



GOVERNMENT OF THE COOK ISLANDS

Cook Islands Development Partners Policy

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Definitions

Aid in kind: Flows of goods and services with no payment in money or debt instruments in exchange. For example, donors purchase goods or services directly for recipients with no cash transfer to the recipient. In some cases, “commodity aid” goods are subsequently sold and the receipts are used in the budget or, more commonly through a special fund, for public expenditure.

Budget Support Modality: A particular means of providing international development aid, also known as an aid instrument or aid modality. With budget support, funding is deposited directly to a recipient country’s central treasury, and often linked to sector or national policies rather than specific project activities.

Civil Society: The wide array of non-governmental and not-for-profit organisations that have a presence in public life, expressing the interests and values of their members or others, based on ethical, cultural, political, scientific, religious or philanthropic considerations. Civil society organisations refer to a wide array of organisations: community groups, NGOs, labour unions, indigenous groups, charitable organisations, faith-based organisations, professional associations, and foundations.

Climate Finance: Financing channelled by national, regional and international entities for climate change mitigation and adaptation projects and programs.

Development partner: A term used to refer to a broad range of actors with an interest in Cook Islands development. This includes international donors, regional and international organisations, national and local implementing agencies, civil society organisations and the private sector.

Domestic Resource Mobilisation: Utilising public and private domestic resources such as taxes, remittances, savings and investment to finance a country’s development.

Donors: Organisations that provide development funding either directly to developing countries or disbursed via a legal entity such as a global or thematic fund. For example, the New Zealand government and the Green Climate fund are donors, the Secretariat of the Pacific Community (SPC) is not a donor.

Executing entity/agency: Refers to an agency that receives official support for development and is responsible for directly delivering activities for an implementing agency. An executing agency may also have agreements with several partner agencies who contribute to delivering a result.

Graduation: The OECD’s Development Assistance Committee (DAC) revises the list of ODA recipients every three years. Countries that have exceeded the high-income threshold for three consecutive years at the time of the review are removed. The DAC List records all least developed countries, other low income, lower middle income and upper middle income countries. The next review of the DAC list will take place in 2017.

Implementing entity/agency: Refers to the agency that legally receives official support for development from a donor and is directly responsible for the use of those funds to that donor. The implementing agency often manages one or more executing agency (ies) to deliver results.

Infrastructure Committee (IC): The private-public Infrastructure Committee is hosted by the Cook Islands Investment Corporation and oversees the entire Cook Islands infrastructure programme, including development support, and reports on results to the NSDC.

National Designated Entity/Authority: Is a term used by donors (e.g. Green Climate Fund) to identify the agency with authority to approve project applications and/or facilitate the planning process at the national level on behalf of the Cook Islands.

The Ministry of Foreign Affairs and Immigration (MFAI): The Ministry of Foreign Affairs and Immigration (MFAI) is the political entry point for development partners to engage on political and development matters.

National Systems: A country's internal systems that include accounting, budgeting, auditing, and national decision making bodies and associated processes.

Non-state actors: Local, national and international non-government organisations and business groups, entrepreneurs, community groups, private and others active in development who are not part of a government agency.

OECD: The Organisation for the Economic Cooperation and Development is an international economic organisation with 34 members representing mostly high-income economies.

OECD DAC: The Organisation for the Economic Cooperation and Development, Development Assistance Committee is a forum for the world's major donor countries to coordinate ODA policy and reporting.

Official Development Assistance (ODA): ODA is defined as government aid designed to promote the economic development and welfare of developing countries. Aid may be provided bilaterally, from donor to recipient, or channelled through a multilateral development agency such as the United Nations or the World Bank. Aid includes grants, "soft" loans and the provision of technical assistance. Soft loans are those where the grant element is at least 25 per cent of the total.

Policy Dialogue: Policy dialogues seek to exchange information and build consensus recommendations between the public, private, and civil society sectors through leaders who are in a position to forge alliances, make decisions, or strongly influence the trajectory of a possible solution to a challenging issue. All policy dialogues have common elements (i) bring diverse interest groups to the table (ii) focus on a regulatory, policy, or planning issue that is of common interest (iii) have a life cycle with a beginning, middle, and end, and (iv) seek to formulate practical solutions to complex problems.

The National Sustainable Development Commission: The National Sustainable Development Commission (NSDC) is the central authority with oversight and monitoring of all government and ODA activity as well as evaluating progress towards development outcomes. The NSDC provides strategic advice to Cabinet on the implementation of development activities.

The Ministry of Finance and Economic Management (MFEM): The Ministry of Finance and Economic Management (MFEM) is the preferred implementing agency and operational entry point for all development partners, implementing agencies and stakeholders to engage in the management and delivery of development support activities. This role is managed by the Development Coordination Division.

Technical Assistance: The transfer, adaptation, mobilisation, and utilisation of service, skills, knowledge and technology. Technical assistance includes long and short-term advisers and consultants, training activities, study tours, seminars and institutional cooperation (twinning arrangements).

Te Tarai Vaka: The Cook Islands Government activity management system which provides fiduciary, social and environmental safeguards that cover the full development project cycle from planning to implementation, and evaluation.

A Note on the Cook Islands Graduation Status

The Cook Islands recognises the country is set to graduate to high-income status in the medium term. Development partners should note that the Cook Islands will work towards improving domestic resource mobilisation, however, as we face the challenges of a Small Island Developing State we will continue to work through diplomatic channels to remain eligible to receive ODA and other forms of official support for development. We highlight the need to consider the unique and significant development vulnerabilities the Cook Islands faces currently and in the future such as scale, isolation, and the impacts of climate change and disasters. A change in ODA eligibility increases our vulnerability and exposure, undermining our ability to recover from these threats to our sustainable development

Introduction

Purpose

The purpose of this Policy is to inform the public, government agencies, donors, private and civil society actors and other development partners of how the Cook Islands intends to coordinate development partnerships and relationships to achieve national development outcomes.

Scope

This Policy addresses the management of total official support for development with the Cook Islands Government (CIG) and encompasses all financial flows aligned with initiatives the CIG are party to that contribute to development including: domestic resource mobilisation, climate finance, South-South cooperation, as well as traditional ODA which includes grants, loans and technical assistance provided by OECD countries. Development partners referred to by this Policy include: government; civil society; the private sector; traditional and island leaders; regional, multilateral and international development agencies; faith-based and philanthropic organisations.

Background

Since the beginning of self-governance in 1965, the Cook Islands has made substantial development progress, and is one of only two countries in the Pacific Islands region to meet all eight of the UN Millennium Development Goals (MDGs). In the medium term, the Cook Islands is expected to reach the high-income threshold as categorised by the World Bank and graduate from Official Development Assistance (ODA) eligibility according to OECD DAC rules. Current ODA rules may change to recognise the special case for Small Island Developing State (SIDS) and their unique characteristics and vulnerability, especially to the impacts of climate change. This could allow the Cook Islands to remain eligible for ODA. However, with the launching of the post-MDGs Sustainable Development Goals, ODA will be focused on the Least Developed Countries (LDCs) and the four billion people in the world who live on less than US\$4 per day. As access to ODA becomes limited to LDCs, the Cook Islands must consider all available sources of financing for its development¹. With this in mind, in addition to global trends toward broadening the scope of financial flows that contribute to development, this Policy adopts the “Total Official Support for Development” (TOSD)² concept and expands the scope further than the previous ODA policy established in 2011.

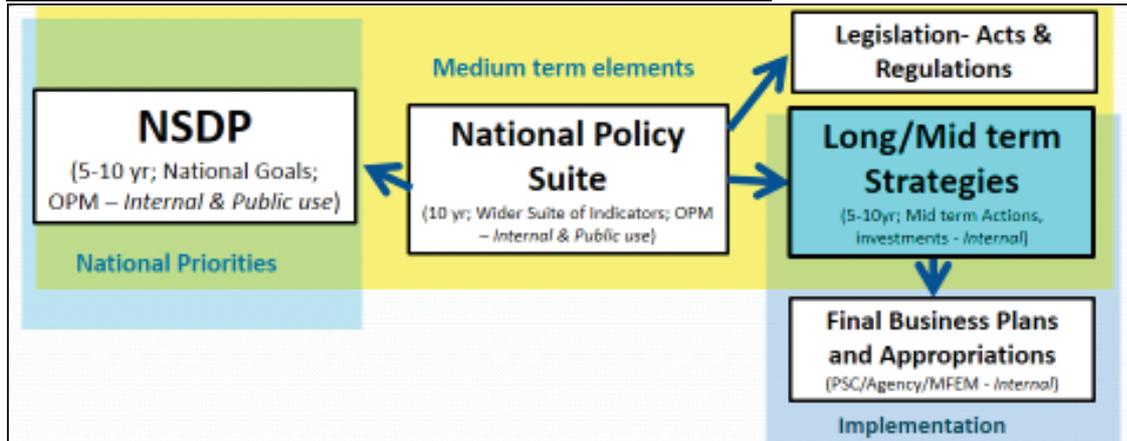
¹ Stratta, N (2015). *Strengthening Coherence between the Effective Development Cooperation and Financing for Development Agendas in Asia-Pacific: A Background Paper for the Regional Workshop*. Retrieved from http://effectivecooperation.org/wordpress/wp-content/uploads/2015/02/draftConceptNoteandAgenda_vJan29.pdf

² Tomlinson, B (2014). *The Reality of Aid. Rethinking Partnerships in a Post-2015 World: Towards Equitable, Inclusive and Sustainable Development, Chapter 4*. Quezon City, Philippines: IBON International.

Policy Context

This policy affirms the Cook Islands Government's leadership and management of total official support for development. It establishes how development support will be used for the priorities identified by the national development framework Te Kaveinga Nui (2007-2020), the National Sustainable Development Plan (NSDP 2016-2020) and the Cook Islands national policy suite and accompanying sector strategies (such as the Infrastructure Investment Plan 2015-2020 and the Education Master Plan).

Figure 1: Medium term Cook Islands Planning & Budgeting Framework



The Cook Islands government is committed to the transparent, efficient and effective use of tax payer funds and development partner assistance. The public financial management system and public service administration are guided by a robust legislative framework that includes:

- the Ministry of Finance and Economic Management Act 1995-96/1997;
- the Public Service Act 2009; and
- the Public Expenditure Review Committee and Audit Act 1995-96;

Also of note in guiding these efforts are the CIG Financial Policy and Procedures manual, the Te Tarai Vaka activity management system, and the annual Cook Islands budgeting process.

Cook Islands Government systems and policies are also consistent with the following international agreements and conventions:

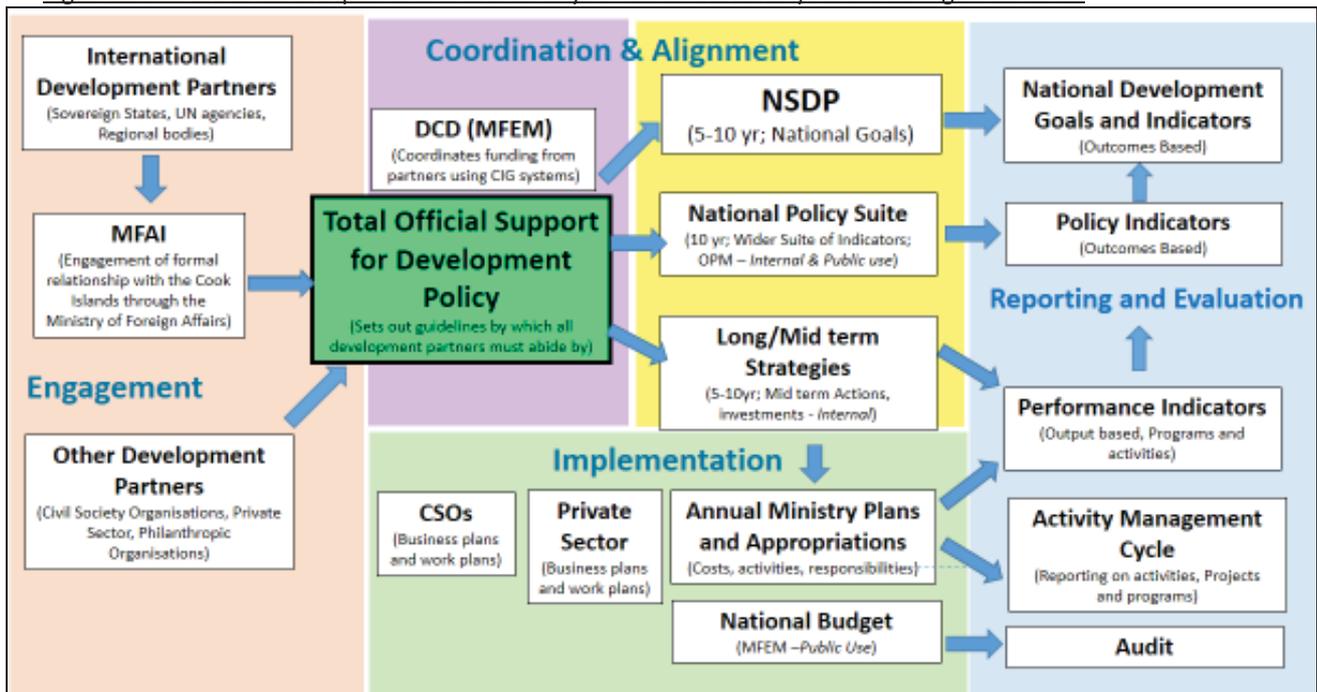
- Paris Declaration for Aid Effectiveness 2005;
- Pacific Aid Effectiveness Principles;
- Accra Agenda for Action 2008;
- Cairns Compact 2009; and
- Busan Partnership for Effective Development Co-operation 2011

Where the Development Partners Policy Sits

As the Development Partners Policy will help government and development partners alike in determining the parameters and processes by which they can engage with each other utilising CIG systems to most effectively deliver on programs and projects to achieve national development outcomes.

The diagram below sets out where this Policy sits in the wider Cook Islands government Policy and Budgeting framework.

Figure 2: Where the Development Partners Policy sits in the CIG Policy and Planning Framework



The diagram above sets out the various dimensions of national development which this Policy addresses. The format of this Policy follows the logic of the coordination framework specifically looking at:

1. Engagement
2. Coordination
3. Alignment
4. Implementation – Delivering development outcomes
5. Reporting and Evaluation

Policy Principles

The following principles guide this Policy:

- Development support and its delivery mechanisms must be **relevant** and **aligned** to national development priorities.
- Development support must foster **accountable partnerships** between stakeholders at all

- levels including government, development partners, private sector and civil society.
- Development support must be **efficient** and **well managed** using local systems and procedures and based on sustainable local capacities.
 - Development support needs to be **effective** and **well coordinated** at all levels and use a range of mechanisms adapted to diverse community situations. Budget support is the preferred modality.
 - Development support must lead to measurable **sustainable and equitable results** which promote positive outcomes for all Cook Islanders.
 - Development support must improve the **capacity** of the Cook Islands to become self reliant by fostering opportunities for local people to provide services and increase skills and experience by participating in all stages of development initiatives.

Vision

“To build trust and confidence in relationships between government and development partners, enabling them to efficiently and effectively work together in a transparent manner to deliver sustainable development outcomes consistent with the country’s aspirations.”

Policy Objectives

1. Engagement

1.1 Development partners will engage the Cook Islands government, utilising country systems to promote transparency, effectiveness, efficiency and mutual accountability in activities that align with national development priorities

The Cook Islands government encourages development partners to engage and assist in the achievement of sustainable development goals of the country. The Cook Islands government through this policy, other processes and its legislative framework have worked hard to develop a system that will provide partners and the Cook Islands people confidence that development activities are carried out in a transparent, effective and efficient manner.

1.2 The preference is for engagement through policy dialogue, via the budget support modality, rather than project level management.

To move to a higher level of dialogue and reduce the heavy administrative burden on both Government and development partners that comes with project based support, the preferred method of engagement is through policy dialogue with budget support delivered using Cook Islands national systems.

1.3 The Cook Islands government will foster partnerships between private actors such as the representatives of business groups, civil society and local governments to increase participation and cooperation across the Cook Islands.

Government recognises the importance of broad participation to achieve development outcomes. A Development Partners Meeting is held periodically to facilitate wider participation of development partners in reviewing and aligning support. Sector meetings and program reviews may be held in parallel with the Development Partners Meeting, as well as at other times during the year.

1.4. The Cook Islands Government will foster the capacities of Parliament and local governments to engage in the Cook Islands development process.

Government recognises the importance of increasing space for the contribution of Parliamentarians and Island Councils. The quality of this high level dialogue is especially important to focusing the efforts of public agencies on achieving development outcomes that matter to people.

International Development Partners

1.5 International development partners are to first establish contact with the Cook Islands through the Ministry of Foreign Affairs and Immigration before engaging with the Ministry of Finance and Economic Management on providing development support.

The Ministry of Foreign Affairs and Immigration is the political entry point for international development partners including bilateral, multilateral and regional organisations seeking to establish new relationships and implement development programs in the Cook Islands.

1.6 The Ministry of Finance and Economic Management, Development Coordination Division, is the preferred implementing entity for international development support.

The Ministry of Finance and Economic Management oversees a system of fiduciary, social and environmental safeguards (Te Tarai Vaka) that has been developed to provide a credible and transparent activity management system for development partners providing official support for development to the Cook Islands. This role is operationalised through the Development Coordination Division (DCD) and Treasury Division.

Domestic Development Partners

Elected Officials

1.7 The Cook Islands Government will report to Parliament and the Island Councils on the results of development activities.

Elected officials are recognised key partners in holding the government accountable for the use of public resources. The Parliamentary Accounts Committees and Island Councils are independent entities whose functions include reviewing the utilisation of public resources and making recommendations for improvement.

Civil Society

1.8 The Cook Islands Government will engage with civil society in decision making on development activities.

Civil society is a key partner for achieving national development outcomes and as such, should be involved in design, implementation and evaluation of development support. The Cook Islands Civil Society Organisation is recognised as the umbrella organisation for non-governmental organisations established in the Cook Islands and the National Council of Women as a key partner. The Ministry of Finance and Economic Management recognises the CSO Engagement Policy 2015 as a tool for engaging with civil society.

Traditional Leaders

1.9 The Cook Islands Government will engage with traditional leaders in decision making on development activities.

Traditional leaders, as custodians of the land and representatives of Cook Islands culture, are key partners for achieving national development outcomes and as such, should be consulted on development activities and engage as relevant stakeholders.

Private Sector

1.10 The Cook Islands Government will engage with the private sector in decision making on development activities.

The private sector is a key partner for achieving national development outcomes and as such, should be involved in design, implementation and evaluation of development support. The Chamber of Commerce is recognised as the umbrella organisation for businesses established in the Cook Islands.

Pa Enuā

1.11 Pa Enuā will engage with the budget process for appropriation and management of development support.

Local government budget requests for development activities should be made through the budget process where resources can be aligned and prioritised. Budgets are also voted for small grant programmes targeting Pa Enuā communities. Representatives are encouraged to approach the Ministry of Finance and Economic Management, Development Coordination Division, for advice on accessing international development support such as small grants and direct grant programs.

1.12 Pa Enuā will receive regular reporting and updates on development programs.

It is recognised that the Island Council and community groups have the ultimate ownership of all development cooperation programs, and are entitled to receive information and updates on progress. The Development Partners Meeting includes a Pa Enuā day and brings together elected

officials from island governments with planners and donors in order to foster understanding and partnerships, align and review development support.

2. Coordination

2.1 All official support for development with the Cook Islands Government will be channelled through the Ministry of Finance and Economic Management.

In order to streamline alignment and public accountability for the utilisation and impact of official development resources, the Ministry of Finance and Economic Management will channel all total official support for development to the Cook Islands. This includes domestic resources, ODA, loans, climate finance, humanitarian aid, south-south cooperation, philanthropic and faith-based funding. Note that bilateral support for development between Non State actors and donors will not be channelled through MFEM, though every effort will be made to report on these flows with cooperation of these parties.

2.2 The Cook Islands Government will operate under the expectation that members of the United Nations system will work cooperatively to develop and implement a plan to deliver as one in the Cook Islands.

The UN Resident Coordinator/UNDP multi country office in Samoa and the Ministry of Finance and Economic Management act as the focal points for coordinating and evaluating support from the UN system.

3. Alignment

3.1 All official support for development will be aligned to the existing policy suite and will be implemented in accordance with priorities determined by the national budget process.

Using national systems is identified by the global development community as best practise for effective delivery of development support. The extent to which development partners are using national systems is a key measure in processes such as the Public Expenditure and Financial Accountability (PEFA) assessment and the Forum Compact Peer Review.

In order to ensure resources are supporting development priorities, they must be directed toward the implementation of existing policies and budget priorities. The budget process follows a July to June fiscal year and includes forward estimates. The Ministry of Finance and Economic Management Act 1995-96 requires all TOSD to be included in the budget in order to be formally approved to be spent on behalf of the Cook Islands Government.

3.2 All proposals for utilisation of development funding will be submitted to the National Sustainable Development Commission or Infrastructure Committee for approval and risk rating.

The Commission and/or Committee will oversee appraisals using the approved activity management cycle system to check and approve the allocation of proposed development support to ensure that activities are aligned to the NSDP and national priorities, and assess activity risk level.

4. Implementation – Delivering Development Outcomes

Domestic Resource Mobilisation

4.1 Government will continue to work toward improving domestic resource mobilisation to fund development priorities in the first instance, particularly recurrent expenses such as core service salaries and operational costs.

Domestic resources mobilisation is the first preference for funding national development priorities. This includes improving the enabling environment for the development of new and existing local industries, improving the equity and efficiency of taxation systems, public borrowing and fostering private flows such as remittances and investment (refer to 7.10).

Official Development Assistance (ODA)

4.2 ODA will be utilised when domestic resources are not sufficient to fund development priorities, and is appropriate for non-recurrent activities that boost development.

To ensure the best use of ODA, which will become increasingly more difficult to access with a renewed global focus on LDCs, it is necessary for government to prioritise and determine the activities that are best funded from ODA.

4.3 All ODA will be channelled through the Ministry of Finance and Economic Management, Development Coordination Division.

Using Appropriate Modalities

*4.3.1 **Budget Support** is the preferred modality for delivering ODA in the Cook Islands.*

*4.3.2 **Grants** are preferred over loans in the absence of budget support, and must be aligned to national sector policies and strategies, utilise Te Tarai Vaka, and align to national reporting systems.*

*4.3.3 **Loans** are appropriate when it is determined that the return on investment will be high, and only where public financial stability will be maintained, and kept within fiscal responsibility thresholds. Concessionary loans are preferred in the first instance.*

*4.3.4 **Programmes and Projects** (particularly regional projects) must be aligned to national sector policies and strategies, utilise Te Tarai Vaka, and align to national reporting systems.*

*4.3.5 **Aid In-kind** is only preferred when there are no solutions available in country, and where there is a clear advantage to an in-kind arrangement. Aid in-kind will utilise Te Tarai Vaka and align to national reporting systems.*

*4.3.6 **Technical Assistance** will be sought only for extraordinary activities, when it is deemed that existing expertise in an organisation does not meet requirements or where skill supplementation*

is necessary.

Technical Assistance

4.4 Technical assistance must be designed to foster and enable local capacity and build knowledge of local counterparts. Local consultants with appropriate qualifications and experience are preferred in the first instance.

If a suitable local counterpart exists, knowledge should be transferred to promote the sustainability of the activity. If the required technical skills are available in country, it is preferable that local candidates are chosen in order to support the local private sector and leadership of development.

4.5 The Cook Islands Government will be consulted on all TA recruitment, and national systems will be utilised in the first instance.

Where national systems are not used, as is the case with some development partner policies, the Cook Islands government has the best understanding of the context and necessary skills to work successfully in the Cook Islands, and thus should be consulted on decisions to recruit consultants.

4.6 The Cook Islands Government welcomes technical assistance provided by appropriately qualified volunteers to support priority activities.

Volunteers providing technical assistance should be suitably qualified with services aligned to priority activities. Volunteer organisations are expected to provide reporting on country expenditure to the Ministry of Finance and Economic Management.

Civil Society Organisations and Non-Government Organisations

4.7 Development partners have the discretion to engage in bilateral relationships with CSOs and NGOs in the Cook Islands. In tripartite arrangements, i.e. where Government, NGOs and donors work together on a common development project, Cook Islands national systems will be utilised.

4.8 When the Cook Islands Government engages with CSOs and NGOs on the delivery of development activities, Cook Islands national systems will be utilised.

The Cook Islands Government supports direct development partner engagement with CSOs and NGOs to deliver national development outcomes, as it is recognised that CSOs and NGOs are in a unique position to deliver development outcomes more effectively than Government in particular circumstances. Thus, Government will from time to time engage CSOs and NGOs to deliver activities on Government's behalf. In order to maintain transparency and accountability,

it is best that national systems are used to manage, monitor and report on outcomes related to Government funded activities.

Climate Finance

4.9 Climate change related development activities that require external support are to be funded through climate finance facilities in the first instance.

As ODA accessibility becomes more difficult for middle-income countries such as the Cook Islands, funding approaches must become more focused. Climate change activities should align to financing that is targeted for climate change, and ODA resources utilised in other areas that are not eligible to receive funding through climate finance.

4.10 The Cook Islands will work toward achieving accreditation to receive climate change finance funds directly and improve access.

Climate Change Cook Islands, Office of the Prime Minister is the National Designated Authority for the Green Climate Fund and the Ministry of Foreign Affairs and Immigration is the Designated Authority for the Adaptation Fund. The Ministry of Finance and Economic Management, represented by the Development Coordination Division, will be the preferred National Implementing Entity for Government for these funds.

Humanitarian Aid

4.11 In the case of a national disaster, all humanitarian aid and disaster relief funding is to be channelled through the Ministry of Finance and Economic Management.

Under the Disaster Risk Management Act 2007, emergency response activities are coordinated through the Disaster Risk Management Council. All development partners and humanitarian organisations are to coordinate relief efforts through the Disaster Risk Management Council.

The Ministry of Finance and Economic Management will coordinate disaster funding in accordance with the Post-Disaster Budget Execution Guidelines 2015.

South-South Cooperation

4.12 South-south arrangements are to utilise national systems, and funding shall be channelled through the Ministry of Finance and Economic Management, Development Coordination Division.

South-south cooperation, defined as non-OECD countries providing development assistance, is welcome as an alternative model to traditional development arrangements.

It is preferred that private companies consult with the Cook Islands Chamber of Commerce, the Business Trade and Investment Board, and the Ministry of Finance and Economic Management, Development Coordination Division and other organisations deemed relevant, to ensure activities are appropriate and aligned with development priorities.

While interest in development activities from foreign companies is welcome, it is the preference of the Cook Islands to use its own local private sector for its own development.

Foreign Direct Investment

4.13 Government will monitor and report on foreign direct investment in order to capture a more complete picture of total official support for development to the Cook Islands.

Foreign direct investment is recognised as an important component of total official support for development, and as such should be included in reporting on development progress.

Promotion and monitoring of foreign direct investment is the responsibility of the Business Trade and Investment Board. The Cook Islands Chamber of Commerce is recognised as the umbrella organisation for businesses established in the Cook Islands.

Philanthropic Funding

4.14 Philanthropic funding arrangements for the public sector are to utilise national systems, and funding shall be channelled through the Ministry of Finance and Economic Management, Development Coordination Division.

The Cook Islands welcomes development support from philanthropic organisations. In order to ensure alignment and accurately capture the total amount of development support received, funding should be channelled through the Ministry of Finance and Economic Management.

Faith-Based Development Support

4.15 Faith-based funding arrangements for the public sector are to utilise national systems, and funding shall be channelled through the Ministry of Finance and Economic Management, Development Coordination Division.

The Cook Islands welcomes development support from faith-based organisations. In order to ensure alignment and accurately capture the total amount of development support received, funding should be channelled through the Ministry of Finance and Economic Management.

The Religious Advisory Council is recognised as the umbrella organisation for faith-based organisations in the Cook Islands.

5. Reporting and evaluation

5.1 Development Partners are to utilise national systems for reporting requirements.

On a national level monitoring and evaluation of official support for development will be aligned with the monitoring and evaluation framework of the NSDP. Program and project based reporting will utilise the Te Tarai Vaka system, which will inform national level reporting. Development partners are requested to use these systems which will provide cost effective, timely and relevant information to stakeholders across society. Government will continue to improve this framework as well as ensuring its integration into sector and agency planning processes

5.2 Development Partners are to periodically provide reporting to the Cook Islands government.

The Ministry of Finance and Economic Management has implemented a system where development partners provide quarterly reporting on funds disbursed for the Cook Islands. This includes bilateral, regional and third party (spent on the Cook Islands' behalf) funding. In June 2014, all development partners were requested to begin providing this information.³

5.3 International Development Partners are to jointly monitor and evaluate activities with the Cook Islands government and local partners.

To foster more equal access to information, knowledge, and learning especially for local development agents, development partners will include the Cook Islands Government in the design and implementation of monitoring and evaluation missions. In addition, partners are expected to coordinate to reduce duplication and increase cooperation across activities.

6. Development Partner Strategy

Central to the plan is the 'policy process' concept. This is expected to enable ongoing feedback from a broad range of stakeholders regarding the direction and implementation of the Policy. This will contribute to learning and improvement and developing effective relationships with development partners, major donors, the private sector and civil society.

The implementation plan for the Development Partners Policy will be developed in the next stage of the policy process.

³ Refer to MFEM website: <http://www.mfem.gov.ck/reporting-templates>