study, concerning the Private Infrastructure Development Group is currently in progress.

6.7.8 Arm's-Length Bodies

DFID has 2 Non Departmental Public Bodies for which I am responsible as Accounting Officer.

6.7.8.1 The Independent Commission for Aid Impact (ICAI)

ICAI was established in May 2011. Its role is to provide independent scrutiny of UK aid, to promote the delivery of value for money for British taxpayers and to maximise the impact of aid. It reports directly to Parliament through the International Development Select Committee. Expenditure by ICAI in 2013–14 was £3.7 million.

The Secretary of State is accountable to Parliament for ICAI and, in delivery of this responsibility, the Secretary of State and the Department's EMC respectively meet the ICAI commissioners regularly to ensure that ICAI is able to carry out its work effectively.

As required by the Memorandum of Understanding and the Framework Agreement, ICAI Commissioners have approved a Corporate Plan setting out internal control and risk management arrangements. In July 2013 ICAI published its second annual report, which provides an outline of its activities during the period from May 2012 to May 2013 and highlights some of the key themes it has identified in undertaking its work.

In accordance with Cabinet Office requirement for triennial reviews of all Non-Departmental Public Bodies, a review of ICAI was undertaken in 2013. It was conducted and monitored by a Challenge Group whose terms of reference and membership were agreed by the Cabinet Office.

The review provided a robust challenge of the continuing need for ICAI and an assessment of the control and governance arrangements to establish whether or not it complies with recognised principles of good corporate governance.

The report, published in December 2013, concluded that:

- the functions performed by ICAI are still required but need refinement to ensure clarity and maximisation of value for money
- ICAI should focus on depth of analysis rather than breadth while retaining the ability to produce shorter reports on topics of particular interest to stakeholders
- ICAI continues to be the most effective way of delivering these functions
- ICAI governance arrangements comply with Cabinet Office guidance on good corporate governance but in some areas documentation needs to be updated and amended in order to fully comply and in other areas documentation must be published
- the role of the International Development Committee should be more clearly defined

All payments for ICAI are made through DFID systems, which are subject to DFID controls. In addition an annual report by the International Development Committee on ICAI, including recommendations, is reviewed by DFID, and DFID responds to recommendations made.

6.7.8.2 The Commonwealth Scholarship Commission (CSC)

CSC manages the UK contribution to the Commonwealth Scholarship and Fellowship Programme. DFID's grant in aid to CSC in 2013–14 was £24 million.

A triennial review of CSC was conducted during the year and the report issued in September 2013. The review concluded that CSC meets statutory and technical requirements for delivering the Commonwealth Scholarship Fellowship Programme. It operates a sound selection process and its evaluation and monitoring of the impact of the CSC awards is developing well and indicates a good level of achievement.

CSC is cost effective and a successor body would be unable to achieve similar efficiency levels. The organisation has strong support and respect among all its stakeholders. Although there were no weaknesses over the process for delivery or decision-making, there is room for improvement in the governance arrangements to fully meet the requirements of the non-departmental public bodies standards.

DFID oversees the work of CSC through a dedicated relationship team within DFID. There are also arrangements for DFID representation at Commissioners' meetings and, going forward, CSC is subject to external audit.

6.7.9 Other public sector bodies – CDC Group plc (CDC)

DFID is also the 100% shareholder of CDC, a public limited company. CDC is governed by a Board of Directors answerable to the shareholder through normal company governance processes. The Secretary of State may appoint up to two non-executive directors of CDC. The company prepares annual accounts to 31 December. The Department is not involved in CDC operations and does not take part in operational investment decision-taking. Accordingly CDC is not consolidated within the accounts of the Department.

6.7.10 Key risk areas in 2014–15

Looking ahead to 2014–15, I expect the Department to retain a strong focus on embedding the changes to programme management which were described above. I will also maintain a strong focus on continued implementation of the Finance and Commercial Improvement Plans.

During the year DFID will continue to operate in a range of challenging environments, with the focus remaining on our work in fragile and conflict states, as well as on countries undergoing rapid economic growth and social change. Within this context the Department will enhance its focus on managing key risks to ensure we continue to deliver improvement.

6.7.11 Closing statement

I am satisfied with DFID's governance arrangements in terms of safeguarding the use of taxpayers' money. Recognising the changing environment for the Department, including heavy engagement in fragile states, DFID will continue to strengthen its governance arrangements. This will ensure we achieve value for money and results from the resources given to us, and achieve our key objective of reducing poverty. Accordingly CSC is not consolidated within the accounts of the Department.

Mark Lowcock

Accounting Officer for the Department for International Development

4 July 2014

Annex A – Departmental Board

A review of the effectiveness of the Departmental Board was carried out by a DFID Director, reporting to the Permanent Secretary and the Lead Non-Executive Director, Vivienne Cox, and was agreed by the Secretary of State. The review confirmed that the Board has made good progress over the last year. In particular it confirmed that the Departmental Board:

- provided strategic direction to DFID strategy and policy and to the management of DFID's operations, staff and financial resources, and monitored and improved DFID's performance and capability
- received relevant and well-presented management information
- have enough diversity of views and a good mix of skills and experience
- prioritised the right issues in the right order and had a good rhythm of meetings across the year.

The lead Non-Executive Board Member, Vivienne Cox supports the Secretary of State in her capacity as Chair of the Departmental Board, and the Permanent Secretary in his capacity as Chair of the Executive Management Committee (EMC) and Accounting Officer.

The Board is required to ensure that it complies with the provisions of the 'Corporate Governance in Central Government Departments: Code of Good Practice 2011' or where it has not, explains the reasons for any departures from the Code.

The Board is satisfied that it has complied with the Code.

There have been both appointments to and resignations from the Board during the year:

- In June 2013, to strengthen the Board's skills mix, 2 new Non-Executive Board Members were appointed, Tim Robinson and Eric Salama
- In July 2013 a Director General, Michael Anderson, resigned
- In November 2013 a Director General, Mark Bowman, resigned
- In November 2013 a Director General, Moazzam Malik, was appointed on a temporary basis
- In November 2013 a Director General, Nick Dyer, was appointed
- In June 2014 a Director General, David Kennedy, was appointed

There are non-executive members on 2 subcommittees of the EMC (Audit and Investment), bringing additional independent challenge directly to specific areas of the business. In particular, the Department's Audit Committee is entirely composed of non-executive members to ensure independent and constructive scrutiny of the Department's activities. The EMC provides an additional level of assurance to the Departmental Board.

Management information is provided to the Departmental Board on a quarterly basis and the EMC on a monthly basis (including data from the Quarterly Data Summary Scorecard sent to HM Treasury). Management information reports provide current information and analysis on DFID expenditure, results and impact assessment, risk management and workforce deployment. The EMC is content that this provides sufficient and reliable information for ministers and the EMC to exercise their leadership role.

Departmental Board attendance in 2013–14

During the year, the Departmental Board met on the following occasions and in addition held 3 away-days in April, May and June 2013:

- July 2013
- November 2013
- January 2014
- March 2014

Departmental Board Member		Meetings attended	
Secretary of State Justine Greening MP	**7**	of a possible	**7**
Minister of State Alan Duncan MP	**5**	of a possible	**7**
Parliamentary Under Secretary of State Lynne Featherstone MP	**5**	of a possible	**7**
Lead Non-Executive Board Member Vivienne Cox	**4**	of a possible	**7**
Non-Executive Board Member Richard Keys	**6**	of a possible	**7**
Non-Executive Board Member Tim Robinson (appointed June 2013)	**4**	of a possible	**5**
Non-Executive Board Member Eric Salama (appointed June 2013)	**4**	of a possible	**5**
Permanent Secretary Mark Lowcock	**7**	of a possible	**7**
DG, Policy and Global Programmes Michael Anderson[1] (resigned July 2013)	**2**	of a possible	**4**
DG, Humanitarian, Security and Conflict Mark Bowman (resigned November 2013)	**4**	of a possible	**5**
DG, Finance and Corporate Performance Richard Calvert	**7**	of a possible	**7**
DG, Policy and Global Programmes Nick Dyer[2] (appointed November 2013)	**6**	of a possible	**7**
DG, Country Programmes Joy Hutcheon	**7**	of a possible	**7**
Acting DG for Humanitarian, Security & Conflict, and International Finance Moazzam Malik (from 1/11/13 to 31/1/14)	**–**	of a possible	**1**

[1] Michael Anderson was the Prime Minister's Special Envoy for the UN Millennium Goals; it was agreed that Nick Dyer would become a member of the Departmental Board and Executive Management Committee to cover issues in his absence.

[2] Nick Dyer attended the Board throughout the year, as Director, Policy until November 2013 and thereafter as DG for Policy and Global Programmes.

Annex B – Executive Management Committee

To review its effectiveness the Executive Management Committee (EMC) undertook the following actions during the year:

- held an EMC away day focused on strategy and horizon scanning in autumn 2013
- reviewed DFID's governance arrangements during the year, particularly the subcommittee structure

The review of DFID's corporate governance was positive overall as to the effectiveness of the EMC.

Executive Management Committee attendance in 2013–14

During the year the Executive Management Committee met 11 times.

Executive Management Committee Member		Meetings attended	
Permanent Secretary Mark Lowcock	**11**	of a possible	**11**
Lead Non-Executive Board Member Vivienne Cox[3]	**5**	of a possible	**8**
Non-Executive Board Member Richard Keys[3]	**7**	of a possible	**8**
Non-Executive Board Member Tim Robinson[3] (appointed June 2013)	**5**	of a possible	**5**
Non-Executive Board Member Eric Salama[3] (appointed June 2013)	**3**	of a possible	**4**
DG, Policy and Global Programmes Michael Anderson[3] [1] (resigned July 2013)	**3**	of a possible	**4**
DG, Humanitarian, Security and Conflict Mark Bowman (resigned November 2013)	**6**	of a possible	**6**
DG, Finance& Corporate Performance Richard Calvert	**11**	of a possible	**11**
DG, Policy and Global Programmes Nick Dyer[2] (appointed November 2013)	**11**	of a possible	**11**
DG, Country Programmes Joy Hutcheon	**10**	of a possible	**11**
Acting DG for Humanitarian, Security & Conflict, and International Finance Moazzam Malik (from 1/11/13 to 31/1/14)	**3**	of a possible	**3**

[1] Michael Anderson was the Prime Minister's Special Envoy for the UN Millennium Goals; it was agreed that Nick Dyer would become a member of the Departmental Board and Executive Management Committee to cover issues in his absence.

[2] Nick Dyer attended the Board throughout the year, as Director, Policy until November 2013 and thereafter as DG for Policy and Global Programmes.

[3] Non-Executive Directors attended EMC meetings for the first 9 months of the year.

Statement of Accounting Officer's responsibilities

Under the Government Resources and Accounts Act 2000, HM Treasury has directed the Department for International Development to prepare, for each financial year, consolidated resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the Department during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Department and of its net resource outturn, application of resources, changes in taxpayers' equity and cash flows for the financial year.

In preparing the accounts, the principal Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the Accounts Direction issued by the Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- ensure that the department has in place appropriate and reliable systems and procedures to carry out the consolidation process
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts
- prepare the accounts on a going concern basis

HM Treasury has appointed the Permanent Head of the Department as Accounting Officer of the Department for International Development.

This Accounting Officer is also responsible for the non-departmental public bodies within the Departmental Group.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the assets of the Department or non-departmental public body for which the Accounting Officer is responsible, are set out in *Managing Public Money* published by HM Treasury.

Mark Lowcock

Accounting Officer for the Department for International Development

4 July 2014

The Certificate and Report of the Comptroller and Auditor General to the House of Commons

I certify that I have audited the financial statements of the Department for International Development and of its Departmental Group for the year ended 31 March 2014 under the Government Resources and Accounts Act 2000. The Department consists of the Core Department and its non-departmental public bodies. The Departmental Group consists of the Department and the bodies designated for inclusion under the Government Resources and Accounts Act 2000 (Estimates and Accounts) Order 2013. The financial statements comprise: the Department's and Departmental Group's Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. I have also audited the Statement of Parliamentary Supply and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act 2000. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Department's and the Departmental Group's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accounting Officer; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the Statement of Parliamentary Supply properly presents the outturn against voted Parliamentary control totals and that those totals have not been exceeded. The voted Parliamentary control totals are Departmental Expenditure Limits (Resource and Capital), Annually Managed Expenditure (Resource and Capital), Non-Budget (Resource) and Net Cash Requirement. I am also required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Parliamentary Supply properly presents the outturn against voted Parliamentary control totals for the year ended 31 March 2014 and shows that those totals have not been exceeded; and
- the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the Department's and the Departmental Group's affairs as at 31 March 2014 and of the Department's net operating cost and Departmental Group's net operating cost for the year then ended; and
- the financial statements have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with HM Treasury directions made under the Government Resources and Accounts Act 2000; and
- the information given in the Annual Report, Strategic Report and Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Report

I have no observations to make on these financial statements.

Sir Amyas C E Morse
Comptroller and Auditor General

National Audit Office
157–197 Buckingham Palace Road
Victoria
London SW1W 9SP

Date: 9 July 2014

Statement of Parliamentary Supply

Summary of Resource and Capital Outturn 2013–14

								2013–14	2012–13
				Estimate			Outturn	Voted outturn compared with Estimate: saving/ (excess)	Outturn
	Note	Voted	Non-voted	Total	Voted	Non-voted	Total		Total
		£000	£000	£000	£000	£000	£000	£000	£000
Departmental Expenditure Limit									
– Resource		7,559,888	910,000	8,469,888	7,416,541	671,838	8,088,379	143,347	6,129,661
– Capital		1,969,442	–	1,969,442	1,945,584	–	1,945,584	23,858	1,653,214
Annually Managed Expenditure									
– Resource		191,524	–	191,524	68,995	–	68,995	122,529	138,590
– Capital		–	–	–	–	–	–	–	–
Total budget		**9,720,854**	**910,000**	**10,630,854**	**9,431,120**	**671,838**	**10,102,958**	**289,734**	**7,921,465**
Non-budget									
– Resource		–	–	–	–	–	–	–	–
Total		**9,720,854**	**910,000**	**10,630,854**	**9,431,120**	**671,838**	**10,102,958**	**289,734**	**7,921,465**

Total resource	SOPS3	7,751,412	910,000	8,661,412	7,485,536	671,838	8,157,374	265,876	6,268,251
Total capital		1,969,442	–	1,969,442	1,945,584	–	1,945,584	23,858	1,653,214
Total		**9,720,854**	**910,000**	**10,630,854**	**9,431,120**	**671,838**	**10,102,958**	**289,734**	**7,921,465**

Net cash requirement 2013–14

	Note	2013–14 Estimate £000	Outturn 2013–14 £000	Outturn compared with Estimate: saving/ (excess) 2013–14 £000	Outturn 2012–13 £000
Net cash requirement	SOPS4	9,507,570	8,620,747	886,823	6,761,183

Administration costs 2013–14

		2013–14 Estimate £000	2013–14 Outturn £000	2012–13 Outturn £000
Administration costs	SOPS3.2	123,600	115,973	127,815

Figures in the areas outlined in bold are voted totals or other totals subject to Parliamentary control. In addition, although not a separate voted limit, any breach of the administration budget will also result in an excess vote.

Explanations of variances between Estimate and outturn are given in note SOPS2 and in the Management Commentary.

Notes to the Departmental Resource Accounts – Statement of Parliamentary Supply

SOPS1 Statement of accounting policies

The Statement of Parliamentary Supply and supporting notes have been prepared in accordance with the 2013–14 Government Financial Reporting Manual (FReM) issued by HM Treasury. The Statement of Parliamentary Supply accounting policies contained in the FReM are consistent with the requirements set out in the 2013–14 Consolidated Budgeting Guidance and Supply Estimates Guidance Manual.

SOPS1.1 Accounting convention

The Statement of Parliamentary Supply and related notes are presented consistently with HM Treasury budget control and Supply Estimates. The aggregates across government are measured using National Accounts, prepared in accordance with the internationally agreed framework 'European System of Accounts' (ESA95). ESA95 is in turn consistent with the System of National Accounts (SNA93), which is prepared under the auspices of the United Nations.

The budgeting system and the consequential presentation of Supply Estimates and the Statement of Parliamentary Supply and related notes have different objectives to IFRS-based accounts. The system supports the achievement of macro-economic stability by ensuring that public expenditure is controlled, with relevant Parliamentary authority, in support of the Government's fiscal framework. The system provides incentives to departments to manage spending well so as to provide high quality public services that offer value for money to the taxpayer.

The Government's objectives for fiscal policy are set out in the Charter for Budget Responsibility. These are to:

- ensure sustainable public finances that support confidence in the economy, promote intergenerational fairness, and ensure the effectiveness of wider government policy
- support and improve the effectiveness of monetary policy in stabilising economic fluctuations

SOPS1.2 Comparison with IFRS-based accounts

Many transactions are treated in the same way in National Accounts and IFRS-based accounts, but there are a number of differences as detailed below. A reconciliation of the Department's outturn as recorded in the Statement of Parliamentary Supply compared to the IFRS-based Statement of Comprehensive Net Expenditure is provided in SOPS note 3.1.

SOPS1.3 Capital grants

Grant expenditure used for capital purposes is treated as capital (CDEL) items in the Statement of Parliamentary Supply. Under IFRS, as applied by the FReM, there is no distinction between capital grants and other grants, and they score as an item of expenditure in the Consolidated Statement of Comprehensive Net Expenditure.

SOPS1.4 Non Voted Totals

This relates to the United Kingdom's contribution to the European Union's development budget as a member state. It is accounted for in the Consolidated Statement of Parliamentary Supply as the proportion of the EU attribution that applies to EU development related activity. All cash settlements are made by HM Treasury directly.

SOPS1.5 Prior period adjustments (PPAs)

PPAs resulting from an error in previous recording, or from an accounting policy change initiated by the Department, need to be voted by Parliament in the current year, whereas in IFRS-based accounts (IAS 8), which includes accounts prepared under the FReM, they are treated as adjustments to previous years. PPAs resulting from a change in accounting policy brought in by a new or modified accounting standard are not included in Estimates, so there is no misalignment.

SOPS1.6 Receipts in excess of HM Treasury agreement

This applies where HM Treasury has agreed a limit to income retainable by the Department, with any excess income scoring outside of budgets, and consequently outside of the Statement of Parliamentary Supply. IFRS-based accounts will record all of the income, regardless of the budgetary limit. This situation may arise in the following areas: (i) profit on disposal of assets; (ii) income generation above department Spending Review settlements; and (iii) income received above netting-off agreements

SOPS1.7 Provisions – Administration and Programme expenditure

Provisions recognised in IFRS-based accounts are not recognised as expenditure for National Accounts purposes until the actual payment of cash (or accrual liability) is recognised. To meet the requirements of both resource accounting and National Accounts, additional data entries are made in the Statement of Parliamentary Supply across AME and DEL control totals, which do not affect the Statement of Comprehensive Net Expenditure. As the Administration control total is a sub-category of DEL, Administration and Programme expenditure reported in the Statement of Parliamentary Supply will differ from that reported in the IFRS-based accounts.

SOPS2 Net outturn

SOPS2.1 Analysis of net resource outturn by section

										2013–14 £000	2012–13 £000
	Outturn							Estimate			Outturn
	Administration			Programme							
	Gross	Income	Net	Gross	Income	Net	Total	Net Total	Net total compared to Estimate	Net total compared to Estimate, adjusted for virements	Total
Spending in Departmental Expenditure Limit											
Voted:											
A: Departmental Unallocated Provision	–	–	–	–	–	–	–	39,893	39,893	39,893	–
B: CSC (NDPB) scholarships relating to developing countries	1,769	–	1,769	22,311	–	22,311	24,080	37,454	13,374	1,374	20,633
C: Wealth Creation	–	–	–	575,146	(38)	575,108	575,108	697,968	122,860	67,038	419,247
D: Climate Change	–	–	–	271,311		271,311	271,311	305,355	34,044	4,044	268,620
E: Governance and Security	–	–	–	735,506	(1)	735,505	735,505	663,922	(71,583)	–	696,928
F: Direct Delivery of Millennium Development Goals	–	–	–	4,296,887	(895)	4,295,992	4,295,992	4,377,613	81,621	21,621	2,388,532
G: Global Partnerships	–	–	–	1,262,056	–	1,262,056	1,262,056	1,157,483	(104,573)	–	1,333,672
H: Total Operating Costs	119,819	(6,091)	113,728	125,617	(65)	125,552	239,280	247,019	7,739	7,739	236,269
I: Central Programmes	–	–	-	(19,858)	(2)	(19,860)	(19,860)	1,675	21,535	1,535	(13,291)
J: Joint Conflict Pool	–	–	–	29,416	–	29,416	29,416	27,250	(2,166)	–	18,892
K: Independent Commission for Aid Impact (NDPB) (net)	476	–	476	3,177		3,177	3,653	4,256	603	103	2,914
Non–Voted Expenditure:											
L: European Union Attributed Aid	–	–	–	671,838	–	671,838	671,838	910,000	238,162	238,162	757,245
Total Spending in DEL	122,064	(6,091)	115,973	7,973,407	(1,001)	7,972,406	8,088,379	8,469,888	381,509	381,509	6,129,661
Annually Managed Expenditure											
Voted											
M: Wealth Creation	-	-	-	38,124	(53)	38,071	38,071	(1,492)	(39,563)	–	(2,084)
N: Direct Delivery of Millennium Development Goals	–	–	–	3,774	(5)	3,769	3,769	158,105	154,336	114,056	156,067
O: Total Operating Costs	–	–	–	(2,722)	–	(2,722)	(2,722)	(3,439)	(717)	–	(3,748)
P: Central Programmes	–	–	–	9,320	–	9,320	9,320	38,350	29,030	8,473	(11,645)
Q: Climate Change	–	–	–	20,557	–	20,557	20,557	–	(20,557)	–	–
Total Spending in AME	–	–	–	69,053	(58)	68,995	68,995	191,524	122,529	122,529	138,590
Total	**122,064**	**(6,091)**	**115,973**	**8,042,460**	**(1,059)**	**8,041,401**	**8,157,374**	**8,661,412**	**504,038**	**504,038**	**6,268,251**

SOPS2.2 Analysis of net capital outturn by section

						2013–14 £000	2012–13 £000
	Outturn			Estimate			Outturn
	Gross	Income	Net	Net	Net total compared to Estimate	Net total compared to Estimate, adjusted for virements	Net
Spending in Departmental Expenditure Limit							
Voted:							
A: Departmental Unallocated Provision	–	–	–	–	–	–	–
B: CSC (NDPB) scholarships relating to developing countries	–	–	–	–	–	–	–
C: Wealth Creation	302,403	–	302,403	409,044	106,641	19,409	194,279
D: Climate Change	75,354	–	75,354	107,461	32,107	–	54,295
E: Governance and Security	11,086	–	11,086	10,271	(815)	–	13,808
F: Direct Delivery of Millennium Development Goals	51,483	–	51,483	62,607	11,124	124	70,115
G: Global Partnerships	1,508,583	–	1,508,583	1,379,059	(129,524)	–	1,315,993
H: Total Operating Costs	–	–	–	–	–	–	–
I: Central Programmes	13,716	(17,041)	(3,325)	1,000	4,325	4,325	4,724
J: Joint Conflict Pool	–	–	–	–	–	–	–
K: Independent Commission for Aid Impact (NDPB) (net)	–	–	–	–	–	–	–
Non-Voted							
L: European Union Attributed Aid	–	–	–	–	–	–	–
Total Spending in DEL	1,962,625	(17,041)	1,945,584	1,969,442	23,858	23,858	1,653,214
Annually Managed Expenditure:							
Voted							
M: Wealth Creation	–	–	–	–	–	–	–
N: Direct Delivery of Millennium Development Goals	–	–	–	–	–	–	–
O: Total Operating Costs	–	–	–	–	–	–	–
P: Central Programmes	–	–	–	–	–	–	–
Total spending in AME	–	–	–	–	–	–	–
Total	**1,962,625**	**(17,041)**	**1,945,584**	**1,969,442**	**23,858**	**23,858**	**1,653,214**

SOPS3 Reconciliation of outturn to net operating cost and against Administration Budget

SOPS3.1 Reconciliation of net resource outturn to net operating cost

	Note	2013–14 £000 Outturn	2012–13 £000 Outturn
Total resource outturn in Statement of Parliamentary Supply			
Budget		8,157,374	6,268,251
Non-budget		–	–
		8,157,374	6,268,251
Less:			
Income payable to the Consolidated Fund		(86)	(183)
Programme Capital		1,813,003	1,614,488
Capital Grant in Kind		–	(44,145)
Gain on disposal of Actis		–	(5,709)
Non-voted[1] EU attribution		(671,838)	(757,245)
		1,141,079	807,206
Net operating costs in consolidated statement of comprehensive net expenditure		9,298,453	7,075,457

[1] Non-voted represents EU attribution – in line with FReM rules on activities charged directly, the Consolidated Statement of Comprehensive Net Expenditure does not include amounts attributed to DFID to reflect spending on development activities by the EC from their budget. HM Treasury regulations do, however, require this expenditure to be included as budget outturn and as such it is incorporated within the Statement of Parliamentary Supply as non-voted resource outturn.

SOPS3.2 Outturn against final Administration Budget and Administration net operating cost

	Note	2013–14 £000 Outturn	2012–13 £000 Outturn
Estimate – Administration costs limit		123,600	133,700
Outturn – Gross Administration Costs		122,064	134,916
Outturn – Gross Income relating to administration Costs		(6,091)	(7,101)
Outturn – Net administration costs	4	115,973	127,815
Reconciliation to operating costs:			
Less: Non-cash items		(2,661)	(16,653)
Administration Net Operating Costs		113,312	111,162

SOPS4 Reconciliation of net resource outturn to net cash requirement

	Note	Estimate £000	Outturn £000	Net total outturn compared with Estimate: saving/ (excess) £000
Resource outturn	SOPS2.1	8,661,412	8,157,374	504,038
Capital outturn	SOPS2.2	1,969,442	1,945,584	23,858
Accruals to cash adjustments:				
Adjustments to remove non-cash items:				
Depreciation		(21,000)	(12,264)	(8,736)
New Provisions		(268,525)	(140,091)	(128,434)
Departmental unallocated provision		1,544	–	1,544
Other non-cash items		(38,500)	(70,167)	31,667
Adjustments for NDPBs:				
Remove voted resource and capital		(41,710)	(27,733)	(13,977)
Add cash grant-in-aid		41,710	27,733	13,977
Adjustments to reflect movements in working balances				
Increase in receivables		–	106,856	(106,856)
Increase in payables		–	(809,864)	809,864
Use of provisions		113,197	115,157	(1,960)
		10,417,570	9,292,585	1,124,985
Removal of non-voted budget items:				
Consolidated Fund Standing Services		(910,000)	(671,838)	(238,162)
Net cash requirement		**9,507,570**	**8,620,747**	**886,823**

SOPS5 Income payable to the Consolidated Fund

In addition to income retained by the Department, the following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics).

	Outturn 2013–14 £000		Outturn 2012–13 £000	
	Income	***Receipts***	**Income**	***Receipts***
Operating income outside the ambit of the Estimate	(86)	*(86)*	(5,893)	*(5,893)*
Excess cash surrenderable to the Consolidated Fund	–	–	–	–
Total income payable to the Consolidated Fund	(86)	*(86)*	**(5,893)**	***(5,893)***

Consolidated Statement of Comprehensive Net Expenditure

for the year ended 31 March 2014

	Note	DFID	2013–14 £000 Departmental Group	(Restated) DFID	2012–13 £000 (Restated) Departmental Group
Administration costs					
Staff costs	3	67,548	67,548	63,065	63,065
Other costs	4	52,746	54,516	69,739	71,851
Income	6	(6,091)	(6,091)	(7,101)	(7,101)
Programme expenditure					
Staff costs	3	78,283	78,283	68,443	68,443
Other costs	5	9,083,031	9,105,341	6,911,530	6,930,541
Income	6	(1,144)	(1,144)	(51,342)	(51,342)
Grant in aid to NDPBs					
Administration grant in aid	23	1,761	–	1,980	–
Programme grant in aid	23	21,948	–	19,060	–
Net Operating Cost for the year ended 31 March		**9,298,082**	**9,298,453**	**7,075,374**	**7,075,457**
Total expenditure		9,305,317	9,305,688	7,133,817	7,133,900
Total income	6	(7,235)	(7,235)	(58,443)	(58,443)
Net Operating Cost for the year ended 31 March		**9,298,082**	**9,298,453**	**7,075,374**	**7,075,457**
<u>Other Comprehensive Net Expenditure</u>					
Net (gain)/loss on:					
– revaluation of property, vehicles and equipment	20	221	221	(44)	(44)
– revaluation of Programme Capital Investments	20	359	359	–	–
– revaluation of International Financial Institutions	20	73,669	73,669	27,769	27,769
– revaluation of investment in CDC	20				
– openng adjustment as at 1 April 2012		–	–	(1,835,164)	(1,835,164)
– Current year adustment		(120,900)	(120,900)	(227,800)	(227,800)
Total Comprehensive Expenditure for the year ended 31 March		**9,251,431**	**9,251,802**	**5,040,135**	**5,040,218**

The notes on pages 180 to 221 form part of these accounts.

Consolidated Statement of Financial Position

	Note	31 March 2014 DFID	31 March 2014 Departmental Group	31 March 2013 DFID (Restated)	31 March 2013 Departmental Group (Restated)	1 April 2012 DFID (Restated)	1 April 2012 Departmental Group (Restated)
		£000	£000	£000	£000	£000	£000
Non-current assets							
Property, vehicles and equipment	7	120,092	120,092	122,827	122,827	83,166	83,166
Intangible assets	8	21,753	21,753	22,675	22,675	21,380	21,380
Financial assets	11	6,229,249	6,229,249	6,118,062	6,118,062	5,884,028	5,884,028
Trade and other receivables	13	69,973	69,973	74,420	74,420	79,703	79,703
Total non-current assets		**6,441,067**	**6,441,067**	**6,337,984**	**6,337,984**	**6,068,277**	**6,068,277**
Current assets							
Financial assets		–	–	–	–	1,678	1,678
Trade and other receivables	13	138,003	138,003	124,613	124,613	71,768	71,768
Cash and cash equivalents	12	24,109	24,721	1,608	3,615	2,880	4,412
Total current assets		**162,112**	**162,724**	**126,221**	**128,228**	**76,326**	**77,858**
Total assets		**6,603,179**	**6,603,791**	**6,464,205**	**6,466,212**	**6,144,603**	**6,146,135**
Current liabilities							
Trade and other payables	14	(3,882,589)	(3,882,889)	(3,016,368)	(3,017,692)	(2,770,531)	(2,771,297)
Provisions	15	(152,383)	(152,383)	(119,742)	(119,742)	(79,519)	(79,519)
Bank Overdraft	12	-	-	(50,226)	(50,226)	(5,909)	(5,909)
Total current liabilities		**(4,034,972)**	**(4,035,272)**	**(3,186,336)**	**(3,187,660)**	**(2,855,959)**	**(2,856,725)**
Non-current assets less net current liabilities		**2,568,207**	**2,568,519**	**3,277,869**	**3,278,552**	**3,288,644**	**3,289,410**
Non-current liabilities							
Provisions	15	(1,014,385)	(1,014,385)	(1,048,571)	(1,048,571)	(938,402)	(938,402)
Other payables	14	–	–	(45,010)	(45,010)	(46,210)	(46,210)
Total non-current liabilities [1]		**(1,014,385)**	**(1,014,385)**	**(1,093,581)**	**(1,093,581)**	**(984,612)**	**(984,612)**
Total assets less liabilities		**1,553,822**	**1,554,134**	**2,184,288**	**2,184,971**	**2,304,032**	**2,304,798**
Taxpayers' equity and other reserves:							
General Fund[1]	19	(2,399,635)	(2,399,323)	(1,723,761)	(1,723,078)	(1,404,031)	(1,403,265)
Revaluation reserve	20	3,953,457	3,953,457	3,908,049	3,908,049	3,708,063	3,708,063
Total equity		**1,553,822**	**1,554,134**	**2,184,288**	**2,184,971**	**2,304,032**	**2,304,798**

[1] The Department's net current liabilities and negative General Fund reflect the inclusion of liabilities falling due in future years. Under the Government Resources and Accounts Act 2000, no money may be drawn from the fund other than that required for the service of the specified year. In common with other government departments, the future financing of DFID's liabilities is to be met by future grants of supply and application of future income, both to be approved annually by Parliament. Such approval for 2013–14 amounts has already been provided and there is no reason to believe the allocation for 2014–15, 2015–16 and beyond will not be forthcoming. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of these statements.

Mark Lowcock
Accounting Officer for the Department for International Development
4 July 2014

The notes on pages 180 to 221 form part of these accounts.

Consolidated Statement of Cash Flows

for the year ended 31 March 2014

	Note	2013–14 £000	2012–13 £000
Cash flows from operating activities	21.1	(8,547,871)	(6,671,464)
Cash flows from investing activities	21.2	(74,223)	(82,281)
Cash flows from financing activities	21.3	8,699,262	6,716,689
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		**77,168**	**(37,056)**
Payment of amounts due to the Consolidated Fund		(5,836)	(8,058)
Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		**71,332**	**(45,114)**
Cash and cash equivalents at the beginning of the period	12	(46,611)	(1,497)
Cash and cash equivalents at the end of the period	12	**24,721**	**(46,611)**

The notes on pages 180 to 221 form part of these accounts.

Consolidated Statement of Changes in Taxpayers' Equity

for the year ended 31 March 2014

	Note	DFID General Fund £000 (Restated)	DFID Revaluation reserve £000 (Restated)	DFID Total reserves £000 (Restated)	Departmental Group General Fund £000 (Restated)	Departmental Group Revaluation reserve £000 (Restated)	Departmental Group Total reserves £000 (Restated)
Balance at 31 March 2012		**(1,404,031)**	**1,872,899**	**468,868**	**(1,403,265)**	**1,872,899**	**469,634**
Impact of prior year restatement	20	–	1,835,164	1,835,164	–	1,835,164	1,835,164
Restated balance at 1 April 2012		**(1,404,031)**	**3,708,063**	**2,304,032**	**(1,403,265)**	**3,708,063**	**2,304,798**
Net Parliamentary Funding – drawn down	19	6,706,813	–	6,706,813	6,706,813	–	6,706,813
Supply payable adjustment	19	54,370	–	54,370	54,370	–	54,370
CFERs payable to the Consolidated Fund	19	(5,893)	–	(5,893)	(5,893)	–	(5,893)
Comprehensive Net Expenditure for the year	19, 20	(7,075,374)	(27,725)	(7,103,099)	(7,075,457)	(27,725)	(7,103,182)
Impact of prior year restatement	20	–	227,800	227,800	–	227,800	227,800
Non-cash adjustments:							
Non-cash charges – auditor's remuneration	4	265	–	265	265	–	265
Movements in reserves							
Realised element to General Fund	19, 20	89	(89)	–	89	(89)	–
Restated balance at 31 March 2013		**(1,723,761)**	**3,908,049**	**2,184,288**	**(1,723,078)**	**3,908,049**	**2,184,971**
Net Parliamentary Funding – drawn down	19	8,699,263	–	8,699,263	8,699,263	–	8,699,263
Net Parliamentary Funding – deemed		(54,370)	–	(54,370)	(54,370)	–	(54,370)
Supply payable adjustment	19	(24,107)	–	(24,107)	(24,107)	–	(24,107)
CFERs payable to the Consolidated Fund	19	(86)	–	(86)	(86)	–	(86)
Comprehensive Net Expenditure for the year	19, 20	(9,298,082)	46,651	(9,251,431)	(9,298,453)	46,651	(9,251,802)
Non-cash adjustments:							
Non-cash charges – auditor's remuneration	4	265	–	265	265	–	265
Movements in reserves							
Realised element to General Fund	19, 20	1,243	(1,243)	–	1,243	(1,243)	–
Balance at 31 March 2014		**(2,399,635)**	**3,953,457**	**1,553,822**	**(2,399,323)**	**3,953,457**	**1,554,134**

The notes on pages 180 to 221 form part of these accounts.

Notes to the Departmental Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2013–14 Government Financial Reporting Manual (FReM), issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the policy which is judged to be most appropriate to the particular circumstances of DFID for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Department are described below. These have been applied consistently in dealing with items that are considered material to the accounts.

In addition to the primary statements prepared under IFRS, the FReM also requires the Department to prepare a Statement of Parliamentary Supply with supporting notes show outturn against Estimate in terms of the net resource requirement and the net cash requirement.

These financial statements have been prepared in accordance with the Government Resources and Accounts Act 2000.

1.1 Accounting convention

These accounts have been prepared on a going concern basis under the historical cost convention, modified to account for the revaluation of non-current assets at their value to DFID by reference to their current costs or fair value as appropriate. The justification for preparing these accounts on a going concern basis is set out within note 19 to these accounts.

1.2 Basis of consolidation

These accounts comprise a consolidation of DFID and those entities which fall within its departmental boundary, as defined in the FReM, and make up the Departmental Group. Transactions between entities included in the consolidation are eliminated.

A list of all those entities within the departmental boundary is provided at note 23.

1.3 Coverage of accounts

These accounts cover the activities of DFID and its 2 non-departmental public bodies only, the Commonwealth Scholarship Commission (CSC) and Independent Commission for Aid Impact (ICAI). DFID is the sponsor department for CDC Group plc (CDC), a self-financing public corporation, wholly owned by DFID.

CDC is not consolidated in these accounts as, under FReM rules, public corporations are outside the departmental resource accounting boundary. DFID's 100% ownership interest in CDC is recognised in non-current asset investments.

In line with FReM rules on activities which are charged directly to departments' expenditure, the primary statements in these accounts do not include amounts attributed to DFID in relation to spending on development activities by the European Union (EU) from the EU budget. The Statement of Parliamentary Supply does, however, include this expenditure when calculating resource outturn for the year under review. As a result this expenditure is included within both note SOPS2 and SOPS3, detailing the calculation between Resource Outturn for the year and the total included in the Consolidated Statement of Comprehensive Net Expenditure.

1.4 Operating income

Operating income principally comprises rental income, loan interest and profits on disposal of non-current assets. It includes both income appropriated-in-aid and income to be surrendered to the Consolidated Fund, which HM Treasury has agreed should be treated as operating income under the ambit of the Department. All income is accounted for on an accruals basis.

1. Statement of accounting policies (continued)

1.5 Administration and programme expenditure

The Consolidated Statement of Comprehensive Net Expenditure is analysed between administration and programme income and expenditure. The classification of expenditure and income as administration or as programme follows the definition of administration costs set out in Consolidated Budgeting Guidelines by HM Treasury. Administration costs and income reflect the costs of running the Department. Programme costs reflect non-administrative costs, including payments of grants and other disbursements by the Department and certain staff costs where they relate directly to service delivery.

1.6 Grants payable

Grants payable are recorded as expenditure in the period in which the underlying event or activity giving entitlement to the grant occurs. Where the period to which the payments are to be applied is clearly defined, the appropriate resource adjustments are made. Where grants are made to governments or international organisations and UK contributions are pooled and cannot be matched directly with particular activities, expenditures are recognised in the period when agreed conditions for payment have been met.

In certain cases, grant contributions to international organisations are made in the form of promissory notes. The full amount of the promissory note is recognised as an expense in the period in which the note is deposited. Amounts not drawn down in cash from promissory notes at the Consolidated Statement of Financial Position date are included in 'Trade and other payables'.

1.7 Research and development

Expenditure by DFID from programme budgets in support of research and development is charged to the Consolidated Statement of Comprehensive Net Expenditure in the period in which it is incurred, unless it meets the criteria for capitalisation as defined in International Accounting Standard 38.

1.8 Value Added Tax (VAT)

Income and expenditure is shown net of VAT where output tax is charged or input tax is recoverable. Irrecoverable VAT incurred is included within the overall cost of purchases. Amounts owed by HM Revenue and Customs for EC VAT at the Consolidated Statement of Financial Position date are included in 'Trade and other receivables'.

1.9 Foreign exchange

Transactions denominated in foreign currency are accounted for at the sterling equivalent at the exchange rate ruling at the date of each transaction. Monetary assets and liabilities denominated in foreign currency are translated into sterling at the exchange rates ruling at the Consolidated Statement of Financial Position date. Differences on translation of realised balances are recognised as operating costs within the Consolidated Statement of Comprehensive Net Expenditure.

1.10 Pensions

Past and present home civil servants are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) which is a multi-employer defined benefit scheme and is unfunded, except in respect of dependants' benefits. DFID recognises the expected cost of these elements on a systematic and rational basis over the period which benefits from employees' services by payment to the PCSPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS. The Department recognises the contributions payable for the year in respect of defined contribution schemes, in accordance with IAS 19. Details of rates and amounts of contributions during the year are given in note 3.

The PCSPS is an unfunded multi-employer defined benefit scheme, however, DFID is unable to identify its share of the underlying assets and liabilities.

1. Statement of accounting policies (continued)

1.11 Property, vehicles and equipment

Title to freehold land and buildings is held in the name of, or on behalf of, the Secretary of State for International Development. Land and buildings are shown at current replacement cost based on professional valuations carried out at not more than 5 year intervals with the exception of the valuation of a leasehold related asset as discussed at note 7. As there are no indices available to update the historic cost between valuation points, land and buildings are held at depreciated revalued cost based on the previous revaluation.

Refurbishments to freehold and leasehold properties are capitalised at the actual costs incurred, where these extend the useful life or functionality of the underlying leased asset.

Equipment used for general administration purposes are recognised as assets, including any costs associated with bringing them into working condition. Therefore, asset costs include salaries and expenses of departmental staff arising directly from the development, construction and acquisition of the asset. Property, vehicles and equipment do not include items purchased from programme expenditure to benefit overseas governments and others where the intention is that ownership will fall to the third parties.

Property, vehicles and equipment are capitalised above a threshold of £1,000 for individual assets. Items of office and domestic furniture and IT equipment, some of which may individually cost less than £1,000, are capitalised on a grouped basis. Assets under construction are capitalised on the basis of actual costs incurred during the period until the work is completed when the asset is deemed available for use and reclassified accordingly.

Non-current assets are valued at current replacement cost, which is deemed representative of fair value. Current replacement cost is updated quarterly based on monthly indices provided by the Office for National Statistics website, except in relation to freehold land and buildings, for which appropriate indices are not available. As explained above, any surplus on revaluation is recognised directly in the revaluation reserve, except to the extent that the surplus reverses a previous revaluation deficit on the same asset which was previously recognised in the Consolidated Statement of Comprehensive Net Expenditure. In such circumstances the resulting credit is recognised in the Consolidated Statement of Comprehensive Net Expenditure. Any deficit on revaluation is recognised in the Consolidated Statement of Comprehensive Net Expenditure, except to the extent that it reverses a previous revaluation surplus on the same asset, in which case it is taken directly to the revaluation reserve.

1.12 Depreciation

Freehold land is not depreciated. Depreciation is provided on other property, vehicles and equipment on a straight line basis over the remaining useful lives of the assets. Depreciation on assets under construction, including improvements to leaseholds, is provided from the point at which these come into use. The useful lives for main asset categories are as follows:

Office accommodation (freeholds)	30 years
Domestic property (freeholds)	20 years
Improvements to freeholds	15 years
Leasehold-related assets	Over the remaining term of the lease
Motor vehicles	5 years
Furniture and equipment	Mainly at 5 and 10 years
IT equipment	1 to 8 years

1.13 Intangible assets

Intangible assets comprise software licences and IT systems, and are valued at current replacement cost, which is deemed representative of fair value. Any surplus on revaluation is recognised directly in the revaluation reserve, except to the extent that the surplus reverses a previous revaluation deficit on the same asset which was previously recognised in the Consolidated Statement of Comprehensive Net Expenditure. In this circumstance, the credit to that extent is recognised in the

1. **Statement of accounting policies** (continued)

1.13 Intangible assets (continued)

Consolidated Statement of Comprehensive Net Expenditure. Any deficit on revaluation is recognised in the Consolidated Statement of Comprehensive Net Expenditure, except to the extent that it reverses a previous revaluation surplus on the same asset, in which case it is taken directly to the revaluation reserve.

Amortisation is provided on a straight line basis as follows:

Software licences	Over the life of the licence (1 to 8 years)
IT systems	Over individually assessed estimated useful lives (1 to 8 years)

1.14 Financial instruments

IFRS 7 *Financial Instruments: Disclosures* requires disclosures in the accounts that enable users to evaluate the significance of financial instruments to the financial position and performance. Furthermore, it requires the disclosure of the nature and extent of risks arising from financial instruments to which DFID is exposed during the year and at the financial year end, and requires the explanation of how those risks are managed.

Financial assets and liabilities are recognised when the Department becomes party to the contracts that give rise to them and conditions satisfying recognition are met. These are derecognised when the right to receive cash flows has expired or where the Department has transferred substantially all the risks and rewards of ownership or control of the asset.

In order to gain greater budget certainty in relation to a particular programme, DFID mitigates the effects of potential falls in the value of sterling by taking out forward contracts to meet future currency requirements where considered appropriate. Such contracts are held in the Consolidated Statement of Financial Position at fair value, based on external valuations at the Statement of Financial Position date. Gains or losses in respect of forward currency purchases are recognised through the Consolidated Statement of Comprehensive Expenditure. DFID does not enter forward currency contracts to provide an accounting hedge and, in accordance with Treasury guidelines, hedge accounting has not been applied.

All other financial assets and liabilities that are not separately disclosed in the accounting policy are recorded at amortised cost using the effective interest method.

1.15 Investments

International Financial Institutions (IFIs)

Investments include the United Kingdom interest in certain International Financial Institutions (IFIs). Shares in these bodies are not traded securities.

IFIs play an integral role in delivering DFID's objectives and as such, the value of the Department's interest in these institutions is qualitative rather than quantitative. These investments are recognised at cost and subsequently measured at fair value. In the absence of market values an approximation of the fair value of DFID's interests in IFIs has been assessed as the amount that DFID would receive if the institutions ceased to operate. For all IFIs, this would be DFID's share of the audited net assets of the IFI, based on shareholdings at the time of dissolution. It is considered that the net assets shown on the Statement of Financial Position of each IFI, at the date closest to year end, adjusted for known changes in ownership, represent the best estimate of the net realisable value.

Increases in the value of investments, including those arising from translation to sterling of underlying values of foreign currency denominated investments or from market movements affecting the valuation, are taken to the revaluation reserve. Reductions in value are taken to the revaluation reserve to the extent that value is no lower than that the carrying amount at initial recognition to the Statement of Financial Position. Impairments below this cost are charged to the Consolidated Statement of Comprehensive Net Expenditure.

1. Statement of accounting policies (continued)

1.15 Investments (continued)

Public corporations

For financial years ending prior to 31 March 2012, in accordance with the FReM, investments in public corporations falling outside the resource accounting boundary were recognised at historical cost less any impairment. Impairments were assessed by comparing the historic cost to DFID's share of net assets, with any impairment being taken to the Consolidated Statement of Comprehensive Net Expenditure.

For financial periods ending on or after 31 March 2012, in accordance with the FReM, investments in public corporations falling outside the resource accounting boundary are recognised at fair value. Subsequent to the initial recognition, gains and losses on the fair value of the investment at each Statement of Financial Position date are reported through the revaluation reserve, with any impairment to the fair value and foreign exchange losses recognised immediately within the Consolidated Statement of Comprehensive Net Expenditure. As at 31 March 2014, DFID elected to retrospectively apply the change in accounting policy for the financial years ending 31 March 2012 and 31 March 2013.

Other investments

Other equity investments and certain 'returnable grant' arrangements are recognised at fair value at the Statement of Financial Poistion date. Subsequent gains and losses on the fair value at each Statement of Financial Position date are reported through the revaluation reserve, with any impairment to the fair value and foreign exchange losses recognised within the Consolidated Statement of Comprehensive Net Expenditure. The valuation methodology for programme funded investments depends on the nature of the investment and will vary from programme to programme.

1.16 Long term loans

In accordance with IAS 39, long term loans and receivables have been valued at amortised cost based on expected future cash flows, net of provisions. The discount rate applied to future cash flows to calculate amortised cost is the higher of the long term interest rate set by HM Treasury or the rate intrinsic to each agreement. Provisions applied include amounts which the UK has formally agreed will not be repaid. Repayments forecast to be made within one year are included in current assets (note 13.1).

1.17 Impairment of financial assets

The Department assesses at each Statement of Financial Position date whether there is objective evidence that financial assets are impaired as a result of events that occurred after the initial recognition of the asset and prior to the Statement of Financial Position date. If such events are considered to have an impact on the estimated future cash flows of the financial instrument then the asset is impaired. For the purposes of a collective evaluation of impairment, financial assets are grouped on the basis of similar risk characteristics, taking into account instrument types and other relevant factors. These characteristics are relevant to the estimation of future cash flows for groups of such assets by being indicative of the counterparty's ability to pay all amounts due according to the terms of the asset being evaluated.

The amount of impairment loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate set at inception. Future cash flows for a group of financial instruments that are collectively evaluated for impairment are estimated on the basis of expected cash flows for the assets and historical loss experience for assets with credit risk characteristics similar to those in the group.

Where the time value of money is material, financial assets are stated at discounted amounts using the real discount rate, adjusted for inflation, set by HM Treasury.

1. Statement of accounting policies (continued)

1.18 Leases

Where substantially all risks and rewards of ownership of a leased asset are borne by DFID, the asset is recorded as a non-current asset with a corresponding liability recorded representing the net present value of the payments obligation to the lessor. Net present value is calculated as the value of the minimum lease payments discounted by the interest rate implicit in the lease. The interest element of the finance lease payment is charged to the Consolidated Statement of Comprehensive Net Expenditure over the period of the lease at a constant rate in relation to the balance outstanding.

Other leases are classed as operating leases and the rentals are charged to the Consolidated Statement of Comprehensive Net Expenditure over the term of the lease. No ownership rights are awarded and therefore no assets or liabilities are recorded within the Consolidated Statement of Financial Position.

1.19 Cash and cash equivalents

Cash comprises cash on hand with UK and overseas banks and demand deposits at the Statement of Financial Position date. Cash equivalents comprise any assets considered by management to be readily convertible to cash, due to their highly liquid and short term nature, by way of a readily available market for sale.

1.20 Provisions

DFID provides for legal and constructive obligations, related to past events, where the obligations are of uncertain timing or value at the Statement of Financial Position date. Such provisions are based on the best estimate of the expenditure required to settle the obligation. Where the time value of money is material, provisions are stated at discounted amounts using the real discount rate, adjusted for inflation, set by HM Treasury.

1.21 Early retirement costs

DFID meets the additional costs of benefits, beyond the normal PCSPS benefits in respect of employees who retire early, by paying the required amounts annually to the PCSPS, over the period between early retirement and normal retirement date. These costs are provided in full as an expense in the Consolidated Statement of Comprehensive Net Expenditure (within programme costs) when early retirements have been agreed and arrangements are binding. Liability for future payments is shown under provisions. Where the provision for employee exit costs is significant/material, the FReM requires that the cash flows are discounted. Amounts provided in year and held within the provisions balance at year end are neither significant nor material.

1.22 Contingent assets and liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37, the Department discloses for Parliamentary reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to Parliament in accordance with the requirements of 'Managing Public Money'.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to Parliament separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to Parliament.

The Department discloses a contingent asset where it is probable there will be an inflow of economic benefits from a past event, but where the outcome (timing and/or value) is uncertain. An estimate of the financial effect is indicated, where possible.

1. Statement of accounting policies (continued)

1.23 Third party assets

Cash balances in the primary statements exclude amounts held for third parties as custodian or trustee but in which neither DFID nor the UK government more generally has a direct beneficial interest. Amounts of this nature held at the Statement of Financial Position date are disclosed in note 22.

1.24 Critical accounting judgements

The Accounting Officer, in preparing the Accounts, is required to select suitable accounting policies, apply them consistently and make estimates and assumptions that are reasonable and prudent. These judgements and estimates are based on historical experience and other factors considered relevant. Actual results may differ from these estimates and assumptions.

Critical accounting estimates are those which involve the most complex or subjective judgements or assessments. The areas of DFID's business that typically require such estimates in implementing the accounting policies set out above are explained in more detail below.

(a) Useful lives of property, vehicles and equipment and intangible non-current assets

DFID's management annually reviews and re-affirms the appropriateness of the useful lives of tangible and intangible assets for the purposes of applying depreciation.

(b) Impairment review of property, vehicles and equipment and intangible assets

Assets categorised as Land, Buildings and Dwellings, Leasehold Property and Assets under Construction are recorded at depreciated historic cost. All other assets are recorded at depreciated current cost. Indexation factors are obtained from the Office for National Statistics for those assets recorded at current cost. Each year DFID carries out a review of carrying value to assess indications of impairment.

(c) Impairment review of financial assets

DFID carries out an annual impairment review of the carrying value of its financial assets. Details of this policy are set out in note 1.17.

(d) Provisions against long term loans and receivables

Long term loan balances are held with a number of overseas governments and organisations. DFID carries out an annual review to assess the expected amounts receivable against the carrying value of loans outstanding, giving consideration to factors affecting recoverability such as political matters, for example stability within the recipient country, or economic developments and progress towards debt reduction initiatives such as the Paris Club or the Heavily Indebted Poor Countries (HIPC) Initiative. Where there is a likelihood that the full carrying value may not be received, a provision is made against the carrying value of the amount due and balances reported in the accounts to the extent that the outstanding amount will not be recovered. Details of this policy are set out in note 1.17.

1.25 Effects of future accounting policies

The following is a list of changes to IFRS that have been issued but which were not effective in the reporting period:

Annual improvements to IFRS (including *IFRS 13 Fair value measurement, IAS 16 Property, plant and equipment and IAS 24 Related party disclosures*) will be effective for financial reporting periods beginning on or after 1 July 2014. The Department is currently assessing the impact of these improvements but, based on preliminary analysis, it is not expected to be material.

IFRS 9 Financial Instruments is expected to be effective for financial reporting periods beginning on or after 1 January 2018. The new standard simplifies the classification and measurement of financial assets, previously reported under *IAS 39 Financial Instruments: Recognition and Measurement*, and will have a material effect on the disclosure and measurement of financial assets.

1. **Statement of accounting policies** (continued)

1.26 Operating segments

IFRS 8 defines an operating segment as a component of an entity:

- that engages in business activities from which it earns revenues and incurs expenditure
- whose operating results are reviewed regularly by the entity's decision-makers to make decisions about resources to be allocated to the segment and assess its performance
- for which discrete financial information is available

DFID's structure comprises a number of divisions which are individually, and collectively, responsible for delivering the Department's expected output and objectives. Each division reports through a Director to a Director General, who is a member of the Executive Management Committee. Budgets and resources are allocated to divisions based on operational plans. These are reviewed and signed off, firstly by the responsible Director then ultimately by the responsible Director General. The Executive Management Committee reviews a monthly finance report as a standing item on its agenda. This aggregates financial data for all divisions and summarises financial performance, both historical and forecast, by Director General area. As such, the divisions are considered the most appropriate operating segments for disclosure in note 2, which sets out the income and expenditure for each operating segment.

1.27 Changes in accounting policy

Except for the change of accounting policy set out in note 1.15, DFID has consistently applied the accounting policies referred to above to all periods presented in these financial statements.

2. Statement of operating costs by operating segment

IFRS 8 requires disclosure of income and expenditure by operating segment. The basis for defining operating segments is set out in note 1.26.

The standard also includes a requirement to show net assets per operating segment. The structure of DFID means that all assets included in the Statement of Financial Position are used for the general administration and benefit of DFID as a whole. As such, DFID considers the Statement of Financial Position to be centrally maintained and monitored by the Finance and Corporate Performance Division and it would therefore all fall under the reporting line of the Director General for Corporate Performance.

During 2013–14, there was a restructure carried out of divisions and as a result the operating segments differ from the prior year.

For the year ended 31 March 2014

Director General	Division	Gross expenditure £000	Income £000	2013–14 Net expenditure £000
Corporate Performance	Central Department Division	13,199	(1,037)	12,162
	Business Change and Strategy Division	549	–	549
	Business Solutions Division Level	13,583	–	13,583
	Communications Division	50,992	–	50,992
	Finance and Corporate Performance Division	10,140	–	10,140
	Group Operations	27,022	(5,715)	21,307
	Human Resources	10,897	(31)	10,866
	Internal Audit	1,426	–	1,426
	Non-Departmental Public Body	3,653	–	3,653
Corporate Performance		**131,461**	**(6,783)**	**124,678**
Permanent Secretary	Top Management Group	3,990	–	3,990
Permanent Secretary		**3,990**	**–**	**3,990**
Policy and Global Programmes	Global Funds	1,122,628	–	1,122,628
	International Relations Division	767,191	(81)	767,110
	Policy Division	755,567	–	755,567
	Research and Evidence Division	337,933	–	337,933
Policy and Global Programmes		**2,983,319**	**(81)**	**2,983,238**
Africa, South & East Asia, Western Hemisphere	Asia, Caribbean and Overseas Territories	819,688	(11)	819,677
	East and Central Africa	1,231,978	(10)	1,231,968
	West and Southern Africa	1,023,795	(184)	1,023,611
	Western Asia Division	471,495	(1)	471,494
Africa, South & East Asia, Western Hemisphere		**3,546,956**	**(206)**	**3,546,750**
Economic Development	Growth and Resilience Division	62,098	–	62,098
	International Finance Division	1,623,491	(128)	1,623,363
	Trade for Development Division	9,599		9,599
Economic Development		**1,695,188**	**(128)**	**1,695,060**
Middle East, Humanitarian and Security	Middle East, Humanitarian & Security Division	944,774	(37)	944,737
Humanitarian, Security and Conflict		**944,774**	**(37)**	**944,737**
Total		**9,305,688**	**(7,235)**	**9,298,453**

2. Statement of operating costs by operating segment (continued)

For the year ended 31 March 2013

Director General	**Division**	**Gross expenditure £000**	**Income £000**	**2012–13 Net expenditure £000**
Finance and Corporate Performance	Central Department Division	97,233	(51,450)	45,783
	Corporate Hub	1,378	–	1,378
	Business Solutions Division Level	16,357	–	16,357
	Finance and Corporate Performance Division	14,383	(17)	14,366
	Human Resources, Security and Facilities Division	36,721	(6,528)	30,193
	Communications Division	39,480	–	39,480
	Internal Audit	1,419	–	1,419
	Non-departmental public body	2,914	–	2,914
Finance and Corporate Performance		**209,885**	**(57,995)**	**151,890**
Permanent Secretary	Top Management Group	4,093	(1)	4,092
Permanent Secretary		**4,093**	**(1)**	**4,092**
Policy and Global Programmes	International Finance Division	1,893,618	(125)	1,893,493
	Policy Division	654,717	–	654,717
	International Relations Division	669,244	(2)	669,242
	Research and Evidence Division	244,710	–	244,710
	Joint Trade Policy Division	10,245	–	10,245
Policy and Global Programmes		**3,472,534**	**(127)**	**3,472,407**
Country Programmes	Asia, Caribbean and Overseas Territories	718,682	(49)	718,633
	East and Central Africa	1,050,575	(41)	1,050,534
	West and Southern Africa	863,658	(186)	863,472
Country Programmes		**2,632,915**	**(276)**	**2,632,639**
Humanitarian, Security and Conflict	Conflict, Humanitarian and Security Division	133,617	–	133,617
	Middle East and North Africa Division (MENAD)	251,458	–	251,458
	Western Asia and Stabilisation Division	429,398	(44)	429,354
Humanitarian, Security and Conflict		**814,473**	**(44)**	**814,429**
Total		**7,133,900**	**(58,443)**	**7,075,457**

3. Staff numbers and related costs

3.1 Staff costs

	Permanently employed staff £000	Others £000	Ministers £000	Special advisers £000	Total 2013–14 £000	Total 2012-13 £000
Wages and salaries	117,174	1,904	–	–	119,078	108,639
Social security costs	6,698	–	–	–	6,698	6,067
Other pension costs	20,055	–	–	–	20,055	19,239
Subtotal	**143,927**	**1,904**	**–**	**–**	**145,831**	**133,945**
Less recoveries in respect of outward secondments	(111)	–	–	–	(111)	(31)
Total net costs	**143,816**	**1,904**	**–**	**–**	**145,720**	**133,914**

Analysis of total	Charged to Administration Budget £000	Charged to Programme Budget £000	Charged to Capital Budget £000	Total £000
DFID	65,400	78,283	2,037	**145,720**
Agencies	–	–	–	–
Other designated bodies	–	–	–	–
Total	**65,400**	**78,283**	**2,037**	**145,720**

All staff costs relate to the Core Department and ICAI only. CSC does not have any staff as it uses administrators to carry out its day-to-day operations.

The Principal Civil Service Pension Scheme (PCSPS) is an unfunded multi-employer defined benefit scheme. DFID is unable to identify its share of the underlying assets and liabilities, therefore sufficient information is unavailable to enable DFID to account for the plan as a defined benefit plan. A full actuarial valuation was carried out as at 31 March 2007. Details can be found in the accounts of the Cabinet Office: Civil Superannuation (www.civilservice.gov.uk/pensions).

For 2013–14, employers' contributions of £18,420,743 were payable to the PCSPS (2012–13: £16,789,140) at 1 of 4 rates in the range 16.7% to 24.3% of pensionable pay, based on salary bands. The Scheme's Actuary reviews employer contributions every 4 years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2013–14 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £240,384 (2012–13: £193,945) were paid to 1 or more of a panel of 3 appointed stakeholder pension providers. Employer contributions are age-related and range from 3% to 12.5% of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £17,049 (2012–13: £13,883), 0.8% of pensionable pay, were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees.

No contributions were due to the partnership pension providers at the Statement of Financial Position date. Contributions prepaid at that date were nil.

2 individuals retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £16,088.

3. Staff numbers and related costs (continued)

3.2 Average number of persons employed

The average number of whole-time equivalent persons employed during the year was as follows. These relate to the Core Department only.

	Permanently employed staff	Others[1]	Ministers	Special advisers	2013–14 Number Total	2012–13 Number Total
Staff engaged on capital projects						
Corporate Performance	29	54	–	–	83	29
Total	**29**	**54**	**–**	**–**	**83**	**29**
Division						
Corporate Performance	482	–	–	–	482	458
Permanent Secretary	36	–	3	3	42	47
Policy and International Relations	507	–	–	–	507	483
Africa, South and East Asia and Western Hemisphere	1,339	–	–	–	1,339	1,265
Western Asia and Stabilisation, MENAD, CHASE and International Finance	519	–	–	–	519	488
Total	**2,912**	**54**	**3**	**3**	**2,972**	**2,770**

[1] Others have been recorded under Corporate Performance as more detailed information is not available

3.3 Reporting of civil service and other compensation schemes – exit packages

	2013–14 Departmental Group			2012–13 Departmental Group		
Exit package cost band	**Number of compulsory redundancies**	**Number of other departures agreed**	**Total number of exit packages by cost band**	**Number of compulsory redundancies**	**Number of other departures agreed**	**Total number of exit packages by cost band**
<£10,000	1	1	2	–	–	–
£10,000 – £25,000	–	4	4	1	2	3
£25,001 – £50,000	–	7	7	–	1	1
£50,001 – £100,000	–	5	5	–	2	2
£100,001 – £150,000	–	4	4	–	2	2
£150,001 – £200,000	–	1	1	–	2	2
£200,001+	–	–	–	–	–	–
Total number of exit packages	**1**	**22**	**23**	**1**	**9**	**10**
Total cost £000			**1,294**			**836**

All exit packages above relate to DFID.

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year of departure. Where the Department has agreed early retirements, the additional costs are met by the Department and not by the Civil Service Pension Scheme. Ill health retirement costs are met by the pension scheme and are not included in the table.

4. Other administration costs

		2013–14		2012–13	
	Note	DFID £000	Departmental Group £000	DFID £000	Departmental Group £000
Rentals under operating leases		12,758	12,758	16,480	16,480
Charges under finance leases		8,742	8,742	8,912	8,912
		21,500	21,500	25,392	25,392
Other current expenditure		21,393	23,163	27,693	29,805
Non–cash items					
Depreciation: property, vehicles and equipment	7	8,459	8,459	15,130	15,130
Amortisation: intangible assets	8	3,806	3,806	3,874	3,874
Revaluation of IT equipment	9	425	425	(571)	(571)
Impairment of furniture and fittings	9	1,011	1,011	191	191
Loss on disposal of property, vehicles and equipment	9	1,148	1,148	590	590
Loss on disposal of intangible assets	9	48	48	–	–
Auditors' remuneration and expenses[1]		265	265	265	265
Movement in provisions		(5,309)	(5,309)	(2,825)	(2,825)
		52,746	54,516	69,739	71,851
Staff costs	3	67,548	67,548	63,065	63,065
Grant in aid	23	1,761	–	1,980	–
Administration income	6	(6,091)	(6,091)	(7,101)	(7,101)
Total		**115,964**	**115,973**	**127,683**	**127,815**

[1] In addition, the National Audit Office received cash fees indirectly from DFID via other organisations to which it is a sub-contractor for carrying out audited-related services. Indirect fees totalled £208,200 in 2013–14 (2012–13: £168,247). Cash fees directly received from DFID during 2013–14 were Nil (2012–13: Nil).

5. Programme costs

	Note	2013–14 DFID £000	2013–14 Departmental Group £000	2012–13 DFID £000	2012–13 Departmental Group £000
Grants and current expenditure		7,140,277	7,162,587	5,353,552	5,372,563
Contributions to International Financial Institutions: promissory notes	14.2	1,935,517	1,935,517	1,408,547	1,408,547
Loss on foreign exchange		3,473	3,473	1,934	1,934
Non–cash items					
Movements in provisions	15	3,764	3,764	153,218	153,218
Gain on disposal of Actis		–	–	(5,721)	(5,721)
		9,083,031	**9,105,341**	**6,911,530**	**6,930,541**
Staff costs	3	78,283	78,283	68,443	68,443
Grant in aid	23	21,948	–	19,060	–
Programme income	6	(1,144)	(1,144)	(51,342)	(51,342)
Total net programme costs		**9,182,118**	**9,182,480**	**6,947,691**	**6,947,642**

6. Income

	2013–14 DFID £000	2013–14 Departmental Group £000	2012–13 DFID £000	2012–13 Departmental Group £000
Administrative income				
Rents from non–government bodies	(5,301)	(5,301)	(5,164)	(5,164)
Other	(790)	(790)	(1,937)	(1,937)
Subtotal	**(6,091)**	**(6,091)**	**(7,101)**	**(7,101)**
Programme income				
Non–capital operating income	(69)	(69)	(149)	(149)
Capital grant in kind to finance transfer of property	–	–	(44,145)	(44,145)
Sale of investment	–	–	(5,721)	(5,721)
Grant in aid funding	(450)	(450)	(490)	(490)
Other operating income	(86)	(86)	(136)	(136)
Loan interest	(539)	(539)	(701)	(701)
Subtotal	**(1,144)**	**(1,144)**	**(51,342)**	**(51,342)**
Total	**(7,235)**	**(7,235)**	**(58,443)**	**(58,443)**

7. Property, vehicles and equipment

Consolidated 2013–14	Land, buildings and dwellings	Leasehold-related assets	Vehicles	Furniture and equipment	IT equipment	Assets under construction	Total
	£000	£000	£000	£000	£000	£000	£000
Cost or valuation							
At 1 April 2013	**69,018**	**48,278**	**7,580**	**20,787**	**18,369**	**18,246**	**182,278**
Additions	208	1,544	1,176	966	2,478	2,109	8,481
Revaluation	–	–	(387)	(1,530)	(1,000)	–	(2,917)
Brought into use/reclassifications	–	–	–	–	48	–	48
Disposals	–	(544)	(346)	(2,206)	(207)	–	(3,303)
At 31 March 2014	**69,226**	**49,278**	**8,023**	**18,017**	**19,688**	**20,355**	**184,587**
Depreciation							
At 1 April 2013	**(3,062)**	**(25,218)**	**(5,374)**	**(11,466)**	**(14,330)**	**(1)**	**(59,451)**
Charged in year	(1,906)	(2,185)	(776)	(1,391)	(2,201)	–	(8,459)
Depreciation on revaluation	–	–	166	519	575	–	1,260
Reclassifications	–	–	–	–	–	–	–
Disposals	–	454	326	1,225	150	–	2,155
At 31 March 2014	**(4,968)**	**(26,949)**	**(5,658)**	**(11,113)**	**(15,806)**	**(1)**	**(64,495)**
Carrying amount at 31 March 2014	**64,258**	**22,329**	**2,365**	**6,904**	**3,882**	**20,354**	**120,092**
Carrying amount at 31 March 2013	**65,956**	**23,060**	**2,206**	**9,321**	**4,039**	**18,245**	**122,827**
Asset financing							
Owned	64,258	1,073	2,365	6,904	3,882	20,354	98,836
Finance-leased	–	21,256	–	–	–	–	21,256
Carrying amount at 31 March 2013	**64,258**	**22,329**	**2,365**	**6,904**	**3,882**	**20,354**	**120,092**

Additions (accruals basis)	8,481
Movement in capital payable	(15,704)
As shown in cash flow	**(7,223)**

7. Property, vehicles and equipment (continued)

The above relates to assets held by DFID. CSC and ICAI do not hold any assets.

The Department's freehold property in East Kilbride was valued at 31 March 2011 by GVA Grimley LLP International Property Advisers using Royal Institution of Chartered Surveyors (RICS) guidelines. A revised existing use valuation of £6.2 million (land £1.24 million, buildings £4.96 million) was reported.

Overseas properties were valued during 2011–12 as follows:

Zambia properties were revalued at 13 February 2012 by Pam Golding Properties; Zimbabwe properties were revalued at 6 February 2012 by SEEF Properties; Uganda property was valued at 17 January 2012 by Eastlands Agency Real Estate; Malawi properties were valued at 9 March 2012 by MPICO Limited; Pakistan property was valued at 22 February 2012 by W W Engineering Services (Pvt) Limited; Ethiopia property was valued at 31 January 2012 by CPMS.

Included in leasehold related assets, is a property held under a finance lease, entered into by a former executive agency of the Department. The property is now sublet through an operating lease to the University of Greenwich, which occupies the building and took on the work of this agency. The last formal valuation of the property using RICS guidelines was performed at 31 March 2008 by DTZ Debenham Tie Leung Limited. An informal professional valuation was conducted in October 2011 to support the Department's consideration of options for the future management of the property after the expiry of the finance lease. The value identified through the informal review is not significantly different from the formal valuation conducted in 2008. The formal valuation of the property was not updated during the year to avoid replication of work in advance of the decision over future management of the property.

Included in buildings, is 22/26 Whitehall which was transferred to DFID from Cabinet Office during 2012–13 at a total value of £44.145 million. The valuation was provided by DVS on 12 October 2012. DVS is the property arm of the Valuation Office Agency and provides professional property advice across the public sector. Subsequently, DFID has undertaken refurbishments to bring the property up to a suitable standard for occupation and use by the Department. This was completed during February 2013 and DFID commenced operations from the premises during February 2013.

7. Property, vehicles and equipment (continued)

Consolidated 2012–13	Land, buildings and dwellings £000	Leasehold-related assets £000	Vehicles £000	Furniture and equipment £000	IT equipment £000	Assets under construction £000	Total £000
Cost or valuation							
At 1 April 2012	**20,035**	**62,282**	**6,709**	**18,356**	**15,682**	**13,942**	**137,006**
Additions	2,836	1,116	1,202	3,313	1,413	51,052	**60,932**
Revaluation	–	(15,373)	73	(353)	1,379	–	**(14,274)**
Brought into use/reclassifications	46,147	488	–	–	–	(46,747)	**(112)**
Disposals	–	(235)	(404)	(529)	(105)	(1)	**(1,274)**
At 31 March 2013	**69,018**	**48,278**	**7,580**	**20,787**	**18,369**	**18,246**	**182,278**
Depreciation							
At 1 April 2012	(1,941)	(25,142)	(4,830)	(10,422)	(11,505)	–	(53,840)
Charged in year	(1,121)	(9,621)	(806)	(1,475)	(2,107)	–	(15,130)
Depreciation on revaluation	–	9,510	(29)	161	(808)	–	8,834
Reclassifications	–	1	–	–	–	(1)	–
Disposals	–	34	291	270	90	–	685
At 31 March 2013	**(3,062)**	**(25,218)**	**(5,374)**	**(11,466)**	**(14,330)**	**(1)**	**(59,451)**
Carrying amount at 31 March 2013	**65,956**	**23,060**	**2,206**	**9,321**	**4,039**	**18,245**	**122,827**
Carrying amount at 31 March 2012	**18,094**	**37,140**	**1,879**	**7,934**	**4,177**	**13,942**	**83,166**
Asset financing							
Owned	65,956	1,074	2,206	9,321	4,039	18,245	100,841
Finance-leased	–	21,986	–	–	–	–	21,986
Carrying amount at 31 March 2013	**65,956**	**23,060**	**2,206**	**9,321**	**4,039**	**18,245**	**122,827**

Additions (accruals basis)	60,932
Movement in capital payable	(970)
As shown in cash flow	59,962

8. Intangible assets

Consolidated 2013–14	**Software licences and IT systems**	**Intangible assets under construction**	**Total**
	£000	**£000**	**£000**
Cost or valuation			
At 1 April 2013	**39,738**	**11,224**	**50,962**
Additions	380	2,600	2,980
Brought into use/reclassifications	–	(48)	(48)
Disposals	(24)	(48)	(72)
At 31 March 2014	**40,094**	**13,728**	**53,822**
Amortisation			
At 1 April 2013	**(28,287)**	**–**	**(28,287)**
Charged in year	(3,806)	–	(3,806)
Disposals	24	–	24
At 31 March 2014	**(32,069)**	**–**	**(32,069)**
Carrying amount at 31 March 2014	**8,025**	**13,728**	**21,753**
Carrying amount at 31 March 2013	**11,451**	**11,224**	**22,675**
Asset financing			
Owned	8,025	13,728	21,753
Carrying amount at 31 March 2014	**8,025**	**13,728**	**21,753**

The above relates to assets held by DFID. CSC and ICAI do not hold any assets.

8. Intangible assets (continued)

Consolidated 2012–13	Software licences and IT systems £000	Intangible assets under construction £000	Total £000
Cost or valuation			
At 1 April 2012	**38,428**	**7,365**	**45,793**
Additions	1,310	3,746	5,056
Brought into use/reclassifications	–	113	113
At 31 March 2013	**39,738**	**11,224**	**50,962**
Amortisation			
At 1 April 2012	**(24,413)**	**–**	**(24,413)**
Charged in year	(3,874)	–	(3,874)
At 31 March 2013	**(28,287)**	**–**	**(28,287)**
Carrying amount at 31 March 2013	**11,451**	**11,224**	**22,675**
Carrying amount at 31 March 2012	**14,015**	**7,365**	**21,380**
Asset financing			
Owned	11,451	11,224	22,675
Carrying amount at 31 March 2013	**11,451**	**11,224**	**22,675**

The above relates to assets held by DFID. CSC and ICAI do not hold any assets.

9. Revaluation, impairments and disposals

This note summarises the impact of all revaluations, impairments and disposals on the Statement of Comprehensive Net Expenditure and the Revaluation Reserve.

				2013–14			2012–13
		Statement of Comprehensive Net Expenditure	Revaluation reserve	Total	Statement of Comprehensive Net Expenditure	Revaluation reserve (restated)	Total (restated)
	Note	£000	£000	£000	£000	£000	£000
Impairment/(revaluation) of of IT equipment	7	425	–	425	(571)	–	(571)
Impairment of furniture and fittings	7	1,011	–	1,011	191	–	191
Impairment/(revaluation) of vehicles	7	–	221	221	–	(44)	(44)
Impairment of leasehold-related assets	7	–	–	–	5,863	–	5,863
Loss on disposal of property, vehicles and equipment	4	1,149	–	1,149	590	–	590
Loss on disposal of intangible assets	4	48	–	48	–	–	–
Gain on disposal of Actis	5	–	–	–	(5,721)	–	(5,721)
Realised element to General Fund	19	–	1,243	1,243	–	89	89
Impairment of International Financial Institutions	11	–	73,669	73,669	–	27,769	27,769
Impairment of capital project investments	11	–	359	359	–	–	–
Revaluation of investment in CDC							
– opening adjustment as at 1 April 2012	11	–	–	–	–	(1,835,164)	(1,835,164)
– current year revaluation	11	–	(120,900)	(120,900)	–	(227,800)	(227,800)
Total		**2,633**	**(45,408)**	**(42,775)**	**352**	**(2,035,150)**	**(2,034,798)**

As discussed at Note 11, DFID have retrospectively applied a change in accounting policy related to the investment in CDC Group plc. DFID have elected to restate the financial statement comparatives for the years ending 31 March 2012 and 31 March 2013. The result of the change in accounting policy increased the revaluation reserve in relation to the investment in CDC by £1,835 million and £228 million for the years ending 31 March 2012 and 31 March 2013 respectively. No impairment was recognised on this investment during these financial years.

10. Capital and other commitments

10.1 Capital commitments

	31 March 2014 £000	31 March 2013 £000
Contracted capital commitments at 31 March not otherwise included in these financial statements		
Property, vehicles and equipment	287	56
Intangible assets	–	–
	287	**56**

10.2 Commitments under leases

10.2.1 Operating leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

	31 March 2014 £000	31 March 2013 £000
Obligations under operating leases for the following periods comprise:		
Land, buildings and dwellings		
Not later than 1 year	11,479	14,317
Later than 1 year and not later than 5 years	8,934	11,833
Later than 5 years	1,553	416
Total	**21,966**	**26,566**

10.2.2 Finance leases

Total future minimum lease payments under finance leases are given in the table below for each of the following periods.

	31 March 2014 £000	31 March 2013 £000
Obligations under finance leases for the following periods comprise:		
Land, buildings and dwellings		
Not later than 1 year	47,156	9,941
Later than 1 year and not later than 5 years	–	47,156
	47,156	57,097
Less interest element	(2,146)	(10,886)
Present value of obligations	**45,010**	**46,211**

10.2.3 Operating leases receivables

Total future minimum lease receivables under operating leases are given in the table below for each of the following periods.

	31 March 2014 £000	31 March 2013 £000
Receivables under operating leases comprise:		
Land, buildings and dwellings		
Not later than 1 year	1,688	5,302
Later than 1 year and not later than 5 years	–	2,108
Total	**1,688**	**7,410**

The above relates to commitments payable to DFID. CSC does not hold any commitments requiring disclosure.

11. Financial instruments

11.1 Non-current financial assets – equity investments

	Programme Capital Investments £000	International Financial Institutions £000	CDC Group plc £000 (Restated)	Actis LLP £000	Total £000 (Restated)
At 1 April 2012	–	**3,283,828**	**2,600,200**	–	**5,884,028**
Additions	–	34,003	–	–	34,003
Revaluations	–	(27,769)	227,800	–	200,031
At 31 March 2013	**–**	**3,290,062**	**2,828,000**	**–**	**6,118,062**
At 1 April 2013		**3,290,062**	**2,828,000**	–	**6,118,062**
Additions	26,364	37,951	–	–	64,315
Revaluations	(359)	(73,669)	120,900	–	46,872
At 31 March 2014	**26,005**	**3,254,344**	**2,948,900**	**–**	**6,229,249**

Current financial assets – available for sale equity investment

	Actis LLP £000	Total £000
At 1 April 2012	**1,678**	**1,678**
Additions	–	–
Revaluations	–	–
Disposal	(1,678)	(1,678)
At 31 March 2013 and 2014	**–**	**–**

The above non-current and current financial assets relates to assets held by DFID. CSC do not hold any assets.

Subsidiaries and associates: key data from last audited financial accounts

CDC Group plc – ordinary shares	31 December 2013 £m	31 December 2012 £m
Portfolio return (before tax)	170.2	250.6
Total return after tax	130.7	223.4
Total net assets (valuation basis)	2,948.9	2,831.6

Programme Capital Investments

Programme Capital Investments include investments made by DFID to achieve defined development objectives whilst retaining an ongoing, recoverable, interest in the assets funded. These include equity investments and 'returnable grant' arrangements, the terms of which will vary depending on programme circumstances. Such investments are classified as 'available for sale financial assets' and are measured at fair value at the Statement of Financial Position date.

11. Financial instruments (continued)

11.1 Non-current financial assets (continued)

Public sector bodies

DFID, on behalf of the government, owns 100% of the issued ordinary share capital of CDC Group plc. In 2004, fund management activities previously carried out by CDC were transferred to a newly formed limited liability partnership (Actis LLP). As a result DFID, on behalf of the Government, owned 40% of the members capital of Actis LLP. The decision was taken to dispose of this 40% members capital and full binding agreement was reached during the year to 31 March 2013.

Prior to 31 March 2012, in accordance with the FReM, investments in public corporations falling outside the resource accounting boundary, such as CDC and Actis LLP, were recognised at historical cost less any impairment. Impairments were assessed by comparing the historic cost to DFID's share of net assets, with any impairment being taken to the Consolidated Statement of Comprehensive Net Expenditure.

For each Statement of Financial Position date subsequent to 31 March 2012, in accordance with the FReM, investments in public corporations falling outside the resource accounting boundary should be recognised at fair value. Subsequent to the initial recognition, gains and losses on the fair value of the investment at each Statement of Financial Position date are reported through the revaluation reserve, with any impairment to the fair value and foreign exchange losses recognised immediately within the Consolidated Statement of Comprehensive Net Expenditure. As at 31 March 2014, DFID retrospectively applied the change in accounting policy for the financial years ending 31 March 2012 and 31 March 2013. DFID has labelled the restated comparative information with the heading 'restated' to highlight that the comparative information has been changed from the prior year's financial statements.

HMT further requires that self financing public corporations achieve a rate of return, described as 'cost of capital', to ensure that the opportunity cost of departments' investments is covered. If the corporation does not meet its rate of return over each CSR period, then the shareholding department may face a further charge to the extent that such a return has not been met.

The impact of the restatement on the investment of CDC Group plc is as follows:

	Impact of changes in accounting policies	
	As previously reported £000	As restated £000
At 31 March 2012	**765,036**	**765,036**
Revaluation	–	1,835,164
At 1 April 2012	**765,036**	**2,600,200**
Revaluation	–	227,800
At 31 March 2013	**765,036**	**2,828,000**

As a result of the restatement, an amount of £2,063 million was recorded as a revaluation reserve effective March 31, 2013.

International Financial Institutions

Investments in International Financial Institutions (IFIs) are valued at fair value. There is no market in these investments – all shareholders are sovereign states. Fair value has been assessed as DFID's share of the net assets of the IFIs, based on the number of shares subscribed by DFID. The Articles of Agreement of all the IFIs specify that this is the value that DFID would receive on the dissolution of the IFIs.

All investments in IFIs are denominated in a currency other then sterling. DFID is therefore exposed to currency risk if the value of these currencies was to fall against sterling. DFID is also exposed to market risk, as the value of each investment is dependent upon the net assets of the IFIs.

Base currencies of investments in IFIs are shown below. Figures in US dollars include those bodies for which the US dollar is used as the working equivalent for units of account formally expressed in Special Drawing Rights (SDRs). Revaluations for IFIs include £211 million (net) of unrealised losses (2012–13: unrealised gains of £108 million) arising from changes in exchange rates.

11. Financial instruments (continued)

		2013–14		2012–13
	Currency 000	£000	Currency 000	£000
International Bank for Reconstruction and Development	$1,688,843	1,012,935	$1,627,856	1,068,638
International Finance Corporation	$1,121,667	672,754	$1,050,000	689,293
European Bank for Reconstruction and Development	€1,281,677	1,058,874	€ 1,209,965	1,020,465
Asian Development Bank	$351,426	210,778	$335,370	220,160
Inter-American Development Bank	$221,650	132,941	$193,202	126,831
African Development Bank (in Units of Account)	98,638	94,981	90,297	87,152
Caribbean Development Bank	$74,471	44,666	$74,288	48,768
Multilateral Investment Guarantee Agency	$44,041	26,415	$43,803	28,755
		3,254,344		3,290,062

11.2 Forward currency contracts

During the year ended 31 March 2014, DFID entered into the purchase of forward purchases to cover its forecast net exposures in relation to a significant currency transaction in an area where the Department operates. During the period under review, 13 contracts matured. The value of these contracts undertaken was 484,677,154 South African Rand (sterling equivalent – £38.1 million) and the losses recognised on these contracts to maturity were £3.9 million. These losses are recognised within the Statement of Comprehensive Net Expenditure for the year ended 31 March 2014.

Forecast unrealised losses on forward purchases maturing in future periods, based on the actual exchange rates at the reporting period date, are analysed as follows:

	Foreign currency value	Sterling value £000	Unrealised gains £000	Unrealised losses £000	Maturing in
Current assets and liabilities					
South African Rand	243,103,976	18,443	–	(4,921)	2014–15

11.3 Interest rate exposure

	Fixed rate £000	Floating rate £000	No interest £000	Total £000	Fixed rate weighted average interest rate
2013–14 financial assets: cash					
Sterling	–	437	16,679	17,116	–
US dollars	–	640	–	640	–
Other currencies	–	6,353	–	6,353	–
Total	**–**	**7,430**	**16,679**	**24,109**	**–**
2013–14 financial assets: loans and receivables					
Sterling	3,009	8,289	27,149	38,447	2.79%
Euro	–	–	45,507	45,507	–
Total	**3,009**	**8,289**	**72,656**	**83,954**	**2.79%**

11. Financial instruments (continued)

11.3 Interest rate exposure (continued)

	Fixed rate £000	Floating rate £000	No interest £000	Total £000	Fixed rate weighted average interest rate
2013–14 financial assets: available for sale					
Sterling	–	–	2,974,905	2,974,905	–
US dollars	–	–	2,100,489	2,100,489	–
Euro	–	–	1,058,874	1,058,874	–
Other currencies	–	–	94,981	94,981	–
Total	**–**	**–**	**6,229,249**	**6,229,249**	**–**
2013–14 financial liabilities: promissory notes at amortised cost					
Sterling	–	–	3,510,172	3,510,172	–
US dollars	–	–	9,971	9,971	–
Total	**–**	**–**	**3,520,143**	**3,520,143**	**–**
2013–14 financial liabilities: other payables at amortised cost					
Sterling	–	–	338,337	338,337	–
Total	**–**	**–**	**338,337**	**338,337**	**–**
2012–13 financial assets/(liabilities): cash					
Sterling	–	252	(50,226)	(49,974)	–
US dollars	–	582	–	582	–
Euro	–	47	–	47	–
Other currencies	–	715	–	715	–
Total	**–**	**1,596**	**(50,226)**	**(48,630)**	**–**
2012–13 financial assets: loans and receivables					
Sterling	4,130	10,519	16,705	31,354	2.75%
Euro	–	–	60,186	60,186	–
Total	**4,130**	**10,519**	**76,891**	**91,540**	**2.75%**

11. Financial instruments (continued)

11.3 Interest rate exposure (continued)

	Fixed rate £000	Floating rate £000	No interest £000	Total £000	Fixed rate weighted average interest rate
2012–13 financial assets: available for sale					
US dollars	–	–	2,182,445	2,182,445	–
Euro	–	–	1,020,465	1,020,465	–
Other currencies	–	–	87,152	87,152	–
Total	**–**	**–**	**3,290,062**	**3,290,062**	**–**
2012–13 financial liabilities: promissory notes at amortised cost					
Sterling	–	–	2,742,176	2,742,176	–
US dollars	–	–	11,918	11,918	–
Total	**–**	**–**	**2,754,094**	**2,754,094**	**–**
2012–13 financial liabilities: other payables at amortised cost					
Sterling	–	–	301,533	301,533	–
Total	**–**	**–**	**301,533**	**301,533**	**–**

11.4 Currency risk exposures

The tables below show the Department's currency exposures that give rise to exchange rate gains and losses that are recognised in the Statement of Comprehensive Net Expenditure. Such exposures comprise those monetary assets and liabilities that are not denominated in the Department's functional currency of sterling.

	31 March 2014 £000	31 March 2013 £000
Financial assets: maturity profile		
US dollars	640	582
Euro	45,507	60,231
Other currencies	6,353	715
Total	**52,500**	**61,528**

The table below shows the functional currency of the Department's investments classed as available for sale.

	31 March 2014 £000	31 March 2013 £000
US dollars	2,100,489	2,182,445
Euro	1,058,874	1,020,465
Unit of account (African Development Bank)	94,981	87,152
Total	**3,254,344**	**3,290,062**

11. Financial instruments (continued)

11.5 Liquidity risk

The following tables show the maturity profile of the Department's financial assets and liabilities other than cash and equity investments

	Note	31 March 2014 £000	31 March 2013 £000
Financial assets: maturity profile			
Due on demand		–	–
Due within 1 year, but not on demand	11.1	13,981	17,119
Due within 1 to 2 years		12,355	14,397
Due within 2 to 3 years		10,947	12,633
Due within 3 to 4 years		9,388	9,029
Due within 4 to 5 years		8,285	6,758
Due after 5 years		28,998	31,604
Total		**83,954**	**91,540**

	31 March 2014 £000	31 March 2013 £000
Financial liabilities: maturity profile		
Due on demand	3,520,143	2,754,094
Due within 1 year, but not on demand	338,337	256,523
Due within 1 to 5 years	–	47,156
Less interest element of finance lease	(2,146)	(10,886)
Total	**3,856,334**	**3,046,887**

11.6 Credit risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk was as follows

	Note	31 March 2014 £000	31 March 2013 £000
Fair value financial assets	11.1	3,254,344	3,290,062
Loans and receivables	11.5	83,954	91,540
Cash and cash equivalents	12	24,109	(48,618)
Total		**3,362,407**	**3,332,984**

11. Financial instruments (continued)

11.6 Credit risk (continued)

The Department's ageing analysis was as follows:

		Net loans and receivables	
	Note	31 March 2014 £000	31 March 2013 £000 (Restated)
Not past due		83,954	91,539
Past due not provided against		–	–
Total		**83,954**	**91,539**

The movement in provisions against loans and receivables was as follows:

		£000
Balance at 31 March 2012		**(108,312)**
Reversal of provision		15,375
Utilisation of provision		5,183
Balance at 31 March 2013		**(87,754)**
Reversal of provision		5,846
Utilisation of provision	13.1	4,309
Balance at 31 March 2014		**(77,599)**

Bilateral loans, and loans formerly managed by Actis, are made directly with sovereign states; multilateral loans are made with sovereign states through multilateral bodies such as the European Investment Bank. Assessments of credit risk are based on default history, political risks and the potential future granting of debt relief.

Credit risk on the Department's cash balances held within the Government Banking Service is considered to be very low. Imprest balances are held with various institutions, all of which are major global banks with high credit ratings.

Investments in fair value financial assets are made through International Financial Institutions. Assessments of credit risk are based on audited financial statements provided by each institution on an annual basis.

11.7 Market risk

Interest rate risk

The Department's interest rate risk arises primarily from loans made at a floating rate, and cash balances held overseas. Neither of these represent a significant source of income for the Department – total loan interest in 2013–14 amounted to £0.539m (2012–13: £0.701m).

Foreign currency risk

The Department's largest exposure in terms of net assets is in US dollar and Euro. On the statement of financial position, exchange gains on investments are taken to the revaluation reserve. Exchange losses are also charged to the revaluation reserve where a previously accumulated reserve is available; losses in excess of this reserve are charged to operating costs. As at 31 March 2014, £2.100m (2013: £2.177m) of the Department's investments were denominated in US dollars and £1.058m (2013: £1.001m) in Euros. Exchange gains and losses on other financial assets and liabilities are charged to operating costs and are minimal based on the composition of assets and liabilities in foreign currency.

At 31 March 2014, if sterling had weakened by 10% against the US dollar, with all other variables held constant, net assets would have decreased by £223.4m (2013: £243.3m). Net operating costs would have reduced by £1.021m (2013: £0.140m). At the same date if sterling had weakened by 10% against the Euro, with all other variables held constant, net assets would have decreased by £0.118m (2013: £0.113m) with an effect on net operating costs of nil (2013: £0.005m).

During the year under review DFID did enter into arrangements to mitigate its exposure to currency risk on a large programme denominated in South African Rand where forward contracts were purchased to match milestone payments. At 31 March 2014 note 11.2 shows unrealised losses of £4.9m. In addition to this, as noted in 11.2, contracts matured during the year with realised losses of £3.9m which were reflected in operating costs.

11. Financial instruments (continued)

11.7 Market risk (continued)

Other price risk

The Department's investments in IFIs are based on share of the net assets of each IFI. Although there is no public traded market for these investments, changes in the underlying net asset values of the IFIs would impact on the investment value shown in these accounts. As at 31 March 2014, a 10% reduction in net asset values of the IFIs, with all other variables held constant, would result in the Department's net assets being reduced by £325m (2013: £315m).

The Department's investment in CDC is based on the net assets. As at 31 March 2014, a 10% reduction in the net asset value of this organisation, with all other variables held constant, would result in the Department's net assets being reduced by £295m (2013: 283m).

12. Cash and cash equivalents

	DFID £000	31 March 2014 Departmental Group £000	DFID £000	31 March 2013 Departmental Group £000
Balance at 1 April 2013	(48,618)	(46,611)	(3,029)	(1,497)
Net change in cash and cash equivalent balances	72,727	71,332	(45,589)	(45,114)
Balance at 31 March 2014	**24,109**	**24,721**	**(48,618)**	**(46,611)**

The following balances at 31 March 2014 were held at:				
Government Banking Service – Core Department	16,677	16,677	(50,226)	(50,226)
Government Banking Service – NDPBs	–	612	–	2,007
Commercial banks	7,432	7,432	1,608	1,608
Balance at 31 March 2014	**24,109**	**24,721**	**(48,618)**	**(46,611)**

Cash balances at the Government Banking Service were held in sterling. No interest is earned on cash balances held at the Government Banking Service. Imprest balances are held in a variety of local currencies.

13. Trade and other receivables

13.1 Gross value less provisions for debt relief and non-payment

	Project capital loans £000	Bilateral and multilateral loans £000	Other loans £000	Total £000
At 1 April 2013	–	80,775	10,765	91,540
Issued in the year	13,000	–	–	13,000
Repaid	–	(15,378)	(1,369)	(16,747)
Decrease in provision	–	5,846	–	5,846
Utilisation of provision	–	4,309	20	4,329
Written off	–	(9,497)	–	(9,497)
Foreign exchange loss	–	(1,702)	–	(1,702)
Increase in borrowing costs	(33)	(1,859)	(923)	(2,815)
At 31 March 2014	12,967	62,494	8,493	83,954
Due within 1 year	–	(12,110)	(1,871)	(13,981)
Total: other receivables falling due after more than 12 months*	**12,967**	**50,384**	**6,622**	**69,973**
** Of which*				
Falling due after 1 year and less than 2 years	–	10,129	2,226	12,355
Falling due after 2 years and less than 3 years	2,137	7,290	1,520	10,947
Falling due after 3 years and less than 4 years	2,830	5,875	683	9,388
Falling due after 4 years and less than 5 years	2,705	4,888	692	8,285
Falling due after 5 years	5,295	22,202	1,501	28,998
	12,967	50,384	6,622	69,973
Repayments included above	–	(15,378)	(1,369)	(16,747)
Repayments included in non-operating income	–	(3,528)	(1,369)	(4,897)
Principal repayments accrued 2013–14	–	(11,850)	–	(11,850)
Included in statements of cash flow – note 21.2	–	(15,378)	(1,369)	(16,747)

All receivables relate to DFID. CSC and ICAI do not hold any receivables.

13. Trade and other receivables (continued)

13.1 Gross value less provisions for debt relief and non-payment (continued)

	Bilateral and multilateral loans £000	Other loans £000	Total £000
At 1 April 2012	80,542	11,329	91,871
Repaid	(15,975)	(1,145)	(17,120)
Decrease in provision	15,375	–	15,375
Utilisation of provision	5,183	12,976	18,159
Written off	(18,368)	(12,976)	(31,344)
Foreign exchange (loss)/gain	1,470	–	1,470
Decrease in borrowing costs	12,548	581	13,129
At 31 March 2013	80,775	10,765	91,540
Due within 1 year	(15,186)	(1,934)	(17,120)
Total: other receivables falling due after more than 12 months*	**65,589**	**8,831**	**74,420**
** Of which*			
Falling due after 1 year and less than 2 years	12,326	2,071	14,397
Falling due after 2 years and less than 3 years	10,394	2,239	12,633
Falling due after 3 years and less than 4 years	7,495	1,534	9,029
Falling due after 4 years and less than 5 years	6,067	691	6,758
Falling due after 5 years	29,307	2,296	31,603
	65,589	8,831	74,420
Repayments included above	(27,780)	(1,145)	(28,925)
Repayments included in non-operating income			
Principal repayments accrued 2012–13	(11,805)	–	(11,805)
Included in statement of cash flows – note 21.4	(15,975)	(1,145)	(17,120)

13. Trade and other receivables (continued)

13.2 Current trade and other receivables – analysis by type

	31 March 2014 £000	31 March 2013 £000
Loans repayable within 1 year	13,981	17,120
Deposits and advances	26,076	9,312
Prepayments and accrued income*	97,946	43,811
Amounts due from the Consolidated Fund in respect of supply	–	54,370
Total	**138,003**	**124,613**

* Of which Nil relates to principal repayments on loans accrued (2012–13: £11.805 million).

13.3 Intra-government balances

	Amounts falling due within one year		Amounts falling due after more than one year	
	31 March 2014 £000	31 March 2013 £000	31 March 2014 £000	31 March 2013 £000
Balances with other central government bodies	965	55,385	–	–
Balances with local authorities	–	–	–	–
Balances with NHS bodies	–	–	–	–
Balances with public corporations and trading funds	–	–	–	–
Subtotal: intra-government balances	965	55,385	–	–
Balances with bodies external to government	137,038	69,228	69,973	79,703
Total receivable	**138,003**	**124,613**	**69,973**	**79,703**

The above relates to assets held by DFID. CSC and ICAI do not hold any assets.

14. Trade payables and other liabilities

14.1 Analysis by type

		DFID £000	31 March 2014 Departmental Group £000	DFID £000	31 March 2013 Departmental Group £000
Amounts falling due within one year					
Taxation		2,825	2,825	1,392	1,392
Other taxation and social security		943	943	898	898
Other payables		19,112	19,112	13,209	13,209
Accruals and deferred income		270,495	270,795	239,823	241,147
Current part of finance leases		44,962	44,962	1,201	1,201
		338,337	338,637	256,523	257,847
Promissory notes: due on demand		3,520,143	3,520,143	2,754,093	2,754,093
Amounts issued from the Consolidated Fund for supply but not spent at year end		24,107	24,107	–	–
Consolidated Fund extra receipts due to be paid to the Consolidated Fund					
	Received	2	2	5,752	5,752
	Receivable	–	–	–	–
		3,882,589	3,882,889	3,016,368	3,017,692
Amounts falling due after more than one year					
Finance leases		–	–	45,010	45,010
		–	**–**	**45,010**	**45,010**

14.2 Promissory notes payable: movement during the year

	£000	£000
Balance at 1 April 2012		(2,588,734)
Charge to operating costs in 2012–13 – new deposits	(1,408,547)	
Cash drawn down against notes previously issued	1,243,895	
Foreign exchange losses	(707)	
		(165,359)
Balance at 31 March 2013		(2,754,093)
Charge to operating costs in 2013–14 – new deposits	(1,903,072)	
Cash drawn down against notes previously issued	1,136,030	
Foreign exchange gains	992	
		(766,050)
Balance at 31 March 2014		(3,520,143)

Promissory notes payable have been classified as financial liabilities measured at amortised cost. They have been shown as due within 1 year, as they are legally payable on demand, so the maturity profile in the statement of financial position, and in note 11.5, shows the earliest date at which they could be payable.

14. Trade payables and other liabilities (continued)

14.2 Promissory notes payable: movement during the year (continued)

Promissory notes payable: analysis by institution at 31 March 2014

		31 March 2014		**31 March 2013**
	Capital £000	**Resource £000**	**Capital £000**	**Resource £000**
Other capital (Caribbean Development Bank and Asia Development Bank)	23,072	–	17,688	–
International Development Association	–	1,957,508	–	1,693,146
African Development Fund	–	504,364	–	471,457
Global Environment Fund	–	127,927	–	116,116
Asian Development Fund	–	88,958	–	78,833
Global Fund to Fight AIDS, TB and Malaria	–	415,000	–	20,000
Environmental Transformation Fund	–	249,113	–	236,113
Comic Relief	–	–	–	1,397
Caribbean Development Bank	–	9,000	–	8,839
International Fund for Agricultural Development	–	122,368	–	100,000
International Fund for Agricultural Development	–	8,681	–	10,504
German Development Corporation	–	14,152	–	–
Total	**23,072**	**3,497,071**	**17,688**	**2,736,405**

DFID, being a central government department financed from the Consolidated Fund, does not face any significant liquidity risk on these liabilities. There are no material balances denominated in foreign currencies, so currency risk on these liabilities is not significant. Note 11 gives further details on these risks.

14.3 Intra-government balances

		Amounts falling due within one year		**Amounts falling due after more than one year**
	31 March 2014 £000	**31 March 2013 £000**	**31 March 2014 £000**	**31 March 2013 £000**
Balances with other central government bodies	(30,096)	(10,166)	–	–
Balances with local authorities	–	–	–	–
Balances with NHS bodies	–	–	–	–
Balances with public corporations and trading funds	–	–	–	–
Subtotal: intra-government balances	(30,096)	(10,166)	–	–
Balances with bodies external to government	(3,852,493)	(3,006,202)	–	(45,010)
Total payables	**(3,882,589)**	**(3,016,368)**	**–**	**(45,010)**

15. Provisions

	IFFIm £000	AMC £000	ATP agreements £000	Early retirement costs £000	Other £000	Total £000
Balance at 1 April 2012	901,296	92,734	4,970	5,400	13,521	1,017,921
Provided in the year	46,359	–	161	947	2,282	49,749
Release of provision	(8,826)	–	(165)	–	(220)	(9,211)
Provision utilised in the year	(53,605)	(11,343)	(2,079)	(2,121)	(4,479)	(73,627)
Borrowing costs	172,904	10,577	–	–	–	183,481
Balance at 31 March 2013	1,058,128	91,968	2,887	4,226	11,104	1,168,313
Provided in the year	63,892	72,780	–	1,444	2,094	140,210
Release of provision	–	–	–	–	(119)	(119)
Provision utilised in the year	(63,341)	(43,554)	(1,492)	(2,477)	(4,293)	(115,157)
Borrowing costs/unwinding of discount	(11,720)	(14,293)	(466)	–	–	(26,479)
Balance at 31 March 2014	**1,046,959**	**106,901**	**929**	**3,193**	**8,786**	**1,166,768**

Analysis of expected timing of discounted flows at 31 March 2014[1]	IFFIm £000	AMC £000	ATP agreements £000	Early retirement costs £000	Other £000	Total £000
No later than 1 year	75,003	66,500	929	1,165	8,786	152,383
Later than 1 year and not later than 5 years	499,038	40,401	–	2,020	–	541,459
Later than 5 years	472,918	–	–	8	–	472,926
	1,046,959	**106,901**	**929**	**3,193**	**8,786**	**1,166,768**

Analysis of expected timing of discounted flows at 31 March 2013[1]	IFFIm £000	AMC £000	ATP agreements £000	Early retirement costs £000	Other £000	Total £000
No later than one year	64,901	41,000	1,492	1,245	11,104	119,742
Later than 1 year and not later than 5 years	354,600	50,968	1,395	2,975	–	409,938
Later than 5 years	638,627	–	–	6	–	638,633
	1,058,128	**91,968**	**2,887**	**4,226**	**11,104**	**1,168,313**

[1] Only the provisions for IFFIm and AMC have been discounted on the basis that the impact of discounting would not be material on any of the other provisions.

Provision for the International Finance Facility for Immunisations (IFFIm) represents the net present value of committed payments to cover the UK share of currently issued bonds. The discount rate used to generate the net present value is the real discount rate set by HM Treasury. IFFIm is an international development financing institution that is supported by sovereign donors. IFFIm will borrow operating funds in the international capital markets over the 10 years from 2006–07 backed by these pledges. The UK has pledged a total of £1,315 million through to 2026 with a further £250 million through to 2030, representing 44.73% of the total amounts pledged at 31 March 2014. To date, 29 bond issues have now been made, giving a total liability including interest of £1,411 million. The UK is therefore liable for £1,047 million in net present value terms at 31 March 2014 (after deducting payments made), which will be covered by payment obligations through to 2023.

Provision for Advance Market Commitments (AMC) represents the net present value of the UK share of supplier agreements signed. The discount rate used to generate the net present value is the real discount rate adjusted for inflation, set by HM Treasury. The UK has pledged a total of $485 million, through to 2021. At 31st March 2014 this represented 32.3% of commitments made. Supplier agreements to facilitate vaccine demands have been signed with a value of $1,095 million, the UK share of this is $350.4 million. The net present value of this value after deducting payments already made is £107m, which will be covered by payment obligations up to 2015.

Provisions for ATP agreements represent sums which DFID is committed to pay to the Export Credit Guarantees Department (ECGD) for interest make-up and insurance premiums under former mixed credit agreements (Aid and Trade Provision) projects. The ATP scheme is effectively closed and will not significantly affect the amount of the provision.

15. Provisions (continued)

Provisions for early retirement represent the full estimated cost of payments to be made by DFID to early retirees up to the normal retirement age. The timing of calls on the provision can be forecast with reasonable accuracy. The amount provided is uncertain only to the extent that adjustments may need to be made for up-rating of benefits and for unexpected changes in the number of beneficiaries. Amounts provided are likely to be used within at most 10 years.

Other provisions represent:

(a) sums for rents payable by the University of Greenwich for property occupied by a former Executive Agency of the Department, when the work of the Agency was taken over by the University. The main lease by the Department is treated as a finance lease. The rent received is lower than the finance charges incurred by the Department under the main lease. The provision covers the shortfall of rents receivable against finance charges payable over the main lease period to 2014.

(b) certain non-statutory pension obligations (most pension obligations for which DFID is responsible are included in the separate overseas superannuation account).

(c) estimated liabilities at the 31st March 2014 of overseas offices in respect of terminal benefit payments to staff appointed in country.

The above relates to liabilities held by DFID. CSC do not hold any liabilities requiring disclosure.

16. Contingent assets and contingent liabilities

16.1 Contingent assets

The Department has the following contingent assets.

On 30 April 2012, DFID signed a binding sale agreement with Actis management in relation to disposing of its 40% shareholding in Actis LLP. This sale agreement confirmed DFID's intention to dispose of this shareholding to the management of Actis LLP, in exchange for cash payments totalling $13 million and a 10% interest in Actis managements' carried interest in Actis Fund 3 and a 7.5% interest in Actis managements' carried interest in Actis Fund 4. Carried interest refers to profits generated by the funds over the period only from the sale agreement date until the expiry of the funds. This is based on the performance of the fund as a whole but will only become payable once a predetermined hurdle rate (the minimum rate of return) has been achieved. As this target is based on investment market performance, in the future, it is not felt that the carried interest element of the sale proceeds can be valued reliably. As a result, DFID will recognise carried interest as additional sales revenue only when it has been calculated as payable and confirmed by an external audit of Actis LLP and the associated funds.

16.2 Contingent liabilities

Contingent liabilities of £489.9 million (2012–13: £1,862 million) exist in respect of contributions due to international organisations which have been subject to formal approval by Parliament but which are not yet supported either by promissory notes or cash payments.

In addition to contingent liabilities disclosed above in accordance with IAS 37, the department discloses for parliamentary reporting and accountability purposes certain contingent liabilities where the likelihood of a transfer of economic benefit is remote. These amount to £10,791.8 million (2012–13: £11,384.9 million) and comprise:

- £10,672.8 million (2012–13: £11,047.7 million) in respect of callable capital on investments in International Financial Institutions.
- £108.3 million (2012–13: £113.7 million) in respect of for the UK share of EU member states' collective guarantees of the European Investment Bank's lending under the Lome conventions and the parallel Council decisions on the Association of Overseas Countries and Territories.
- Maintenance of the value of subscriptions paid to capital stock of regional development banks and funds (unquantifiable);
- Indemnities in respect of the transfer of ownership of the Natural Resources Institute (unquantifiable);
- £10.7 million (2012–13: £223.5 million) in respect of other items over £100,000 (or lower, where required by specific statute) that do not arise in the normal course of business and which are reported to Parliament by departmental Minute prior to the Department entering into the arrangement. This includes a guarantee over a borrowing facility undertaken by a non UK overseas territory.

It is not possible to quantify the financial impact of the above contingent liabilities at the Statement of Financial Position date due to uncertain factors including the timings of outflows. DFID do not expect any reimbursements to occur in relation to the contingent liabilities identified.

17. Losses and special payments

17.1 Losses statement

	2013–14 Number of cases	2013–14 £000	2012–13 Number of cases	2012–13 £000
Total	**52**	**404**	**55**	**1,201**
Details of cases over £300,000				
Cash losses	–	–	–	–
Claims abandoned	–	–	–	–
Administrative write-offs	–	–	–	–
Fruitless payments	–	–	2	737
Store losses	–	–	–	–

The Department did not write off any losses greater than £300,000 during the year.

A number of DFID-funded assets related to programmes located in South Sudan that have been lost as a result of the conflict which commenced in the country in December 2013. It is not currently safe to access all areas of the country due to the on-going instability and therefore the value of assets lost has not yet been quantified. We expect to evaluate the extent of the losses incurred once it is possible to access the areas of the country where the assets are located. It is likely that this will result in a write-off in a future accounting period.

17.2 Special payments

	2013–14 Number of cases	2013–14 £000	2012–13 Number of cases	2012–13 £000
Total value of special payments	**1**	**2**	**–**	**–**
Details of cases over £300,000	**–**	**–**	**–**	**–**

18. Related-party transactions

DFID is the 100 per cent shareholder in CDC Group plc. DFID had no material transactions with CDC during the year.

DFID had a 40 per cent interest in Actis LLP until 30 April 2012 at which point the Department entered into a binding sales agreement to dispose of this interest. This explained that DFID is entitled to a fixed amount which was payable on 1 May 2012 and 1 May 2013 plus an element of carried interest dependant on the future performance of certain Actis funds. The fixed element still to be paid is included within prepayments and accrued income set out within note 14. The carried interest element is reflected as a contingent asset within note 16. DFID had no other transactions with Actis LLP during the financial year to 31 March 2013 and 2014.

DFID has had a number of transactions with other government departments and other central government bodies. These are undertaken under normal trading circumstances, at arms length, and are reported within DFID's net resource outturn. Amounts due to and from other government departments are disclosed separately in notes 13 and 14. No amounts have been written off during 2013–14 to or from other government departments. The largest volume of transactions, in frequency and value, have been with the Foreign and Commonwealth Office.

A related party transaction took place during the year between the Department and a staff member who is a related party of the Department by virtue of being a close family member of Mark Lowcock. The transaction related to salary costs which have been paid in accordance with civil service guidelines. To ensure this relationship was managed objectively, Mark Lowcock had no direct or indirect involvement in determining pay, position or promotion for the individual involved. The Department has put in place a process whereby should a situation arise in which the Accounting Officer would otherwise be involved in a decision that would directly affect this individual, he would play no role, but two Directors-General and a senior Cabinet Office official would agree on the course of action.

Further to this, no minister, board member, key manager or other related party has undertaken any material transactions with the Department during the year.

19. General Fund

The General Fund reflects the realised and unrealised balance of the cumulative difference between net operating costs and financing, provided by Parliament, adjusted for amounts payable to the Consolidated Fund.

	DFID £000	DFID £000	Departmental Group £000	Departmental Group £000
General Fund at 31 March 2012		(1,404,031)		(1,403,265)
Net operating cost for the year		**(7,075,374)**		**(7,075,457)**
Net Parliamentary Funding	6,706,813		6,706,813	
Supply reissued	–		–	
Payable for supply	54,370		54,370	
Financing provided		**6,761,183**		**6,761,183**
Notional cost within operating costs		265		265
Realised element of revaluation reserve		89		89
Operating income payable to the Consolidated Fund		(184)		(184)
CFERs payable to the Consolidated Fund		(5,709)		(5,709)
Net decrease in the General Fund		(319,730)		(319,813)
General Fund at 31 March 2013		**(1,723,761)**		**(1,723,078)**
Net operating cost for the year		**(9,298,082)**		**(9,298,453)**
Net Parliamentary Funding	8,699,263		8,699,263	
Net Parliamentary Funding – deemed	(54,370)		(54,370)	
Supply reissued	–		–	
Payable for supply	(24,107)		(24,107)	
Financing provided		**8,620,786**		**8,620,786**
Notional cost within operating costs		265		265
Realised element of revaluation reserve		1,243		1,243
Operating income payable to the Consolidated Fund		(86)		(86)
CFERs payable to the Consolidated Fund		–		–
Net decrease in the General Fund		**(675,874)**		**(676,245)**
General Fund at 31 March 2014		**(2,399,635)**		**(2,399,323)**

[1] The Department's total non-current liabilities and negative General Fund reflect the inclusion of liabilities falling due in future years. Under the Government Resources and Accounts Act 2000, no money may be drawn from the Consolidated Fund other than that required for the service of the specified year. In common with other government departments, the future financing of DFID's liabilities is to be met by future grants of supply and application of future income, both to be approved annually by Parliament. Such approval for 2013–14 has already been provided and there is no reason to believe the allocation for 2014-15 and beyond will not be forthcoming. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of these statements.

20. Revaluation reserve

	£000 (Restated)
Balance at 1 April 2012	**3,708,063**
Loss on revaluation – International Financial Institutions	(27,769)
Gain on revaluation – CDC	227,800
Gain on vehicles	44
Realised element to General Fund	(89)
Balance at 31 March 2013	**3,908,049**
Loss on revaluation – International Financial Institutions	(73,669)
Loss on vehicles	(221)
Gain on revaluation – CDC	120,900
Loss on revaluation – capital project investments	(359)
Realised element to General Fund	(1,243)
Balance at 31 March 2014	**3,953,457**

As discussed at Note 11, DFID have retrospectively applied a change in accounting policy related to the investment in CDC Group plc. DFID have elected to restate the financial statement comparatives for the years ending 31 March 2012 and 31 March 2013.

The impact of the restatement on the revaluation reserve is as follows:

	As previously reported £000	As restated £000
Revaluation reserve as at 31 March 2012	**1,872,899**	**1,872,899**
Gain on revaluation – CDC	–	1,835,164
At 1 April 2012	**1,872,899**	**3,708,063**
At 1 April 2012	**1,872,899**	**3,708,063**
Gain on revaluation – CDC	–	227,800
At 31 March 2013	**1,872,899**	**3,935,863**

21. Notes to the statement of cash flows

21.1 Reconciliation of Comprehensive Net Expenditure to operating cash flows

	31 March 2014 £000	31 March 2013 (restated) £000
Net operating cost	**(9,298,082)**	**(7,075,457)**
Adjustments for non-cash transactions	162,360	1,631,953
(Increase)/decrease in trade and other receivables	(161,225)	53,026
Movement in receivables for items not passing through the Statement of Comprehensive Net Expenditure	54,370	(44,494)
Decrease/(increase) in trade payables	795,709	(1,164,059)
Movement in payables for items not passing through the Statement of Comprehensive Net Expenditure	29,858	2,165
Working capital movement: capital items	(15,704)	(970)
Use of provisions	(115,157)	(73,628)
Net cash outflow from operating activities	**(8,547,871)**	**(6,671,464)**

21.2 Cash flows from investing activities

	31 March 2014 £000	31 March 2013 £000
Purchase of intangible assets	(2,982)	(5,056)
Purchase of property, vehicles and equipment	(8,481)	(60,932)
Proceeds of disposal of property, vehicles and equipment	1,196	590
Additions to investments	(63,956)	(34,003)
Repayments from other bodies	–	17,120
Net cash outflow from investing activities	**(74,223)**	**(82,281)**

21.3 Cash flows from financing activities

	31 March 2014 £000	31 March 2013 £000
From the Consolidated Fund (supply) – current year	8,644,893	6,706,813
From the Consolidated Fund (supply) – prior year	54,370	9,876
Net financing	**8,699,263**	**6,716,689**

21. Notes to the statement of cash flows (continued)

21.4 Analysis of capital expenditure, financial investments and associated Consolidated funds in excess of receipts (CFERs)

2013–14	Property, vehicles and equipment, and intangible assets £000	Investments and loans £000	Appropriations in aid £000	Net total £000
Administration	11,462	–	–	11,462
Programme: long term loans	–	–	(28,597)	(28,597)
Programme: investments	–	37,951	–	37,951
Other receipts	–	–	(1,196)	(1,196)
Total	**11,462**	**37,951**	**(29,793)**	**19,620**

2012–13	Property, vehicles and equipment, and intangible assets £000	Investments and loans £000	Appropriations in aid £000	Net total £000
Administration	65,986	–	–	65,986
Programme: long term loans	–	–	(40,730)	(40,730)
Programme: investments	–	34,003	–	34,003
Other receipts	–	–	(590)	(590)
Total	**65,986**	**34,003**	**(41,320)**	**58,669**

22. Third party assets

The Department held the amounts shown below, which relate to cash provided to DFID by other development agencies as part of jointly funded programmes. These funds are held in the capacity of project manager/lead donor and are disbursed when required by the programme. These are not held in DFID's name and as such are not included in cash held by the Core Department, as set out in note 12.

The reduction in the balance from 31 March 2013 to the present is due to the contract for third party money being transferred from DFID to Crown Agents, who have taken on the responsibility for managing and controlling these funds; in place of DFID. The majority of projects and associated funds have now been transferred; however there is a residual balance remaining with DFID where the projects are due for completion within the next couple of months.

	31 March 2014 £000	31 March 2013 £000
Amounts held in third party account	1,469	2,138

23. Entities within the departmental accounting boundary

The entities within the boundary during 2013–14 were as follows. DFID income and expenditure incorporated financing of the following non-departmental public bodies (NDPBs), in full or in part, in the current financial year:

Executive NDPB

Commonwealth Scholarship Commission (CSC)

Advisory NDPB

Independent Commission for Aid Impact (ICAI)

Reconciliation of grant in aid to CSC from Core Department and other departments

	2013–14 £000	2012–13 £000
Core Department	23,259	20,550
Other departments	450	490
Total grant in aid to CSC	**23,709**	**21,040**
Of which		
Administration grant in aid	1,761	1,980
Programme grant in aid	21,948	19,060
	23,709	**21,040**
CSC administrative expenditure	1,769	2,112
CSC programme expenditure	22,311	19,011
Total CSC expenditure	**24,080**	**21,123**
Increase in cash and cash equivalents	(1,395)	475
Increase in trade payables	1,046	(558)
Decrease in receivables	(22)	–
	23,709	**21,040**
DFID income from other government departments to fund grant in aid payment	**(450)**	**(490)**

ICAI is an advisory NDPB, whose spend is included within DFID's expenditure and is not required to be reported separately.

24. Events after the reporting date

No non-adjusting events after the reporting date have been identified. These financial statements were authorised for issue on the same date that the Comptroller and Auditor General signed his certificate.

CHAPTER 7

Analysis of Departmental Expenditure

Common core tables (unaudited)

In line with Her Majesty's Treasury Public Expenditure System (PES) guidance on the preparation of 2013–14 Annual Report and Accounts, DFID has produced the following common core tables. Tables 7.1, 7.3 and 7.4 cover the required period 2009–10 to 2015–16. Table 7.2 is required to cover 2013–14 alone. These tables summarise key performance information against prior years, budget and forecast information.

The figures up to and including 2013–14 show the actual resource outturn for that year, and for 2014–15 onwards indicative planning figures are presented. These figures were informed by the spending review 2010 and revisions to provisional allocations made within the Autumn Statement. These provisional plans may be subject to revision, as DFID strategy is continually reviewed to ensure that aid is used most effectively.

DFID's available programme resources are allocated to country or regional specific aid programmes, international aid programmes or other programmes in the annual resource round. This establishes an aid framework allocation, approved by the Secretary of State, which provides divisions within DFID with a firm budget for the current year. For full details on what the outturn for 2013–14 represents and how this was delivered, reference should be made to other narrative within the Annual Report and Accounts.

An Excel version of these tables, as required by HM Treasury regulations, is included on DFID's external website.

Table 7.1: Public spending

This table summarises Budgets and Outturn on a basis consistent with the Estimate Part II section headings. One adjustment has been made for the period 2009–10 to 2010–11 where capital grants are reflected in outturn as resource but are funded by capital. The revised format of note 2 now reflects this change to the Accounts.

As a result of the new ministers appointed during 2010–11, a new basis of assessing aid delivery was formed. This allocates aid across 5 pillars. As outturn for the prior year was not based on this methodology it is not appropriate to restate these figures on this basis. As a result the original Estimate headings are displayed for outturn from 2009–10 to 2010–11, with only Plan data shown on the new basis. This is consistent with information available on Online System for Central Accounting and Reporting (OSCAR).

		£000
	2009–10	**2010–11**
Basis for 2009–10 to 2010–11	**Outturn**	**Outturn**
Resources (excluding capital grants)		
RfR1: Eliminating Poverty in Poorer Countries	**5,003,799**	**5,318,663**
Of which:		
Spending in Departmental Expenditure Limits	**4,624,050**	**5,004,383**
A: Bilateral Aid to Africa	1,480,352	1,557,019
B: Bilateral Aid to South Asia	735,452	759,785
C: Bilateral Aid to the Rest of the World	389,997	369,988
D: Improve the Effectiveness of Multilateral Aid	1,247,422	1,599,045
E: Develop a Global Partnership for Development	355,850	385,239
F: Central Departments	314,977	83,307
G: Environment Transformation Fund	100,000	250,000
Multiple Objectives	–	–
Gibraltar Social Insurance Fund	–	–
Spending in Annually Managed Expenditure	**379,749**	**314,280**
H: Programmes Contributing to Multiple Objectives	145,931	6,020
I: Grants to the International Finance Facility for Immunisation	233,818	224,481
J: Provision for Advance Market Commitment	–	83,779
Central departments	–	–
EU Research Grants	–	–
RfR2: Conflict Prevention	**16,715**	**15,652**
A: Conflict Prevention and Stabilisation	16,715	15,652
Total	**5,020,514**	**5,334,315**

Table 7.1: Public spending
(*continued*)

New basis from 2011–12					£000
	2011–12	**2012–13**	**2013–14**	**2014–15**	**2015–16**
	Outturn	**Outturn**	**Outturn**	**Plans**	**Plans[1]**
Resources (excluding capital grants) *Of which:*					
Spending in Departmental Expenditure Limits	**6,183,532**	**6,129,662**	**8,088,379**	**7,870,142**	**7,652,000**
A: CSC (NDPB) (net) scholarship relating to developing countries	18,189	20,633	24,080	27,284	–
B: Wealth Creation	421,231	419,247	575,108	646,608	–
C: Climate Change	157,831	268,620	271,311	285,555	–
D: Governance and Security	720,291	696,928	735,505	725,796	–
E: Direct Delivery of Millennium Development Goals	2,183,444	2,388,532	4,295,992	4,066,601	–
F: Global Partnerships	1,529,331	1,333,672	1,262,056	895,972	–
G: Total Operating Costs	207,944	236,269	239,280	234,396	233,000
H: Central Programmes	(13,128)	(13,290)	(19,860)	17,500	18,000
I: Joint Conflict Pool	21,570	18,892	29,416	39,150	–
J: Independent Commission for Aid Impact (NDPB) (net)	2,116	2,914	3,653	4,280	–
K: CSC (NDPB) (net) scholarship relating to developed countries	588	–	–	–	–
No Specific Pillar	–	–	–	–	–
Departmental Unallocated Provision	–	–	–	–	6,713,570
Non-voted					
L: European Union Attributed Aid	934,125	757,245	671,838	927,000	687,430
Spending in Annually Managed Expenditure	**43,960**	**138,590**	**68,995**	**339,985**	**109,913**
Voted					–
M: Wealth Creation	(2,723)	(2,084)	38,071	(927)	–
N: Direct Delivery of Millennium Development Goals	41,052	156,067	3,769	314,866	103,262
O: Total Operating Costs	(3,927)	(3,748)	(2,722)	(1,154)	–
P: Central Programmes	9,558	(11,645)	9,320	27,200	(2,925)
Q: Climate Change	–	–	20,557	–	–
No Specific Pillar	–	–	–	–	9,576
Total	**6,227,492**	**6,268,252**	**8,157,374**	**8,210,127**	**7,761,913**

[1] DFID is in the process of conducting a resource allocation round for 2015–16 and beyond. As this is still underway, we are unable to provide a detailed breakdown of the categories that budget will be allocated to.

Table 7.1: Public spending
(*continued*)

CAPITAL Basis for 2009–10 to 2010–11	2009–10 Outturn	£000 2010–11 Outturn
Resources (including capital grants)		
RfR1: Eliminating Poverty in Poorer Countries	**1,352,642**	**1,758,696**
Of which:		
Spending in Departmental Expenditure Limits	**1,352,642**	**1,758,696**
A: Bilateral Aid to Africa	110,313	168,110
B: Bilateral Aid to South Asia	55,796	85,470
C: Bilateral Aid to the Rest of the World	13,631	21,234
D: Improve the Effectiveness of Multilateral Aid	1,060,382	1,303,643
E: Develop a Global Partnership for Development	124,564	191,114
F: Central Departments	(12,044)	(10,875)
G: Environment Transformation Fund	–	–
Multiple Objectives	–	–
Gibraltar Social Insurance Fund	–	–
Spending in Annually Managed Expenditure	**–**	**–**
H: Programmes Contributing to Multiple Objectives	–	–
I: Grants to the International Finance Facility for Immunisation	–	–
J: Provision for Advance Market Commitment	–	–
Central Departments	–	–
EU Research Grants	–	–
RfR2: Conflict Prevention	**–**	**–**
A: Conflict Prevention and Stabilisation	–	–
Total	**1,352,642**	**1,758,696**

Table 7.1: Public spending
(*continued*)

CAPITAL New basis from 2011–12	2011–12 Outturn	2012–13 Outturn	2013–14 Outturn	2014–15 Plans	£000 2015–16 Plans
Resources (including capital grants) *Of which:*					
Spending in Departmental Expenditure Limits	**1,645,907**	**1,653,213**	**1,945,584**	**2,043,000**	**2,614,000**
A: CSC (NDPB) (net) scholarship relating to developing countries	–	–	–	–	–
B: Wealth Creation	127,995	194,279	302,403	560,054	–
C: Climate Change	67,084	54,295	75,354	131,955	–
D: Governance and Security	18,508	13,808	11,086	2,408	–
E: Direct Delivery of Millennium Development Goals	117,353	70,115	51,483	89,493	–
F: Global Partnerships	1,323,535	1,315,993	1,508,583	1,259,090	–
G: Total Operating Costs	–	–	–	–	–
H: Central Programmes	(8,568)	4,724	(3,325)	–	–
I: Joint Conflict Pool	–	–	–	–	–
J: Independent Commission for Aid Impact (NDPB) (net)	–	–	–	–	–
K: CSC (NDPB) (net) scholarship relating to developing countries	–	–	–	–	–
No Specific Pillar	–	–	–	–	–
Departmental Unallocated Provision	–	–	–	–	2,614,000
Non-voted L: European Union Attributed Aid	–	–	–	–	–
Spending in Annually Managed Expenditure	–	–	–	–	–
Voted M: Wealth Creation	–	–	–	–	–
N: Direct Delivery of Millennium Development Goals	–	–	–	–	–
O: Total Operating Costs	–	–	–	–	–
P: Central Programmes	–	–	–	–	–
Total	**1,645,907**	**1,653,214**	**1,945,584**	**2,043,000**	**£2,614,000**

Table 7.2: Public spending control

This table sets out DFID's outturn for 2013–14, by subhead detail against the total budgetary control limits approved by Parliament at Main Estimate and at final Supplementary Estimate.

Resources	Main Estimate	Supplementary Estimate	Forecast outturn	Variance from Main Estimate	Variance from Supplementary Estimate (£000)
Voted Expenditure	***8,576,500***	***8,469,888***	***8,088,379***	***488,121***	***381,509***
A: CSC (NDPB) (net) scholarship relating to developing countries	37,454	37,454	24,080	13,374	13,374
B: Wealth Creation	754,407	697,968	575,108	179,299	122,860
C: Climate Change	457,444	305,355	271,311	186,133	34,044
D: Governance and Security	684,608	663,922	735,505	(50,897)	(71,583)
E: Direct Delivery of Millennium Development Goals	3,246,161	4,377,613	4,295,992	(1,049,831)	81,621
F: Global Partnerships	1,887,249	1,157,483	1,262,056	625,193	(104,573)
G: Total Operating Costs	247,419	247,019	239,280	8,139	7,739
H: Central Programmes	5,675	1,675	(19,860)	25,535	21,535
I: Joint Conflict Pool	34,500	27,250	29,416	5,084	(2,166)
J: Independent Commission for Aid Impact (NDPB) (net)	4,256	4,256	3,653	603	603
K: No Specific Pillar	208,871	–	–	208,871	–
Departmental Unallocated Provision	98,456	39,893	–	98,456	39,893
Non-voted					
L: European Union Attributed Aid	910,000	910,000	671,838	238,162	238,162
Spending in Annually Managed Expenditure					
Voted	***291,600***	***191,524***	***68,995***	***222,605***	***122,529***
M: Wealth Creation	(1,492)	(1,492)	38,071	(39,563)	(39,563)
N: Direct Delivery of Millennium Development Goals	269,035	158,105	3,769	265,266	154,336
O: Total Operating Costs	(3,743)	(3,439)	(2,722)	(1,021)	(717)
P: Central Programmes	27,800	38,350	9,320	18,480	29,030
Q: Climate Change	–	–	20,557	(20,557)	(20,557)
Total	***8,868,100***	***8,661,412***	***8,157,374***	***710,726***	***504,038***

Table 7.2: Public spending control

(*continued*)

Capital	Main Estimate	Supplementary Estimate	Forecast outturn	Variance from Main Estimate	Variance from Supplementary Estimate
					£000
Voted Expenditure	**1,925,000**	**1,969,442**	**1,945,584**	**(20,584)**	**23,858**
A: CSC (NDPB) (net) scholarship relating to developing countries	–	–	–	–	–
B: Wealth Creation	274,417	409,044	302,403	(27,986)	106,641
C: Climate Change	76,550	107,461	75,354	1,196	32,107
D: Governance and Security	1,094	10,271	11,086	(9,992)	(815)
E: Direct Delivery of Millennium Development Goals	93,388	62,607	51,483	41,905	11,124
F: Global Partnerships	1,471,160	1,379,059	1,508,583	(37,423)	(129,524)
G: Total Operating Costs	–	–	–	–	–
H: Central Programmes	1,000	1,000	(3,325)	4,325	4,325
I: Joint Conflict Pool	–	–	–	–	–
J: Independent Commission for Aid Impact (NDPB) (net)	–	–	–	–	–
K: No Specific Pillar	7,391	–	–	7,391	–
Departmental Unallocated Provision	–	–	–	–	–
Non-voted					
L: European Union Attributed Aid	–	–	–	–	–
Spending in Annually Managed Expenditure	**–**	**–**	**–**	**–**	**–**
Voted					
M: Wealth Creation	–	–	–	–	–
N: Direct Delivery of Millennium Development Goals	–	–	–	–	–
O: Total Operating Costs	–	–	–	–	–
P: Central Programmes	–	–	–	–	–
Q: Climate Change	–	–	–	–	–
Total	**1,925,000**	**1,969,442**	**1,945,584**	**(20,584)**	**23,858**

Table 7.3: Capital employed

The table below summarises DFID's Statement of Financial Position.

PES (2012) 17 requires departments to publish plan data for the next 2 years. The most significant values on DFID's Statement of Financial Position are based on values provided by external parties, such as investment values. No plan information relating to future performance of these factors is available. In addition, other areas such as provisions and payables <1 year (including promissory notes) will vary depending on the programmes funded over the next 4 years and funding mechanisms used. As a result DFID has had to make assumptions to determine a future value for a number of areas within the Statement of Financial Position.

Consistent with the preparation of the 2013-14 Annual Report and Accounts, 2012-2013 Outturn has been restated to reflect a change in accounting policy relating to CDC Group plc.

							£000
	2009–10	**2010–11**	**2011–12**	**2012–13**	**2013–14**	**2014–15**	**2015–16**
	Outturn	**Outturn**	**Outturn**	**Outturn (Restated)**	**Outturn**	**Plans**	**Plans**
Assets and liabilities on the Statement of Financial Position at end of year:							
Assets							
Non-current assets							
Property, vehicles and equipment	**92,724**	**87,085**	**83,166**	**122,827**	**120,092**	**34,747**	**22,440**
Of which:							
Land and buildings (including leasehold improvements)	61,111	61,796	55,234	89,016	86,587	15,570	4,960
Vehicles	2,748	2,256	1,879	2,206	2,365	1,183	591
Office and domestic furniture and equipment	8,885	8,815	7,934	9,321	6,904	5,523	4,419
IT equipment and systems	11,205	6,617	4,177	4,039	3,882	7,382	8,654
Assets in the course of construction	8,775	7,601	13,942	18,245	20,354	5,089	3,816
Intangible	24,602	21,867	21,380	22,675	21,753	17,947	14,141
Investments	3,813,655	3,867,211	4,048,864	6,118,062	6,229,249	8,272,249	10,886,249
Trade and other receivables > 1 year	128,964	111,419	79,703	74,420	69,973	58,000	46,000
Current assets							
Financial assets	–	–	1,678	–	–	–	–
Trade and other receivables < 1 year	361,771	157,344	71,768	124,613	138,003	138,000	138,000
Cash and cash equivalents	4,199	3,605	2,880	1,608	24,109	9,109	9,000
Liabilities							
Current < 1 year	(1,758,952)	(2,505,030)	(2,855,959)	(3,186,336)	(4,034,972)	(3,990,000)	(3,945,000)
Non-current > 1 year	(46,454)	(46,766)	(46,210)	(45,010)	–	–	–
Provisions	(674,280)	(914,826)	(938,402)	(1,048,571)	(1,014,385)	(988,000)	(961,500)
Capital employed within the main Department	**1,946,229**	**781,909**	**468,868**	**2,184,288**	**1,553,822**	**3,552,052**	**6,209,330**
NDPB net assets	–	–	766	683	334	300	300
Total capital employed in Departmental Group	**1,946,229**	**781,909**	**469,634**	**2,184,971**	**1,554,156**	**3,552,352**	**6,209,630**

Table 7.4: Administration Budgets

The table below shows published Administration Budget outturn for the past 5 years (including year just ended) and Spending Review plans for the next 2 years.

In accordance with the Business Plan and Structural Reform Plan, DFID has moved its internal basis of monitoring to a 5 pillar approach. The headings on the Estimate and focus of plans have been aligned to these pillars. It is not considered appropriate to restate prior years' outturns on this basis as these pillars were not used for strategic decision-making.

	2009–10 Outturn	2010–11 Outturn
Headings for 2009–10 to 2010–11		
Eliminating Poverty in Poorer Countries		
A: Bilateral Aid to Africa	19,370	19,343
B: Bilateral Aid to South Asia	12,203	10,341
C: Bilateral Aid to the Rest of the World	12,679	10,439
D: Improve the Effectiveness of Multilateral Aid	14,603	10,529
E: Develop a Global Partnership for Development	19,978	20,063
F: Central Departments	76,220	75,957
G: Environment Transformation Fund	–	–
Spending In Annually Managed Expenditure		
H: Programmes Contributing to Multiple Objectives	–	–
I: Grants to the International Finance Facility for Immunisation	–	–
J: Provision for Advance Market Commitment	–	–
Central Departments	–	–
Total RfR1	**155,053**	**146,672**
Conflict Prevention		
A: Conflict Prevention and Stabilisation	3,996	5,423
Total RfR2	**3,996**	**5,423**
Total RfR 1 and 2	**159,049**	**152,095**

Table 7.4: Administration Budgets
(*continued*)

							£000
	2009–10	2010–11	2011–12	2012–13	2013–14	2014–15	2015–16
	Outturn	Outturn	Outturn	Outturn	Outturn	Plans	Plans
New basis from 2011–12							
Resources							
Of which:							
Spending in Departmental Expenditure Limits	**–**	**–**	**123,345**	**127,815**	**115,973**	**115,200**	**112,700**
A: CSC (NDPB) (net) scholarship relating to developing countries	–	–	1,942	2,112	1,769	1,724	–
B: Wealth Creation	–	–	–	–	–	–	–
C: Climate Change	–	–	–	–	–	–	–
D: Governance and Security	–	–	–	–	–	–	–
E: Direct Delivery of Millennium Development Goals	–	–	–	–	–	–	–
F: Global Partnerships	–	–	–	–	–	–	–
G: Total Operating Costs	–	–	120,989	125,298	113,728	95,496	94,700
H: Central Programmes	–	–	–	–	–	17,500	18,000
I: Joint Conflict Pool	–	–	–	–	–	–	–
J: Independent Commission for Aid Impact (NDPB) (net)	–	–	303	405	476	480	–
K: CSC (NDPB) (net) scholarship relating to developing countries	–	–	111	–	–	–	–
Non-voted							
L: European Union Attributed Aid	–	–	–	–	–	–	–
Spending in Annually Managed Expenditure	–	–	–	–	–	–	–
Voted							
M: Wealth Creation	–	–	–	–	–	–	–
N: Direct Delivery of Millennium Development Goals	–	–	–	–	–	–	–
O: Total Operating Costs	–	–	–	–	–	–	–
P: Central Programmes	–	–	–	–	–	–	–
Total	**–**	**–**	**123,345**	**127,815**	**115,973**	**115,200**	**112,700**

Table 7.5: Staff in post

	Mar-09	Mar-10	Mar-11	Mar-12	Mar-13	Mar-14
Home civil servants	1,600	1,573	1,567	1,562	1,764	1,863

Table 7.5 shows the number of full-time equivalent Civil Service staff employed by DFID in the UK and overseas, including those working overseas on aid projects. Part-time staff are counted according to percentage of time worked.

Note 3 to the Accounts shows the average number of full-time equivalents employed during the year and includes locally engaged staff overseas, as required by the 2013–14 *Government Financial Reporting Manual*. This is why the totals differ.

Administration consulting and administration temporary staff

Total spend by DFID during 2013–14 on administration consultancy was £82,011 (2012–13: £4,588,616), and the spend on other administration temporary staff was £1,903,506 (2012–13: £1,875,482).

The numbers in the table and note above consist of Core Department only. No staff are employed by the Department's NDPBs.

ANNEX A

DFID allocations by programme

DFID's available programme resources are allocated to country or regional specific aid programmes, international aid programmes or other programmes in the annual resources and results cycle. This establishes an aid framework allocation, approved by the Secretary of State, which provides divisions within DFID with a firm budget for the current year and indicative budgets for future years.

Table A.1 sets out the Department's actual programme resource outturn for 2013–14, and for 2014–15 indicative planning figures are presented. These plans may be subject to revision as, by its nature, the Department's work is dynamic. The precise way in which DFID spends will reflect changing demands and the speed at which different projects are implemented and new projects developed. Figures may not sum exactly to totals due to rounding.

DFID's partnership with India and South Africa is in transition; DFID will honour commitments to existing projects, all of which will finish in 2015.

Table A.1: DFID allocations by programme

	2013–14	2013–14	2014–15
	Total programme outturn	Of which: Front line delivery outturn	Plans
	(£000)	(£000)	(£000)
AFRICA			
East and Central Africa			
Africa Regional Department	183,981	2,855	147,269
DFID Burundi	10	–	–
DFID Ethiopia	288,335	3,975	341,690
DFID Kenya	139,309	3,147	108,431
DFID Rwanda	88,099	2,311	74,218
DFID Tanzania	178,828	3,651	165,591
DFID Uganda	97,417	2,699	86,337
DFID Sudan	50,582	2,538	48,400
DFID South Sudan	143,088	3,441	137,651
DFID Somalia	87,113	3,488	107,331
East and Central Africa TOTAL	**1,256,762**	**28,105**	**1,216,917**
West and Southern Africa			
Africa Directorate	1,399	1,013	18,125
DFID DRC	167,266	5,100	159,039
DFID Malawi	87,158	2,021	61,867
DFID Mozambique	80,123	2,724	66,627
DFID Southern Africa	53,208	2,904	64,937
DFID Zambia	68,999	2,377	62,137
DFID Zimbabwe	108,643	2,649	75,998
DFID Ghana	92,962	2,117	73,885
DFID Nigeria	274,745	8,584	233,900
DFID Sierra Leone and Liberia	80,194	2,592	66,420
West and Southern Africa Total	**1,014,697**	**32,080**	**882,934**
Africa TOTAL	**2,271,459**	**60,185**	**2,099,851**

	2013–14	2013–14	2014–15
	Total programme outturn	Of which: Front line delivery outturn	Plans
	(£000)	(£000)	(£000)
Asia, Caribbean and Overseas Territories			
DFID Cambodia	4,891	–	–
DFID Bangladesh	265,679	3,528	192,551
DFID Burma	71,417	1,732	126,722
DFID India	173,514	4,365	139,370
DFID Nepal	107,376	2,652	82,402
DFID Vietnam	16,995	1,068	12,229
DFID Indonesia	14,476	988	14,432
Asia Division London	263	263	341
DFID Caribbean	16,176	1,851	73,329
Overseas Territories Department	118,937	2,133	50,975
Asia Regional Team	29,642	626	28,566
Global Development Partnerships Programme	6,402	1,439	1,329
Global Development Partnerships Programme – India	8,512	–	–
Asia, Caribbean and Overseas Territories TOTAL	**834,281**	**20,645**	**722,246**
Western Asia and Stabilisation Division			
West Asia Department	265	265	502
DFID Afghanistan	193,586	11,331	177,834
DFID Pakistan	259,512	6,522	267,735
Stabilisation Unit	15,919	4,279	13,854
DFID Tajikistan	9,709	930	9,280
DFID Kyrgyz Republic	4,683	–	5,500
DFID Ukraine	–	–	5,500
Western Asia and Stabilisation Division TOTAL	**483,674**	**23,328**	**480,205**
Middle East and North Africa Division			
DFID Jerusalem and Palestinian Programme	95,369	1,510	79,820
DFID Syria	294,960	445	256,525
DFID MENAD Regional	50,481	2,541	55,133
DFID Yemen	82,232	857	79,145
Middle East Humanitarian and Conflict Directors Office	–	–	26,000
Middle East and North Africa Division TOTAL	**523,041**	**5,353**	**496,623**
Conflict, Humanitarian and Security Division			
Conflict Funds	3,550	–	4,771
Conflict, Humanitarian and Security Department	395,105	2,333	308,000
Conflict, Humanitarian and Security Division TOTAL	**398,655**	**2,333**	**312,771**
Country/Regional Programme TOTAL	**4,511,109**	**111,844**	**4,111,696**
International Finance Division			
Multilateral Effectiveness Department	1,376	161	1,749
Private Sector Department	212,900	262	437,610
World Bank Programme	1,105,000	–	736,750
Regional Development Banks	286,379	–	344,540
HIPC, Debt Relief	81,773	–	95,864
IMF	9,900	–	88,900
Global Funds Department	1,121,945	108	812,627
International Finance Division TOTAL	**2,819,273**	**604**	**2,518,040**

	2013–14 Total programme outturn (£000)	2013–14 Of which: Front line delivery outturn (£000)	2014–15 Plans (£000)
International Relations Division			
European Commission Attribution	671,838	–	927,000
United Nations and Commonwealth Department	347,211	133	242,101
Global Partnerships Department	4,164	1,063	49,294
Europe Department	409,830	–	388,000
International Relations Division Total	**1,433,043**	**1,196**	**1,606,395**
International Divisions TOTAL	**4,252,389**	**1,800**	**4,124,559**
Policy Division			
Civil Society Department	188,396	367	187,409
Policy and Research Cabinet	19,453	–	480
Governance, Open Societies and Anti-Corruption Department	45,645	943	32,345
Growth and Resilience Department	56,110	893	80,928
Human Development Group	293,958	1,771	204,916
Climate and Environment Group	212,213	1,661	308,073
Trade Policy Unit	8,576	32	13,043
Policy Division TOTAL	**824,352**	**5,668**	**827,194**
Research and Evidence Division			
Evaluation Department	18,389	–	20,000
Research and Evidence	308,541	5,934	311,896
Chief Economist Office	5,853	595	6,962
Research and Evidence Division TOTAL	**332,783**	**6,529**	**338,858**
Policy and Research TOTAL	**1,157,135**	**12,197**	**1,166,052**
Corporate Performance Group TOTAL	**64,313**	**2,760**	**77,782**
Central costs	**-63,630**	**1,230**	**–**
TOTAL	**9,921,316**	**129,831**	**9,480,089**

ANNEX B

Annual reporting of statistical information

B.1 The International Development (Reporting and Transparency) Act 2006 requires the Secretary of State for International Development to report to Parliament on an annual basis. The schedule to the Act sets out the statistical reporting that is required. This information is published each autumn for the preceding year in DFID's publication Statistics on International Development. Provisional figures for 2013 are provided in the following tables.

B.2 The statistical reporting requirements of the Act are itemised below with the tables within this Annex showing where the corresponding information can be located. Information is included for the most recent period and each of the four periods before. Figures may not sum exactly to totals due to rounding.

Act schedule	Table number
Total UK bilateral aid broken down by:	
Debt relief, in turn split by cancelled export credits	Table B.1
Region	Table B.2
Country including humanitarian assistance breakdown	Table B.2
Sector	Table B.3
Country as a percentage of UK bilateral aid	Table B.2
Percentage and amount to low income countries	Table B.2
Percentage of gross national income (GNI)	Table A.6
UK multilateral aid broken down by:	
European Union	Table B.1
World Bank	Table B.1
United Nations and its agencies	Table B.1
Other multilateral organisations	Table B.1
UK imputed share[1] of the aggregate amount of multilateral official development assistance (ODA) provided by the bodies to which the UK contributed such assistance broken down by:	
Country	Table B.4
Percentage and amount to low income countries	Table B.4

[1] UK imputed share is the share of all multilateral expenditure in developing countries which can be attributed to the UK.

Table B.1: Total UK net official development assistance (ODA)

					£ millions
	2009	**2010**	**2011**	**2012**	**2013[1]**
Total bilateral ODA	**4,732**	**5,191**	**5,286**	**5,524**	**6,666**
as a % of GNI	0.33	0.35	0.34	0.36	0.42
of which: Administration costs[2]	254	238	258	333	232
Debt relief	27	106	113	71	36
Export Credit Guarantee Agency	7	54	91	20	30
Total multilateral ODA	**2,491**	**3,261**	**3,343**	**3,242**	**4,771**
as a % of GNI	0.18	0.22	0.22	0.21	0.30
of which: Total European Commission	1,245	1,301	1,184	1,169	1,274
Total World Bank	555	933	1,086	797	1,609
Total UN agencies	297	371	367	419	443
Total other organisations[3]	394	656	706	858	1,445
TOTAL ODA	**7,223**	**8,452**	**8,629**	**8,766**	**11,437**
as a % of GNI	**0.51**	**0.57**	**0.56**	**0.56**	**0.72**

[1] 2013 data is provisional. Final 2013 ODA will be published in Statistics on International Development 2014 in October.
[2] Includes front line delivery costs. This is in line with OECD Development Assistance Committee (DAC) Statistical Reporting Directives.
[3] Includes Regional Development Banks and other multilateral agencies on the DAC List of Multilateral Organisations.

Table B.2: Total UK net ODA and humanitarian assistance by recipient country

						£ thousands
		2009	2010	2011	2012	2013[2]
Africa						
Algeria	UK Net Bilateral ODA	2,311	1,425	901	2,151	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.05	0.03	0.02	0.04	–
Angola[1]	UK Net Bilateral ODA	2,842	10,800	428	352	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.06	0.21	0.01	0.01	–
Benin[1]	UK Net Bilateral ODA	19	–	45	17	–
	of which Humanitarian Assistance	–	–	45	–	–
	Percentage of Total Net Bilateral ODA	0.00	–	0.00	0.00	–
Botswana	UK Net Bilateral ODA	589	686	974	568	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.01	0.02	0.01	–
Burkina Faso[1]	UK Net Bilateral ODA	128	65	510	1,077	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.01	0.02	–
Burundi[1]	UK Net Bilateral ODA	9,232	13,041	11,055	734	4,012
	of which Humanitarian Assistance	1,101	2,286	372	–	–
	Percentage of Total Net Bilateral ODA	0.20	0.25	0.21	0.01	0.06
Cameroon	UK Net Bilateral ODA	1,447	667	511	1,237	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.03	0.01	0.01	0.02	–
Cape Verde	UK Net Bilateral ODA	461	583	19	633	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.01	0.00	0.01	–
Central African Republic[1]	UK Net Bilateral ODA	1,562	1,955	–	54	1,666
	of which Humanitarian Assistance	1,511	1,502	–	–	1,666
	Percentage of Total Net Bilateral ODA	0.03	0.04	–	0.00	0.02
Chad[1]	UK Net Bilateral ODA	3,566	1,852	240	58	–
	of which Humanitarian Assistance	3,566	1,839	240	–	–
	Percentage of Total Net Bilateral ODA	0.08	0.04	0.00	0.00	–
Comoros[1]	UK Net Bilateral ODA	–	78	75	–	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	–	0.00	0.00	–	–
Congo (Rep)	UK Net Bilateral ODA	–	50,991	–	50	–
	of which Humanitarian Assistance	–	751	–	–	–
	Percentage of Total Net Bilateral ODA	–	0.98	–	0.00	–
Congo (Dem Rep)[1]	UK Net Bilateral ODA	144,340	162,380	238,946	138,944	155,406
	of which Humanitarian Assistance	61,978	42,482	31,266	48,441	36,121
	Percentage of Total Net Bilateral ODA	3.05	3.13	4.52	2.52	2.33
Cote d'Ivoire	UK Net Bilateral ODA	96	16,809	6,697	47,315	–
	of which Humanitarian Assistance	–	–	7,950	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.32	0.13	0.86	–
Djibouti[1]	UK Net Bilateral ODA	1,504	6	12	70	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.03	0.00	0.00	0.00	–
Egypt	UK Net Bilateral ODA	22,817	5,821	10,864	8,895	1,059
	of which Humanitarian Assistance	–	–	24	16	–
	Percentage of Total Net Bilateral ODA	0.48	0.11	0.21	0.16	0.02
Eritrea[1]	UK Net Bilateral ODA	4,129	3,568	5,220	2,529	4,410
	of which Humanitarian Assistance	4,084	3,296	5,202	2,425	4,410
	Percentage of Total Net Bilateral ODA	0.09	0.07	0.10	0.05	0.07
Ethiopia[1]	UK Net Bilateral ODA	219,537	263,500	344,491	265,685	318,098
	of which Humanitarian Assistance	42,721	28,607	53,630	34,698	50,024
	Percentage of Total Net Bilateral ODA	4.64	5.08	6.52	4.81	4.77
Gabon	UK Net Bilateral ODA	–	104	126	–	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	–	0.00	0.00	–	–

Table B.2: Total UK net ODA and humanitarian assistance by recipient country
(continued)

		£ thousands				
		2009	2010	2011	2012	2013[2]
Gambia[1]	UK Net Bilateral ODA	2,388	1,282	5,502	8,898	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.05	0.02	0.10	0.16	–
Ghana	UK Net Bilateral ODA	98,546	107,861	81,379	52,686	95,530
	of which Humanitarian Assistance	403	–	–	–	–
	Percentage of Total Net Bilateral ODA	2.08	2.08	1.54	0.95	1.43
Guinea[1]	UK Net Bilateral ODA	557	–	177	1,644	–
	of which Humanitarian Assistance	115	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	–	0.00	0.03	–
Guinea-Bissau[1]	UK Net Bilateral ODA	83	45	46	57	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.00	0.00	–
Kenya[1]	UK Net Bilateral ODA	84,007	68,136	88,593	101,794	146,158
	of which Humanitarian Assistance	15,192	4,960	19,513	20,011	14,941
	Percentage of Total Net Bilateral ODA	1.78	1.31	1.68	1.84	2.19
Lesotho[1]	UK Net Bilateral ODA	5,224	3,121	1,156	3,127	2,624
	of which Humanitarian Assistance	–	–	–	1,000	1,500
	Percentage of Total Net Bilateral ODA	0.11	0.06	0.02	0.06	0.04
Liberia[1]	UK Net Bilateral ODA	21,383	16,563	19,659	8,621	8,704
	of which Humanitarian Assistance	–	–	11,089	1,610	265
	Percentage of Total Net Bilateral ODA	0.45	0.32	0.37	0.16	0.13
Libya[10]	UK Net Bilateral ODA	1,191	1,023	10,526	9,893	4,955
	of which Humanitarian Assistance	–	–	4,713	695	201
	Percentage of Total Net Bilateral ODA	0.03	0.02	0.20	0.18	0.07
Madagascar[1]	UK Net Bilateral ODA	832	-188	504	1,797	–
	of which Humanitarian Assistance	832	874	–	–	–
	Percentage of Total Net Bilateral ODA	0.02	-0.00	0.01	0.03	–
Malawi[1]	UK Net Bilateral ODA	71,510	95,849	64,915	124,253	106,040
	of which Humanitarian Assistance	813	1,055	6,196	17,620	18,964
	Percentage of Total Net Bilateral ODA	1.51	1.85	1.23	2.25	1.59
Mali[1]	UK Net Bilateral ODA	19	32	9	411	40
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.00	0.01	0.00
Mauritania[1]	UK Net Bilateral ODA	499	–	904	217	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	–	0.02	0.00	–
Mauritius	UK Net Bilateral ODA	13,291	3,581	–	21	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.28	0.07	–	0.00	–
Morocco	UK Net Bilateral ODA	3,047	2,085	2,730	5,438	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.06	0.04	0.05	0.10	–
Mozambique[1]	UK Net Bilateral ODA	35,141	67,612	116,278	81,780	77,563
	of which Humanitarian Assistance	499	615	1,250	–	–
	Percentage of Total Net Bilateral ODA	0.74	1.30	2.20	1.48	1.16
Namibia	UK Net Bilateral ODA	442	363	-452	190	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.01	-0.01	0.00	–
Niger[1]	UK Net Bilateral ODA	3,969	2,059	368	38	–
	of which Humanitarian Assistance	2,074	2,059	368	–	–
	Percentage of Total Net Bilateral ODA	0.08	0.04	0.01	0.00	–
Nigeria	UK Net Bilateral ODA	120,927	171,335	186,428	197,313	239,983
	of which Humanitarian Assistance	–	499	–	–	–
	Percentage of Total Net Bilateral ODA	2.56	3.30	3.53	3.57	3.60
Rwanda[1]	UK Net Bilateral ODA	57,522	68,745	84,569	28,242	101,942
	of which Humanitarian Assistance	–	–	–	–	1,923
	Percentage of Total Net Bilateral ODA	1.22	1.32	1.60	0.51	1.53

Table B.2: Total UK net ODA and humanitarian assistance by recipient country
(continued)

						£ thousands
		2009	**2010**	**2011**	**2012**	**2013[2]**
Senegal[1]	UK Net Bilateral ODA	4,174	602	1,243	3,205	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.09	0.01	0.02	0.06	–
Seychelles	UK Net Bilateral ODA	38	26	46	1,143	–
	of which Humanitarian Assistance	–	6	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.00	0.02	–
Sierra Leone[1]	UK Net Bilateral ODA	51,389	54,902	45,885	62,812	66,311
	of which Humanitarian Assistance	–	142	–	1 113	957
	Percentage of Total Net Bilateral ODA	1.09	1.06	0.87	1.14	0.99
Somalia[1]	UK Net Bilateral ODA	28,009	40,359	94,907	89,754	94,318
	of which Humanitarian Assistance	13,790	23,569	73,294	43,018	43,671
	Percentage of Total Net Bilateral ODA	0.59	0.78	1.80	1.62	1.42
South Africa[4]	UK Net Bilateral ODA	43,105	25,440	29,074	-13,708	21,605
	of which Humanitarian Assistance	-13	6	–	–	–
	Percentage of Total Net Bilateral ODA	0.91	0.49	0.55	-0.25	0.32
St. Helena and Dependencies	UK Net Bilateral ODA	21,287	34,738	49,433	106,156	82,900
	of which Humanitarian Assistance	2,401	473	–	–	–
	Percentage of Total Net Bilateral ODA	0.45	0.67	0.94	1.92	1.24
South Sudan[1]	UK Net Bilateral ODA	–	–	51,774	108,512	132,888
	of which Humanitarian Assistance	–	–	–	50,291	64,803
	Percentage of Total Net Bilateral ODA	–	–	0.98	1.96	1.99
Sudan[1]	UK Net Bilateral ODA	187,207	77,104	98,146	51,758	62,208
	of which Humanitarian Assistance	80,454	31,792	60,938	24,803	49,394
	Percentage of Total Net Bilateral ODA	3.96	1.49	1.86	0.94	0.93
Swaziland[4]	UK Net Bilateral ODA	-2,426	13	18	4,834	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	-0.05	0.00	0.00	0.09	–
Tanzania[1]	UK Net Bilateral ODA	138,700	156,009	99,134	157,760	170,396
	of which Humanitarian Assistance	3,752	4,274	4,000	4,302	8,734
	Percentage of Total Net Bilateral ODA	2.93	3.01	1.88	2.86	2.56
Togo[1]	UK Net Bilateral ODA	6,671	-52	1,196	33	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.14	-0.00	0.02	0.00	–
Tunisia	UK Net Bilateral ODA	2,446	1,619	3,741	7,103	585
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.05	0.03	0.07	0.13	0.01
Uganda[1]	UK Net Bilateral ODA	75,127	116,071	89,188	94,161	78,341
	of which Humanitarian Assistance	12,772	648	2,966	1,125	10,300
	Percentage of Total Net Bilateral ODA	1.59	2.24	1.69	1.70	1.18
Zambia[1]	UK Net Bilateral ODA	47,074	51,347	57,760	53,178	57,190
	of which Humanitarian Assistance	3,015	6	–	–	–
	Percentage of Total Net Bilateral ODA	0.99	0.99	1.09	0.96	0.86
Zimbabwe[1]	UK Net Bilateral ODA	70,332	69,936	48,357	138,831	88,733
	of which Humanitarian Assistance	15,832	1,127	1,953	10,957	8,000
	Percentage of Total Net Bilateral ODA	1.49	1.35	0.91	2.51	1.33
Africa Regional						
North of Sahara Regional	UK Net Bilateral ODA	928	19	13,372	2,410	2,161
	of which Humanitarian Assistance	–	–	13,246	197	–
	Percentage of Total Net Bilateral ODA	0.02	0.00	0.25	0.04	0.03
South of Sahara Regional	UK Net Bilateral ODA	26,748	106,190	59,304	61,306	101,410
	of which Humanitarian Assistance	–	–	696	37,519	67,847
	Percentage of Total Net Bilateral ODA	0.57	2.05	1.12	1.11	1.52
Africa Regional	UK Net Bilateral ODA	153,475	113,190	99,308	147,656	111,932
	of which Humanitarian Assistance	4,936	24,255	8,215	–	–
	Percentage of Total Net Bilateral ODA	3.24	2.18	1.88	2.67	1.68

Table B.2: Total UK net ODA and humanitarian assistance by recipient country (continued)

						£ thousands
		2009	2010	2011	2012	2013[2]
Asia and Middle East						
Afghanistan[1]	UK Net Bilateral ODA	207,675	152,052	264,129	273,801	163,937
	of which Humanitarian Assistance	6,748	6,501	–	6,037	-65
	Percentage of Total Net Bilateral ODA	4.39	2.93	5.00	4.96	2.46
Armenia[8]	UK Net Bilateral ODA	653	317	226	832	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.01	0.00	0.02	–
Azerbaijan[8]	UK Net Bilateral ODA	903	557	598	1,335	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.02	0.01	0.01	0.02	–
Bangladesh[1]	UK Net Bilateral ODA	160,101	147,837	229,947	196,120	266,835
	of which Humanitarian Assistance	2,081	2,448	1,346	440	3,288
	Percentage of Total Net Bilateral ODA	3.38	2.85	4.35	3.55	4.00
Bhutan	UK Net Bilateral ODA	–	–	–	7	–
	of which Humanitarian Assistance	–	–	–	–	
	Percentage of Total Net Bilateral ODA	–	–	–	0.00	–
Cambodia[1]	UK Net Bilateral ODA	20,685	16,841	3,806	14,574	9,851
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.44	0.32	0.07	0.26	0.15
China	UK Net Bilateral ODA	74,263	56,151	40,461	27,234	–
	of which Humanitarian Assistance	1,165	583	–	–	–
	Percentage of Total Net Bilateral ODA	1.57	1.08	0.77	0.49	–
Georgia[8]	UK Net Bilateral ODA	4,641	2,221	1,989	4,275	–
	of which Humanitarian Assistance	218	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.10	0.04	0.04	0.08	–
India	UK Net Bilateral ODA	403,544	421,095	283,111	292,065	183,904
	of which Humanitarian Assistance	13	–	–	–	2,233
	Percentage of Total Net Bilateral ODA	8.53	8.11	5.36	5.29	2.76
Indonesia	UK Net Bilateral ODA	44,020	17,385	-4,257	6,236	16,588
	of which Humanitarian Assistance	16,338	2,551	25	16	–
	Percentage of Total Net Bilateral ODA	0.93	0.33	-0.08	0.11	0.25
Iran	UK Net Bilateral ODA	467	–	265	735	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	–	0.01	0.01	–
Iraq	UK Net Bilateral ODA	31,088	20,060	8,346	6,873	1,086
	of which Humanitarian Assistance	8,003	3,801	1,500	–	–
	Percentage of Total Net Bilateral ODA	0.66	0.39	0.16	0.12	0.02
Jordan	UK Net Bilateral ODA	973	1,709	1,654	4,748	10,232
	of which Humanitarian Assistance	–	–	–	196	3,492
	Percentage of Total Net Bilateral ODA	0.02	0.03	0.03	0.09	0.15
Kazakhstan	UK Net Bilateral ODA	4,449	220	1,703	3,292	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.09	0.00	0.03	0.06	–
Korea Dem Rep[1]	UK Net Bilateral ODA	32	265	378	756	–
	of which Humanitarian Assistance	–	–	–	4	–
	Percentage of Total Net Bilateral ODA	0.00	0.01	0.01	0.01	–
Kyrgyz Republic[1], [7]	UK Net Bilateral ODA	5,723	4,733	7,425	4,047	4,555
	of which Humanitarian Assistance	653	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.12	0.09	0.14	0.07	0.07
Laos[1]	UK Net Bilateral ODA	192	39	1,006	930	825
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.02	0.02	0.01
Lebanon	UK Net Bilateral ODA	3,457	2,564	1,646	4,327	1,715
	of which Humanitarian Assistance	–	–	–	16	1,715
	Percentage of Total Net Bilateral ODA	0.07	0.05	0.03	0.08	0.03
Malaysia[4]	UK Net Bilateral ODA	2,676	-486	4,468	6,490	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.06	-0.01	0.08	0.12	–

Table B.2: Total UK net ODA and humanitarian assistance by recipient country
(continued)

						£ thousands
		2009	**2010**	**2011**	**2012**	**2013[2]**
Maldives	UK Net Bilateral ODA	243	168	167	221	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.00	0.00	0.00	–
Mongolia	UK Net Bilateral ODA	455	537	111	2,933	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.01	0.00	0.05	–
Myanmar[1], [5]	UK Net Bilateral ODA	34,020	28,600	38,803	30,324	71,134
	of which Humanitarian Assistance	17,586	3,930	6,571	4,024	10,445
	Percentage of Total Net Bilateral ODA	0.72	0.55	0.73	0.55	1.07
Nepal[1]	UK Net Bilateral ODA	66,081	68,111	64,917	69,502	90,399
	of which Humanitarian Assistance	10,397	78	–	5,047	–
	Percentage of Total Net Bilateral ODA	1.40	1.31	1.23	1.26	1.36
Oman	UK Net Bilateral ODA	410	602	–	–	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.01	–	–	–
Pakistan	UK Net Bilateral ODA	139,250	193,285	206,849	189,218	317,027
	of which Humanitarian Assistance	21,101	102,668	73,218	28,859	30,922
	Percentage of Total Net Bilateral ODA	2.94	3.72	3.91	3.43	4.76
Philippines	UK Net Bilateral ODA	2,810	376	1,294	1,664	32,214
	of which Humanitarian Assistance	499	–	3	2	32,214
	Percentage of Total Net Bilateral ODA	0.06	0.01	0.02	0.03	0.48
Sri Lanka[4]	UK Net Bilateral ODA	11,620	-5,504	2,633	5,460	1,384
	of which Humanitarian Assistance	8,675	3,775	394	–	–
	Percentage of Total Net Bilateral ODA	0.25	-0.11	0.05	0.10	0.02
Syria	UK Net Bilateral ODA	672	1,263	1,268	39,547	127,240
	of which Humanitarian Assistance	6	–	–	36,565	126,093
	Percentage of Total Net Bilateral ODA	0.01	0.02	0.02	0.72	1.91
Tajikistan[1]	UK Net Bilateral ODA	2,868	8,107	10,290	8,627	6,631
	of which Humanitarian Assistance	602	259	7	102	396
	Percentage of Total Net Bilateral ODA	0.06	0.16	0.19	0.16	0.10
Thailand[4]	UK Net Bilateral ODA	6,351	4,668	-4,756	-13,397	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.13	0.09	-0.09	-0.24	–
Timor-Leste[1], [6]	UK Net Bilateral ODA	70	–	46	131	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	–	0.00	0.00	–
Turkmenistan	UK Net Bilateral ODA	218	39	92	416	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.00	0.01	–
Uzbekistan	UK Net Bilateral ODA	1,178	796	524	1 636	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.02	0.02	0.01	0.03	–
Vietnam	UK Net Bilateral ODA	60,044	53,225	21,832	51,664	19,987
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	1.27	1.03	0.41	0.94	0.30
West Bank and Gaza Strip[3]	UK Net Bilateral ODA	60,742	63,215	75,549	42,884	59,335
	of which Humanitarian Assistance	22,010	7,537	1,736	1,508	519
	Percentage of Total Net Bilateral ODA	1.28	1.22	1.43	0.78	0.89
Yemen[1]	UK Net Bilateral ODA	22,970	41,388	39,057	39,555	93,406
	of which Humanitarian Assistance	1,684	7,874	16,446	18,469	36,457
	Percentage of Total Net Bilateral ODA	0.49	0.80	0.74	0.72	1.40

Table B.2: Total UK net ODA and humanitarian assistance by recipient country
(continued)

						£ thousands
		2009	2010	2011	2012	2013[2]
Asia and Middle East Regional						
Middle East Regional	UK Net Bilateral ODA	3,841	6,514	3,447	32,472	182,172
	of which Humanitarian Assistance	–	–	–	14,034	148,311
	Percentage of Total Net Bilateral ODA	0.08	0.13	0.07	0.59	2.73
Asia Regional (includes South Asia Regional)	UK Net Bilateral ODA	4,545	25,214	30,061	21,214	24,292
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.10	0.49	0.57	0.38	0.36
Rest of the World						
Albania	UK Net Bilateral ODA	1,402	563	425	643	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.03	0.01	0.01	0.01	–
Anguilla	UK Net Bilateral ODA	134	58	244	347	–
	of which Humanitarian Assistance	13	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.00	0.01	–
Antigua and Barbuda	UK Net Bilateral ODA	6	–	2	3	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	–	0.00	0.00	–
Argentina[11]	UK Net Bilateral ODA	634	350	743	2,041	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.01	0.01	0.04	–
Barbados	UK Net Bilateral ODA	288	52	–	–	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.00	–	–	–
Belarus	UK Net Bilateral ODA	391	240	77	554	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.00	0.00	0.01	–
Belize	UK Net Bilateral ODA	32	52	322	142	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.01	0.00	–
Bolivia	UK Net Bilateral ODA	340	52	90	644	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.00	0.00	0.01	–
Bosnia-Herzegovina	UK Net Bilateral ODA	6,152	6,268	2,990	2,256	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.13	0.12	0.06	0.04	–
Brazil	UK Net Bilateral ODA	8,367	26,373	30,796	46,836	–
	of which Humanitarian Assistance	6	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.18	0.51	0.58	0.85	–
Chile	UK Net Bilateral ODA	378	427	344	886	–
	of which Humanitarian Assistance	–	317	1	4	–
	Percentage of Total Net Bilateral ODA	0.01	0.01	0.01	0.02	–
Colombia	UK Net Bilateral ODA	4,962	1,709	2,720	25,051	–
	of which Humanitarian Assistance	–	–	2	1	–
	Percentage of Total Net Bilateral ODA	0.10	0.03	0.05	0.45	–
Croatia	UK Net Bilateral ODA	1,197	680	–	–	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.03	0.01	–	–	–
Costa Rica	UK Net Bilateral ODA	1,639	499	196	657	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.03	0.01	0.00	0.01	–
Cuba	UK Net Bilateral ODA	608	253	166	1,449	–
	of which Humanitarian Assistance	250	–	–	850	–
	Percentage of Total Net Bilateral ODA	0.01	0.00	0.00	0.03	–
Dominica	UK Net Bilateral ODA	–	194	18	34	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	–	0.00	0.00	0.00	–

Table B.2: Total UK net ODA and humanitarian assistance by recipient country
(continued)

						£ thousands
		2009	2010	2011	2012	2013[2]
Dominican Republic	UK Net Bilateral ODA	64	39	96	145	–
	of which Humanitarian Assistance	–	6	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.00	0.00	–
Ecuador[4]	UK Net Bilateral ODA	-102	-19	138	340	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	-0.00	-0.00	0.00	0.01	–
El Salvador[4]	UK Net Bilateral ODA	19	-31,611	6	-82	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	-0.61	0.00	-0.00	–
Fiji	UK Net Bilateral ODA	371	343	130	667	–
	of which Humanitarian Assistance	6	97	6	24	–
	Percentage of Total Net Bilateral ODA	0.01	0.01	0.00	0.01	–
Grenada	UK Net Bilateral ODA	19	–	1	11	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	–	0.00	0.00	–
Guatemala	UK Net Bilateral ODA	461	149	58	9,478	–
	of which Humanitarian Assistance	–	97	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.00	0.00	0.17	–
Guyana	UK Net Bilateral ODA	1,376	1,049	367	563	0
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.03	0.02	0.01	0.01	0.00
Haiti[1]	UK Net Bilateral ODA	5,102	16,945	9,714	3,264	9,585
	of which Humanitarian Assistance	5,083	15,909	6,723	2,954	9,585
	Percentage of Total Net Bilateral ODA	0.11	0.33	0.18	0.06	0.14
Honduras	UK Net Bilateral ODA	64	16,356	12	6,875	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.32	0.00	0.12	–
Jamaica	UK Net Bilateral ODA	5,307	2,538	6,446	8,979	5,690
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.11	0.05	0.12	0.16	0.09
Kiribati[1]	UK Net Bilateral ODA	19	39	16	17	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.00	0.00	–
Kosovo	UK Net Bilateral ODA	7,535	6,145	7,607	10,291	181
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.16	0.12	0.14	0.19	0.00
Macedonia (FYR of)	UK Net Bilateral ODA	1,248	745	620	1,373	–
	of which Humanitarian Assistance	–	–	–	13	–
	Percentage of Total Net Bilateral ODA	0.03	0.01	0.01	0.02	–
Marshall Islands	UK Net Bilateral ODA	–	–	–	5	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	–	–	–	0.00	–
Mexico	UK Net Bilateral ODA	7,452	6,093	3,590	3,713	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.16	0.12	0.07	0.07	–
Moldova	UK Net Bilateral ODA	2,061	9,363	1,516	1,181	–
	of which Humanitarian Assistance	–	45	–	–	–
	Percentage of Total Net Bilateral ODA	0.04	0.18	0.03	0.02	–
Montenegro	UK Net Bilateral ODA	294	134	203	488	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.00	0.00	0.01	–
Montserrat	UK Net Bilateral ODA	23,860	10,736	27,744	21,265	30,629
	of which Humanitarian Assistance	38	91	–	587	–
	Percentage of Total Net Bilateral ODA	0.50	0.21	0.52	0.38	0.46
Nauru	UK Net Bilateral ODA	–	6	–	–	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	–	0.00	–	–	–

Table B.2: Total UK net ODA and humanitarian assistance by recipient country (continued)

						£ thousands
		2009	2010	2011	2012	2013[2]
Nicaragua	UK Net Bilateral ODA	4,520	4,694	18	11,404	–
	of which Humanitarian Assistance	391	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.10	0.09	0.00	0.21	–
Palau	UK Net Bilateral ODA	–	13	–	–	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	–	0.00	–	–	–
Panama	UK Net Bilateral ODA	45	26	123	434	–
	of which Humanitarian Assistance	–	–	–	10	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.00	0.01	–
Papua New Guinea[4]	UK Net Bilateral ODA	627	667	-200	1,328	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.01	-0.00	0.02	–
Paraguay	UK Net Bilateral ODA	26	6	29	76	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.00	0.00	–
Peru	UK Net Bilateral ODA	685	822	372	2,717	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.02	0.01	0.05	–
Samoa[1]	UK Net Bilateral ODA	115	149	254	–	166
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.00	–	0.00
Serbia	UK Net Bilateral ODA	4,942	3,497	1,517	3,280	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.10	0.07	0.03	0.06	–
Solomon Islands[1]	UK Net Bilateral ODA	147	142	116	227	150
	of which Humanitarian Assistance	–	–	–	–	150
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.00	0.00	0.00
St Kitts and Nevis	UK Net Bilateral ODA	1	–	0	2,354	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	–	0.00	0.04	–
St Lucia	UK Net Bilateral ODA	6	13	230	161	–
	of which Humanitarian Assistance	–	–	209	–	
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.00	0.00	–
St Vincent and the Grenadines	UK Net Bilateral ODA	–	13	27	48	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	–	0.00	0.00	0.00	–
Tonga	UK Net Bilateral ODA	6	97	21	19	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.00	0.00	–
Trinidad and Tobago	UK Net Bilateral ODA	282	155	–	–	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.01	0.00	–	–	–
Turkey	UK Net Bilateral ODA	1,428	2,428	3,438	8,617	–
	of which Humanitarian Assistance	–	–	215	224	–
	Percentage of Total Net Bilateral ODA	0.03	0.05	0.07	0.16	–
Tuvalu[1]	UK Net Bilateral ODA	–	26	31	20	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	–	0.00	0.00	0.00	–
Ukraine	UK Net Bilateral ODA	1,517	544	829	3,041	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.03	0.01	0.02	0.06	–
Uruguay	UK Net Bilateral ODA	26	45	59	123	–
	of which Humanitarian Assistance	–	–	–	7	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.00	0.00	–
Vanuatu[1]	UK Net Bilateral ODA	64	58	67	20	44
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.00	0.00	0.00	0.00	0.00

Table B.2: Total UK net ODA and humanitarian assistance by recipient country
(continued)

						£ thousands
		2009	2010	2011	2012	2013[2]
Venezuela	UK Net Bilateral ODA	1,383	706	487	1,007	–
	of which Humanitarian Assistance	–	–	14	9	–
	Percentage of Total Net Bilateral ODA	0.03	0.01	0.01	0.02	–
Rest of the World Regional						
North and Central America Regional	UK Net Bilateral ODA	851	304	3,477	1,412	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.02	0.01	0.07	0.03	–
West Indies Regional[9]	UK Net Bilateral ODA	12,145	16,136	13,363	11,190	10,097
	of which Humanitarian Assistance	-1,761	803	100	66	4
	Percentage of Total Net Bilateral ODA	0.26	0.31	0.25	0.20	0.15
Americas Regional	UK Net Bilateral ODA	–	6,333	89	57	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	–	0.12	0.00	0.00	–
Europe Regional	UK Net Bilateral ODA	2,561	6,106	131	139	–
	of which Humanitarian Assistance	–	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.05	0.12	0.00	0.00	–
Oceania Regional	UK Net Bilateral ODA	2,362	2,959	2,045	3,292	2,820
	of which Humanitarian Assistance	102	–	–	–	–
	Percentage of Total Net Bilateral ODA	0.05	0.06	0.04	0.06	0.04
Total Africa	**UK Net Bilateral ODA**	**1,789,442**	**1,991,348**	**2,126,292**	**2,173,690**	**2,339,169**
	Percentage of Total Net Bilateral ODA	**37.82**	**38.36**	**40.23**	**39.35**	**35.09**
	Percentage of Gross National Income	**0.12**	**0.13**	**0.14**	**0.14**	**0.15**
Total Asia	**UK Net Bilateral ODA**	**1,383,930**	**1,334,164**	**1,339,085**	**1,372,750**	**1,684,748**
	Percentage of Total Net Bilateral ODA	**29.25**	**25.70**	**25.33**	**24.85**	**25.28**
	Percentage of Gross National Income	**0.10**	**0.09**	**0.09**	**0.09**	**0.11**
Total Rest of the World	**UK Net Bilateral ODA**	**115,419**	**122,759**	**123,922**	**201,083**	**59,362**
	Percentage of Total Net Bilateral ODA	**2.44**	**2.36**	**2.34**	**3.64**	**0.89**
	Percentage of Gross National Income	**0.01**	**0.01**	**0.01**	**0.01**	**0.00**
Unspecified Region[3]	**UK Net Bilateral ODA**	**1,443,286**	**1,742,604**	**1,696,489**	**1,776,137**	**2,582,276**
	Percentage of Total Net Bilateral ODA	**30.50**	**33.57**	**32.10**	**32.16**	**38.74**
	Percentage of Gross National Income	**0.10**	**0.12**	**0.11**	**0.11**	**0.16**
TOTAL UK NET BILATERAL ODA	**UK Net Bilateral ODA**	**4,732,077**	**5,190,875**	**5,285,789**	**5,523,660**	**6,665,554**
	Percentage of Total Net Bilateral ODA	**100**	**100**	**100**	**100**	**100**
	Percentage of Gross National Income	**0.33**	**0.35**	**0.34**	**0.36**	**0.42**
LOW INCOME COUNTRIES[2]	**UK Net Bilateral ODA**	**1,804,540**	**1,832,111**	**2,240,917**	**2,172,324**	**2,394,567**
	Percentage of Total Net Bilateral ODA	**38.13**	**35.30**	**42.40**	**39.33**	**35.91**
	Percentage of Gross National Income	**0.13**	**0.12**	**0.15**	**0.14**	**0.15**
TOTAL UK NET MULTILATERAL ODA	**UK Net Multilateral ODA**	**2,491,069**	**3,260,959**	**3,342,828**	**3,241,840**	**4,771,434**
	Percentage of Gross National Income	**0.18**	**0.22**	**0.22**	**0.21**	**0.30**

Key
– Nil

[1] Income groups are classified using 2012 GNI per capita thresholds. Low income countries are based on those with a GNI per capita in 2012 of US$1,035 or less. Figures for previous years have been revised on this basis.
[2] Data for 2013 is provisional and final figures will be published later in the year in Statistics on International Development (SID) 2014.
[3] These figures include spend from other government departments which have not yet been broken down by country. Final data will have less ‘Unspecified Region’ ODA, therefore comparisons with previous year’s statistics should be made with caution.
[4] ODA can be negative as it is reported net of any inflows. Percentages were not previously shown when net ODA was negative. In this table, they have been shown to ensure that percentages total 100%.
[5] In previous Annual Reports this was labelled as Burma. This has been changed to align with DAC reporting.
[6] In previous Annual Reports this was labelled as East Timor. This has been changed to align with DAC reporting.
[7] In previous Annual Reports this was labelled as Kyrgyzstan. This has been changed to align with DAC reporting.
[8] In previous Annual Reports these countries were reported under Rest of the World. They are now being reported under Asia to align with DAC reporting.
[9] In previous Annual Reports this was reported under Caribbean Regional. This has been changed to align with DAC reporting.
[10] In previous Annual Reports this was labelled as Libyan Arab Republic. This has been changed to align with DAC reporting.
[11] In previous Annual Reports this was labelled as Argentine Republic. This has been changed to align with DAC reporting.

Table B.3: UK gross bilateral ODA by sector[1]

					£ thousands
Sector description	**2009**	**2010**	**2011**	**2012**	**2013[2]**
Social Infrastructure and Services					
Education	523,321	486,350	652,627	632,140	797,431
Health	393,393	452,243	555,495	654,090	906,735
Population policies/programmes and reproductive health	303,602	333,604	387,671	424,524	373,010
Water supply and sanitation	73,183	101,616	106,329	107,735	136,358
Government and civil society	761,568	734,528	813,835	793,721	670,395
Other social infrastructure and services	204,053	260,949	236,178	210,226	310,163
Economic Infrastructure and Services					
Transport and storage	90,284	115,836	93,200	170,427	146,154
Communications	47,629	72,899	59,768	21,584	2,377
Energy	51,782	86,461	160,088	291,420	74,092
Banking and financial services	450,989	127,669	150,657	155,691	97,373
Business and other services	18,010	35,806	31,305	30,854	51,463
Production sectors					
Agriculture, forestry and fishing	91,748	98,991	142,044	182,734	141,138
Industry, mining and construction	22,428	101,766	99,538	51,459	35,803
Trade policies and regulations	47,321	135,108	48,055	60,298	55,611
Tourism	807	10,497	3,002	1,745	962
Multi-sector/cross cutting					
General environmental protection	360,117	577,807	123,565	286,360	270,256
Other multi-sector	102,422	247,077	229,610	210,288	301,384
Non-sector allocable					
General budget support	346,086	420,637	278,966	220,033	135,080
Developmental food aid/food security assistance	9,224	107,001	94,908	65,555	94,017
Action relating to debt	27,266	106,062	113,914	70,958	7,426
Humanitarian assistance	484,464	369,243	439,505	426,250	824,135
Administrative costs of donors	254,186	237,811	286,146	333,254	245,272
Support to non-governmental organisations	207,000	108,812	263,044	246,738	205,176
Refugees in donor countries	7,355	11,700	19,527	28,370	–
Non-sector allocable 3	58,665	75,278	109,624	47,742	1,080,731
Total UK gross bilateral ODA	**4,936,903**	**5,415,753**	**5,498,600**	**5,724,194**	**6,962,544**

Key
– Nil

[1] DFID projects can be allocated up to eight input sector codes. In this table, only the largest contributing input sector code per project is included. This is in line with OECD DAC Statistical Reporting Directives.
[2] 2013 figures are provisional. Final ODA will be published in Statistics on International Development 2014 in October.
[3] These figures include some spend from other government departments which has not yet been broken down by sector. Final data will have less 'Non-sector allocable' ODA therefore comparisons with previous year's statistics should be made with caution.

Table B.4: Imputed UK share of multilateral net ODA by country[1],[2],[3],[4]

					£ thousands
Country	2008	2009	2010	2011	2012
Afghanistan	26,754	42,331	55,968	68,387	40,186
Albania	11,447	8,416	12,912	–	–
Algeria	1,658	5,994	10,173	–	–
Angola	13,407	2,266	10,845	16,662	8,518
Anguilla	–	–	–	–	819
Antigua and Barbuda	–	476	1,313	–	45
Argentina	1,216	1,698	3,662	2,025	6,473
Armenia	4,281	13,284	4,898	9,794	11,582
Azerbaijan	8,814	4,975	7,269	–	–
Bangladesh	91,874	23,928	79,981	259,868	64,419
Barbados	897	256	2,196	–	–
Belarus	1,481	1,904	3,768	3,407	3,216
Belize	932	2,831	3,514	–	–
Benin	16,644	13,450	25,873	23,902	17,656
Bhutan	668	1,020	4,437	1,719	4,183
Bolivia	4,198	7,059	7,950	27,229	9,250
Bosnia-Herzegovina	9,020	11,900	23,015	–	–
Botswana	927	7,520	1,865	1,732	1,647
Brazil	2,786	3,944	3,492	4,606	17,595
Burkina Faso	49,385	18,167	36,099	54,404	31,563
Burundi	13,564	13,926	16,800	25,075	20,848
Cambodia	9,654	4,182	21,200	9,372	5,976
Cameroon	17,156	19,607	25,182	20,782	21,925
Cape Verde	7,796	2,191	3,966	2,502	3,701
Central African Rep.	6,104	12,153	10,125	10,712	15,458
Chad	7,413	11,589	22,484	28,472	17,208
Chile	765	220	1,473	276	784
China	13,470	21,768	24,503	–	–
Colombia	4,413	3,354	11,575	–	–
Comoros	780	3,544	2,472	763	2,870
Congo, Dem. Rep.	41,012	63,825	88,195	107,769	69,989
Congo, Rep.	8,190	3,246	6,429	6,854	6,094
Cook Islands	38	105	53	86	11
Costa Rica	939	886	1,613	3,489	628
Cote d'Ivoire	30,196	21,939	21,432	–	–
Croatia	14,893	15,754	21,283	–	–
Cuba	500	4,334	2,030	1,814	1,461
Djibouti	2,558	713	2,331	2,746	5,809
Dominica	466	6	778	6	1,707
Dominican Republic	1,628	4,549	14,744	–	–
Ecuador	5,377	4,191	2,148	–	–
Egypt	16,005	17,327	29,033	17,247	48,161
El Salvador	665	5,938	4,866	7,422	335
Equatorial Guinea	296	491	134	159	277
Eritrea	3,035	9,005	5,380	5,993	2,948
Ethiopia	65,418	70,522	105,665	74,259	188,474
Fiji	2,301	564	1,992	–	–
Gabon	509	1,286	2,585	1,778	746
Gambia	980	2,070	7,945	7,134	10,945
Georgia	21,583	20,044	18,583	15,130	34,896
Ghana	57,678	35,418	52,059	–	–
Grenada	437	797	745	1,843	1,406
Guatemala	2,360	5,008	4,888	7,037	2,246

Table B.4: Imputed UK share of multilateral net ODA by country[1],[2],[3],[4]
(continued)

					£ thousands
Country	**2008**	**2009**	**2010**	**2011**	**2012**
Guinea	1,901	1,645	2,684	26,179	8,821
Guinea-Bissau	3,886	4,054	4,761	2,651	968
Guyana	2,584	2,810	4,865	6,949	2,212
Haiti	9,233	35,598	43,543	35,356	17,497
Honduras	12,904	2,917	11,633	19,345	10,486
India	78,593	33,085	273,161	222,879	122,792
Indonesia	26,011	23,989	17,359	11,026	10,585
Iran	2,179	1,110	2,057	–	–
Iraq	14,887	7,276	6,202	4,196	5,808
Jamaica	8,872	2,614	7,314	7,512	1,332
Jordan	9,140	7,929	10,911	–	–
Kazakhstan	1,736	1,677	5,190	2,396	2,607
Kenya	5,229	46,288	67,636	84,680	150,253
Kiribati	76	582	708	3,700	596
Korea, Dem. Rep.	993	1,211	4,832	1,832	2,097
Kosovo	–	25,302	24,135	31,342	15,371
Kyrgyz Republic	6,095	4,871	11,716	13,936	8,108
Laos	6,091	2,662	11,248	8,189	8,747
Lebanon	9,750	5,440	7,859	7,996	16,686
Lesotho	3,832	4,236	14,246	12,515	1,282
Liberia	8,350	16,528	17,005	22,434	23,903
Libya	734	70	1,833	4,168	3,361
Macedonia, FYR	6,411	8,897	13,538	–	–
Madagascar	54,261	2,439	11,328	7,608	31,593
Malawi	15,288	27,200	40,549	32,585	63,731
Malaysia	1,058	363	1,556	472	1,517
Maldives	1,366	726	1,478	–	–
Mali	41,086	25,794	14,640	33,093	7,251
Marshall Islands	42	496	128	4	4
Mauritania	2,395	595	4,721	10,834	5,431
Mauritius	5,239	12,090	2,128	8,550	5,496
Mexico	2,239	1,837	5,967	950	4,932
Micronesia, Federal States	62	821	–	10	16
Moldova	9,849	9,335	38,444	17,881	25,840
Mongolia	1,603	2,222	6,488	5,779	2,458
Montenegro	2,832	3,596	4,817	4,113	4,421
Montserrat	–	2	6	–	1,096
Morocco	24,801	17,064	23,527	21,631	70,494
Mozambique	53,544	12,757	41,569	49,446	34,565
Myanmar	5,931	4,998	13,113	6,952	21,377
Namibia	3,107	563	14,384	–	–
Nauru	17	278	–	67	6
Nepal	11,737	14,091	27,723	36,613	30,973
Nicaragua	7,568	5,185	8,077	9,200	7,472
Niger	31,424	5,599	16,213	40,241	35,862
Nigeria	57,596	81,790	52,330	–	–
Niue	–	372	3	–	–
Oman	35	23	20	–	–
Pakistan	21,854	94,459	69,800	–	–
Palau	21	274	–	1	4
Panama	288	1,473	241	625	318

Table B.4: Imputed UK share of multilateral net ODA by country[1],[2],[3],[4]
(continued)

					£ thousands
Country	**2008**	**2009**	**2010**	**2011**	**2012**
Papua New Guinea	2,710	3,096	9,731	–	–
Paraguay	5,936	602	1,823	4,356	882
Peru	1,236	9,103	2,694	–	–
Philippines	5,140	8,728	13,079	4,588	9,967
Rwanda	27,004	21,655	46,524	40,600	30,769
Samoa	608	1,911	3,806	2,054	1,975
Sao Tome and Principe	729	1,923	342	3,408	972
Senegal	24,289	18,644	19,179	27,237	23,541
Serbia	43,646	46,061	28,945	24,493	59,458
Seychelles	28	2,144	231	85	953
Sierra Leone	10,092	5,114	21,642	18,612	13,931
Solomon Islands	269	1,217	3,793	561	1,240
Somalia	12,953	9,603	8,746	27,195	16,217
South Africa	14,685	14,811	29,147	26,247	17,241
Sri Lanka	18,694	13,094	17,795	31,398	3,696
St Helena	–	–	–	2,087	–
St Kitts and Nevis	788	1,318	2,811	–	1,122
St Lucia	816	124	513	2,782	2,595
St Vincent and the Grenadines	368	202	990	1,466	1,252
Sudan	24,898	14,520	27,805	46,427	14,423
Suriname	349	2,013	389	950	685
Swaziland	3,776	3,269	5,015	12,543	1,775
Syria	3,165	5,840	9,810	1,803	18,533
Tajikistan	3221	4,587	11,247	4,625	10,096
Tanzania	55,505	86,433	87,596	78,524	78,629
Thailand	2,402	4,159	3,741	–	–
Timor-Leste	1,820	1,299	7,537	5,836	3,903
Togo	11,912	7,485	15,136	17,607	10,602
Tokelau	–	13	9	2	3
Tonga	266	198	1,462	4,595	900
Trinidad and Tobago	1,032	1,222	4,826	–	–
Tunisia	11,579	9,460	13,083	–	–
Turkey	165,710	58,526	95,661	99,419	211,152
Turkmenistan	799	127	2,718	874	441
Tuvalu	50	507	219	1,841	180
Uganda	47,558	42,388	35,868	38,633	44,048
Ukraine	14,968	19,372	22,349	29,584	40,605
Uruguay	407	187	233	1,141	1,315
Uzbekistan	5,042	7,993	9,252	–	–
Vanuatu	110	990	60	256	280
Venezuela	1,338	1,649	467	234	320
Vietnam	69,623	55,770	87,161	–	–
West Bank and Gaza	54,113	67,369	77,309	78,895	50,691
Yemen	9,792	12,015	21,851	11,966	14,128
Yugoslavia, Sts Ex-Yugo.	25	–	233	–	–
Zambia	46,032	10,563	18,779	38,019	25,249
Zimbabwe	2,812	7,519	10,185	7,141	23,705

Table B.4: Imputed UK share of multilateral net ODA by country[1],[2],[3],[4]
(continued)

					£ thousands
Region	**2008**	**2009**	**2010**	**2011**	**2012**
North Africa, Regional	4,924	24,134	21,469	15,831	4,660
South of Sahara, Regional	42,224	63,789	42,212	44,474	53,471
Africa, Regional	1,201	133,601	38,581	54,276	95,847
North and Central America, Regional	1,945	6,243	1,499	1,957	7,967
West Indies, Regional	52	142	4,210	11,547	5,769
South America, Regional	7,134	3,482	11,405	6,815	2,296
America, Regional	6,551	17,334	30,535	21,932	10,509
Middle East, Regional	1,040	2,037	7,234	4,534	2,825
Central Asia, Regional	2,822	3,609	3,866	3,049	4,619
South and Central Asia, Regional	–	1,018	2,702	3,803	1,951
South Asia, Regional	190	450	12	40	706
Far East, Regional	–	–	2,787	9,923	1,061
Asia, Regional	7,608	33,410	26,266	51,341	42,986
Europe, Regional	29,233	43,002	56,887	61,583	36,296
Oceania, Regional	504	3,270	7,391	305	3,883
Unspecified country/region					
Unspecified	315,291	476,824	521,020	704,946	779,094
Total net multilateral ODA	**2,308,312**	**2,516,372**	**3,357,468**	**3,342,828**	**3,241,840**
Low Income Countries					
Total imputed multilateral ODA to Low Income Countries	890,552	752,703	1,184,484	1,492,894	1,274,270
% of country specific total	47.2%	44.2%	45.9%	63.6%	58.2%

Key

– Nil

[1] UK funding to multilateral organisations cannot be directly attributed to any country; the estimates above are imputed shares based on each multilateral's distribution of ODA and the UK's total core funding for each organisation.

[2] ODA is defined as flows administered with the promotion of economic development and welfare of developing countries as their main objective, which are concessional in character and convey a grant element of at least 25%. Aid to countries on the DAC list of ODA recipients is eligible to be recorded as ODA.

[3] Only some multilaterals provide the DAC with detailed information about their distribution of funds and the list of multilateral organisations that provide detailed information to the DAC may change from year to year. Assumptions have been made for other multilaterals recognised by the DAC and funding has been allocated to regions or 'unspecified country' if necessary.

[4] Countries are defined as low income based on their Gross National Income (GNI) per head. In the table above countries are defined as low income if they have a GNI per capita of less than US$1,035 in 2012. Figures for previous years have been revised on this basis.

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