



# 2006 Survey on Monitoring The Paris Declaration

## Country Chapters

### MALI

**T**he 2006 Survey on Monitoring the Paris Declaration was undertaken in 34 countries that receive aid. The results of the survey are presented in two volumes. **Volume 1** provides an overview of key findings across 34 countries. **Volume 2** presents the baseline and key findings in each of the 34 countries that have taken part in the survey. This chapter is based primarily on the data and findings communicated by government and donors to the OECD through the Paris Declaration monitoring process. A more detailed description of this process, how this chapter was drafted and what sources were used is included in Volume 1, Chapter 2.

Both Volume 1 (Overview) and Volume 2 (Country Chapters) of the 2006 Survey on Monitoring the Paris Declaration can be downloaded at the OECD website:

[www.oecd.org/dac/effectiveness/monitoring](http://www.oecd.org/dac/effectiveness/monitoring)

A second round of monitoring will be organised in the first quarter of 2008 and will be an important contribution to the Accra High-Level Forum on Aid Effectiveness in September 2008.

MALI'S PEOPLE, NUMBERING AROUND 12 MILLION, subsist on an average annual income per head (gross national income per capita, 2004) of just USD 360. At the time of the last household survey in 1994, as much as 72% of the national population was found to be below the dollar-a-day international poverty line.

Mali has endorsed the Paris Declaration, and is a country where the effectiveness of aid is of the highest concern to both the government and the donor community. Net official development assistance (ODA) to Mali in 2004 was USD 567 million, or 12% of gross national income (GNI). A total of 14 donors responded to the 2006 baseline survey, accounting for some 97% of official aid flows to Mali.

DIMENSIONS	BASELINE	CHALLENGES	PRIORITY ACTIONS
Ownership	Moderate	Weakness of Poverty Reduction Strategy/budget links.	Improve budget process.
Alignment	Low	Insufficient capture of aid by country systems.	Agree upon improvements to systems and efforts to increase utilisation by donors.
Harmonisation	Moderate	Harmonisation largely limited to two sector-wide approaches.	Generalise harmonisation practices.
Managing for results	Low	Insufficient data and poor co-ordination of usage.	Put effective co-ordination in place, at least between key monitoring and evaluation units.
Mutual accountability	Low	No formal mechanism.	Establish harmonisation and alignment action plan.

OVERVIEW  
Box 19.1  
Challenges  
and priority  
actions

## OWNERSHIP

OWNERSHIP IS CRITICAL to achieving development results and is central to the Paris Declaration. It has been defined as a country's ability to exercise effective leadership over its development policies and strategies. Achieving this – especially in countries that rely heavily on aid to finance their development – is not a simple undertaking. Nor, of course can it be measured by a single indicator. For donors, it means supporting countries' leadership, policies, institutions and systems. This is commonly referred to as "alignment" (see below). Donors are in a better position to do this when governments set out clear priorities and operational strategies – which is the main focus of Indicator 1 of the Paris Declaration.

INDICATOR 1

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According to the World Bank's Aid Effectiveness Review (AER), the government of Mali has been making consistent efforts to take the lead in co-ordinating external development assistance. The Minister of Economy and Finance chairs meetings of a Mali-Development Partners Joint Committee, the Ministries of Education and Health provide co-ordination of the programmes in their sectors, and roundtable meetings alternate between Geneva and Bamako. On the other hand, Mali is not considered to have an operational development strategy to guide this co-ordination effort and the country's overall development. In the Bank's terms, an operational strategy calls for: a coherent long-term vision and a medium-term strategy derived from it; specific targets serving a holistic, balanced and well-sequenced development strategy; and capacity and resources for its implementation. The World Bank's 2005 Comprehensive Development Framework (CDF) Progress Report explains why Mali is considered to have some of these elements and not others, and is consequently placed, along with 58% of the countries covered, in category C of the CDF's descending scale running from A to E.

Mali's policy framework is strong on vision and medium-term objective setting, but weaker on operationalisation and assuring the resources needed for implementation. A long-term vision was set out in the Mali 2025 document, and the country's Poverty Reduction Strategy Paper (PRSP), the *Cadre Stratégique de Lutte contre la Pauvreté* (CSLP) is the sole medium-term strategy. The strategy sets targets that are related to the Millennium Development Goals at realistic levels in view of the country circumstances. A second CSLP is in preparation. Like the first, this will identify broad priorities under a set of pillars, with the emphasis shifting slightly to prioritise the productive sectors. However, the most important challenge in the next period is to improve the linkage between the stated priorities and the allocation of budgetary resources.

Since 2003, expenditures in education and health have increased their share of the budget. However, in other respects, annual ministerial budgets are not aligned with the strategy. While a technical apparatus including sectoral Medium-Term Expenditure Frameworks (MTEFs) and programme budgets is in place, this does not by itself bring about the necessary redirection of resources. It is therefore good for Mali that the government intends to make headway on linking the macroeconomic framework, the MTEFs, and annual budget preparation and execution during the next strategy period.

## ALIGNMENT

**MALI AND ITS DONORS** have put in place a number of the elements necessary to bring about an alignment of aid with country policies and systems but, according to the results of the baseline survey, there is an urgent need to complete the process. Mali must act quickly to correct the continuing discrepancies between the government's declared strategic priorities and the actual allocation of public resources as described above, together with other weaknesses in country systems, discussed below. However, donors need to step up their efforts to encourage the improvements proposed by government and match them with more comprehensive alignment measures.

## BUILDING RELIABLE COUNTRY SYSTEMS

Public financial management in Mali is considered generally sound, and receives a score of 4.0 for this dimension of the World Bank's Country Policy and Institutional Assessment (CPIA), which is above the average for International Development Association countries. Yet there is still scope for improvement in financial accountability and transparency. The government has adopted an action plan to improve public financial management, aimed at better budget preparation and execution, the effectiveness of tax and treasury administration, the incorporation of

external finance into the budget, and overall governance and transparency. It will be critical for the government to carry through these intentions in a timely, effective and co-ordinated way. Changes in the institutional framework governing the public audit function also need to be completed.

INDICATOR 2a

Procurement is a particular source of concern, although a numerical score for Indicator 2b is not currently available. The government is finalising an action plan to bring the country's procurement legislation up to international standards, based on a recent World Bank Country Procurement Assessment. Mali's procurement system is not integrated with public financial management, which causes delays in appropriations and the availability of funds. Corruption is still perceived to be widespread in Mali despite government commitment to greater transparency, as reflected in the 2005 country score of 2.9 on Transparency International's 0-10 corruption perception scale.

INDICATOR 2b

### ALIGNING AID FLOWS ON NATIONAL PRIORITIES

Mali's Poverty Reduction Strategy provides a basis for external partners to align their support in a general way with the country's policies. All major donors affirm their commitment to the strategy or particular sectoral components. Although no formal joint assistance strategy is planned, the European Commission and the World Bank are working together to draw up their next assistance strategies, which will be aligned with the revised CSLP.

The challenge that remains is that of carrying this commitment through to the point where donor financial pledges are reflected fully and accurately in the national budget, which is the aspect measured by Indicator 3 of the baseline survey. The general target for this indicator set by the Paris Declaration (85%) calls for both a high level of budget realism on the part of the country authorities and a high degree of willingness and ability of donors to provide information in a timely fashion and in a suitable form.

### Are government budget estimates comprehensive and realistic?

INDICATOR 3  
Table 19.1

	Government's budget estimates of aid flows for FY05 (USD m) a	Aid disbursed by donors for government sector in FY05 (USD m) b	Baseline ratio* (%) c=a/b c=b/a
African Development Bank	84	61	73%
Belgium	3	4	82%
Canada	1	15	10%
European Commission	65	125	51%
France	11	72	15%
Germany	15	25	60%
Global Fund	--	6	
Japan	3	23	13%
Netherlands	26	49	53%
Sweden	0	25	0%
Switzerland	0	6	5%
United Nations	11	24	47%
United States	2	3	80%
World Bank	113	119	95%
<b>Total</b>	<b>334</b>	<b>557</b>	<b>60%</b>

\* Baseline ratio is  $c = a / b$  except where government's budget estimates are greater than disbursements ( $c = b / a$ ).

The table provides government's budget estimates of aid flows for fiscal year 2005 (numerator) as a percentage of aid disbursed by donors for the government sector for the same period (denominator). This ratio tells us the degree to which there is a discrepancy between budget estimates and actual disbursements. The discrepancy can be in two directions: indeed budget estimates can be either higher or lower than disbursements. In order to have a single measure of discrepancy that is always less than 100%, the ratio is flipped when budget estimates are higher than disbursements. The baseline value for Indicator 3 in Mali is 60%. Achieving the target agreed in Paris of 85% for this indicator will require concerted efforts by donors and government.

The baseline value reflects some discrepancies in both directions between the aid reported by donors as disbursed to the government sector and that recorded in the budget, but mostly a substantial under-recording of disbursements in the budget. A major factor in this respect is that the recording of external finance is done systematically only for the part of the budget

called the *Budget Spécial d'Investissement* and that, even here, a large number of public-sector projects are overlooked. Mali's state budget is governed by the finance law, and is approved by the National Assembly. The budget does not account for residual aid (any aid outside budget and project aid). It does not include spending outside Mali, tied aid or aid that is not delivered by the government sector.

A more comprehensive recording of external flows is one of the tasks to be undertaken within the government's action plan for public financial management referred to above.

#### CO-ORDINATING SUPPORT TO STRENGTHEN CAPACITY

Capacity constraints significantly hinder the ability of country systems to capture and co-ordinate aid flows more effectively. As in many countries, a major problem is that scarce technically qualified human resources move frequently between different implementing agencies, thereby undermining the continuity of any capacity gains. At the same time, training efforts tend to be fragmented, driven more by per diems than by a proper assessment of need by the country authorities. The Paris Declaration commits donors to providing more co-ordinated support to developing capacity for country leadership. The survey indicates that currently only 15% of reported technical assistance may be considered co-ordinated in this sense.

Several recent initiatives need to be followed though in order to put Mali on track to meet its target of receiving half if its technical assistance on a co-ordinated basis by 2010. They include the efforts by the Ministry of Planning to produce a strengthened capacity development strategy with which donors can co-ordinate, and parallel initiatives to overcome the general lack of capacity development plans at the sector level.

INDICATOR 4  
Table 19.2

#### How much technical assistance is co-ordinated with country programmes?

	Co-ordinated technical co-operation (USD m) a	Total technical co-operation (USD m) b	Baseline ratio (%) c=a/b
African Dev. Bank	0	0	--
Belgium	0	4	0%
Canada	0	7	0%
European Commission	0	3	9%
France	7	17	41%
Germany	1	11	4%
Global Fund	0	0	--
Japan	0	3	0%
Netherlands	0	0	--
Sweden	0	0	--
Switzerland	0	5	0%
United Nations	3	3	100%
United States	1	36	4%
World Bank	3	15	22%
<b>Total</b>	<b>16</b>	<b>103</b>	<b>15%</b>

INDICATOR 5  
Table 19.3

How much aid for the government sectors uses country systems?

	Aid disbursed by donors for government sector (USD m) a	Public financial management				Procurement	
		Budget execution (USD m) b	Financial reporting (USD m) c	Auditing (USD m) d	Baseline ratio (%) avg (b,c,d) / a	Procurement systems (USD m) e	Baseline ratio (%) e / a
African Dev. Bank	61	12	0	0	7%	12	20%
Belgium	4	0	0	0	0%	3	79%
Canada	15	0	0	0	0%	15	100%
European Commission	125	62	49	49	42%	62	49%
France	72	16	14	14	20%	36	50%
Germany	25	0	0	0	0%	0	0%
Global Fund	6	6	6	0	67%	0	0%
Japan	23	3	3	3	12%	3	12%
Netherlands	49	47	47	47	97%	47	97%
Sweden	25	9	9	9	38%	25	100%
Switzerland	6	0	0	0	0%	1	14%
United Nations	24	0	6	6	17%	6	26%
United States	3	0	0	0	0%	0	0%
World Bank	119	25	25	25	21%	39	33%
<b>Total</b>	<b>557</b>	<b>180</b>	<b>159</b>	<b>153</b>	<b>29%</b>	<b>249</b>	<b>45%</b>

### USING COUNTRY SYSTEMS

Indicator 5a is a measure of the use of three components of country public financial management (PFM) systems by donors. According to the survey data, 29% of flows on average make use of the components of public financial management. As agreed by government and donors, only general budget support currently qualifies in Mali as use of PFM systems. Given Mali's reasonably high CPIA score for public budgetary and financial management, this average should rise to 53% by 2010.

The factors that will influence the achievement of this target include, obviously, the success of the initiatives previously mentioned to shake up and modernise public financial management, including the audit function. On the donor side, the government believes that the shift by some donors towards the use of general or sector budget support will enable them to make greater use of country systems, as non-use of those

systems is particularly associated with project and basket fund modalities. Another factor cited is that some donors have limited knowledge of the country systems: if true, this is a deficiency that the agencies in question may be expected to address during the coming years.

According to the survey results, 45% of the aid from reporting donors made use of the country's procurement system. This overstates the use made of the national system, as some donors not reporting on this issue are known to make exclusive use of their own arrangements. Some agencies are currently obliged to use their own systems for projects above a certain threshold, due to lack of confidence in the current country systems. The Paris Declaration suggests that such rules should be reviewed as the promised reforms take place, so that the improved country systems can be strengthened progressively by more frequent use.

INDICATOR 6  
Table 19.4

### How many PIUs are parallel to country structures?

	Parallel PIUs (units)
African Development Bank	22
Belgium	4
Canada	6
European Commission	6
France	4
Germany	1
Global Fund	0
Japan	0
Netherlands	2
Sweden	0
Switzerland	4
United Nations	5
United States	0
World Bank	11
<b>Total</b>	<b>65</b>

### AVOIDING PARALLEL IMPLEMENTATION STRUCTURES

The Paris Declaration calls for a substantial reduction in the number of project implementation units (PIUs) that are parallel in the sense that appointment decisions and accounting relationships involve the donor alone. The current baseline figure for Mali is 65 such structures.

The World Bank reports that it is making substantial effort to reduce the number of parallel PIUs, mainly by integrating them into existing government structures. Large Bank-financed initiatives affected by this policy so far include the Household Energy and Universal Access Project, the Growth Support Project and the Multi-Sectoral HIV/AIDS Project. The government recognises that donors feel less need to set up parallel structures in sectors where policy ownership and sector organisation are strong.

There is also a rationale for setting up such structures on a temporary basis in destabilised regions in the North where adequate systems cannot be provided. However, the maintenance and spread of parallel PIUs is driven in part by the advantages that ministries and the seconded officials derive from them. The move towards budget support by some donors is expected to reduce the relevance of this factor and to reduce appreciably the number of parallel units.

### PROVIDING MORE PREDICTABLE AID

Improving the predictability of support is a challenge, and so is the measurement of performance in this regard. Indicator 7 focuses on the government's ability to record disbursements in its accounting system for the appropriate year, for which 71% is the recorded value. The figures provided by the donors themselves point out that this indicator disguises a modest degree of non-disbursement or over-disbursement within the fiscal year. The qualitative information on disbursement delays reflects two reasons: lack of dedication on the government side to ensuring that the agreed conditions for disbursement are met, and delays in processing approvals on the donor side. The government would like to see more multi-year programme aid and less funding through projects that make use of a diverse set of donor procedures. It is clear, however, that reaching the target of 85% of scheduled disbursements accurately recorded by the government as disbursed poses a substantial double challenge for Mali and its donors – first to improve substantially the accuracy of the recording, and second to create the various conditions for timely disbursement.

INDICATOR 7  
Table 19.5

Are disbursements on schedule and recorded by government?

	Disbursements recorded by government in FY05 (USD m) a	Aid scheduled by donors for disbursement in FY05 (USD m) b	Aid actually disbursed by donors in FY05 (USD m) FOR REFERENCE ONLY	Baseline ratio* (%) c=a/b c=b/a
African Development Bank	80	65	61	82%
Belgium	4	11	4	36%
Canada	9	15	15	62%
European Commission	108	125	125	86%
France	19	76	72	25%
Germany	10	12	25	81%
Global Fund	--	6	6	
Japan	--	23	23	
Netherlands	26	49	49	52%
Sweden	10	25	25	40%
Switzerland	--	6	6	
United Nations	0	19	24	0%
United States	2	3	3	71%
World Bank	124	117	119	95%
<b>Total</b>	<b>391</b>	<b>553</b>	<b>557</b>	<b>71%</b>

\* Baseline ratio is  $c = a / b$  except where disbursements recorded by government are greater than aid scheduled for disbursement ( $c = b / a$ ).

The table looks at predictability from two different angles. The first angle is donors' and government's combined ability to disburse aid on schedule. In Mali, donors scheduled USD 553 million for disbursement in 2005 and actually disbursed – according to their own records – slightly more than expected (USD 557 million). The discrepancy varies considerably between donors. The second angle is donors' and government's ability to record comprehensively disbursements made by donors for the government sector. In Mali, government systems recorded USD 391 out of the USD 557 million notified as disbursed by donors (70%) indicating that a significant proportion of disbursements were not captured either because they were not appropriately notified by donors or because they were inaccurately recorded by government.

Indicator 7 on predictability has been designed to encourage progress against both of these angles so as to gradually close the predictability gap by half by 2010. In other words it seeks to improve not only the predictability of actual disbursements but also the accuracy of how they are recorded in government systems – an important feature of ownership, accountability and transparency.

In Mali, this combined predictability gap amounts to USD 170 million (31% of aid scheduled for disbursement). Closing this predictability gap will require donors and government to work increasingly together on various fronts at the same time. Actions might include efforts in improving:

- the realism of predictions on volume and timing of expected disbursements;
- the way donors notify their disbursements to government; and
- the comprehensiveness of government's records of disbursements made by donors.

#### UNTYING AID

According to OECD data covering 82% of 2004 commitments, 95% of aid to Mali is untied. The AER reports insufficient evidence on which to judge whether external partners are making efforts to raise this percentage.

INDICATOR 8

INDICATOR 9  
Table 19.6

### How much aid is programme based?

	Budget support (USD m) a	Other PBAs (USD m) b	Total (USD m) c=a+b	Total disbursed (USD m) d	Baseline ratio (%) e=c/d
African Development Bank	12	0	12	55	22%
Belgium	0	0	0	5	0%
Canada	0	7	7	31	24%
European Commission	49	13	62	134	46%
France	14	12	26	77	34%
Germany	0	3	3	27	12%
Global Fund	0	6	6	6	100%
Japan	0	20	20	23	88%
Netherlands	12	29	42	49	85%
Sweden	9	15	25	28	87%
Switzerland	0	1	1	10	11%
United Nations	0	18	18	24	75%
United States	3	36	38	38	100%
World Bank	25	15	40	119	34%
<b>Total</b>	<b>124</b>	<b>176</b>	<b>300</b>	<b>625</b>	<b>48%</b>

## HARMONISATION

WHILE MUCH REMAINS TO BE DONE to bring about a greater degree of alignment of aid with country policies and systems in Mali, some of the building blocks exist and there is a substantial level of agreement at the technical level about what needs to happen. There also seems to be an emerging donor consensus on aspects of aid harmonisation, at least among those providing support to the government sector. This applies to the use of programme-based approaches (PBAs), sharing of missions and analytical work. To the extent it is true, it should provide a platform for actions to reduce aid fragmentation through specialisation and delegation, and to improve internal incentives to collaborative behaviour, both important Paris Declaration commitments not directly covered by the survey.

## USING COMMON ARRANGEMENTS

The proportion of reported government-sector aid using programme-based approaches (and by that token employing common arrangements) is currently fairly low at 48%. However, this will change – putting the suggested 66% target for 2010 within realistic reach – if current initiatives are carried through. External partners are already relying on some common arrangements to support sector-wide approaches (SWAs) in health and education, although the extent to which procurement and financial management are merged remains to be clarified for the AER. In March 2006, six partners signed a Memorandum of Understanding on the provision of common budgetary support for the implementation of the Poverty Reduction Strategy, promising a substantial increase in the total scale of PBAs in Mali and in a form that promotes a common approach to using country systems.

## CONDUCTING JOINT MISSIONS AND SHARING ANALYSIS

The baseline figure for co-ordination of donor missions is quite low at 7% compared with the Paris Declaration target of 40%. According to current reports from the country, the trend to decentralise donor offices to the country is not yet showing signs of reducing the perceived need for single-donor missions. Joint reviews are only the norm in connection with the health and education SWAps. It is encouraging that the monitoring surveys being undertaken by the DAC and by the Strategic Partnership with Africa are helping to draw attention to this neglected issue.

Jointly conducted analytical work is perhaps more common, although the 30% recorded for this indicator is less than half of the target suggested by the Paris Declaration follow-up for 2010. Again, the challenge for Mali is to take what has been achieved within the health and education SWAps and apply it in other sectors. Two recent initiatives that suggest the way forward are the collaboration between seven donors and the government in undertaking a joint Public Expenditure and Financial Accountability review, and the posting of at least 25 documents on the multi-donor international website for country analytical work ([www.countryanalyticwork.net](http://www.countryanalyticwork.net)).

### How many donor missions are co-ordinated?

	Co-ordinated donor missions (missions) a	Total donor missions (missions) b	Baseline ratio (%) c=a/b
African Dev. Bank	2	30	7%
Belgium	2	3	67%
Canada	1	32	3%
European Commission	5	15	33%
France	10	95	11%
Germany	2	30	7%
Global Fund	0	2	0%
Japan	0	7	0%
Netherlands	2	2	100%
Sweden	2	12	17%
Switzerland	0	3	0%
United Nations	2	7	29%
United States	4	12	33%
World Bank	2	50	4%
<b>Total (discounted*)</b>	<b>22</b>	<b>300</b>	<b>7%</b>

\* The total of co-ordinated missions has been adjusted to avoid double counting. A discount factor of 35% has been applied.

INDICATOR 10a  
Table 19.7

### How much country analysis is co-ordinated?

	Co-ordinated donor analytical work (units) a	Total donor analytical work (units) b	Baseline ratio (%) c=a/b
African Dev. Bank	2	2	100%
Belgium	0	1	0%
Canada	0	0	--
European Commission	4	8	50%
France	2	12	17%
Germany	0	1	0%
Global Fund	0	0	--
Japan	0	0	--
Netherlands	1	1	100%
Sweden	1	4	25%
Switzerland	0	0	--
United Nations	3	6	50%
United States	2	2	100%
World Bank	1	3	33%
<b>Total (discounted*)</b>	<b>12</b>	<b>40</b>	<b>30%</b>

\* The total of co-ordinated analysis has been adjusted to avoid double counting. A discount factor of 25% has been applied.

INDICATOR 10b  
Table 19.8

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## MANAGING FOR RESULTS

**INDICATOR 11** **THE PARIS DECLARATION INVITES** partner countries and donors to work together to manage resources on the basis of desired results and use information to improve decision making. This means both strengthening the capacity to undertake such management and helping to increase the demand for a focus on results. Indicator 11 looks at one component of this effort: the establishment of cost-effective results-oriented reporting and assessment systems by the country.

Mali is not among the very few countries judged to have a largely developed results monitoring system according to the Comprehensive Development Framework. In fact, it falls in category D of this assessment along with the 54% of the sample that have only the most basic elements of such a system. This reflects particular inadequacies in three areas: the quality of the available development information, the degree to which stakeholders have access to it, and the extent of co-ordinated monitoring and evaluation of the country's development efforts.

The AER reports that little progress has been made in improving the availability and quality of data. The routine system for statistics collection suffers from a lack of co-ordination between line ministries and various parallel systems, and the National Statistics Department does not receive sufficiently co-ordinated support. A full household survey and a perceptions survey are currently under way. The Co-ordinating Unit of the PRSP has a mandate for distributing monitoring reports to regions, non-governmental organisations, thematic groups and external partners. However, dissemination of information is still poor overall, with information seldom reaching even ministry officials. Monitoring and evaluation activities function well within some sectors but are not co-ordinated. The relationship between the Observatory of Sustainable Human Development (under the Ministry of Social Development) and the PRSP unit (within the Ministry of Economy and Finance) could be solidified. Action on all these fronts will be required to give Mali the sound performance assessment framework defined by the Paris Declaration targets.

## **INDICATOR 12** **MUTUAL ACCOUNTABILITY**

**THE PARIS DECLARATION CALLS** for donors and partner countries to be accountable to each other for the use of development resources, and in a way that tends to strengthen public support for national policies and development assistance. Governments need to take steps to improve country accountability systems and donors can help by being transparent about their own contributions. As the indicator looks at monitoring, it assesses whether there is a country-level mechanism permitting joint assessment of progress in implementing agreed commitments on aid effectiveness, including those in the Declaration itself.

Such a mechanism does not yet exist in Mali. However, the government and the donors are considering the possibility of adopting a harmonisation and alignment action plan before the end of 2006. This plan would define indicators so that the government and external partners could assess their progress with measures for increased aid effectiveness in line with the Paris Declaration.

## BASELINES AND TARGETS

The table below presents the 2005 baselines and the targets for Mali. The baseline values are taken from the discussion above, which draws on various sources of information. The main source is the baseline survey undertaken in Mali under the aegis of the National Co-ordinator (Modibo Makalou

INDICATORS	2005 BASELINE	2010 TARGET
1 Ownership – Operational PRS	C	B or A
2a Quality of PFM systems	4.0	4.5
2b Quality Procurement systems	Not available	Not applicable
3 Aid reported on budget	60%	85%
4 Co-ordinated capacity development	15%	50%
5a Use of country PFM systems (aid flows)	29%	53%
5b Use of country procurement systems (aid flows)	45%	Not applicable
6 Parallel PIUs	65	22
7 In-year predictability	71%	85%
8 Untied aid	95%	More than 95%
9 Use of programme-based approaches	48%	66%
10a Co-ordinated missions	7%	40%
10b Co-ordinated country analytical work	30%	66%
11 Sound performance assessment framework	D	B or A
12 Reviews of mutual accountability		

Table 19.9  
Baselines  
and targets

## ACRONYMS

AER	Aid Effectiveness Review
CDF	Comprehensive Development Framework
CPIA	Country Policy and Institutional Assessment
CSLP	Cadre Stratégique de Lutte contre la Pauvreté
GNI	gross national income
MTEF	Medium-Term Expenditure Framework
ODA	official development assistance
PBA	programme-based approach
PFM	public financial management
PIU	project implementation unit
PRSP	Poverty Reduction Strategy Paper
SWAp	sector-wide approach