



2006 Survey on Monitoring The Paris Declaration

Country Chapters

MAURITANIA

The 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

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.

20 MAURITANIA

MAURITANIA HAS A GROSS NATIONAL INCOME (GNI) OF USD 420 PER PERSON. Some 46.7% of its 3 million inhabitants live below the dollar-a-day international poverty line, and 63% live below the two-dollars-a-day mark. Mauritania has endorsed the Paris Declaration on Aid Effectiveness. Aid effectiveness in this country is of major concern to the international community. In 2004, net official development assistance (ODA) was USD 180 million, or 14.5% of GNI. This chapter has been written on the basis of information provided for the baseline survey by the government of Mauritania and nine donors, together accounting for around 92% of ODA to Mauritania.

DIMENSIONS	BASELINE	CHALLENGES	PRIORITY ACTIONS
Ownership	Moderate	Poverty reduction strategy is not provided with sufficient resources and capacities to ensure its implementation.	Improve management of budget preparation and execution. Institute linking mechanisms.
Alignment	Low	Low utilisation of country systems. Low predictability of aid.	Improve country systems. Improve both predictability of aid and incorporation of aid in country accounts.
Harmonisation	Moderate	Common procedures are still weakly entrenched in incipient sector-wide approaches.	Consolidate and deepen health and education sector-wide approaches.
Managing for results	Low	Little feedback of information on poverty reduction strategy implementation.	Define suitable indicators and arrange relevant data collection.
Mutual accountability	Low	No established mechanism focused on aid effectiveness.	Establish a mechanism for mutual accountability.

OVERVIEW
Box 20.1
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.

According to the draft text for the World Bank's 2006 Comprehensive Development Framework, the government of Mauritania is assuming greater leadership of the co-ordination of development assistance. Since the introduction of the *Cadre Stratégique de Lutte contre la Pauvreté* (CSLP) in 2001, the government has developed its own development strategy and the country has taken charge of its development policies. Although a number of thematic working groups are externally-driven initiatives without government chairmanship, the Ministry of Economic Affairs and Development does chair several donor committees as well as Consultative Group meetings, which take place in Paris approximately every three years.

INDICATOR 1

Indicator 1 of the Paris Declaration follow-up measures the extent to which a country has an operational development strategy to guide the aid co-ordination effort and the country's overall development, using the World Bank's 2005 Aid Effectiveness Review (AER) as the basis of this judgement. This assessment is made on the basis of the following criteria: whether the country has a long-term vision, with medium-term strategy derived from that vision; whether there are country-specific development targets with holistic, balanced and well sequenced strategy; and whether there are the capacity and resources for implementation. Only countries in categories A or B are considered to have an operational strategy. Mauritania is considered to have a national development strategy that is largely developed towards good practice, putting it is category B of a descending scale from A to E. Only 9% of the countries covered were judged to be in this position in 2005.

Although it was delayed somewhat by the military coup of August 2005, the revision of Mauritania's *Cadre Stratégique de Lutte contre la Pauvreté* (CSLP) or poverty reduction strategy now provides a framework for the years 2006-10, consistent with the country's long-term vision for growth and poverty reduction. It takes into account both a recently updated poverty analysis and expected new revenues from oil. Regional poverty reduction strategies have also been developed, starting with the poorest regions. CSLP II includes targets for the year 2015 and is considered balanced. The sectoral priorities of CSLP I have been replaced with cross-cutting priorities including zoning priorities, attention to environmental challenges and a commitment to co-ordinated implementation. A Priority Action Plan has been developed to operationalise the four pillars of the strategy.

A weakness of the CSLP is its lack of linkage to the national budget. According to the draft 2006 AER, the use of sectoral Medium-Term Expenditure Frameworks (MTEFs) has helped somewhat to reorient public expenditures towards priority sectors, and work is moving ahead on a global MTEF that will provide a more comprehensive linkage between the annual budget and the priorities indicated by the revised strategy. However, fiscal transparency and budget oversight are weak. One of the main priorities of CSLP II is to overhaul public expenditure management so that budget preparation and execution are more transparent and efficient. The quality of these reforms and the degree of high-level political support they are given will be crucial to whether Mauritania's development strategy has the capacity and resources for its implementation.

ALIGNMENT

MAURITANIA AND ITS DONORS HAVE TAKEN THE FIRST STEPS towards an alignment of aid with country policies and systems. The country's major donors take the view that their programmes are designed to help the country meet the objectives set out in the CSLP. The World Bank is proposing to lead a collaborative Country Assistance Strategy process geared to the new thinking contained in CSLP II. However, using several of the more demanding tests of alignment contained in the Paris Declaration, the alignment of aid with country policies and systems has a considerable way to go. Country systems fall short of providing a robust framework into which aid to meet poverty reduction objectives can be easily integrated. Greater efforts from donors are also going to be needed if the Paris Declaration commitments on alignment are to be fully realised.

BUILDING RELIABLE COUNTRY SYSTEMS

The World Bank's Country Policy and Institutional Assessment (CPIA) gives Mauritania a current score of 2.0 for the quality of budgetary and public financial management. This figure, which is a current figure including the assistance programme carried out by the International Monetary Fund (IMF) since December 2005, is below the average for International Development Association (IDA) countries and does not reach the threshold level of utilisation of country systems (a score of 3.5 is required for this). The AER reports that public financial management (PFM) is generally weak, with limited follow-up of budget execution as a particular problem. A Country Financial Accountability Assessment (CFAA) diagnostic exercise was undertaken in 2003. As noted above, reforms in this area have been given a high priority in the revised poverty reduction strategy. Much will depend on the energy with which they are carried out. In view of the likely importance of oil revenues to the financing of national development during the coming years, it is encouraging that the government became a signatory of the Extractive Industries Transparency Initiative in 2005. Further, both the World Bank and the IMF are encouraged to see the progress that the country is making in PFM. Since August 3, 2005, the government has introduced changes in how it manages its budget, and since January 2007, has ushered in new rules for transparency, controlled spending, and a system for tracking spending. All oil revenues are channelled into a fund, and a law governing spending of oil revenues (prepared with help from the International Monetary Fund) will be submitted to Parliament. This programme with the IMF is supporting the improvement of Mauritania's public finance as well as the initiative to alleviate multilateral debt, scheduled for June 2007.

INDICATOR 2a

Procurement systems are also considered to be weak by international standards of good practice. However, a numerical score for Indicator 2b, an assessment of the quality of the procurement system, is not currently available. The World Bank is providing technical assistance to overhaul procurement systems, and procurement units will be set up in ministries. Further, a new procurement code is being formulated in 2007.

INDICATOR 2b

INDICATOR 3
Table 20.1

Are government budget estimates comprehensive and realistic?

	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 Dev. Bank	4	9	47%	
European Commission	13	13		95%
France	2	13	18%	
Germany	2	10	19%	
Global Fund	--	0		
Japan	--	--		
Spain	1	8	16%	
United Nations	3	27	9%	
United States	--	--		
World Bank	57	48		84%
Total	82	126	65%	

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

ALIGNING AID FLOWS ON NATIONAL PRIORITIES

Although Mauritania and its donors have put in place a number of the elements necessary to align aid with country policies and systems, this process remains incomplete in some important respects. Country systems still fall short of providing a robust framework into which aid can be easily integrated, and donors will need to step up their efforts if the Paris Declaration commitments on alignment are to be fully realised in Mauritania.

Currently, Mauritania uses two budgets, one for dealing with government revenues and the other for external funding. The government may wish to consider whether this dual budget system is the most suitable from the point of view of incorporating externally funded programmes into the country's development effort. Donors, for their part, should consider whether they could do more to enable unification of the budget by adopting the accounting conventions of the country.

Table 20.1 refers to the external funds budget. The table provides two measures for Indicator 3. The first is based on the ratio between the volume of aid recorded in the budget (numerator) and the amount of aid disbursed for the government sector (denominator). This ratio tells us the degree to which there is under-inclusion of aid in the budget (ratio under 100%) or over-inclusion (ratio over 100%). In Mauritania, 65%

of aid for the government sector is included in the 2005 budget. In other words, there is currently significant under-inclusion of aid in the budget. To give a clearer indication of aggregate discrepancies, a measure of the "budget recording gap" is also provided. This better reflects the degree of discrepancy between aid reported by donors as disbursed for the government sector, and that recorded in the budget. The budget recording gap in Mauritania is 35%. According to the survey return, the possible reasons for these discrepancies include lack of communication within the administration and between agencies/non-governmental organisations and the government, the fact that donor calculations include technical assistance and missions, and the impact of the exchange rate on the various currencies of donor disbursements. Donors administer some funds directly on programmes or projects. Late or un-programmed disbursement can affect recording of aid. Mauritania's finance law does not include external funding.

Achieving the target agreed in Paris for this indicator will mean gradually closing this large gap over time, with particular attention to terms of reporting and communication. In the case of Mauritania, the challenge of accurate and timely notification by donors appears to be the larger and more urgent issue.

CO-ORDINATING SUPPORT TO STRENGTHEN CAPACITY

Capacity constraints are among the most significant obstacles to the ability of country systems to capture and co-ordinate aid flows more effectively. The Paris Declaration commits donors to providing more co-ordinated support to capacity development under country leadership, with a target of 50% provided in this form by 2010. The survey indicates that currently only 19% of reported technical assistance is considered co-ordinated in this sense, with quite substantial variations among the larger donors of technical co-operation funds.

In order to meet the agreed target for this indicator, substantial efforts will need to be made around initiatives such as the *Projet de renforcement des capacités au secteur public* (PRECASP). There are two principal requirements for the success of the approach visualised in the Paris Declaration. One is that such programmes articulate a well-considered and realistic country vision for capacity development, and are not supply-driven. The other is that, to the extent that there is a government-led policy of this sort in place, a strenuous joint effort is made to phase out fragmented technical co-operation. The task will be challenging in both respects.

USING COUNTRY SYSTEMS

Indicator 5a is a measure of the use of three components of country public financial management systems by donors. An average of 4% of aid makes of the three systems, and almost all of this is due to Germany, which is the only donor that makes some use of all three components. Use of the national procurement system is somewhat greater, with France and the World Bank joining Germany in making some use of the country arrangements. However, the general picture is one in which exceptionally little use is made of country systems.

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	1	10	6%
European Commission	0	1	0%
France	2	8	23%
Germany	2	5	48%
Global Fund	0	0	--
Japan	0	3	0%
Spain	0	5	0%
United Nations	3	8	37%
United States	0	0	100%
World Bank	1	5	18%
Total	9	45	19%

INDICATOR 4
Table 20.2

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	9	0	0	0	0%	0	0%
European Commission	13	0	0	0	0%	0	0%
France	13	0	0	0	1%	3	27%
Germany	10	4	4	4	40%	4	40%
Global Fund	0	--	--	--	--	--	--
Japan	--	2	2	2	--	2	--
Spain	8	0	0	0	0%	0	0%
United Nations	27	0	0	0	0%	0	0%
United States	--	0	0	0	--	4	--
World Bank	48	0	0	0	0%	12	26%
Total	126	5	5	6	4%	25	20%

INDICATOR 5
Table 20.3

This is in part a reflection of the absence of budget support from the country programmes of the leading donors. The World Bank had plans to move towards a Poverty Reduction Support Credit (PRSC) aligned with the CSLP, but they were postponed. The European Commission and the African Development Bank have also considered embarking on budget support, which (if combined with an eventual revival of the planned PRSC) would imply a sea change in the use of country systems. As previously noted, there is no agreed target for use of public financial management systems because the quality rating for those systems does not reach the threshold level. This should not mean that budget-support initiatives are shelved indefinitely. It does suggest, however, that some visible signs of headway on systems reform will be needed to move the situation in Mauritania forward on this dimension of aid alignment.

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 government of Mauritania would like to see a reduction in this number, currently at 23.

The World Bank AER applauds progress in integrating PIUs into line ministry structures, citing the Integrated Development Program for Irrigated Agriculture as an example. The Paris Declaration commitments expect a serious joint effort by Mauritania and its donors to address the factors that have prevented the management of this project by the corresponding line ministry.

PROVIDING MORE PREDICTABLE AID

There is a need to improve the predictability of support and 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.

The table above looks at predictability from two different angles. The first angle is donors' and government's combined ability to disburse aid on schedule. In Mauritania, donors scheduled USD 252 million for disbursement in 2005 and actually disbursed – according to their own records – significantly less than expected (USD 126 million).

INDICATOR 6
Table 20.4

How many PIUs are parallel to country structures?

	Parallel PIUs (units)
African Dev. Bank	3
European Commission	1
France	0
Germany	0
Global Fund	1
Japan	0
Spain	8
United Nations	0
United States	3
World Bank	8
Total	23

INDICATOR 7
Table 20.5

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 Dev. Bank	--	32	9	
European Commission	--	52	13	
France	--	18	13	
Germany	--	9	10	
Global Fund	--	--	0	
Japan	--	15	--	
Spain	--	16	8	
United Nations	--	33	27	
United States	--	11	--	
World Bank	--	67	48	
Total	99	252	126	39%

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

The discrepancy varies considerably among donors and is mainly due to late disbursements carried over to 2005 and to delays in implementing programmes. The second angle is donors' and government's ability to record comprehensively disbursements made by donors for the government sector. In Mauritania, government systems recorded USD 99 million out of the USD 126 million notified as disbursed by donors (79%).

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 Mauritania, this combined predictability gap amounts to USD 153 million (61% 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. They might work at 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, 73% of aid to Mauritania is untied. The Paris Declaration commits countries and donors to make progress in further untying aid.

INDICATOR 8

HARMONISATION

IN SPITE OF THE FACT that Mauritania is considered to have a reasonably well-operationalised development strategy, a great deal remains to be done to implement the Paris Declaration commitments in aid alignment. Against this background, the government has been encouraging donors to make headway on harmonising their ways of delivering aid to the country. Some progress has been made, especially in programme-based approaches, as well as joint missions and analytical work. It should therefore be possible to set up a platform for action that will reduce fragmentation through specialisation and delegation (although the present study does not look at these elements).

USING COMMON ARRANGEMENTS

The proportion of government-sector aid using programme-based approaches (PBAs) and by that token employing common arrangements is currently reported 37%, reflecting progress in establishing joint programmes within particular sectors.

The definition of a programme-based approach suggested by the survey guidance includes: leadership by the host country or organisation; a single comprehensive programme and budget framework;

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 Dev. Bank	0	1	1	9	7%
European Commission	0	13	13	13	100%
France	0	2	2	15	12%
Germany	0	4	4	10	40%
Global Fund	--	--	--	1	--
Japan	0	12	12	15	78%
Spain	0	2	2	8	23%
United Nations	0	4	4	29	13%
United States	0	0	0	20	0%
World Bank	0	24	24	47	51%
Total	0	61	61	165	37%

INDICATOR 9
Table 20.6

a formalised process for donor co-ordination and harmonisation of donor procedures for reporting, budgeting, financial management and procurement; and efforts to increase the use of local systems for programme design and implementation, financial management, monitoring and evaluation. It is understood that the *Groupe de Partenaires au Développement du Secteur de la Santé-Social-Nutrition* (development partners' group for health-social issues-nutrition) is making strides in this area since signing a Memorandum

of Understanding in September 2005. The sector development programme for education is at an early stage in developing common procedures. If this is the case, the baseline figure of 37% may overestimate somewhat the level of agreement on common procedures in 2006. It may be wise for government and donors to focus on consolidating and deepening what has been achieved so far before moving towards the Paris Declaration target of 66% of government-sector aid using programme-based approaches.

INDICATOR 10a
Table 20.7

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	1	15	7%
EC	15	30	50%
France	2	18	11%
Germany	2	10	20%
Global Fund	0	4	0%
Japan	0	2	0%
Spain	0	0	--
United Nations	42	239	18%
United States	7	20	35%
World Bank	8	28	29%
Total (discounted*)	50	362	14%

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

INDICATOR 10b
Table 20.8

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	1	1	100%
EC	1	1	100%
France	0	0	--
Germany	0	0	--
Global Fund	0	0	--
Japan	0	0	--
Spain	0	2	0%
United Nations	37	47	79%
United States	2	2	100%
World Bank	3	3	100%
Total (discounted*)	33	56	59%

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

CONDUCTING JOINT MISSIONS AND SHARING ANALYSIS

The baseline figure for co-ordination of donor missions is 14%, compared with the Paris Declaration target of 40%. The absolute numbers of missions are very large, particularly for the agencies belonging to the United Nations system, which account for no less than 66% of the total. As in other countries, a substantial proportion of the reported joint missions is accounted for by the UN system (66% in total), but it is assumed that this consists largely of joint missions between different UN agencies. Other areas where joint missions are increasingly used include the education sector programme and the collaborative Country Assistance Strategy process. Sustained efforts to meet the target on joint missions will certainly be needed.

The numbers of pieces of analytical work undertaken jointly are also dominated by the information from the UN system. The baseline figure of 59 % is hard to interpret. It is encouraging in the sense that several donors undertook all or much of their reported analytical work jointly. However, as the government observes, it also implies that little analytical work is undertaken in Mauritania by donors not belonging to the UN system.

MANAGING FOR RESULTS

THE PARIS DECLARATION urges partner countries and donors to work together to manage resources on the basis of desired results, and to 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 targets one component of this effort, the establishment of cost-effective results-oriented reporting and assessment systems by the country.

Mauritania falls in category C of this assessment, along with the 42% of the sample that have some but not all of the elements of such a system.

The 2006 AER reports that a national household survey took place in 2005 and was able to feed into the revision of the poverty reduction strategy. However, the statistical base on social conditions as well as on relevant public expenditures and their results remains inadequate. The government is tackling the various constraints on the quality of available information, and making it more accessible to the public through an active programme of dissemination on development issues and the CSLP II.

Integrating the various arrangements for generating and using data into a co-ordinated monitoring and evaluation system is a major task which is just beginning. Although this was visualised in the first CSLP, at the end of its period of operation the position was that there was no feedback on development outcomes to contribute to the revision of the strategy other than the household survey findings. Much will depend on the efforts of the Commissioner for Human Rights, Poverty Reduction and Insertion to refine the CSLP indicators in such a way that progress in implementing CSLP II can be tracked in an appropriate and cost-effective way. It will be important that the planned *Système de Programmation et Suivi de l'Investissement* (system for programming and follow-up of investment) in Mauritania is properly integrated with the monitoring and evaluation arrangements for public expenditure in general.

INDICATOR 11

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 strengthens public support for national policies and development assistance. This in turn requires governments to improve country accountability systems and donors to be transparent about their own contributions. Indicator 12 seeks to establish 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 exist in Mauritania. The survey return indicates a “yes”, but the accompanying explanation refers to the existence of joint review mechanisms within several sector programmes, a related but different issue. The AER reports that the World Bank, African Development Bank and UN have devised a framework (currently under revision by the government) for the implementation of the Paris Declaration at country level. This may provide the basis for a monitoring mechanism that deals with the overall effectiveness of aid in the country and includes the essential feature of mutuality. It is understood that an action plan linked to the framework will be considered at the next Consultative Group meeting.

INDICATOR 12

BASELINES AND TARGETS

THE TABLE BELOW presents the 2005 baselines and the targets for Mauritania. 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 Mauritania under the aegis of the National Co-ordinator (Isselmou Ould Sidi El Mactar).

Table 20.9
Baselines
and targets

INDICATORS	2005 BASELINE	2010 TARGET
1 Ownership – Operational PRS	B	A
2a Quality of PFM systems	2.0	2.5
2b Quality procurement systems	Not available	Not applicable
3 Aid reported on budget	65%	85%
4 Co-ordinated capacity development	19%	50%
5a Use of country PFM systems (aid flows)	4%	No target
5b Use of country procurement systems (aid flows)	20%	Not applicable
6 Parallel PIUs	23	8
7 In-year predictability	39%	70%
8 Untied aid	73%	More than 73%
9 Use of programme-based approaches	37%	66%
10a Co-ordinated missions	14%	40%
10b Co-ordinated country analytical work	59%	66%
11 Sound performance assessment framework	C	B or A
12 Reviews of mutual accountability	No	Yes

ACRONYMS

AER	Aid Effectiveness Review
CFAA	Country Financial Accountability Assessment
CPIA	Country Policy and Institutional Assessment
CSLP	<i>Cadre Stratégique de Lutte contre la Pauvreté</i>
GNI	gross national income
IDA	International Development Association
IMF	International Monetary Fund
MTEF	Medium-Term Expenditure Frameworks
ODA	official development assistance
PBAs	programme-based approaches
PFM	public financial management
PIUs	project implementation units
PRECASP	<i>Projet de renforcement des capacités au secteur public</i>
PRSC	Poverty Reduction Support Credit