



REPUBLIC OF MALI
One People – One Goal – One Faith

NATIONAL ACTION PLAN ON DEVELOPMENT AID EFFECTIVENESS

April 2008

Assessment of Actions to improve Aid Effectiveness in Mali

Public finance management in Mali, like in the other countries of the sub-region, has suffered a lot from the diversity of the procedures of Technical and Financial Partners (TFP), leading to extra-budgetary implementation of the Special Investment Budget (SIB). This practice somehow alters the sovereignty of Governments which can no longer control the predictability of aid flows. The consequences on the national accounts and on the macro-economic framework are negative.

Since the Monterrey Consensus, the donor community has undertaken to align development aid on partner country strategies, work towards improving the systems of these countries, and harmonize its policies and procedures in cooperation for development.

Furthermore, other declarations and fora followed: Rome, Marrakech, Paris and Hanoi to give content to the action undertaken since Monterrey. Major changes have appeared in the attitude of TFPs. Some of them have opted for budget aid, giving priority to sectoral assistance and move towards overall budget assistance.

A new era is coming and the Government of Mali, in its responsibility for the implementation of the various reforms, is determined to coordinate these actions and anticipate future trends. We have therefore given fresh impetus to our relations with the TFPs, within the new context of improvement of aid effectiveness. This paper presents the context, an assessment of the actions undertaken, and future prospects.

I. CONTEXT BEFORE THE PARIS DECLARATION

This period is marked by relative weakness in the management of aid.

OBSTACLES TO AID EFFECTIVENESS

One of the main causes of aid ineffectiveness is the diversity of practices and procedures which make it complicated to manage and monitor aid flows.

Towards the end of the 1990s, it became necessary to ensure overall management of the economy and national control of aid. This necessarily requires:

- a genuine desire for institutional simplification and development of the economic function in the partnership with the donors;
- better accounting of aid flows;
- a genuine desire for transparency from the donors.

ACTIONS UNDERTAKEN TO IMPROVE AID EFFECTIVENESS: REVIEW OF AID AND THE GENEVA ROUND TABLE

- q Spurred by the Development Assistance Committee (DAC), the Government of Mali in 1996 adhered to the **assistance review process**.

The assistance review with the support of OECD reached the following conclusions:

- aid plays a key role in the Malian economy;
- aid is not coordinated;
- aid activities are not well integrated into national management;

- aid is not well integrated into the national economic circuits;
- the low level of information of the populations on aid.

- q In July 1998, based on the above conclusions, the Government of Mali established:
- a **Mali-Development Partners Joint Commission** to direct the implementation of aid reform;
 - two **advisory working groups**, one Malian, and the other of development partners;
 - a **Joint Secretariat** and a **Technical Committee** responsible for preparing and implementing the decisions of the joint commission.

The Technical Committee and the Commission prepared a **1999-2000 work programme** from which a **priority programme** was extracted, based on the following objectives:

- clarification and simplification of the institutional terms of reference of the structures responsible for aid management and coordination;
- harmonization of the remuneration of services by project and programme staff (Perdiem, salaries and benefits) ;
- organization of a consultation meeting between the Malian Authorities and all the development partners on Mali's medium-term strategies and orientations so as to determine the priorities and ensure that the partners accept them;
- experimentation of original cooperation instruments (common funds, standardized procurement procedures, etc.) in the Ten-Year Health Programme.

- q In efforts towards greater aid effectiveness, the Government manifested its desire to strengthen the degree of ownership in the design and implementation of public policies.

Consequently, in March 2002, the Government adopted the **Poverty Reduction Strategy Paper (PRSP)** for the **2002-2006** period, which became the only reference framework for all public policies in Mali.

- q A **Donor Round Table** for Mali on the PRSP was organized in Geneva on 30 and 31 March 2004.

In preparation for the Geneva Round Table, the Government of Mali presented a Report on Public Finance Management. In the area of public expenditures, the following measures were implemented: the adoption of a new budget nomenclature, the identification of poverty reduction expenditures, and the adoption of the Programme-Budget and Medium Term Expenditure Framework.

The main objective of the Geneva Round Table was to initiate dialogue between the Government and its partners at the highest level on PRSP implementation and aid reform so as to promote resource mobilization for this strategy. The Round Table was therefore intended to give the Government and development partners the opportunity to agree on an agenda and commitments.

Indeed, the PRSP implementation highlighted the problem of **management for results** (the indicators, their relevance and their quality), **absorptive capacity**, **harmonization of policies** and **procedures of development partners**, and the imperative to **move towards direct budget support**.

With the Paris Declaration, the Government of Mali renewed dialogue with the TFPs, which led to the implementation of some actions.

II. ACTIONS UNDERTAKEN SINCE THE PARIS DECLARATION

q Construction of Dialogue around the PRSP:

The aid coordination process has managed to have all the national authorities and the entire international community accept the need to prepare a single reference framework that will benefit from the establishment of a poverty reduction initiative linked to debt relief for the Heavily Indebted Poor Countries (HIPC).

The Decree defining the **PRSP institutional framework** was signed by the Prime Minister on 12 April 2001. The framework comprises:

- A Policy Committee;
- A Mali-Development Partners Joint Committee ;
- A Technical Committee organized in thematic groups;
- A Steering Committee;
- A Technical Secretariat;
- A Technical Coordination Unit.

The PRSP (2002-2006) was implemented and evaluated by three reports and two reviews.

The PRSP (2002-2006) evaluation resulted in the ongoing review of a new institutional network for implementing the Growth and Poverty Reduction Strategy Paper (GPRSP) 2007-2011. Dialogue on the PRSP was supplemented by dialogue on the sectors.

q Construction of Dialogue around the Sectors:

As regards agreements relating to budget support, the Government of Mali has implemented a three-tier structure:

1. A **framework agreement** (general) concerning budget support as a whole and covering all types of budget support (general and sectoral); it defines the general principles governing budget support, particularly in mutual commitments and implementation procedures.
2. **Specific agreements**: An agreement for general budget support (for the PRSP/GPRSP) and as many agreements as sector budget supports (health and social development, education and vocational training, State reform, decentralization, etc.).
3. **Bilateral agreements** with each TFP providing budget support (general or sectoral).

The framework agreement was signed on 29 March 2006 by seven TFPs (African Development Bank, World Bank, European Commission, Canada, France, Netherlands and Sweden). Belgium joined on 2 February 2007.

The specific agreements for two sector budget support (education / vocational training and health/ social development) were signed on 19 July 2006 by the Netherlands.

The following adhered subsequently:

- to education/vocational training sector budget support: Sweden (23 November 2006), the French Development Agency (12 February 2007), Canada (1 March 2007) and Belgium (27 August 2007) ;

- to health/social development sector budget support: Sweden (23 November 2006) and Canada (1 March 2007).

These countries have also signed bilateral agreements on these two sector budget supports. The World Bank contributes to the financing of the health/social development sectors through general budget support (support credit for the poverty reduction strategy).

The specific agreement on the general budget support for the GPRSP was signed on 7 June 2007 by six TFPs (African Development Bank, World Bank, European Commission, the French Development Agency, the Netherlands and Sweden).

The specific agreements on two sector budget supports (State reform and decentralization) are being prepared.

The amounts in the State budget for sector budget support stood at CFAF 47.2 billion in 2006, CFAF 61.9 billion in 2007, and CFAF 51.1 billion in 2008 (provisional).

Budget support implies the use of national budget implementation procedures. To that end, Mali has implemented a public finance management modernization plan in consultation with the TFPs.

PAGAM/ GFP:

In order to consolidate the efficiency, transparency and reliability of public finance management, the Government of Mali in **April 2005**, adopted a **Government Action Plan for the Improvement and Modernization of Public Finance Management (PAGAM/GFP)**. In July 2007, new actions were added to this plan as a result of the recommendations from the Public Finance Performance Evaluation (PEFA exercise) conducted during the 4th quarter of 2006 and from the audit conducted by the World Customs Organization (WCO).

The PAGAM/GFP was constructed around **five pillars**: (i) improvement of the quality of budget preparation and implementation, (ii) enhancement of the efficiency of the taxation and financial administrations, (iii) inclusion of external financing in national budget procedures, (iv) increasing the efficiency and transparency of public procurement procedures, and (v) enhancement of governance and transparency.

q Organization of Partners in Mali :

The problem of formal organization of TFPs in Mali has been crucial with the pilot aid review/reform exercise in 1996. Indeed, the exercise at that time led the TFPs to form a structured mechanism with a joint harmonization secretariat, two working groups (one for the TFPs and the other for the Government) and a Mali-Development Partners Joint Commission (for managing the process).

With the advent of the PRSP 2002-2006, the organization of TFPs improved significantly in three directions:

1. participation in the functioning of the institutional mechanisms of the PRSP, particularly through the Mali-Development Partners Joint Commission extended to all the TFPs, the Steering Committee, and thematic groups;
2. the introduction of a rotating lead system for the Partners, alternating between a bilateral and a multilateral partner;
3. the establishment of working groups, organized around development sectors.

With the GPRSP (2007/2011), the TFPs have strengthened their coordination by establishing a Technical Pool and refocusing their support on four GPRSP groups and eight working themes (rural

development, private sector and micro-finance, decentralization/institutional development, justice, education, health, water and sanitation, public finance and budget support) and three cross-cutting groups (environment/natural resources management, gender, HIV/AIDS).

q **Conduct of a survey with the Technical and Financial Partners**

In research concerning the objectives of the Paris Declaration, the Government of Mali, the Cooperation and Development Mission of the Presidency of the Republic and the TFPs in August 2006 conducted a survey on the 12 key indicators of the Paris Declaration relevant for our country. The results of the survey are as follows:

- Ownership: Weak links between the budget and the country strategy paper;
- Alignment: Inadequate aid through the country management systems;
- Harmonization: limitation to two sectors (Education, Health);
- Managing for results: Inadequate data and weak coordination of use;
- Mutual accountability: No formal mechanism.

The survey helped to evaluate these indicators, determine the challenges to be met, and identify priority actions to be carried out, in particular:

- improvement of the budget process and public finance management system to ensure increasing use of national procedures by the donors,
- widespread budget support practices.

q **Preparation of the 2007-2009 Action Plan**

A draft action plan has been prepared; it takes into account the various challenges and priority actions identified by the survey that was conducted. The draft action plan was reviewed in many meetings with the Ministries concerned and the Technical and Financial Partners.

The **Action Plan**, adopted by the **Cabinet Meeting in April 2007**, was prepared with the participation and contribution of the various stakeholders, and benefited from the expertise of a World Bank mission in January 2007.

It centres on **the five strategic areas of the Paris Declaration**: -Ownership- Alignment- Harmonization- Managing for Results- Mutual Accountability.

For each strategic area of the Plan, actions, monitoring indicators and source of verification, as well as the organization responsible and implementation schedule were identified.

For the management of the action plan, an **Aid Harmonization Secretariat**, comprising the Ministries and departments which prepared the said plan, was established.

The PRSP Unit manages the Aid Harmonization Secretariat so as to create synergy between the objectives of the GPRSP 2007- 2011 and those of the Paris Declaration aimed at aid harmonization by 2010.

The Technical and Financial Partners have, on their part, created a **Technical Pool responsible for aid harmonization** and monitoring the action plan in collaboration with the Aid Harmonization Secretariat.

The Aid Harmonization Secretariat and the Technical Pool prepared a programme of activities for the rest of 2007. Furthermore, a joint evaluation will be conducted to assess the trend of behaviors and practices since the adoption of the Paris Declaration by Mali and its partners.

The scope of evaluation concerns the results of the activities of the two parties, Mali and the development partners, the practice of aid, and in particular, the implementation of the Paris Declaration as a whole. Over and above these reviews and overall assessment, special attention will be paid to the following sectors:

- education,
- water,
- decentralization, deconcentration and State reform.

In 2008, still with DAC support, a second survey will be conducted to measure the progress made.

q **Mid-term evaluation of the implementation of the Paris Declaration:**

- Mali is completing, with UNDP support, the **Ten-Year MDG Achievement Plan (2006-2015)** which will determine the operational plan of the GPRSP. The interventions of the TFPs would thus be better aligned on the priorities defined in this strategy.
- The workshop on the **Common Country Assistance Strategy (CCAS)** held in Bamako in September 2007 confirms this adherence of the TFPs.
- The adherence of TFPs to the Budget Support Agreements shows their growing confidence in the national budget management procedures.
- The improvement of dialogue between the TFPs themselves, between the TFPs and the Government in September 2007 led to the conduct of the **1st Mali-Partners Joint Budget Review** on the 2007 Budget and the Finance Bill 2008.

This contributed to sharing of information between the Government and the TFPs.

However, despite the progress made at the process level, there are still some challenges to be taken up by the donors and beneficiary countries.

III. PROSPECTS

At the level of donor countries:

- Honor the commitments made;
- Encourage the division of labor for better complementarity of actions;
- Strengthen delegated cooperation by reducing the number of stakeholders;
- Reduce missions and encourage joint missions;
- Agreement between the TFPs on the measures matrix (indicators/triggers) ;
- Increase the role of aid agencies on the field;
- Monitor the commitments made.

At the level of the Malian Government:

- Strengthen governance ;
- Accountability;
- Disseminate information on the budget and aid;
- Involve the Parliament and the Civil Society in the aid harmonization process;
- Create a Government/Civil Society consultation framework;
- Translate the GPRSP into programmes for better budgeting of priorities through the MTBF and MTEFs;
- Reduce the list of GPRSP indicators;
- Provide a mechanism for monitoring the indicators of progress;
- Monitoring mutual commitments;

- Implement the programme of activities of the Aid Harmonization Secretariat for 2008 ;
- Carry out capacity building activities, particularly in statistics, through implementation of the Statistics Master Plan (SDS).

CONCLUSION:

The alignment and aid harmonization process has created fresh impetus among countries, which should be used in fighting against poverty and improving governance.

To establish the process, trust and dialogue are required to strengthen the capacity and synergy between the various stakeholders: Government, Civil Society, as well as Technical and Financial Partners. This will necessarily require the dissemination of reliable and accessible information on public finance management, the macro-economic framework, and the use of aid.

Lastly, the implementation of the Paris Declaration requires that all the stakeholders should be responsible for better concerted risk management and good preparation of the Accra Forum.

National Action Plan on Development Aid Effectiveness

Pillar 1: Ownership (Indicator 1)

Objectives of the Paris Declaration	Target for the Objectives		Actions	Monitoring Indicators and Source of Verification	Responsible	Schedule
	2005	2010				
Indicator 1 Mali has an operational development strategy	C	A	1.1. Adopt the GPRSP	Document disseminated	Government	December 2006
			1.2. The Government appends to the Finance Law the GPRSP implementation report.	Finance Law	MEF	Each year, as from the 2008 Finance Bill
			1.3. Extend the MTEFs to all the Ministries and/or sector	MTEFs operational in 4 Ministries in 2008	DGB, sector Ministries	Permanent
			1.4. Ensure consistency between the GPSP, the programmes, the MTEFs and the State Budget	GPRSP Finance Law	DGB, PRSP Unit, Ministry of the Plan, sector Ministries	Permanent
			1.5. Harmonize the various sector reviews with the GPRSP: health, education, public finance, decentralization and Institutional Development Programme ; (<i>Schedule, methods</i>) and align them on the budget schedule	Schedule of reviews	TFPs, Government	March/ April/ 2007
			1.6. Review and reduce the number of consensual monitoring-evaluation indicators of the second generation PRSP	Official list	ODHD : PRSP Unit, DNSI, DGB, DNPD	April 2007

			1.7. Organize a consultation between the Secretariat (Government) and TFPs on macro-economic and public finance issues, etc.	Organize these consultations on a monthly basis	Government, TFPs	April 2007
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Pillar 2: Alignment (Indicators 2 to 8)

Objectives of the Paris Declaration	Target for the Objectives		Actions	Monitoring Indicators Source of Verification	Responsible	Schedule
	2005	2010				
Indicator 2 Public Finance management country system is reliable	4	4,5	2.1 Implement actions in the PAGAM/GFP logical framework	Indicators of the PAGAM/GFP logical framework PEFA report	MEF, CARFIP	Permanent
			2.2 Hold regular statutory meetings of the PAGAM/GFP Technical Committee	Three statutory meetings held each year	MEF, TFPs	Each quarter
Indicator 3 Aid flows are aligned on national priorities	55%	85%	3.1 Donors align their cooperation programmes on the GPRSP and more particularly on the sector MTEFs. Efforts will be made to encourage donors, excluding the OECD, including the world funds	Increased number of programmes aligned on the GPRSP	MEF, MAE, TFPs	Permanent
			3.2 Establish a common general budget support framework: common matrix, joint missions, concerted disbursement	Document signed by the TFPs and the Government Database in MEF	MEF, MPAT, MATCL, TFPs	4 th quarter of 2007
			3.3 The TFPs commit to adopt three-year programming and sign a financing agreement with the Government. MEF receives a copy of all the agreements	Database (see 4.1)	MEF, MPAT, MATCL, MAECI, TFPs	Permanent

			signed.			
Indicator 4 Strengthen capacity by coordinated support	14%	50%	4.1 Create an external aid monitoring mechanism by standardizing the national aid data system Aid from new donors excluding OECD, including the world funds, will be included in it	Functional and available standardized database Report on development cooperation	MPAT, MEF, MAECI, MATCL	1 st quarter of 2008
			4.2 Publish the results of annual joint surveys (OECD, Government, TFPs) and the programming works of joint thematic groups on a Website to be created	Results of the surveys and work of the thematic groups Groups functional Website operational	AH Secretariat	1 st quarter of 2008
			4.3 Coordinate institutional support by identifying the needs, strengthening the programming and monitoring capacities and articulating them with existing institutional support projects (PDI, PAGAM/GFP,).	Training and capacity building plan	AH Secretariat, MPAT, CDI, TFPs	2 nd quarter of 2008
Indicator 5 (a) Use of country public financial management systems	21%	47%	5.1 See actions in point 2.1	Percentage of donors using the country public financial management systems	MEF, TFPs	Permanent
			5.2 Validation, by the PAGAM/GFP Technical Committee, of the results of the programme involving assessment of the quality of the public finance management in the country.	Report of the meeting of the PAGAM/GFP Technical Committee and production of a report on the PEFA exercise every two or three years	MEF, TFPs	Validation of PEFA in January 2007; next exercise in 2009
Indicator 5 (b) Use of country procurement systems	--	90%	5.3 See actions in point 2.1	Percentage of donors using country procurement systems	MEF, TFPs	Permanent
			5.4 The TFPs commit to adopt the programme approach through budget support (general or sectoral) when the basic conditions	BS rate in comparison to total aid	TFPs, Government	Permanent

			and other prerequisites identified in consultation with the Government are fulfilled	Proportion of aid managed by country procedures		
Indicator 6 Strengthen capacity by avoiding parallel implementation structures	73	24	6.1 Reduce the number of parallel project implementation units (PIU) : - identify the different PIUs sector by sector, - implement a sector by sector strategy to abolish or transform these PIUs	Number of existing units	TFPs, Government	Permanent
			6.2 Increase the number of SWAPs (sector approach), common financing baskets and delegated cooperation agreements	Number of SWAPs, common baskets and delegated cooperation agreements	MEF, sector Ministries, TFPs	Permanent
Indicator 7 Aid is more predictable	72%	86%	7.1 The TFPs and the Government agree on a three-year programming of financial flows according to a format defined by the Aid Harmonization Secretariat. The donors, excluding OECD and the world funds are included.	Multi-year programming of support Framework and specific agreements	MEF/DGB, MPAT, MAECI, TFPs	1 st quarter of 2007
			7.2 The TFPs commit to each year provide their financing forecasts for three years, in April of each year, for inclusion in the MTEFs and the budget.	Annual report	DGB, MPAT, MAE, TFPs	Permanent
			7.3 See 4.1: Establish a database that includes figures on financial flows effectively disbursed by the donors and financial flows received by the Government. It is based on financial implementation reports. The Government and TFPs produce their reports on a quarterly basis.	Standardized database that is functional and available Quarterly reports produced by the Government and TFPs	DGB, MPAT, MATCL, MAECI, TFPs	1st quarter of 2008
			7.4 The TFPs disburse in accordance with the forecasts.	Database (cf 4.1, 7.3)	TFPs	Permanent

			7.5 The Government and TFPs make it possible to disburse the multi-donor budget support within the first quarter of the fiscal year or in June latest	Database (cf. 4.1, 7.3)	MEF, TFPs	As from 2008
Indicator 8 Aid is untied	78%	90%	8.1 Assess the current situation (survey).	Survey conducted Data available	AH Secretariat, TFPs	2 nd quarter of 2007
			8.2 Encourage the use of untied procurement systems in the new financing agreements	Financing agreements Annual evaluation	MEF, TFPs	Permanent

Pillar 3: Harmonization (Indicators 9 to 10)

Objectives of the Paris Declaration	Target for the objectives		Actions	Monitoring Indicator Source of Verification	Responsible	Schedule
	2005	2010				
Indicator 9 Use of common arrangements or procedures	45%	66%	9.1 Prepare a common country assistance strategy based on the priorities of the country. This strategy is based on the principles of division of labor and delegated cooperation, while further taking into account the comparative advantage of each donor.	Framework assistance plans from TFPs	AH Secretariat, TFPs	Strategy finalized in 2009
			9.2 Harmonize the per diem and allowances scales of the Government and donors while reviewing the Order in question.	Draft decree defining a common scale	Government, TFPs	3 rd quarter of 2008
			9.3 Encourage donor participation in the budget process (framework letter, MTEF, etc.).	Number of TFP participants in the budget process	AH Secretariat, DGB, TFPs	Permanent
			9.4 Encourage delegated cooperation in bilateral negotiations	Number of delegated cooperation agreements increases	MEF, MAECI, sector Ministries, TFPs	Permanent

			<p>9.5 Simplify the procedures of TFPs so as to reduce transaction costs :</p> <ul style="list-style-type: none"> - The Government and TFPs prepare, sector by sector and based on the functional thematic groups, a harmonization and simplification plan for operations and procedures: common baskets, joint missions, joint triggers, common agreements. - Make an inventory of all the documents relating to aid policies and procedures in force with the donors. 	<p>Implementation of the harmonization and simplification plan</p> <p>Number of common baskets, joint missions, joint triggers, and common agreements</p>	MEF, PTF	Plan prepared in the 4 th quarter of 2007
			9.6 Prepare a note on good practices so as to consolidate acquired experience.	Note prepared	AH Secretariat	1 st quarter of 2009
			9.7 Give priority to the financing management mechanisms of the country.	Financing agreement	TFPs	Permanent
			9.8 Lay emphasis on strengthening the decision-making powers of local cooperation agencies.	Number of decentralized agencies	TFPs, Government	Permanent
Indicator 10.a Encourage joint missions	13%	40%	10.1 The Government and TFPs agree on the principle that there will not be any missions during budget preparation.	15 May – 15 September	TFPs, AH Secretariat	As from 2008
			10.2 Each sector/thematic group defines the rules that determine the missions that should be joint, and then prepare twice each year a tentative schedule for missions and identifies all the missions that can be undertaken jointly on the basis of these rules.	Plan by sector	TFPs	As from mid-2007
			10.3 The schedules for the missions are put online	Site internet	AH Secretariat	As from 4th quarter

			(Website created in point 4.2] and updated each quarter.			of 2007
			10.4 The TFPs ensure that the lead can speak on behalf of the other members of the thematic or sectoral groups	Decision of the TFPs	TFPs, Joint Commission	As from the 3 rd quarter of 2007
Indicator 10.b Encourage shared analysis	32%	66%	10.5 Each thematic group of the Joint Commission prepares a tentative schedule for the studies and other analytical works for 2007 and 2008. The ToR and reports of the studies are discussed in these groups.	Thematic group meetings Publication of the ToR and schedule	TFPs, Joint Commission.	As from the 3 rd quarter of 2007

Pillar 4: Managing for Results (Indicator 11)

Objectives of the Paris Declaration	Target for the Objectives		Actions	Monitoring Indicator Source of Verification	Responsible	Schedule
	2005	2010				
<i>Indicator 11</i> Results-oriented frameworks	D	B	11.1 Prepare the MTEFs	Four MTEFs operational in 2008	DGB / sector Ministries	Permanent
			11.2 Strengthen capacities in preparation of MTEFs and use of the management for results method.	Number of MTEFs prepared	PRSP Unit, DGB, PAGAM, sector Ministries, TFPs	As from 2007
			11.3 Prepare a common evaluation method for GPRSP review and sector reviews which make the link between the resources used and the results obtained.	Evaluation method approved	PRSP Unit, TFPs	1 st quarter of 2007
			11.4 Evaluate and improve statistical data collection.	Status of Malikunafoni base	MPAT, DNSI	As from the 2 nd quarter of 2007
			11.5 Use the conclusions of annual sector and overall joint sector reviews, including those of public finance to adjust the MTEFs.	Joint reviews conducted The different review reports and the new MTEFs are put on the Website.	Government/TFPs	As from the end of 2007

Pillar 5: Mutual Accountability (Indicator 12)

Objectives of the Paris Declaration	Target for the Objectives		Actions	Monitoring Indicator Source of Verification	Responsible	Schedule
	2005	2010				
<i>Indicator 12</i> Mutual accountability			12.1 Formalize the Aid Harmonization Secretariat	Text adopted	Government	2007
			12.2 Operationalize the Joint Commission mechanism under the supervisory authority of which the four thematic groups and sector groups operate.	Reports of meetings	AH Secretariat, TFPs, sector Ministries.	
			12.3 Define the assistance requirements of the AH Secretariat and Joint Commission mechanism.	Assistance programme	AH Secretariat. TFPs	March 2007
			12.4 In using the OECD method, put in place a joint evaluation mechanism for this action plan: - workshop for discussion of the method and in particular the definition of criteria. - subsequently, jointly and annually assess the efforts made by the Government and TFPs in the implementation of the Paris Declaration.	Common definition Evaluation available Presentation workshop organized	AH Secretariat, Technical Pool	Discussion workshop during 1st quarter of 2007 Each 1st quarter of the past year, as from 2008
			12.5 Share the results of the annual evaluation with the civil society and Parliament.	Information Note Presentation workshop	AH Secretariat	As from 2008
			12.6 Readjust the action plan each year in light of the evaluation results and status.	Action plan readjusted	AH Secretariat, TFPs	As from 2008