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DEVELOPMENT CO-OPERATION DIRECTORATE
DEVELOPMENT ASSISTANCE COMMITTEE

**CASE STUDIES ON DEVELOPMENT CO-OPERATION AND ACCOUNTABILITY: UGANDA,
PERU, MOZAMBIQUE AND MALI**

DAC Meeting, 12 July 2012

This room document is submitted as a background document for INFORMATION under item 8 of the Draft Annotated DAC Agenda [DCD/DAC/A(2012)9].

This document is a compilation of case studies conducted in Uganda, Peru, Mozambique and Mali and is provided to the DAC for reference and background material as an important part of the evidence base for the Draft Orientations and Principles on Development Co-operation, Accountability and Democratic Governance [DCD/DAC(2012)28]. These in-depth studies were carried out as part of a two-year process to better understand the accountability system(s), and in particular to assess donor support for two essential features of state-citizen relations: budgeting and service delivery in sectors. Multi-stakeholder consultations with donors, partner country governments, civil society organizations and experts working on accountability were conducted as learning and validation exercises in country. The GOVNET would like to acknowledge actors working on accountability issues in developing countries, individuals who engaged in the local consultations and donors in country offices for the time and energy spent facilitating research with local partners and/or country level consultations in Uganda (United Kingdom), Peru (United States), Mozambique (Switzerland) and Mali (France). The studies will be edited and prepared for possible publication subsequently. Please note that the Mali case study is presented here in French and will be translated shortly.

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JT03324588

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**Donor Support to Domestic Accountability:
Case studies in
Uganda, Peru, Mozambique and Mali**

INTRODUCTION

The OECD Development Assistance Committee (DAC) mandated its Network on Governance (GOVNET) to explore ways to improve donor support to domestic accountability over the period 2009-12. As part of this exercise, GOVNET commissioned research to explore the realities of aid and domestic accountability through in-depth country case studies in Mali, Mozambique, Peru and Uganda, along with a series of in country multi-stakeholder dialogues. Each study involved a full mapping exercise of ongoing accountability-related support, in-depth interviews of key actors from civil society, government and donor agencies, and substantive background analysis of the impact of specific strategies and programmes. Multi-stakeholder consultations gathering donors in the field, government, and civil society organizations were held to present, discuss and validate the research findings at the local level.

This series of case studies provides a key element in the evidence base for a broader on how donors could better support accountability actors and institutions to improve citizen-states relations in partner countries: the *OECD/DAC Orientations on Development Cooperation, Accountability and Democratic Governance* (forthcoming in 2012). Each case study also represents a possible entry point for further work on implementing the Orientations in-country and building up strong partnerships to move forward into the accountability and effective institutions agenda. The methodology may also be useful for analyzing service delivery in sectors or budget processes in other countries. This compilation of case studies includes the findings and recommendations drawn from each country which provide part of the practical emerging evidence for guiding orientations for future programming and in-country implementation in support to democratic accountability as a dynamic, multi-actor system.

Findings suggest that accountability does work as a system around several sectoral and organizational processes (budget processes, decentralization, provision of health and education services, etc.) and donor support may be more strategic if it is designed for systemic approaches. The studies illustrate that donor support to accountability in each of these contexts has tended however to work in isolation and to target a single actor, risking at the end to unbalance the system as a whole. Evidence thus shows that there is a need to go beyond traditional approaches to accountability assistance by building links between actors and constructing strong constituencies or coalitions of change that involve civil society, the media, parliaments, political parties and a range of other institutions. Hence the need for an accountability systems approach to allow for greater attention to these dynamics.

The OECD-DAC GOVNET would like to acknowledge the support of local experts and counterparts from government and non-governmental organizations working on accountability in each country, and the leadership provided by its members for the case studies and/or local consultations in Mali (France), Mozambique (Switzerland), Peru (United States) and Uganda (United Kingdom). Each case study has been written in the language of the country studied to enhance ownership and facilitate dissemination among local actors and stakeholders of accountability.

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PART 1

DONOR SUPPORT TO DOMESTIC ACCOUNTABILITY:

UGANDA CASE STUDY

ACKNOWLEDGEMENTS

This report was commissioned by the Network on Governance at the Organisation for Economic Co-operation and Development (OECD). It summarises the findings of the case study on Uganda, which is part of a four-country study exploring how donors can improve their support to domestic accountability.

This case study was led by Leni Wild, with support from Dan Harris and Diana Kizza (Overseas Development Institute). The research team wishes to thank the Irish Aid and DFID country offices for their support to the field work and the OECD-DAC GOVNET for their reviews of the report.

ACRONYMS AND ABBREVIATIONS

ACODE	Advocates Coalition for Development and Environment
ADB	African Development Bank
BMAU	The Budget and Monitoring and Accountability Unit,
CHOGM	Commonwealth Heads of Government Meeting
CSO	Civil society organisation
DANIDA	Danish International Development Agency
DDP	District development plans
DFID	UK's Department for International Development
FINMAP	Financial Management and Accountability Programme
FY	Financial year
GDP	Gross domestic product
JAF	Joint Assessment Framework
JBSF	Joint Budget Support Framework
MoFPED	Ministry of Finance, Planning and Economic Development
MoH	Ministry of Health
MP	Member of Parliament
MTEF	Medium term expenditure framework
NMS	National Medical Stores
NRM	National Resistance Movement
OAG	Office of the Auditor-General
PAC	Public Accounts Committee
PEPFAR	The US President's Emergency Plan for AIDS Relief
UDN	Uganda Debt Network
UGX	Ugandan shilling
UNDP	United Nations Development Programme
USAID	United States Agency for International Development

EXECUTIVE SUMMARY

Conventional donor support to domestic accountability has undoubtedly had a number of beneficial impacts, but a growing body of evidence highlights two key challenges: (1) a lack of understanding of the wider political and economic context in which accountability processes take place; and (2) too much donor support focused on building the capacity of specific actors (civil society, parliaments) in isolation from their relationships and interactions with other actors and institutions.

The OECD's Development Assistance Committee (DAC), through its Network on Governance (GOVNET), has spent three years researching ways to improve donor support to domestic accountability. This included a series of case studies (in Uganda, Peru, Mali, and Mozambique) to explore the realities of aid and domestic accountability. This report described the findings of the Uganda case study, which looks at aid and accountability in the health sector and the budget process.

What are Uganda's key accountability challenges?

Our findings suggest that **accountability does work as a system around budget processes and service delivery**. For both budget processes and the health sector, significant improvements were identified in the capacities and capabilities of some key actors – including the Office of the Auditor General (OAG), the Ministry of Finance, Planning and Economic Development (MoFPED) (including the Budget and Monitoring and Accountability Unit, BMAU), the Public Accounts Committee in Parliament, and with some civil society organisations (CSOs). Weaknesses identified included wider parliamentary oversight and in closing the budget cycle (so that recommendations feed into future budgeting cycles), and the weak links between actors/institutions and between national and local levels.

What are donors doing to improve accountability?

Donors supporting accountability in Uganda have tended to work in isolation and focus on specific accountability areas (such as public financial management, citizens' voice, elections) and particular actors (state or non-state). However, this approach does not always take account of the wider system, or facilitate links between actors or the sharing of information. For example, a number of donors support CSOs, but this support is *ad hoc* and uncoordinated. This means that CSOs compete for funding, rather than co-operating to share information. This compartmentalised funding approach has been referred to as the “projectisation of accountability”.

Some donors are taking a more system-wide approach. For example, the Financial Management and Accountability Programme (FINMAP) works to strengthen financial systems in MoFPED and also builds the capacity of the OAG and accountability committees in parliament. USAID's Linkages programme is another good example, bringing together support to parliament, local government and CSOs.

Aid modalities and approaches which do not use country systems undermine planning and budgeting processes, and the ability of domestic actors to oversee how funds are used. It is estimated that more aid resources are off budget than on budget in the health sector, causing significant challenges for budget processes in health. Lessons can be learned from the Global Fund, which has developed a set of arrangements with the Ministry of Health and MoFPED to allow for some use of country systems, albeit

with an element of earmarking. These “Long Term Institutional Arrangements” are a positive step towards increased alignment of vertical funds and could be adapted for use by other funds, such as the US President’s Emergency Plan for AIDS Relief (PEPFAR) and the GAVI Alliance for Vaccines and Immunisation. While the Government of Uganda has a stated preference for budget support, our findings suggest there may be a number of incremental steps between off and on budget aid. Moreover, there is a need to look at the variety of donor practice in providing ‘on-budget’ aid, as some of this aid does not always go through key domestic accountability mechanisms (*e.g.* it is not always audited by the partner government, approved by parliament or included in government reporting).

How can donors improve their support to accountability?

- Develop a realistic understanding of the existing ‘reform space’ for key aspects of accountability; this can be informed by a systems wide analysis which looks at a range of actors and the links between them.
- Do more to support networks and links among actors, for example among the OAG, PAC, BMAU and CSOs engaged in citizens’ monitoring initiatives. Adopting a systems-approach does not necessarily mean providing support in a single, unified programme, but rather ensuring a systems-wide analysis and then supporting links between actors and areas of support where feasible.
- Change funding approaches for CSOs to encourage co-operation rather than competition. This could be addressed through changes to funding modalities and developing common standards and approaches to monitoring.
- Strengthen mechanisms to interpret and analyse budget information – such as the Parliamentary Budget Office.
- Understand how project aid can work with domestic accountability systems and create an Aid Management Platform to help fulfil the principles of the aid effectiveness agenda, especially mutual accountability and transparency.
- Ensure the transparency of aid commitments and disbursements. All donors should contribute to a single spreadsheet for reporting in sectors (commitments and disbursements) on a quarterly basis, and information should be publicly available and provided in ways that are compatible with government systems. Where project modalities are used, tools for collecting information and sharing it with relevant actors (the government, parliament) in Uganda remain a priority.

1. INTRODUCTION

In 2009 the OECD’s Development Assistance Committee (DAC), through its Network on Governance (GOVNET), launched a three-year research programme into ways to improve donor support to domestic accountability. This included country case studies in Mali, Mozambique, Peru and Uganda. The overall aim of the project is to explore the impact of aid on domestic accountability and to generate guidance for donors on how to improve their support.

All the case studies apply the same research methodology, which includes interview-based fieldwork supplemented by reviews of relevant policy and academic literature. The study defines “accountability” according to three key components: (1) transparency and access to information; (2) answerability: the degree to which the government answers to its constituents, including explaining and justifying its actions; and (3) enforceability: the degree to which there are consequences for the state’s failure to live up to its responsibilities (Hudson and GOVNET, 2009; Domingo *et al.*, 2009). In the Uganda study we are particularly interested in two forms of accountability: (1) domestic accountability (our prime interest); as well as (2) mutual accountability, as well as the links between the two.

Conventional donor support to domestic accountability has undoubtedly had a number of beneficial impacts, but a growing body of evidence highlights two key challenges (see Hudson and GOVNET, 2009). Firstly, there can be a lack of understanding of the wider political and economic context in which accountability processes take place. Secondly, the majority of donor support has focused on building the capacity of specific actors (civil society, parliaments) largely in isolation from their relationships and interactions with other actors and institutions.

Progress towards more accountable governance, however, requires building links between actors and constructing strong constituencies or coalitions for change that involve civil society, the media, parliaments, political parties and a range of other institutions on both the “demand” and “supply” side. This research therefore seeks to test whether an “accountability systems approach” would allow for greater attention to the particular dynamics in different contexts, and for greater attention to the relationships and networks between actors and institutions. It explores what the main features of such an approach might be in the Ugandan context.

The research involved two stages. Fieldwork on the health sector was carried out in May 2010; a report was produced to feed into the development of a Partnership Policy in Uganda. A further study looked into accountability in the budget process in October-November 2010. This report synthesises both studies. The researchers have reviewed relevant literature and data, and conducted interviews with key stakeholders including: development partners (DPs), the Ministry of Finance (MoFPED), Ministry of Health, Office of the Prime Minister, the Office of the Auditor-General (OAG), Local Government Finance Commission and relevant civil society organisations (CSOs) (Annex 1).

The remainder of this report proceeds as follows: Chapter 2 briefly summarises the country context, looking at key political features and dynamics and at the overall aid environment; Chapter 3 examines how accountability works in the budget processes and Chapter 4 does the same for the health sector. Chapter 5 looks at donor support in these two areas, mapping some of the key initiatives which have been supported and assessing the impact of aid on the scope for domestic accountability overall. Finally, Chapter 6 offers some reflections on what an accountability systems approach might look like in the Ugandan context.

2. UGANDA TODAY: THE CONTEXT OF ACCOUNTABILITY

2.1 Political context

Following more than two decades of political turmoil and civil war after Uganda's independence, the National Resistance Movement (NRM), led by Yoweri Museveni, assumed power in 1986. Upon taking power, the NRM promoted a form of "no-party democracy", in which elections took place but were not contested by political parties. This was seen as important for promoting stability and avoiding social tensions (Kasfir and Twebaze, 2005). President Museveni's government initially attracted praise for its achievements in economic development and for securing relative stability across much of Uganda.¹

However, in recent years some concerns have been voiced, and there is a perception of a "slipping back" of democratic and political gains (APRM, 2009). While a multiparty system of governance was re-introduced in 2005, allowing political parties to compete in elections, this was linked to the abolishment of the constitutionally-defined maximum of two terms of office for a president, allowing President Museveni to stand for (and win) a third term. Others have also noted a growing concentration of power around the President, so that in practice few if any domestic actors (in the executive or legislative branches of government) can veto a presidential policy decision (Booth and Golooba-Mutebi, 2009).

This has meant that despite the recent shift to multi-partyism, political parties (particularly opposition parties) remain weak. Parliament is also viewed as weak in its oversight and scrutiny functions, although there has been increasing activism by some committees (APRM, 2009). There are some independent media; a large number of civil society organisations (CSOs), mostly engaged in service provision; and a number of state accountability institutions, such as the Auditor General, the Inspector General of Government and the Ministry of Ethics and Integrity.

2.2 Aid context

Since the NRM assumed power, Uganda has received substantial aid flows. For example, on-budget donor aid averaged 9.6% of gross domestic product (GDP), and 45.4% of total government expenditure between 1999/2000 and 2008/09 (Handley *et al.*, 2010). By 2008/09 it had fallen to approximately 30% of the Ugandan budget, of which around half was provided as budget support (JBSF, 2010). However, in 2010/11, total budget support disbursements will be at least 10% lower than intended, due to concerns by development partners about a lack of progress in a number of sectors and failures to address corruption (*ibid*).

Project aid has also been considerable; some of this is provided on-budget, though a significant proportion is off-budget. The Paris Declaration surveys found that the proportion of aid to the Ugandan Government which used country systems has declined in recent years, from 60% in 2005 to 57% in 2007; as has the use of national procurement systems (down from 54% in 2005 to 37% in 2007) (Handley *et al.*, 2010).

¹ The Ugandan economy grew at an average rate of 6% in the 1990s (Moncrieffe, 2004).

This research focuses on domestic accountability systems for budget processes and the health sector. These were selected following consultation with local stakeholders and the OECD for the following reasons:

- They are relevant to current discussions on a new partnership policy between development partners and the Government of Uganda.
- They have been areas for significant investment and engagement by development partners.
- They both show areas of significant improvement, as well as some challenges for accountability.

This report synthesises findings from these two areas by firstly examining how domestic accountability systems work in these areas (next chapter), and secondly examining donor engagement in them (Chapter 4).

3. ACCOUNTABILITY IN THE BUDGET CYCLE

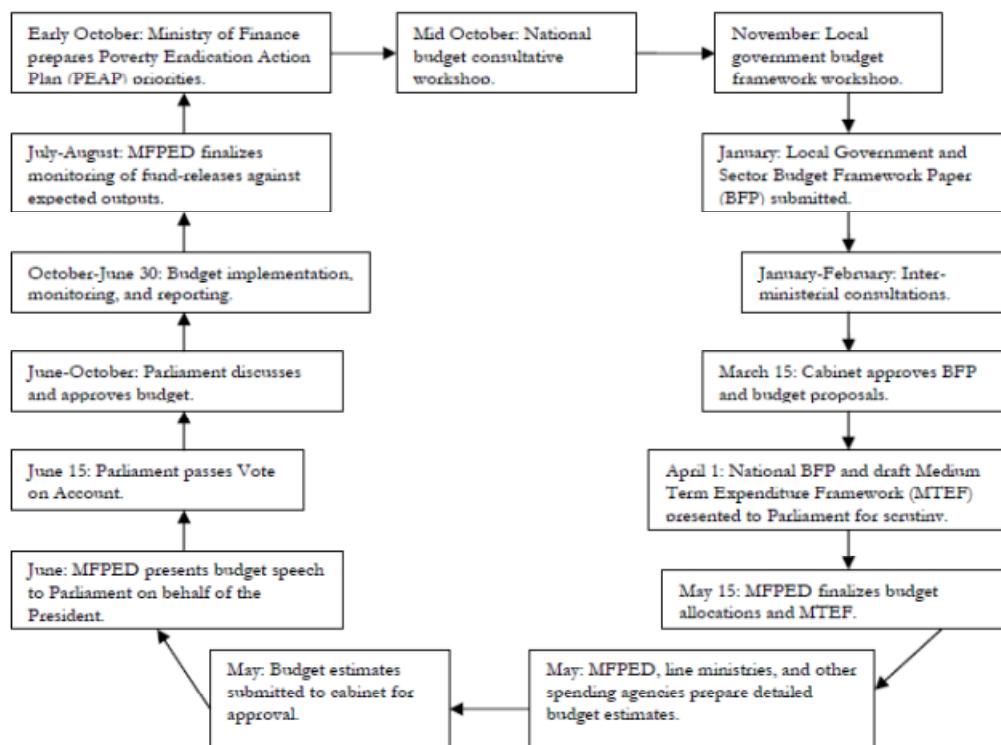
3.1 Budget processes in theory

Uganda's budget process is formally governed by the *Budget Act of 2001* (which originated as a Private Members Bill). This act provides a framework for a highly consultative process designed to accommodate local needs and interests while working in accordance with the priorities established by the National Development Plan (NDP). The process involves a number of stages, including formulation, approval, execution, and monitoring/audit, which are summarised briefly below (Figure 1.1). Here we describe how the budget cycle is designed to operate, before looking at how in practice the budget is developed and implemented.

The budget process is designed so that the Ministry of Finance, Planning and Economic Development (MoFPED) co-ordinates budget formulation, with inputs from parliament, the cabinet, the various line ministries, sector working groups and local governments (through national and local budget workshops). Parliamentary scrutiny of the budget process under the Budget Act requires each minister to prepare and submit to parliament a Ministerial Policy Statement on budget estimates, which should include specific data on value for money targets (Harris *et al.*, 2010). Parliament is supported in its work on the budget by the Parliamentary Budget Office (Holmes and Evans, 2003).

At the local level, the budget framework process has a stated commitment to participatory budgeting. Local Government Budget Framework Papers should be prepared by districts according to district development plans (DDPs) and discussed in budget conferences with key stakeholders, including citizens. The final budget is then submitted to cabinet, which reviews and approves the annual budget proposal before it is submitted to parliament. The budget is implemented by relevant line ministries, implementing agents and local government authorities. During the year, the national budget can be altered, but this requires parliamentary approval² (CABRI-OECD, 2008).

² Under the 2001 Budget Act, expenditures that exceed 3% of the approved budget require approval in advance, while expenditures below 3% require approval after the fact. Approval is not required to cut spending once the budget has been approved by parliament, however certain funds (*i.e.* poverty reduction funds) are ring fenced and cannot be cut (CABRI-OECD, 2008).

Figure 1.1. Uganda's Budget Process

Source: "A Citizen's Guide to the Uganda Budget Process 2004"; cited in de Renzio, P. (2006), *Budget Monitoring as an Advocacy Tool*, Uganda Debt Network, case study for Lessons from Civil Society Budget Analysis and Advocacy Initiatives

Since the inception of decentralisation reforms in the early 1990s, local governments have engaged in shared responsibility and power with the centre. However, the actual amount of authority has fluctuated over the years and across policy areas. For example, local governments are responsible for the provision of health services but drug supply has recently been recentralised (see Chapter 4). In general, local governments are among the main providers of services in Uganda (Babcock *et al.*, 2008; Wild and Domingo, 2010).

Budget scrutiny

Theoretically, a number of formal and informal monitoring, accounting and audit mechanisms check compliance with policies and procedures governing the budget process. The Office of the Auditor General (OAG), established by the 1995 Constitution, is the supreme audit institution and scrutinises budget execution. It is primarily responsible for ensuring good public financial management and financial accountability through its financial audits of both government accounts (central and local) and donor projects (though the latter cannot be included in the consolidated annual report). More recently, OAG has begun to carry out value for money (VFM) audits. The Inspectorate of Government also oversees some aspects of budget accountability through its anti-corruption mandate. The inspectorate monitors the use of public funds in all central and local government departments and assesses levels of corruption through periodic integrity surveys.

Legislative scrutiny of budget execution falls largely to the Public Accounts Committee (PAC) (though the Local Government Accounts Committee and the Committee on Commissions and Statutory Authorities and State Enterprises are also charged with oversight of relevant institutions). The PAC produces reports for debate in parliament and questions ministers and officials. It largely relies on the OAG's findings, although it also receives public complaints. Outside the formal state processes, a number of CSOs also play monitoring roles. Some of the largest of these include the Uganda Debt Network (UDN) and Advocates Coalition for Development and Environment (ACODE), which runs a Citizens Budget Tracking and Information Centre. These work to build the demand side of budget accountability, mobilising citizens around budget issues by providing access to information and analysis of government revenues, resource allocation and use.

3.2 Budget processes in practice

The description above explains how the budget cycle operates in theory in Uganda. In common with budget processes in every country, this formal system interacts with a range of informal processes, power dynamics and incentives which shape the extent to which actors play their prescribed roles. In practice, our analysis finds that while there have been some very significant improvements to financial systems over the past decade and growing capacity of some key accountability actors, there remain a number of accountability weaknesses. In this sub-section, we examine three issues in turn, namely the capacity and incentives of key actors and institutions, issues of transparency and information flows, and some wider challenges for citizen-state relations.

Key actors and institutions

While there are a number of actors with accountability roles in budget processes, our fieldwork revealed wide variability in their capacities and incentives. Turning first to the Government of Uganda, MoFPED has led a series of wide-ranging public financial management and budget reforms since the early 1990s, with support from the centre of government, particularly the president (Kuteesa *et al.*, 2006 & 2009; see also Section 4.1). These have focused on strengthening fiscal discipline, increasing the effectiveness and efficiency of public expenditure and, of most relevance to this study, increasing accountability for financial management by improving the transparency and openness of national budget processes (Kuteesa *et al.*, 2006). Interviews highlight a number of recent reforms led by MoFPED which were recognised for their wider accountability impacts. These include the introduction of output-based budgeting (Box 1.1), the development of performance contracts, and improvements to budget transparency (described below).

MoFPED's creation of the Budget Monitoring and Accountability Unit (BMAU) in 2008 also appears to be encouraging. Charged largely with monitoring the outputs from development expenditure, the BMAU primarily produces quarterly reports, and longer term reviews more recently (for example, with all quarterly reports for the year reviewed together).³ MoFPED has been able to take the lead on these issues in part due to increased capacity and resourcing, but also because of strong political support which has allowed technocrats within the ministry to undertake ambitious reforms (Kuteesa *et al.*, 2009). Interviews suggested, however, that these dynamics may be changing, due to shifting power balances with other government offices.

³ While this was largely recognised as useful in interviews with a range of stakeholder groups, some concerns were expressed regarding the creation of parallel systems rather than strengthening existing audit processes.

Box 1.1. Towards output-based budgeting in Uganda

Uganda's budget process takes place within the context of a medium term expenditure framework (MTEF), a rolling three-year plan which sets out the medium term expenditure priorities and the budget constraints against which sector plans can be developed and refined. Whereas planning and budgeting were previously based on inputs, this is now moving towards an output-based approach which relies on establishing credible unit costs. Outputs refer to the immediate product or completion of administrative activity, such as classroom construction or distribution of medicines to health facilities. Annual budget plans are now based on outputs, with software for output-based budgeting currently being rolled out to districts. This was seen by interviewees as a useful introduction, firstly because it allowed decisions makers and implementers to be held accountable for specific objective outputs; and secondly because this reportedly provides information which is easier for a range of stakeholders to interpret (including parliamentarians) than the previous input-based approach.

Another state institution which seems to have significantly improved its capacity and capabilities in recent years is the OAG. Increased resourcing, including the recruitment of an increasing number of well qualified and better-paid staff, is reflected in the increasing quality and scope of OAG's reports (this is also recognised in APRM, 2009). Yet despite these improvements, challenges in acting upon OAG recommendations and a lack of compliance with the formal systems and procedures often appears to go unaddressed.⁴ As one interviewee noted, "When politics comes into play, we effectively throw away OAG reports".

Parliament is generally seen as relatively weak in exercising its oversight roles. In part this reflects the wider political context, in which the president wields great power and parliament is only a weak "rubber stamping" institution. For example, parliamentary debate for budget approval in 2010/11 was reduced to less than a day, reportedly to accommodate the start of primary campaigns by the ruling party in the run-up to elections in 2011. Similarly, in 2012 parliamentarians and the Budget Office were given three weeks to respond to the National Budget Framework Paper and only a matter of days to analyse ministerial policy statements and related figures.⁵ This has reduced the substantive time for parliamentarians to reflect and respond to key budget documents, but also reflects their relative weakness in demanding time for scrutiny.

According to some interviewees, parliamentarians themselves are motivated more by their ability to achieve status and opportunities in both the public sphere (for example through ministerial appointments) and the private sector, than by their representative functions. This has roots in Uganda's history of "big man" politics and patronage, where loyalty (primarily to the ruling party) is rewarded. This culture reduces incentives for scrutinising how funds are used. Others also pointed to the varied backgrounds of parliamentarians, with some lacking the technical capabilities to assess and interpret budget information. This is compounded by weak linkages between parliament and other actors, and limited connections between the Public Accounts Committee (PAC) and CSOs or other groups which engage with citizens on these issues.

Despite this, the PAC seems increasingly active and is taking its role seriously in scrutinising officials and ministers publicly. This includes recent progress in clearing a backlog of reports from FY 2001/02 to

⁴ See report Analysis of The Annual Report of The Auditor General For The Year Ended 30th June 2009 – Note: to check referencing for final draft.

⁵ It was unclear from the fieldwork whether this represented a progressive deterioration (as some suggested) or cyclical pressures due to the election process.

FY 2005/06. PAC's activism in part reflects its chair: Nandala Mafabi Nathan, a member of the largest opposition party (Forum for Democratic Change) and a Shadow Minister of Finance. This seems to have created different incentives to challenge and oversee government spending and to gain public attention as a critical voice on these issues. Nonetheless, as with the OAG, there is a reported lack of follow up on PAC reports. This is seen most clearly in the delayed response to the Commonwealth Heads of Government Meeting (CHOGM) inquiry, where action has not been taken against those named in PAC and OAG reports (Box 1.2).

Box 1.2. The CHOGM Inquiry (Parliament of Uganda-2010)

The Commonwealth Heads of Government Meeting (CHOGM), held in Kampala in 2007 was the 20th Meeting of the Heads of Government of the Commonwealth of Nations. It was hosted by President Yoweri Museveni. However, the organisation of this meeting, overseen by a cabinet sub-committee and National Task Force, has been the subject of strong political and public debate. Reports by the OAG and PAC identified a number of failings including: delayed disbursement which undermined implementation and proper procurement processes; poor market value of goods and poor quality/standards of implementation; and late implementation. In total, parliament approved a budget of UGX270,474,309,600 for the CHOGM meeting, but PAC investigations found that funds continued to be spent outside this approved budget (so that the total budget was estimated to almost double that approved by Parliament). In total the PAC report accused eight government ministers, including the Vice President, of abuse of office and conflict of interest (charges they all deny). To date, only the former Ministry of Works Chief Engineer has been tried and convicted for abuse of office.

Local governments are another core actor for budget processes, particularly in relation to budget implementation. A number of recent changes seem to have affected both the capacity of local governments to carry out participatory processes and their incentives to do so. Changes in tax policy, particularly the abolition of the graduated tax (Box 1.3), have further compromised local revenue generation capacity (which already suffers from weak administration). Locally-raised (own) revenues as a component of total local government revenue are now almost non-existent in many districts.⁶

Box 1.3. Abolition of the graduated tax

Since its inception, the graduated tax was the only significant form of direct taxation experienced by the majority of the Ugandan population. Provisions for collecting the tax were initially made in Article 191(2) of the Constitution, with the fifth schedule of the *Local Governments Act*, 1997 further specifying that graduated tax be collected from all able-bodied men above the age of 18 and all able-bodied women engaged in gainful employment (LGFC, 2001). The tax was paid at one of a given set of rates, which varied from UGX3,000 to UGX100,000, for which taxpayers received a ticket to demonstrate payment. In 2001 opposition politicians made the case for the abolition of the graduated tax. They argued that tax administration improvements would retain the same tax revenues with a thinner administrative structure and also that the tax was regressive (*ibid.*). The Local Governance Finance Commission responded by saying that reforms to the tax administration would be preferable to abolishing the tax. However, in 2005, the ruling party adopted the campaign for abolition, in a move largely seen as electoralist.

This revenue-earning reduction is particularly serious in the areas historically reliant on those funds, such as for funding recurrent costs in planning and budgeting, financial management and administration.

⁶ While detailed figures are not immediately available, interviews suggest reductions in local revenue generation capacity mean the largest contribution of own revenues to total local government revenues is now about 5%, though the figure is closer to 3% in most districts and as low as less than 1% in the worst cases.

As a result, the resources available to local governments are reportedly too low to properly facilitate the budget process. These challenges seem to be increasing due to the creation of new districts (Box 1.4). Fewer locally-raised revenues also imply increased reliance on transfers from the centre. Given that the vast majority of intra-governmental transfers take the form of conditional grants (Babale and Maher, 2010), the absence of locally generated revenues constrains the scope for discretion on the part of local governments. Where the contribution of locally generated revenue is low, local level accountability relationships may suffer – not only from a reduction in the capacity of local governments to respond to citizens' expressed demands (limited discretion) and a compromised participatory planning process – but also from reduced incentives for local governments to respond to local needs.

Box 1.4. The creation of new districts

In 2010/11 111 districts and 1 city council (Kampala) were created, up from 56 in 2005 (Annex 2). Some interviewees were sceptical about the motivations for the creation of new districts, suggesting that the goal is not to improve services, but to create employment through the creation of new administrative offices. Regardless of the intention, the proliferation of districts was repeatedly cited by stakeholder groups as a concern because it is stretching already thin capacity even further and placing additional burdens on national level institutions by forcing a shift of resources from service provision to administration.

CSOs and NGOs also play roles in representing citizens' views and monitoring budget implementation. Historically, CSOs in Uganda have been particularly engaged in service delivery and have received funds for this from central government and donors. This has meant that their roles in advocacy and accountability are still seen as relatively new (CIVICUS, 2006), although some particular CSOs, such as the Uganda Debt Network (UDN) have a longer history of campaigning on these issues (de Renzio, 2006).

This has contributed to a proliferation of organisations engaged in citizens' monitoring initiatives at the local level, ranging from very established actors (such as UDN) to newer, more ad hoc approaches. While they seem to be effective in encouraging greater responsiveness from local officials in some cases⁷, they reportedly still struggle to have an impact on national level budget and planning processes. Organisations engaged in budget monitoring activities or in participatory planning processes, seem to tend towards competition over co-operation, in part because of their different institutional cultures and incentives, namely the need to raise funds. Some CSOs are seen as proprietary and protective of their identity as independent leaders in the CSO community, which is undermining their incentives to work together and to seek influence at national levels.

Transparency and information flows

Transparency and flows of information are key building blocks of accountability; without information about what decisions have been taken, it is very challenging to hold decision makers to account. Work carried out by the International Budget Partnership suggests that the budget process became substantially more transparent in Uganda between 2006 and 2010 (IBP, 2010a). IBP's biennial surveys provide an aggregate score which reflects the availability and comprehensiveness of key budget documents. Uganda's score increased from 32 to 55 between 2006 and 2010 as a result of the new production and publication of budget execution reports throughout the financial year. While the production and transparent dissemination of budget documents does not guarantee effective oversight, this increasing level of transparency, and Uganda's impressive performance compared to its neighbors (55 is the highest score in East Africa) demonstrate its efforts to provide more and better information. Table 1.1 sets out the availability and comprehensive of the eight key budget documents which contribute to the aggregate score.

⁷ As reported in interviews, and supported by evaluations of these initiatives such as Björkman and Svensson 2007.

Table 1.1 Adequacy and availability of eight key budget documents in Uganda, 2010

Document	Level of Information Grade	Publication Status
Pre-Budget Statement	A	Published
Executive Budget Proposal	B	Published
Enacted Budget	A	Published
Citizens Budget	B	Published
In-Year Reports	C	Published
Mid-Year Review	D	Published
Year-End Report	D	Published
Audit Report	C	Published

Source: Adapted from IBP (2010a), *Open Budget Index 2010: Uganda Country Report*, International Budget Partnership - Center on Budget and Policy Priorities, Washington, DC. Available online at: www.internationalbudget.org

While the International Budget Partnership rightly highlights improvements in budget transparency, the accessibility of this information and mechanisms to interpret it for a range of stakeholders seem to be lacking so it does not necessarily help improve accountability in budgeting and planning cycles. This is because it may not be provided in formats which are easy to interpret, for example providing publications in a language (English) inaccessible to many citizens. Issues of quantity and complexity of information are also critical. For instance, while parliamentarians have access to the Public Investment Plan, interpreting this very large complex document reportedly requires more technical capacity than many parliamentarians possess. Similarly, parliamentarians struggle to understand OAG reports (and this is likely to only worsen as the volume of reporting increases). Some CSOs also reported challenges in their technical capacity to fully use the information available, as do journalists. CSOs and the media do try to disseminate this information to citizens, but are limited by their own capacity and resources. In particular, interviewees were not often optimistic about the role played by the media. One suggested that key media outlets (including national newspapers and radio stations) can lack the incentives to simplify and present information in an accessible way. In part this is because they operate as commercial enterprises and rely on advertising revenues (which come from the government or private companies). Therefore there may be few incentives to critique or scrutinise government behaviour – although recent press attention to scandals such as those around the CHOGM suggest this is not uniformly the case (Box 1.2).

This all suggests that the presence and quality of mechanisms to disseminate and interpret budget information are important determinants of greater transparency. The Budget Office in Parliament does support the capacity of at least some parliamentarians in this respect. It is staffed by economists and budget officers who adapt government reports, including those by OAG and line ministries, to provide key information in more accessible formats for members of parliament. They also conduct their own analysis of the financial implications of legislative proposals.

Cross-cutting issues: citizen-state relations

Underlying some of the weaknesses of particular accountability actors and institutions are a number of features of the political context which shape how citizens relate to the state, including in the use of public resources. These features include a range of historical legacies and structural constraints which may undermine current assumptions about how accountability systems operate. For example, Uganda's political system relies on the generation and distribution of substantial patronage resources, which flow outward from the centre, reaching down to local levels (Booth and Golooba-Mutebi, 2009). Vote-buying and patronage complicate the ability of citizens to hold officials, including elected officials, to account. Instead, citizens can reward politicians (with votes) for benefits they can expect to receive (such as preferential treatment or access to particular resources). This is compounded by a political culture and history which reinforced obedience and deference to those in positions of authority. There is also widespread public apathy towards, and cynicism about, public affairs (Golooba-Mutebi, 2005).

This context has led some to argue that attempts to build accountability mechanisms face particular challenges, and are undermined by “...over-optimistic and simplistic assumptions about the feasibility and utility of popular participation in the context of a weak state with a history of political oppression and poor service provision” (*ibid*). While the budget process is built on a highly participatory approach, the limited extent to which citizens’ themselves view this participation as viable or useful is undermining its success. Interviews revealed a common perception that budget conferences at district levels, for example, were mere “rituals” with little substantive space for citizens and civil society groups to contribute or influence planning decisions and little appetite from citizens themselves to engage. Where these conferences were in place but had not been functioning effectively for some time, widespread apathy was acknowledged.

4. ACCOUNTABILITY IN THE PROVISION OF HEALTH SERVICES⁸

The health sector in Uganda has received significant aid flows, using both on- and off-budget approaches. This makes it particularly useful as a tracer sector when reflecting on the impacts of donor support to domestic accountability.

In order to analyse issues of budget allocation and implementation in the health sector, we focus on the supply of, and access to, key drugs. This is widely seen as a key issue for accountability in the Ugandan health sector by both providers and service users. This is partly because the consistent availability of drugs plays a critical role in the treatment of key medical challenges in Uganda (including HIV/AIDS, malaria and tuberculosis). Also, issues like drug stock-outs, along with health worker absenteeism, are among the most easily observable and quantifiable experiences of poor sector performance. This is in contrast to other aspects of care, including diagnosis and the effectiveness of treatments, the assessment of which depend upon complex medical knowledge generally lacked by non-medical professionals. Therefore, the ability of all stakeholders to easily understand and evaluate the presence or absence of drugs facilitates the development of a potentially stronger demand-side coalition promoting accountability on this issue.

Providing a consistently available, quality drug supply, and accompanying budget process are complex in Uganda, with domestic accountability actors playing a number of (often overlapping) roles. Figure 4.1 outlines the key phases which involve engagement by a range of these actors.

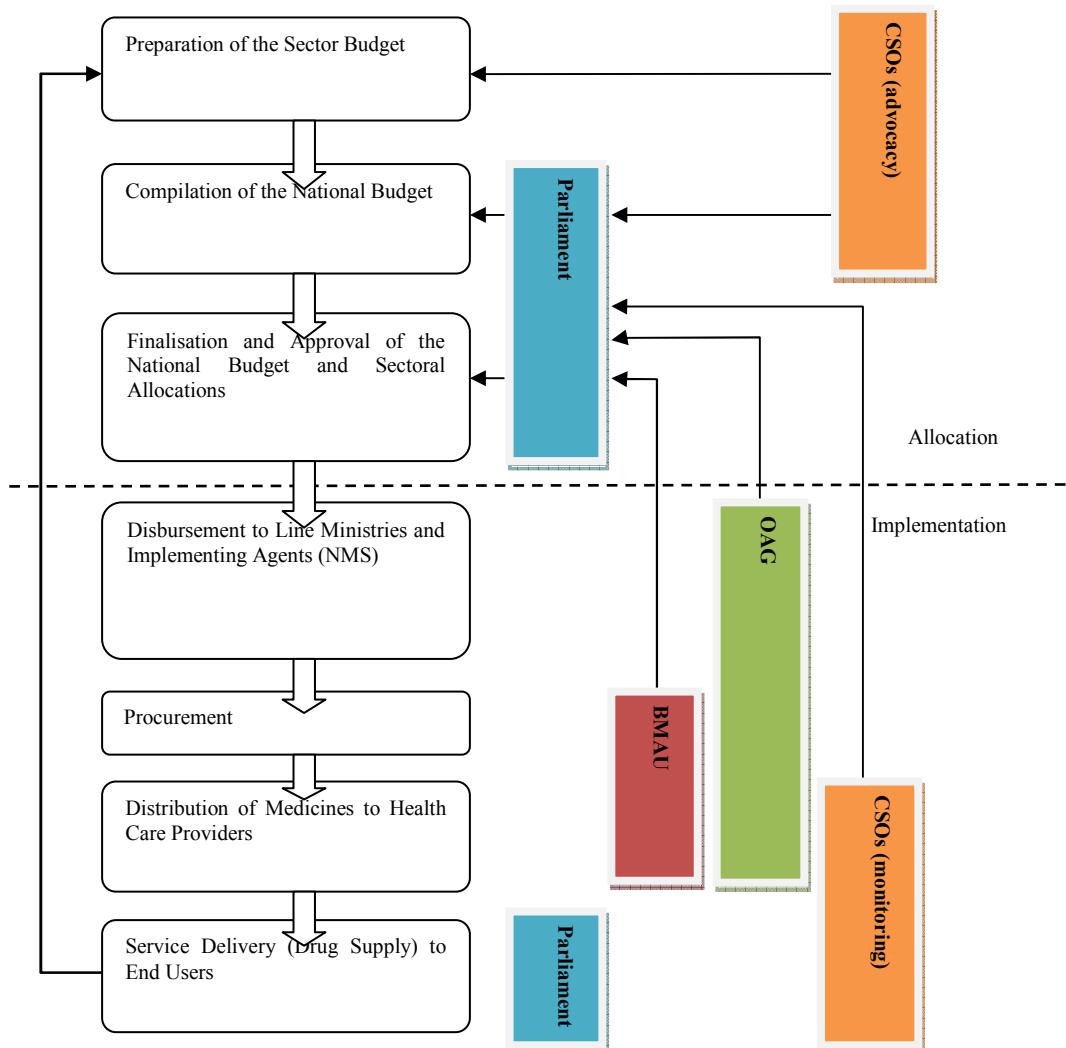
The preparation of the health sector budget and revised MTEF allocations within the ceiling, determined at the national budget workshop, are designed to meet the priorities set under the Health Sector Strategic Plan (HSSP). The process of priority setting and the subsequent determination of allocations is led by the Ministry of Health's Planning Department, but involves a number of formal mechanisms to facilitate the involvement of civil society. This includes participation by CSOs in the National Health Assembly, Health Policy Advisory Committee, Partnership Committee, Joint Review Mission and relevant technical working groups. The health sector budget (including indicative allocations for drug expenditure) is then consolidated into the national budget. The consolidation process is led by MoFPED, but as described in Section 3.1, includes an initial phase of review by parliament, culminating in the submission of recommendations to the president and cabinet.

The Minister of Health submits a Ministerial Policy Statement to parliament on budget estimates, including specific data on value for money and the extent of the achievement of targets for money received and spent. Parliament then approves the national budget before MoFPED is allowed to allocate the first quarter's funds to the Ministry of Health (MoH) and implementing agents (*e.g.* the National Medical Stores or NMS). Following the recentralisation of the drug supply system, the implementation phase of drug provision, including procurement, storage and distribution of drugs for government health centres, is now controlled largely by the NMS. In FY 2009/10, the budget also included allocation and disbursal of funds directly to districts for the purchase of additional drugs in order to smooth the transition to NMS provision. However, from FY 2010/11, 100% of allocation to drug supply will take place through NMS. Following disbursement of funds, NMS carries out its own procurement of drugs, and also receives drugs that have

⁸ The analysis in this section, and throughout the report, on the health sector draws on previous fieldwork conducted by the same research team; see Harris et al 2010.

been procured directly by third party health development partners for storage and eventual distribution by NMS.

Figure 1.2 Involvement of accountability actors at key phases of the drug supply process



NMS is then responsible for distributing drugs directly to district hospitals and referral hospitals. However, in the case of distribution to district level health centres (I-IV), NMS supplies drugs to the District Health Officers at district headquarters, who in turn are responsible for supplying individual health centres. Distribution takes place using a combination of pull mechanisms (orders received from each health centre) and push mechanisms (provision of a basic package of drugs to each health centre) depending on the level of the health centre. A number of CSO initiatives, as well as some ad hoc parliamentary visits, monitor drug availability in certain districts.

4.1 Accountability in the health sector in practice

Government

The growing capacity of some key actors, such as the OAG and the Budget Monitoring and Accountability Unit (BMAU), is also evident at the sector level. The OAG is increasingly recognised as active on a number of key issues in the health sector. Its value for money audits included a report on Procurement and Storage of Drugs by National Medical Stores (March 2010). The BMAU has also been actively monitoring and scrutinising financial and physical performance on development expenditure in the health sector, as well as more visible aspects of recurrent expenditure (such as the availability of drugs). While the BMAU appears to make an important contribution, some capacity and reach constraints are clear. Its small size may prevent comprehensive coverage and data gathering, though a scheme of rotating assessments addresses this in part. It will also be vital that some of the individual issues arising from the BMAU's work are fed back into national planning processes. This suggests the need for additional analytical capacity to identify causes of persistent sub-optimal outcomes, or for better linkages with actors who have that capacity.

Analysis of parliamentary oversight of the budget at the national level highlights a number of weaknesses. These include *ad hoc* and reactive engagement in the budget process, including for drug supply in health. However, parliament has been playing a more critical role in increasing the budget allocation for drugs: in FY 2009/10, during which 70% of drugs allocated to the health sector should have been provided by NMS, the UGX 7.69 billion allocated to the NMS in the draft budget was increased almost tenfold, to a total of UGX 75.7 billion by parliament.

Citizens

As we found in relation to budget processes more broadly, citizens' monitoring initiatives show some signs of playing effective watchdog roles and scrutinising health service delivery locally. Citizens' monitoring initiatives have demonstrated significant potential for improving service delivery in the health sector by increasing the accountability of local service providers to end users (citizens) (Bjorkman and Svensson, 2009). Important component of these efforts include public education and advocacy campaigns, such as the Uganda Paediatric Association's campaign to inform citizens of symptoms and necessary treatments for childhood pneumonia; and the use of Citizens' Score Cards in health. At the same time, citizen's knowledge and expectations often appear to be limited, with respect to which services should be provided and what types of recourse there may be where services are not properly provided.

The media

Parts of the media have emerged as key actors in publicising accountability gaps and highlighting issues to be addressed within the health sector. Multiple stakeholders saw the media as one of the most significant accountability mechanisms in the health sector and beyond. The print media in particular is seen as playing a key role in the dissemination of information to the public. National newspapers are cited by multiple interviewees as one of the best sources of information, for example on contracts signed and on potential corruption within the health sector. Regarding the latter, the media appears to have played an effective watchdog role in spotlighting "ghost" health centres and hospitals – where public health centres and hospitals exist on paper but not in practice. As an illustration, in 2010 national newspapers including *New Vision* and the *Daily Monitor*, as well as magazines such as *The Independent*, ran regular stories on these so-called ghost hospitals or health centres, with reports of up to 100 non-existent health facilities across Uganda (see Habati, 2010).

Similarly, campaigns such as “Stop the Stock-Outs” have also increased political attention on decision makers. Part of the effectiveness of these campaigns rests on their collaboration with the media, whose sustained reports have generated public debate on medicine stock-outs, their causes and possible solutions (Health Exchange, 2010). The NMS has responded to these media reports with a statement and articles in national newspapers, in order to explain the causes of and government action to address these stock-outs (*ibid.*).

In part, media activism on core issues in the health sector is a reflection of their general activism in Ugandan political debates. It is also a function of the visible nature of drug stock outs and ghost health facilities. However, the media appears to be increasingly subject to significant political pressures (HRW, 2010), most recently in constraints on media outlets put forward in the *Press and Journalist (Amendment) Bill 2010*, which some fear will limit the ability of various elements of the media to play an effective watchdog role for politically sensitive issues, including health (*ibid.*). Others have highlighted that parts of the media can become compromised, for example where they rely on advertising revenue (from government or from private investors), which may undermine their independence (see Chapter 3).

Cross-cutting challenges

As in the budget process, some actors have significantly more capacity (and fewer constraints) than others. Incentives and the degree to which different actors are willing to engage also play important roles. Alongside these, a number of cross-cutting challenges were identified which seem to suggest additional disjuncture between the accountability systems “on paper” and how they operate in practice.

Firstly, the same challenges identified in the planning and allocation phases of the national budget process are also present in the health sector. While a number of formal mechanisms have been established to ensure wider consultation within the health sector, in practice these remain weak. For example, the HPAC and NHA are formally broadly representative consultative bodies, but it is questionable whether all participants (particularly a wide range of CSOs) are able to exert much influence on outcomes. Some stakeholders suggested that the number of influential participants remained limited, with many decisions taken prior to consultative sessions.

Secondly, accountability mechanisms in the implementation and monitoring phases of the budget cycle vary in their effectiveness. While it was appreciated that the Presidential Taskforce on Medicines, for example, addresses a key issue and demonstrates the importance of linking monitoring to legal enforcement mechanisms, most stakeholders saw its creation as politically motivated. Some stakeholders criticised it for showing no signs of being institutionalised, raising concerns about its sustainability (especially beyond the 2011 elections).

Thirdly, analysis at both national and sector levels reveals a lack of attention to implementation, including accountability and incentives for frontline service providers, particularly in the context of decentralisation. This “missing middle” in service delivery overlooks “the process for management of frontline service providers, the actual delivery of services, human resources management, and the accountability for service provision” (Williamson and Dom, 2010). This reflects the growing recognition that while resources to the health sector (both from the government and aid flows) have steadily increased, there has not been a commensurate improvement in health in Uganda (see, for example, World Bank, 2005)

Interviews and analysis suggest the following issues are key factors contributing to the “missing middle”:

- A lack of capacity (especially with the multiplication of districts).
- Poor motivation and pay for public sector employees.
- A lack of supervision (which may explain some of the poor performance of inspectorates).
- Resources are spread too thinly rather than being targeted where they are needed most.
- Procurement challenges and non-compliance with regulations, as well as excess expenditure are all problems stressed in recent OAG reports (Box 1.5).

These seem to echo many of the challenges for local government with accountability for budget processes as a whole.

Box 1.5. Office of the Auditor General: Comments on Accountability in the Health Sector

Recent OAG findings for the health sector stress the following areas of concern:

- A lack of records for procurement of goods and services (totalling UGX 584, 101, 970) and non-compliance with procurement regulations for supply of goods and services (totalling UGX 354,719,527).
- Delayed payments for the construction of health centres resulting in wasteful expenditures.
- A lack of adequate staff, drugs and infrastructure for district health centres to meet population needs and a lack of compliance with Primary Health Care (PHC) Guidelines.
- Drugs disbursed but no record of delivery, expired drugs and obsolete equipment.

5. DONOR SUPPORT TO DOMESTIC ACCOUNTABILITY

The previous chapters have summarised accountability in budget processes and in the health sector. They provide a snapshot of the kinds of opportunities, constraints and challenges with which donors need to engage as part of their consideration and provision of support to various domestic accountability components. In this chapter we map some of the key areas of donor support for budget processes and in the health sector, before moving to some wider reflections on how donors have shaped the scope for domestic accountability in Uganda.

Information on aid for domestic accountability initiatives can be partial and challenging to collate, as donors record and categorise their support in multiple ways and linked to multiple priorities. This prevents us from comprehensively mapping donor support in this area; instead we provide an indicative outline of some of the main initiatives and areas of support of most relevance to this study. These include support to a range of financial management reforms (which affect accountability but are not necessarily designed specifically to support it); as well as to key actors such as parliament and civil society.

5.1 Donor support: key actors and institutions

Support to MoFPED

The most significant donor programme to strengthen financial management to date is the Financial Management and Accountability Programme (FINMAP) (Box 1.6). This programme primarily channels support to the MoFPED, which has led on key economic and financial reforms, often with strong backing from the presidency. Key reforms under FINMAP which have impacted on accountability include support to oversight committees in parliament, support to the OAG, support to strengthen budget transparency and openness, and a number of reforms to increase the credibility of the budget and thus the relevance of the formal budget process.⁹

According to a range of stakeholders interviewed, FINMAP is seen as successful in part because of productive working relations between MoFPED and the donors involved. Its priorities and initiatives have been mutually agreed, and were often generated by MoFPED rather than being imposed from outside. In part, this reflects MoFPED's openness to technical assistance; the sustained contribution of particular individuals (such as the FINMAP co-ordinator within MoFPED); and the fact that both government and donors are committed to strengthening economic performance. This seems to have contributed to a longer-term, coherent approach to reform.

FINMAP has also attempted a platform approach to allow sequencing of individual reforms based on the complexity of the reform and capacity of the relevant implementing bodies. This approach, where it has been followed, has reportedly been appreciated. However, a number of interviewees noted that there had been pressures to move to more complex reforms before all first-level platform gaps had been addressed.

⁹ Examples of the latter include attempts to reduce expenditure arrears and other deviations from the *de jure* budget process. Such deviations have historically meant that the *de facto* budget process is often not the one that takes place with parliamentary scrutiny, incorporates civil society involvement and is published clearly in the MTEF and other publications, but rather the one that reflects the power held by each sector after funds have been moved around to meet the expenditures not indicated in the approved budget

This meant that inadequate time is being allowed for implementation and the institutionalisation of far-reaching changes. This may have contributed to the perception that the reforms are strong on paper, but weak in practice because they are not engaging with the wider structural constraints which shape how well these systems work. These reportedly include broader public service reform (human resourcing, pay reform) and power dynamics in terms of where power is concentrated.

Box 1.6. FINMAP: some details

FINMAP was designed to consolidate and build upon the achievements of previous donor-supported financial management reforms, and to ensure their sustainability.¹⁰ The main donors include the World Bank, the UK, Ireland, Norway, Sweden and the EU. FINMAP is comprised of six main components that provide the overarching framework for public financial management reforms: i) economic planning, ii) budgeting systems, iii) financial management systems in MDALGs, iv) oversight, v) LG financial management systems, and vi) management support. While some of the activities carried out under these six components are not viewed by all stakeholders specifically as reforms to improve domestic accountability, most do have clear links to transparency, answerability and enforceability in the use of public resources. For example, piloting the Oracle-based integrated financial management information system (IFMS) under EFMP II/FAP has informed a range of activities under FINMAP related to further IFMS rollout and the development of an Integrated Personnel and Payroll System (IPPS) and its linkage and harmonization with IFMS. Taken as a whole FINMAP addresses many of the constraints to accountability in the budget process. Progress made under FINMAP is currently being reviewed by a range of stakeholders and follow-up programme of support designed.

Support to parliament

A number of donors have also supported parliamentary strengthening. This form of support ranges from providing equipment, to capacity building programmes for parliamentarians, parliamentary staff and committees, and institutional development. Some of the key donors in this area include USAID, UNDP, DFID, DANIDA, Irish Aid, the Netherlands and the EU (Tsekpo and Hudson, 2009). This review has not looked in detail at the range of parliamentary support provided, but instead focuses on support which is particularly relevant to accountability in budget processes.

One of the key weaknesses identified in Section 3.1 was the lack of mechanisms to interpret and analyse information on the budget. USAID has helped to strengthen parliamentarians' ability to interpret budget information by helping to establish and maintain the Budget Office since 2001.

The Deepening Democracy Programme (DDP) (funded by six donors and implemented by a project management unit housed in DANIDA-HUGGO) has provided support to the parliamentary scorecard (Box 1.7). This does not specifically address budget processes, but does look at MPs' positions on a range of issues and therefore seems appropriate to include in this review. One study found that information gathered by the scorecard seemed to reflect voter and parliamentarian evaluations of their quality, and they went on to find that:

While it is too soon to see discriminating evidence for the selection and accountability mechanisms, there is some evidence that politicians alter their behaviour in light of exposure to scorecard information (consistent with the accountability mechanism) and strong evidence that voters, rather than being beholden to ethnic ties or patronage politics, are willing to condition support on quality of engagement in national politics (consistent with both mechanisms) (Humphreys and Weinstein, 2010).

¹⁰ Including the Economic and Financial Management Programme (EFMP-I and II), with World Bank and bilateral support; and the Financial Accountability Programme (FAP), with UK DFID support.

Box 1.7. Uganda's Parliamentary Scorecard

The scorecard reports on initiatives undertaken and positions advocated by MPs in plenary and committee sessions. It ranks each MP in comparison to other MPs in their own party and in parliament as a whole. The scorecard has been produced annually since 2007 by the Africa Leadership Institute, a local NGO, in partnership with Columbia and Stanford universities. Data sources include Parliamentary Hansards (verbatim transcriptions of every plenary session), transcriptions of committee meetings, attendance logbooks for plenary and committee sessions, and majority and minority committee reports. Each scorecard includes a series of indicators of performance for the year, generally presented as a percentile in order to facilitate comparisons among MPs. Indicators include measures of attendance, participation, initiative and position, and include some peer assessment. It is not able to capture the substantive quality of an MP's activities, and those designing it chose not to measure "the provision of pork to constituents".

Source: Humphreys, M. and Weinstein, J. (2010), *Policing Politicians: Citizen Empowerment and Political Accountability in Uganda*, Columbia University, www.columbia.edu/~mh2245/papers1/scorecard2010.pdf

The DDP has also provided some very targeted support to budget processes, by helping oversight committees clear backlogs of reports, and providing funds to encourage members of these committees to sit during recess. This is an interesting example of pragmatic support that uses incentives to target a specific blockage. The DDP also supports some parliamentarians through an expert advisory fund and a shadow cabinet research fund. These provide draw down funds which committees can use for legislative and policy budget scrutiny. To date, only a small number of committees have reportedly used these funds (including the natural resources, social services, and budget committees).

Support to CSOs

A third key area of donor support has been to CSOs engaged in budget monitoring activities. This reflects the relative activism of some of these organisations, as well as perceptions that where parliamentary and other forms of governmental oversight are weak it may be more useful to channel support through non-state actors. Support is usually provided to strengthen capacity and train community monitors, as well as to disseminate information and provide sensitisation activities for local communities. The main donors include USAID, DFID, the Netherlands and DANIDA. DANIDA is reportedly one of the few donors to provide institutional support (for the core running costs of CSOs) rather than only funding specific projects and activities. Donors tend to fund a number of well-established CSOs (such as UDN, ACODE, ACCU and the NGO Forum).

Donors play important roles in providing funding to CSOs who otherwise struggle to access resourcing, in part because of difficulties in accessing or accepting funds from the government. However, as support is often provided in an *ad hoc* and unco-ordinated manner, CSOs must effectively compete for funding (and profile) rather than co-operate to deepen their impact. Anecdotal evidence and interviews suggest that this means that in a given district there may be a number of CSO initiatives with overlapping remits but which are largely unco-ordinated. In the health sector specifically, some of the information generated by service delivery monitoring in health or the through the use of citizen report cards implemented by CSOs could be shared more effectively, both across organisations engaged in similar work and with other stakeholders such as parliament. The inadequacy of information flowing upward from districts to parliament has tended to reinforce parliament's piecemeal contributions to date.

5.2 The need for a more coherent approach

Donor support could also do more to support links between actors and activities of different types. For instance, although the distribution of drugs to health care providers is subject to scrutiny from the OAG, BMAU and citizens' monitoring initiatives, in practice, linkages between these actors appear to be almost non-existent. There has been some engagement between BMAU and CSO coalitions such as ACCU, but information seems to flow predominantly one way, with BMAU sharing information with CSOs rather than a genuine partnership to work together on shared goals.

Yet CSO's permanent presence at the local level, the BMAU's quarterly monitoring, and OAG annual audits all offer different perspectives and would benefit from being informed by the work of the others. Both the BMAU and OAG recognised in interviews that the two institutions would benefit from working more closely together. Donor support could potentially play a linking role in this respect.

Even where actors are working at different phases in the budget process, domestic accountability systems would seem to benefit from improved linkages. For example, addressing the "missing middle" between accountability mechanisms at allocation and implementation phases requires improving connections between district level actors and national level decision makers (Williamson and Dom, 2009). Some donors have provided support to local governments or to CSOs and NGOs engaged in service delivery, but no systematic information is available on donor activity at local levels, except in cases where MoUs have been signed with the government (such as the European Community and USAID). Some local governments may document donor funds in annual reports but this is not always the case; in some districts, donor funds may be the second biggest element of resourcing after central government funds, but this is not easily captured.

A number of donor programmes do attempt to support links between actors around a common issue. For example, the USAID Linkages programme aims to strengthen democratic linkages and capacities within and among the Ugandan Parliament, selected local governments and CSOs in order to enhance accountability and improve service delivery (Tsekpo and Hudson, 2010). Linkages provides support to a number of parliamentary committees, support to hold policy forums and some technical support to strengthen the shadow cabinet. Alongside this, it funds some CSOs to run budget conferences at district level and to strengthen participatory involvement in budget processes. It also funds leading CSOs to provide training and capacity development to smaller CSOs. This initiative seems to go further than most in taking a more holistic approach.

In theory, the DDP (described above) should also provide support that links actors, since it combines five components (support to parliaments, political parties, the media, local government and CSOs). However, during fieldwork for this study, we were not able to determine whether links are in fact made across actors (unlike the Linkages programme). Instead, support mainly seems to remain in its individual "silos". Six donors are currently planning a new Democratic Governance Facility to run from July 2011 for five years. This will combine three pillars: (1) the DDP; (2) support to rights, justice and peace; and (3) voice and accountability. This may again be an opportunity to consider how to build links among actors; if this is not part of its explicit design, it may mean that few substantive connections made.

Addressing the "demand" side of accountability

A number of donors and implementers we interviewed recognised that citizens' apathy and a lack of demand for accountability were core challenges, along with the lack of incentives for parliamentarians to respond to citizens' concerns. Even so, the majority of donor support does not seem to explicitly or implicitly address these core issues. While some CSOs do receive funding to hold sensitisation activities, these fairly limited exercises do not seem to engage with some of the patronage and political issues

highlighted in the previous sections. Instead they rely on educating communities based on ideal models of citizens' demand. Similarly, while there are some attempts to address parliamentarians' incentives (for example, through the scorecard) these seem to be rather limited in practice.

In response to some of these challenges, a small number of donors (including ADB, the Netherlands Embassy) have begun exploring issues of taxation. The rationale is that diverse sources of state revenue can have an important influence on the relationship between citizens and the state.¹¹ The way in which revenue is raised, in particular, can shape the degree to which a fiscal contract emerges in which citizens make claims upon the state and the state responds to those claims. Interviews suggest that the distinction between direct and indirect taxation is a helpful starting point in the Ugandan context. While reliance on either forms of taxation provides an incentive for the government to invest in the provision of certain types of growth-enhancing institutions and the provision of key public goods, indirect taxation does not appear to have the same impact on citizen-state relations more broadly. In particular, as the impact of indirect taxation through consumption taxes like VAT, fuel tax, and others is relatively invisible to those paying, it does not appear to encourage demand-side actions or citizens' making demands of the state.

ADB has recently funded a series of country analyses, of which Uganda is one, looking at tax policies and revenue generation. They hope to facilitate in-country debates on issues of tax policy and tax reform, where there is local demand for this. The Netherlands Embassy has taken a stronger position, and is providing support to some CSO campaigns on taxation issues. This consideration of taxation issues by these actors seems to be a useful attempt to go deeper into some of the core drivers of accountability weaknesses.

5.3 Donor impact on the scope for domestic accountability

The previous section looked at donor support to build the capacity of key accountability institutions. However, the way in which aid itself is provided can also affect the *scope* for accountability (for example, aid can skew accountability incentives and dynamics in a recipient country). This section examines a number of ways in which aid is affecting the scope for accountability: forums for policy dialogue; definitions of on- and off-budget aid; the realisation of commitments made under the Paris Declaration on Aid Effectiveness and the Accra Agenda for Action; and finally some further reflections on source of government income.

Fora for policy dialogue

Uganda has received some of the highest sustained flows of budget support (although there have been recent moves to reduce this for 2011/2012) alongside significant levels of off-budget support. Some of these budget support mechanisms seem to be providing space for productive donor-government discussions, including on accountability. In October 2009, a Joint Budget Support Framework (JBSF) was set up, bringing together the government and 12 donor partners (multilaterals and bilaterals; Box 5.3).

An important part of the JBSF is the Joint Assessment Framework (JAF; Box 1.8). It offers a forum to assess and discuss the performance of the government and development partners in key areas. For example, it provides a forum for donors to voice concerns around cases such as the CHOGHM inquiry (Box 1.2), or over the compression of the budget timeline. It also allows the government to challenge donors about late disbursements of funds. To raise concerns about budget execution, the JAF includes indicators on

¹¹ Earlier work on this issue suggests the need to move beyond a consideration of national aggregates for tax revenues (for example, as a % of GDP) to consider both the relative contributions of tax and non-tax sources of government revenue and the way in which that revenue is raised (visibility, size of the tax base, distribution of the tax burden, degree of explicit coercion, perceived uses of that revenue, etc.) (Moore, 2007).

expenditure information published by local government, and future rounds of the JAF may include a statutory framework for local accountability, in line with client charters. The JAF and JBSF are seen as potentially useful fora for addressing some of these cross-cutting accountability issues. However, these frameworks may still prioritise national level policy dialogue over some of the frontline incentives and accountability issues which can substantively shape progress (see Williamson and Dom, 2010). They are also limited in that they only include budget support donors.

Box 1.8. The Joint Budget Support Framework in Uganda

The JBSF brings together three multilateral development partners (the ADB, EC and the World Bank), and nine bilateral partners (Austria, Belgium, Denmark, Germany, Ireland, the Netherlands, Norway, Sweden and the United Kingdom). Together they are expected to disburse over USD 300 million per year in Uganda (with the World Bank accounting for about one-third of this). The JBSF aims to reduce the transaction costs of budget support for the government, increase the predictability of disbursements, and create a stronger and more consistent policy dialogue that fosters mutual accountability in line with the Paris Declaration on Aid Effectiveness.

The Joint Assessment Framework (JAF) forms part of the JBSF. The JAF was developed and agreed by the government and donor partners. It assesses the government's performance in agreed areas, and this forms the basis for donor disbursement decisions. It should also ensure timely disbursements by donors. It has a two-tier governance structure: a Development Partners Policy Committee which meets regularly and engages with the government at an annual high level forum; and a JBSF Technical and Policy Dialogue Taskforce which meets regularly to co-ordinate the design and implementation of the JBSF and conduct annual assessments of performance. A Technical and Administrative Support Unit provides administrative support and technical and analytical work.

Source: World Bank (2010), IDA At Work - Uganda: Maintaining Growth—Moving Towards Structural Transformation, The World Bank, Washington DC.

How on- and off-budget aid affects the scope for accountability

Alongside budget support, Uganda receives significant flows of project aid. Some of this aid is provided through country systems (so that it is 'on-budget'), but others work outside any such systems (see Section 2.2). Within the health sector specifically, there are a large number of donors and an increasingly complex aid architecture due to the proliferation of types of aid being provided. In 2008/09, total Government of Uganda funding to the health sector was reported as UGX 628.46 billion, of which UGX 375.38 billion was government funding and UGX 253.08 billion was donor funding (MoH Uganda, 2009). It is very difficult to gauge the level of off-budget donor funds to health in Uganda, but a 2007 report found that more off-budget than on-budget aid was provided to health (Christiansen *et al.*, 2007). In part, this owes to the growing presence of a number of vertical funds such as the US President's Emergency Plan for AIDS Relief (PEPFAR), the Global Fund to Fight AIDS, Tuberculosis and Malaria (Global Fund) and the GAVI Alliance for Vaccines and Immunisation (GAVI Alliance). Where off-budget aid (or aid which works completely outside of government systems) funds core recurrent costs for service delivery, including the provision of drugs, payment of health worker salaries, and so on, this can create particular challenges for end-users if funding is late or interrupted. This has been the case with funding from GAVI and Global Fund in the past.

Additionally, where a significant proportion of funding to a sector is outside the budget framework it can undermine the credibility of the budget process itself because it can be less easily scrutinised by domestic actors (such as the government, parliamentarians and civil society groups). In such sectors (including health), the prevalence of off-budget project aid undermines the scope for domestic accountability, with large portions of health spending operating outside the oversight of key domestic actors. It also undermines the sharing of information: the use of separate reporting structures and processes creates additional burdens for government and non-government actors, and reporting lines that flow from

the implementing agency back to the donor only result in little wider dissemination of aid commitments and disbursements.

Alongside these challenges for off-budget aid, closer inspection of the range of aid modalities reveals the need to be much more nuanced with language when discussing on- and off-budget definitions, in the health sector and beyond. In reality, project aid can be provided in ways which are to some extent on-budget and budget support can be provided in ways which are not fully on-budget. The Collaborative Africa Budget Reform Initiative (CABRI) has come up with a more refined definition, which outlines seven different dimensions of on-budget aid (Box 1.9).

Box 1.9. Seven dimensions of aid that is "on budget"

1. On plan: Programme and project spending is integrated into spending agency planning documentation
2. On budget: Programme and project aid (and its intended use) are reported in budget documentation
3. On parliament: Aid is included in the revenue and appropriations approved by parliament
4. On treasury: Aid is disbursed into the main revenue funds of government, and managed through government systems
5. On accounting: Aid is recorded and accounted for in the government's accounting system
6. On audit: Aid is audited by the government's audit system
7. On reporting: Aid is included in ex-post reports by government.

Source: CABRI (Collaborative Africa Budget Reform Initiative) (2009) *Putting Aid on Budget – Using Country Budget Systems*. Good Practice Note. CABRI, Pretoria

Applying the CABRI definitions to donors' approaches in Uganda reveals a wide variety of practice across donors (and even within the practices of individual donors). This underlines the usefulness of adopting a finer range of distinctions¹²

For example, while USAID assistance is recognised among stakeholders as being off-budget, its provision of strategic grant agreements to MoFPED allows for its inclusion in planning. In contrast, some donors (such as UNICEF and the WHO) tends to be thought of as providing on-budget funds. However, the use of these resources remains under the control of the respective organisations.

Some of those funds which traditionally tend to work furthest away from country systems, such as the so-called vertical funds in health, are adapting their approaches. The Global Fund is furthest ahead in this – following a corruption scandal in 2005 it has developed a set of arrangements with the Ministry of Health and MoFPED to allow for some use of country systems, albeit with an element of earmarking (Box 1.10). These arrangements mean that Global Fund resources now work within government priorities and systems in a number of ways. This also affects the wider accountability system, as Global Fund assistance is now audited by the OAG, whereas as other vertical funds prefer internal audits.¹³ This suggests that a more pragmatic acceptance of the intermediate steps between budget support and project support could have important implications for accountability. Further research is needed into the implications for domestic accountability of these finer distinctions.

¹² See Williamson (2008) for an excellent overview of the ways in which different types of external financing to Uganda are captured along these dimensions.

¹³ Progress here is partial, as Global Fund audits are not included in the consolidated annual audit report to the Public Accounts Committee; however, stakeholders recognised the added value of government access to Global Fund financial information.

Box 1.10. Long term institutional arrangements

The long-term institutional arrangements (LTIAs) were based on the principles of the sector wide approach (SWAp), which stipulates that all funding for a sector supports a single sector policy, strategic agenda and expenditure programme under government leadership. It must adopt common implementation, monitoring and evaluation mechanisms across the sector and progress towards relying on government procedures to disburse and account for all funds. The LTIA recognises that budget support is the preferred mechanism for the Government of Uganda, who have stated in relation to the Global Fund, that “funding will be channelled through budget as general budget support” ring-fenced in the Poverty Action Fund mode (GoU, 2009). Project support reflected in the MTEF remains an alternative, subject to alignment with sector priorities (*ibid.*). MoFPED is the principal recipient of all health grants, while a Civil Society Fund may be used for productive CSO involvement. Operational budgeting and planning under the LTIA is guided by the 2001 Budget Act, with decisions on resource allocation based on the work of the technical working groups and budget working groups, with participation of civil society and the private sector. Procurement is governed by the PPDA Act of 2002 and its regulations at the central and local government levels.

The failure to fulfil Paris and Accra commitments

There are persistent challenges of donors failing to “practice what they preach” in relation to the Paris and Accra commitments to aid effectiveness. A key concern raised in interviews with a range of stakeholders was that, while Uganda is recognised as displaying strong national ownership of development (for example in its National Development Plan), donors still pursue their own priorities. For example, while co-ordination has been improved through effective divisions of labour, some felt that this has encouraged donors to take the lead in sectors where they have a particular interest. The result is a narrow focus which does not easily address cross-cutting or horizontal accountability issues (for example, strengthening local government does not easily sit under one sector, but is relevant across a wide number). There are also perceptions that harmonisation and alignment has decreased, particularly in light of the significant flows of off-budget aid.

Related to this, there are particular concerns over the transparency of aid commitments and disbursements. There have been a number of attempts to improve the transparency and information made available by several donors, including through the JBSF and more *ad hoc* reforms (Wild and Domingo, 2010).¹⁴ But, looking at the health sector as an example, many donors still fail to provide enough information on both aid commitments and disbursements, and this is true for both on-budget and off-budget aid modalities (*ibid.*). One useful initiative is the creation of a more simplified reporting spreadsheet for donors who are part of the Local Development Partners Group. This should collate donor commitments and actual disbursements on a quarterly basis into one document. However this does not yet address concerns about the duplication of existing government information systems and ensuring that information is in a form that is compatible with how the government records information (Moon and Williamson, 2010). Some interviewees argued that the government itself now needs to do more to develop its own framework for collecting aid information, suggesting that greater involvement from MoFPED, whether from the Aid Liaison Department or elsewhere, could help address these remaining areas.

Underlying these concerns is a general sense that despite strong collaboration between donors and the government in some key areas (such as FINMAP), substantive mutual accountability is not yet occurring. In part, this may reflect the underlying power dynamics at play – for the moment, at least, there are few

¹⁴ The JBSF includes a commitment to establishing an Aid Information Management System, a web-based application to share aid information with donors and the Government of Uganda, searchable by donor, sector, status, region, timing and so on. The Government is currently in the process of procuring and setting up this system.

sanctions if donors do not meet their mutual accountability commitments. In part this is because it remains difficult for the government and other domestic stakeholders to refuse aid, even if it is provided in ways that are unacceptable or inappropriate (although some anecdotal examples of specific instances where this has happened were given during the fieldwork). While the JBSF should provide a mechanism for pressuring donors who do not meet their commitments, interviews did not determine the extent to which this happens in practice.

The impact of a variety of revenue sources

As discussed above, changes in the composition of sources of state revenue are likely to have implications for the relationship between citizens and the state. Historically, the Government of Uganda's reliance on the presence of significant aid flows has reduced its reliance on tax revenue. While government and donors are subject to a relationship of mutual accountability (though as noted above this relationship is arguably an asymmetric one), recent literature as well as opinions expressed by a wide range of stakeholders during interviews suggest there is little evidence of a fiscal contract defined by "government pledges of specific socio-economic benefits to justify taxation" (AfDB, 2010).

While a more detailed assessment is necessary, it seems that this is broadly true for the vast majority of the population who live in rural areas and are engaged in the informal economy. Those actors that do pay some tax already have a claim upon the state, yet this claim is likely to reflect their own interests rather than a commitment to the provision of services and public goods to the broader population. For the rest of the population, where provision of public services does exist, low expectations of the performance of government and a lack of cost sharing through taxation (or other means) reinforces perceptions of the president as a provider and the magnanimity of the regime.

Similarly, natural resource revenues would free up the state from a reliance on either tax and aid revenues, providing a degree of fiscal independence not only from donors, but from the majority of the population as well. Since 2008, there have been a number of oil discoveries around Lake Albert in Western Uganda. To date, at least 800 million barrels of reserves have been confirmed and the basin may hold up to two billion barrels (Global Witness, 2010). It is not yet clear how much of this oil is "commercially recoverable" and how many barrels a day will be produced, but the World Bank has estimated that it has the potential to double government revenue within six to ten years (and to constitute around 10-15% of gross domestic product at its peak; *ibid.*).

This potentially significant source of government revenue could reduce the need for relatively high aid flows and reduce the traction that donors can have within Uganda. For example, if donors wield less financial weight they may find it more difficult to convince the government to adopt domestic accountability mechanisms.¹⁵ But it may also present opportunities for collaboration with a wider circle of domestic stakeholders. For example, parliamentarians and CSOs have already begun to organise accountability processes for scrutinising the management and use of oil resources and some donors are beginning to engage with this. It may also pave the way for a greater focus on technical assistance and other forms of support beyond large aid flows. Much remains unknown, but it will be important to pay attention to changing patterns of resource flows and the subsequent shifts that may occur.

¹⁵ A number of studies have examined the so-called 'resource curse' including its impact on domestic accountability. See for example Collier (2003); IDS (2007).

6. CAPACITY AND SCOPE: KEY AREAS OF DONOR INFLUENCE ON ACCOUNTABILITY

6.1 Developing a systems approach

This study set out to explore the extent to which a systems approach is useful for ensuring that aid supports accountability in Uganda. Our exploration of accountability reveals that accountability in practice does operate as a system, in that it involves networks of actors who are linked by flows of information and financing and who are engaged in accountability relationships that are defined by their relative capacity and incentives. For example, while the OAG requires a certain level of capability and resourcing to prepare reports, it also draws on information produced by government systems. Its reports are used by relevant Parliamentary committees and disseminated by CSOs more widely; and they should be taken on board by MoFPED, line ministries and spending agencies, and other relevant actors in future budgeting cycles. Engaging with just one actor, in isolation from the wider system or network of actors, is therefore unlikely to be effective.

However, there are some imbalances within the accountability systems in Uganda, with actors poorly embedded within that system. There is wide recognition of progress in terms of the strengthening of financial systems and processes, and the growing capabilities of some key actors including the OAG, the PAC within Parliament, the Ministry of Finance (including the BMAU) and some CSOs. However weaknesses remain. The recommendations of some actors (OAG, PAC) are not acted on by others, and particular actors (such as Parliament) struggle to fulfil their oversight duties. There is also a growing gap between improvements to systems at the national level and the realities of service delivery and budget execution at local levels.

Our indicative mapping of donor support suggests that donors have not always engaged with the wider systems of accountability, instead focusing on specific issues and on specific actors. This has meant that their support programmes have sometimes struggled to engage with the deeper obstacles to accountability. These include weak demand from citizens, and few substantive links between citizens and the state beyond patronage and clientelist relations. As Bratton and Logan (2006) have argued, people may have become voters but are not yet “citizens” and have not yet developed effective relationships with political actors. Here important factors seem to be revenue mobilisation and the lack of a viable fiscal contract as an effective bridge between citizens and the state. To date, aid flows have provided sources of revenue which have reduced the need to broaden the tax base and the potential inflow of oil resources may pose similar challenges.

Donors’ strategy to date of targeting support at particular actors – either within government (specifically the Ministry of Finance), the OAG, parliament or specific CSOs – has a number of implications. Firstly, it can create incentives for competition rather than co-operation between actors. This is most clearly seen in CSO funding, where CSOs could have greater impact by working together, but donor funding approaches do not always support this. Secondly, it means that support does not always engage with the country context and the incentives at work. For example, donor support at times seems to rely on ideal models – of parliamentary oversight and representative functions, and of citizens’ demand – that do not explicitly address the reality that MPs’ incentives may be more geared towards patronage opportunities and citizens may have few incentives to actively demand for more responsiveness from the state.

There are some good examples of support that does seem to be designed with the overall system in mind, and aims to facilitate links between actors as well as build the capacity of specific actors. FINMAP makes some attempt to do this, and examples like the Deepening Democracy Programme and USAID’s

Linkages programmes follow this rationale, although they may not always capitalise on the potential here. A significant number of donor staff seem to have a good understanding of the wider context in Uganda and support to accountability around budget processes in particular often reflects this. But in general, a focus on engagement with select actors and issues remains the dominant approach.

Recommendations

What more can be done to develop a systems-based approach to accountability?

- **Ensure a realistic understanding of the existing ‘reform space’ for key aspects of accountability.** It is much more helpful to try to first understand the real context and then “go with the grain” of existing governance structures than approach reform with fixed ideas of what accountability should be – this is likely to be especially important in light of elections scheduled in early 2011 (IDS, 2010; Kelsall 2008). This means there may be potential strengths in an approach which looks at systems of accountability rather than particular actors, as this may better highlight some of the wider structural constraints and incentives at play.
- **Adopt a systems approach, especially in the analysis and design phase of donor programming,** rather than requiring holistic programming across multiple sectors and actors. In fact, it may mean more targeted or limited support to address specific blockages to accountability (such as the support under FINMAP or the support to the Parliamentary Budget Office). However, this needs to be done in a way which interacts with the wider context and incentives rather than in isolation. A “systems wide analysis” may be an important first step.
- **Increase efforts to support networks and links between actors.** The fact that a range of domestic actors are not sufficiently linked together has implications for the productive sharing of information and building of substantive accountability relationships. In the health sector, the distribution of drugs to health care providers is subject to scrutiny by a number of actors including the OAG, BMAU and CSOs, but linkages among these actors are almost non-existent. This is particularly important for the effectiveness of CSO monitoring, as there are few mechanisms to alert accountability actors who may have greater authority to impose sanctions (such as the OAG and parliament). One way of addressing this issue might be to establish focal points to better coordinate and facilitate information sharing and accountability concerns across actors, for example housed in the NGO Forum.
- **Refocus support to CSOs to avoid “projectising” accountability¹⁶** and instead treating it as a process in which multiple actors need to interact. Donor support could be tailored to encourage collaboration and reduce competition between CSOs – this would strengthen their co-ordination with other actors too. This is likely to require donors to fund civil society in ways which facilitate the sharing and standardisation of information, as well as support to improve the overall quality of monitoring initiatives. One option would be to fund some of the more established CSOs or umbrella groups to facilitate this.
- **Encourage collaboration among donors, the Government of Uganda and other domestic actors,** to identify entry points, possibly around access to information and strengthening district-level reporting processes. Moreover, capacity development in this area could be widened to include support to professional associations (for example, for doctors and nurses). Such

¹⁶ See remarks by Kojo Busia, UNECA at GOVNET meeting 9th December 2010.

organisations could supplement CSO monitoring with the in-depth technical knowledge necessary to move beyond assessment of easily observable physical performance only, but they are currently constrained by their lack of capacity to engage in these processes.

- **Do more to increase the accessibility and use of information.** While significant progress has been made in increasing the availability and comprehensiveness of government documentation, mechanisms which can interpret and analyse information for a range of stakeholders would be useful, as is done by the Parliamentary Budget Office and a number of CSOs.

6.2 Strengthening the scope for domestic accountability: recommendations

Chapter 5 has shown how overall aid flows and the specific aid modalities used in Uganda can clearly shape the scope for domestic accountability. Further recommendations include:

- **Ensure that any analysis of wider system of accountability includes the role of donors themselves.** This is because donors' own behaviour can distort accountability (including by encouraging it upwards to donors, rather than to domestic actors).
- **Avoid the challenges for accountability posed by high levels of off-budget aid.** In the health sector, for example, this remains a core challenge. One possible solution is to require donors to pay for recurrent expenditures on service delivery inputs through either general budget support or sector budget support. These expenses are particularly problematic if supported through intermittent funding. Project support could then be channelled towards one-off expenditures such as infrastructure construction (though not recurrent maintenance; see Moon and Williamson, 2010). This would solve some of the constraints posed by volatile aid flows, in a context where project aid is likely to continue to be an important part of the aid landscape.
- **Learn from the approaches of donors traditionally outside the aid effectiveness agenda.** The high flows of off-budget project aid prevalent, for example, in the health sector pose particular challenges to domestic accountability mechanisms. However, the forms of both on-budget and off-budget aid are becoming increasingly diverse. Examples exist of actors and aid modalities working to some degree with government systems (such as the Global Fund and the Long Term Institutional Arrangements). In contrast, while some donors provide budget support, it is not provided in ways which support the wider domestic accountability processes (for example, it is not 'on parliament' or 'on audit'). Understanding this diversity and the implications for domestic accountability is key.
- **Do more to fulfil the principles of the aid effectiveness agenda,** especially mutual accountability and transparency. Plans to develop an Aid Management Platform and to consolidate information on aid commitments and disbursements are important, and this information should be provided in formats that are compatible with government systems. The JBSF seems to provide a useful forum for policy dialogue among donors providing budget support and the Government of Uganda, although at present it does not seem to be providing a forum for the independent assessment of progress against mutual accountability. Moreover, in its design it only includes a relatively small subset of donors; using other forums for mutual accountability discussions, such as the Local Development Partners Group, will also be important.
- **Understand and address some of the underlying drivers of weak citizen-state links,** which are the foundations of domestic accountability. These include systems of patronage, a historical culture of political subservience, and a narrow and weak fiscal contract linked to the fact that

most citizens do not directly contribute through taxation. Understanding how the quantity and form of aid flows shape these issues is crucial. But there may also some ways in which existing programmes of donor support to accountability can begin to address these issues more directly, as the work of the ADB and of the Netherlands appears to show.

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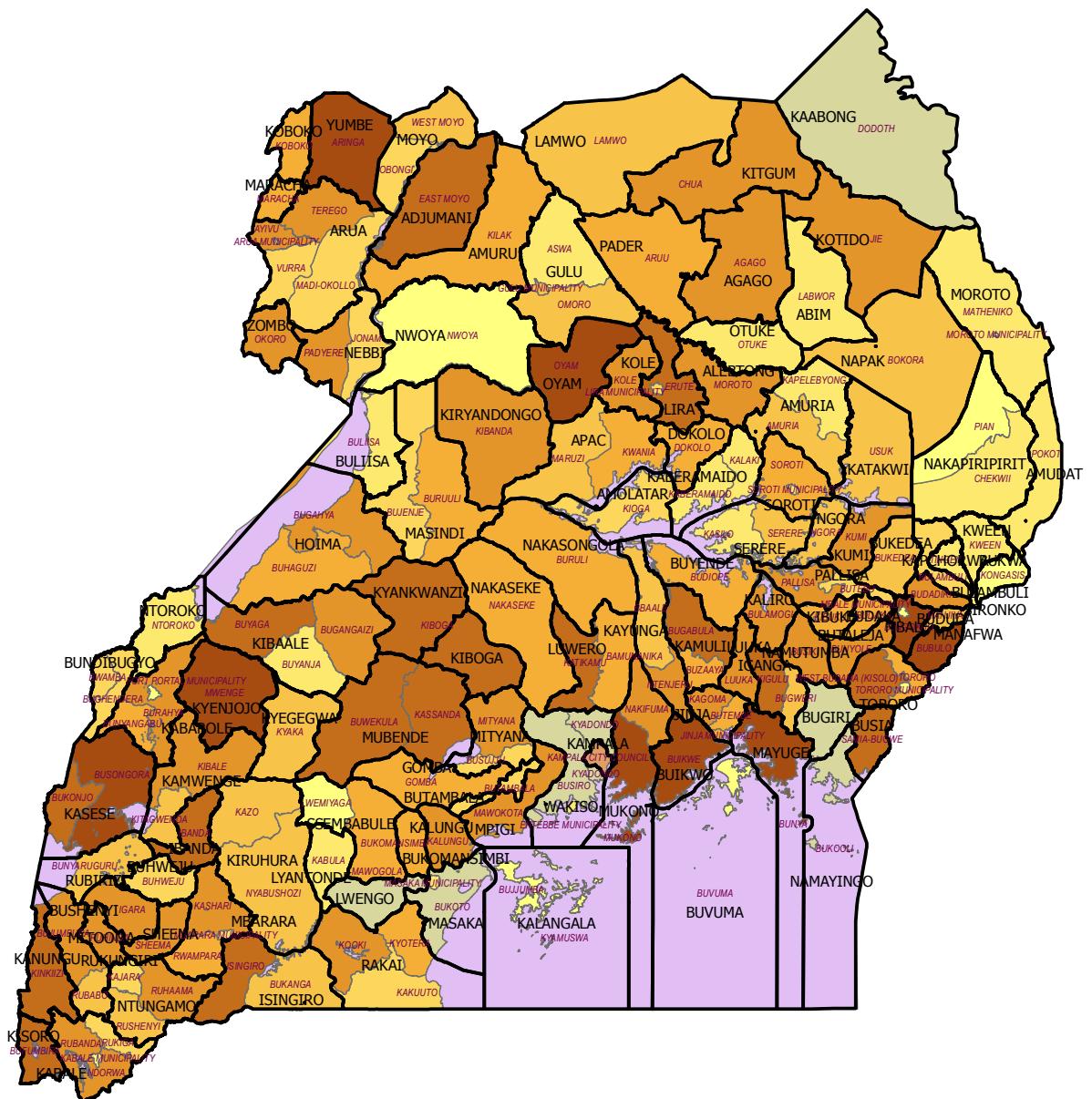
ANNEXES

Annex 1. List of interviews

- MoFPED - Fred K. Muhumuza, Economic Advisor; Kenneth Mugambe, Commissioner, Budget Policy and Evaluation Department; Joyce K. Ruhweeza, Ag. Assistant Commissioner, Aid Liaison Department; Margaret Kakande, Head, Budget Monitoring and Accountability Unit; Michael Aliyo, Health Desk Officer; John Ssengendo, Technical Monitoring Officer (Health) Budget Monitoring and Accountability Unit
- Ministry of Health - Dr. Francis Runumi Mwesigye, Commissioner Health Services Planning; Dr Nelson Musoba, Sr. Health Planner and Global Fund contact person; Rogers Enyaku, Ag. Asst Commissioner Health Service Budget & Finance; Dr Possy Mugenyi – Immunization Policy Manager and GAVI contact person
- Office of the Prime Minister - David Pius, Permanent Secretary
- OAG – John F.S. Muwanga, Auditor General
- Local Governance Finance Commission - Adam Babale, Principle Economist
- Parliament - Henry Banyenzaki, Member of Parliament Rubanda County West, Kabale District; Nathan Nandala Mafabi, Member of Parliament Budadiri West; Ruth Byoona, Clerk to Budget Committee, Kiggundu Sulaiman, Principal Economist, Budget Office
- DFID - Will Gargent; Chris Gabelle; Gloria Mugambe
- Irish Aid – Thomas Benninger; Patricia Among; Daniel S. Iga, Senior Advisor, Growth/Governance Cluster; Peter Michael Oumo, Economic Adviser
- SIDA – Ulrika Hertel
- USAID – Dr. Paranietharan
- DANIDA - Charles Mulaga
- The Netherlands Embassy - Melle Leenstra; Joyce Kokuteta Ngaiza, Senior Governance Advisor
- BTC – Wilfried Fieremans; Vincent Maher, Decentralisation Advisor
- EC - Sybille Schmidt, Attaché, Programme Officer – Social Sectors and Economic Affairs
- World Bank – Dr Peter Okwero
- African Development Bank - Edward Batte Sennoga, Macro-Economist, Uganda Field Office
- IMF – Tom Richardson
- UNICEF – Claudia Hudspeth

- UNFPA – Dr Hassan Mohtashami, Deputy Representative
- WHO – Juliet Nabyonga; Andrew Bakainaga; Dr. Annet Kisakye
- Deepening Democracy Programme - Simon Osborn
- USAID/Linkages - Eva Mulema Matsiko, Chief of party,
- NGO Forum – Richard Ssewakiryanga; Eunice Musiime Kataaha
- Uganda Debt Network – Patrick Tumwebaze
- Ugandan National Health Consumers Association – Robinah Kaitiritimba
- Uganda Paediatric Association – Sabrina Kitaaka
- World Vision – Richard Kintu
- ACCU - Cissy Kagaba, Executive Director of ACCU Secretariat
- ACODE - Daniel Lukwago, Research Fellow,
- Transparency International Uganda - Robert Lugolobi, Executive Director
- Community Development & Child Welfare Initiatives - John Segujja, Executive Director
- Tim Williamson, ODI Research Associate
- Hippo Twebaze, Independent consultant

Annex 2. Districts and counties of Uganda in FY 2010/11



PART 2

DONOR SUPPORT TO DOMESTIC ACCOUNTABILITY:

PERU CASE STUDY

ACKNOWLEDGEMENTS

This report was commissioned by the Network on Governance at the Organisation for Economic Co-operation and Development (OECD). It summarises the findings of the case study on Peru, which is part of a four-country study exploring how donors can improve their support to domestic accountability.

This case study was led by Beatriz Boza, Julie Weaver, Caroline Gibu and Julio Gamero (CAD Ciudadanos al Día). The research team wishes to thank the USAID country office for its support to the field work and the OECD-DAC GOVNET for their reviews of the report.

ACRONYMS AND ABBREVIATIONS

AECID	Agencia Española de Cooperación Internacional para el Desarrollo / Spanish Agency of International Cooperation for Development
APCI	Agencia Peruana de Cooperacion Internacional / Peruvian Agency for International Cooperation
CIDA	Canadian International Development Agency / Agencia Canadiense de Cooperación Internacional
CLAS	Comités Locales de Administración en Salud / Local Committees for Health Administration
CNS	Consejo Nacional de Salud / National Health Council
COEECI	Coordinadora de Entidades Extranjeras de Cooperación Internacional / Coordinator of Foreign International Cooperation Entities
COSUDE	Swiss Agency for Development and Cooperation / Agencia Suiza para el Desarrollo y la Cooperación
CSO	Civil Society Organization
CSR	Corporate Social Responsibility
CTB	Belgian Development Agency / Cooperacion Tecnica Belga
DAC	OECD's Development Assistance Committee
DFID	UK Department for International Development
DIRESA	Dirección Regional de Salud / Regional Health Office
DNPP	Dirección Nacional del Presupuesto Público / National Office of Public Budgeting
EITI	Extractive Industries Transparency Initiative
EU	European Union / Unión Europea
FAO	Food and Agriculture Organization of the United Nations
GOVNET	OECD-DAC's Network on Governance
GTZ	German Development Cooperation / Cooperación Alemana al Desarrollo
HOI	World Bank's Human Opportunity Index
IDB	Inter-American Development Bank / Banco Interamericano de Desarrollo
IFAD	International Fund for Agricultural Development
IFC	International Finance Corporation
MCC	Millennium Challenge Corporation
MDG	United Nations Millennium Development Goals
MEF	Ministerio de Economia y Finanzas / Ministry of Economics and Finance
Mesa	Mesa de Concertación para la Lucha contra la Pobreza / Consensus Building Committee for the Fight Against Poverty
MIMDES	Ministerio de la Mujer y Desarrollo Social / Ministry of Women and Social Development
MINSA	Ministerio de Salud / Ministry of Health
ODA	Official Development Assistance

OECD	Organization for Economic Co-operation and Development
PB	Participatory Budgeting
PCM	Presidencia del Consejo de Ministros / Presidency of the Council of Ministers
PEFA	Public Expenditure and Financial Accountability
ST-CIAS	Secretaría Técnica de la Comisión Interministerial de Asuntos Sociales / Technical Secretariat of the Interministerial Commission on Social Matters
TAI	Transparency and access to information
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund / Fondo de Población de las Naciones Unidas
UNICEF	United Nations Children Fund
UNIFEM	United Nations Development Fund for Women
USAID	United States' Agency for International Development
WFP	United Nations World Food Programme
WHO	World Health Organization

EXECUTIVE SUMMARY

Peru has made important strides in establishing a democratic culture; however, global surveys underscore continued shortcomings in the areas of governance, law enforcement and corruption. Significantly, Peru suffers from extremely low citizen perceptions of government performance and poor citizen confidence in government institutions.

This case study examines the role of donors in promoting domestic accountability in Peru. It is part of an international initiative by the OECD Development Assistance Committee's Network on Governance (GOVNET). The aim is to understand how donor support to domestic accountability operates in practice, and also includes case studies of Mali, Mozambique and Uganda.

The study defines accountability according to three key components: (1) transparency and access to information; (2) answerability, or the degree to which the government answers to its constituents, including explaining and justifying its actions; and (3) enforceability, the degree to which there are consequences for the state's failure to live up to its responsibilities.

The study also considers both vertical accountability (between citizens and the state) and horizontal accountability (between different state entities). To facilitate a richer analysis, the study examines accountability as it plays out in two sectors: (1) the budget cycle; and (2) service provision in the health sector and in combating childhood malnutrition. The research relies on key informant interviews conducted with representatives from donor agencies, the public sector, and civil society; academic literature and donor programme documents.

What are Peru's key accountability challenges?

While Peru has some strong laws and mechanisms to support accountability, these are having limited success in practice, especially at the local level, due to weak rule of law, limited enforceability, and capacity gaps.

Peru's Budgeting for Results initiative has much potential as an accountability tool, but weak capacity amongst state and civil society actors means it is not living up to that potential.

What are donors doing to improve accountability?

The case study identified and reviewed 29 donor accountability initiatives. The donors with the largest accountability portfolio, in terms of number and complexity of initiatives, are AECID, IDB, GTZ, UNDP, and USAID.

Project-based support still remains the most frequent modality. While single-actor support is predominant, many initiatives take a systems-wide approach, supporting all administrative levels within a particular geographic area or sector. Donor initiatives are more focused on formal mechanisms of accountability than informal ones. Most donor initiatives include a focus on accountability as a secondary objective, perhaps reflecting the view that accountability is a cross-cutting issue, like gender, or that the

role of accountability is to support the achievement of other primary objectives, like improved health services.

The Peru case is distinct because of the low levels of donor support compared to domestic resources. The strength of the extractive industries in Peru means that these private firms are taking a strong role in development, as are the many development organisations receiving private foundation funding. Challenges remain for donors to co-ordinate and harmonise with these actors; public-private partnerships offer one potential model.

Good practice

The experience of direct budget support for Budgeting for Results is showing how new aid modalities, in particular those designed with specific accountability measures, can be successful, not only in complying with the Paris and Accra commitments, but in providing strategic support to a reform-based public agency that then pushes forward its own accountability-enhancing measures.

In terms of health and malnutrition, some interesting donor success stories were uncovered at the policy level, such as supporting an already-existing civil society alliance to help them deepen the policy successes they are achieving and facilitating party consensus around health platforms. The key challenge, though, is the weakness of accountability at the local level, especially in rural areas and amongst marginalized communities. Some donors are addressing this challenge, intervening via a system-wide approach and strengthening a variety of actors and their dialogue processes. Overall, a more systems-wide approach is being implemented here than in the budget sector.

Donors have successfully used reporting and procurement mechanisms to generate a culture of accountability; they have also been successful in supporting domestic reform movements and reform-minded state actors.

Gaps

The majority of donor support focuses on activities like helping public agencies to publish more information on their websites, but do little to combat local-level realities. Little attention is paid to the difficulties faced by women and other marginalised groups in trying to use these institutional channels to enforce accountability. Some key actors are missing from donor work, like Congress, the media and civil society organizations.

In donor support to budgeting, key accountability opportunities in the budget cycle are left out, such as citizen input in the formulation of the budget, not just in oversight of its execution. Support is skewed towards some state actors, while others, such as Congress, are missing. Congress's role in budget oversight should be strengthened, especially as part of a general increase in support for horizontal accountability. Civil society and the media also are under-supported. Little assistance is offered to support the state and civil society to interact in, and effectively use, the institutionalised accountability spaces and channels.

Opportunities for improvement include respecting the decentralisation process in the selection of partners and working through country systems. Though new aid modalities have been successful, a mixed modality approach seems to be most likely to positively impact the scope for domestic accountability in the Peru context.

Finally, while all of the accountability-related initiatives included a focus on transparency and access to information, very few focused on enforceability, despite this being an identified key weakness in Peru.

How can donors improve their support to accountability?

The findings of the case study are used to support the overall objective of the international research initiative: provide recommendations and policy guidance to help donors improve their support to domestic accountability:

- Move beyond one-actor support and increase the system-wide approaches some donors are already implementing. Consider supporting the ability of state entities to coordinate and cooperate, and the realms in which they interact with citizens and civil society. Use leverage with state actors to encourage a better engagement of the state with its citizens. In particular, improve support to how state entities respond to recommendations made by the two control entities, the Defensoría and the Contraloría. Where it is difficult to programme through a more holistic approach, the analysis of the context should reach beyond the single actor or institution being supported.
- Expand support for missing actors, especially as part of a systemic approach. On the state side, support to Congress should be increased, especially as part of a greater focus on horizontal accountability. Civil society and especially the media are also under-supported, and overall a greater emphasis on the demand-side is needed.
- Focus energies not only on how laws are written, but also on how they are implemented, especially at the decentralised level. This also includes recognising the great diversity in terms of language, culture, and access that exists between one community and another, and encouraging state actors to do the same. Increase a focus on developing citizenship and combating political apathy as important foundations upon which later accountability work will have a greater chance of success. Overall, increase the focus on the ‘enforceability’ component of accountability.
- Respect the decentralisation process and the areas of responsibility of different government levels when choosing partnerships with state actors. Continue to coordinate with the national level but enter into direct relationships with regional and local actors, recognizing the areas in which they have autonomy to operate and the control they should exercise over decision-making within their locality.
- Improve donor coordination around the specific issue of accountability.
- Continue to use alternative donor modalities like basket funding and direct budget support within a mixed approach that also uses project support. The Peru case has shown that these modalities can have a positive impact on accountability. Basket funding heightened donor co-ordination and improved the impact of donor support on the work of a key accountability institution. Direct budget support imposed specific accountability mechanisms, such as regulations for the transfer of funds, which encouraged further accountability. The funding is also widely seen as providing extra impetus to reform-minded state actors who are pushing for accountability on their own. Nevertheless, some of Peru’s accountability challenges might be better supported with more flexible modalities like project support.
- Recognize the growing role of private firms as development actors and incorporate these actors into coordination mechanisms. Expanding on the use of donor-private sector partnerships is one harmonization option. Similarly, NGOs receiving private foundation funding are also very prevalent in Peru and should also be included in harmonization efforts.
- Consider harmonization to be not only about coordination between donors but also about coordination between donors and other state and civil society actors. Importantly, identify domestic actors who are already engaged in change practices and use donor leveraging, capacity and resources to increase the likelihood that these domestic actors succeed.

INTRODUCTION: STUDY, CONTEXT AND METHODOLOGY

This report presents findings from a Peru case study examining the role of donors in promoting domestic accountability. The Peru research is part of an international initiative – with similar case studies in Mali, Mozambique and Uganda – of the OECD’s Development Assistance Committee (DAC), through its Network on Governance (GOVNET), to understand how donor support to domestic accountability has operated in practice, and complements its overall work around the aid effectiveness agenda. The Peru study analyses the actors, institutions and systems that govern accountability. It also examines concrete examples of donor assistance to understand the successes and challenges donors face in supporting improved domestic accountability. The findings of the case study are used to support the overall objective of the international research initiative: to provide recommendations and operational policy guidance to help donors improve their support to domestic accountability.

The study defines “accountability” according to three key components: (1) transparency and access to information; (2) answerability: the degree to which the government answers to its constituents, including explaining and justifying its actions; and (3) enforceability: the degree to which there are consequences for the state’s failure to live up to its responsibilities. The study also considers both vertical accountability (between citizens and the state) and horizontal accountability (between different state entities). To facilitate a richer analysis, the study examines accountability as it plays out through two entry points: the budget cycle and service provision in the health sector. Within these two entry points, the analysis focuses on two particular themes, Budgeting for Results and combating childhood malnutrition.

The research relies on key informant interviews conducted with representatives from donor agencies, the public sector and civil society (see Annex 5 for a list of interviews), as well as on written resources such as academic literature and donor programme documents. In January 2011, a multi-stakeholder meeting was held to present initial results and generate feedback and dialogue. The results and recommendations were validated by participants from the public, donor and civil society sectors, and their input has been incorporated into this final version.

The first chapter of this paper describes some of the social, economic, and political characteristics of Peru that affect how accountability operates in practice. The second chapter briefly charts the main accountability mechanisms and actors, while Chapters 3 and 4 focus on two entry points: the budgeting process and health service provision. Though examples and discussion of donor initiatives addressing accountability are included in the sections above, Chapter 5 presents an overview of the aid landscape in Peru, as well as some of the trends across the donor initiatives. Finally, the concluding chapter highlights some of the lessons learned and offers key recommendations for donors.

1. PERU TODAY: THE SOCIAL, POLITICAL AND CULTURAL CONTEXT OF ACCOUNTABILITY

Peru's accountability landscape is influenced by a number of country-specific factors. To begin, Peru's experience must be framed within the context of the economic success the country has enjoyed in the last eight years. Peru's growth between 2002 and 2008 averaged 6.8%,¹ the fastest of any country in the region.² While the economic crisis derailed growth in 2009, the country is now forecast to grow at 6.3% in 2010, again the best growth rate in Latin America.³ GDP per capita more than doubled from USD 2,121 in 2002 to USD 4,477 in 2008.⁴ The percent of the population living on less than USD 2 per day fell from 24.4% in 2002 to 17.8% in 2007.⁵ The country was also recently re-classified as an upper middle income country (see Box 2.10 in Chapter 5).

However, the fruits of economic growth are not being enjoyed equally. The World Bank's 2010 Human Opportunity Index (HOI)⁶ ranked Peru fifth from the bottom in the Latin America region, well below other comparable growth performers and below the regional average.⁷ Citizens' perceptions reflect these numbers, with only 10% of all Peruvians describing the country's distribution of wealth as "fair" or "very fair" in a 2009 poll.⁸

One of the biggest drivers of Peru's growth is its extractive industries and natural resources, with mining and petroleum products representing about 72% of all of Peru's exports in the second quarter of 2010.⁹ Peru is the only Latin American country participating in the Extractive Industries Transparency Initiative (EITI).¹⁰ Though of economic benefit, this source of growth also generates severe redistributive challenges as the central level has to cope with effectively using the benefits of royalties to target inequality and poverty, including in regions which possess no extractive resources.

Because of the importance of extractive industries, the private sector plays a particular role in Peruvian governance and development (Box 2.1). In some resource-rich communities, the mining companies' presence rivals that of the state, either through contributions to the local budget (see the budget cycle discussion below) or in actual service provision, including through the many corporate social

¹¹ International Monetary Fund, World Economic Outlook Database, October 2009, http://www.imf.org/external/pubs/ft/weo/2009/02/weodata/weorept.aspx?sy=2000&ey=2014&sccm=1&ssd=1&sort=country&ds=.&br=1&c=293&s=NGDP_RPCH&grp=0&a=&pr1.x=38&pr1.y=8 (Accessed March 5, 2010).

² United States Department of State, *Background Note: Peru*, <http://www.state.gov/r/pa/ei/bgn/35762.htm> (May 2009).

³ International Monetary Fund, *World Economic Outlook, April 2010: Rebalancing Growth*, (Washington, DC: IMF, 61) <http://www.imf.org/external/pubs/ft/weo/2010/01/pdf/c2.pdf> (accessed Sept. 30, 2010).

⁴ World Bank's World Development Indicators, <http://data.worldbank.org/data-catalog/world-development-indicators> (accessed Sept. 26, 2010).

⁵ World Bank's World Development Indicators, <http://data.worldbank.org/data-catalog/world-development-indicators> (accessed Sept. 26, 2010).

⁶ A measure of equality in access to the kinds of opportunities like education and health that lead to quality development outcomes.

⁷ World Bank, *Do our Children Have a Chance? The 2010 Human Opportunity Report for Latin America and the Caribbean* (Washington, DC: World Bank, 2010), 15. http://siteresources.worldbank.org/INTLAC/Resources/Livro_2010-Imprensa.pdf (accessed Sept. 26, 2010).

⁸ Latinobarómetro Annual Report 2009, p 42, <http://www.latinobarometro.org> (Date accessed: August 20, 2009).

⁹ Banco Central de Reserva del Peru, Indicadores Económicos II Trimestre 2010, (accessed Oct. 2, 2010).

¹⁰ <http://eiti.org/Peru>. It should be noted that Peru is still a candidate country and has not been fully deemed EITI 'compliant'. Regardless, it is the only country in the region participating in the initiative.

responsibility programmes in place. In addition, the Fondo Minero programme is a voluntary initiative in which mining firms commit to donate funding for development projects in the communities and regions in which they work. Nearly USD 500 million has been committed by mining firms since the programme first began in 2007.¹¹ Private sector contributions have meant that some local-level budgets have skyrocketed, but local governments remain ill-equipped to manage citizens' increased expectations about services and development outcomes.

Peru's accountability systems are directly linked to its governance practices, rule of law enforcement and fight against corruption. Whilst Peru has made important strides in establishing a democratic culture, global surveys underscore continued shortcomings in these areas. In the World Bank's Worldwide Governance Indicators Rule of Law measure, Peru scored 25.8 out of 100, well below the Latin American average of 51.4 and the United States' score of 91.9.¹² Transparency International's 2009 Corruption Perceptions Index ranks Peru 75th out of 180 countries.¹³

Significantly, Peru suffers from extremely low citizen perceptions of government performance and poor citizen confidence in institutions. According to *Latinobarómetro*, only 15% of Peruvians believe that public officials govern for the benefit of all¹⁴ and only 7% of Peruvians have a good opinion of their public institutions,¹⁵, both these scores are the lowest of all Latin American countries. Citizens' perception of corruption is also incredibly high. When asked about the likelihood of being able to bribe public officials, 47% of Peruvians described the likelihood of being able to bribe a judge as "high" or "very high"; and 58% gave the same likelihood when asked about bribing the police.¹⁶

Corruption is indeed one of the most significant and persistent of Peru's governance problems. Newspapers and radio are full of stories of high-profile corruption scandals. The state has had a difficult time enacting corruption reforms successfully, and the government's systems for fighting corruption are weak. For example, when the Peruvian government created a new anti-corruption office a few years ago, the high-profile corruption czar who was brought in to run the entity resigned within just a few short months because of a lack of political support from the highest levels.

Box 2.1. The resource curse and citizen-state accountability in Peru

Some of the arguments about the resource curse, that a country's access to natural resource rents leads to some negative economic and governance outcomes, seem to be borne out by the Peru case. Public funding comes largely from extractive industry rents and not from taxation, eliminating this important link between citizens and the state, and access to resources has intensified corruption and social conflict (Collier, 2007). Yet some of the very measures put in place to combat these effects, such as decentralisation, redistribution of resource rents to the local level, and participatory budgeting schemes might be aggravating the resource curse, merely shifting it to the local level (Arellano-Yanguas, 2008). Peruvian local governments lack the capacity to adequately manage and effectively spend these new resource flows, lack the political will to increase citizen participation, and are unable to effectively mediate social conflict in their localities. These challenges offer an opportunity to donors to intervene, but recognising the realities of power and capacity at the local level is essential

¹¹ Ciudadanos al Día, *Fondo Minero Boletín CAD N° 79*, December 2009, http://www.ciudadanosaldia.org/boletines/repositorio/b79/BoletinCAD_79_FondoMinero_dic02.pdf (accessed Oct. 20, 2010).

¹² Worldwide Governance Indicators, 2008, <http://info.worldbank.org/governance/wgi/> (Date accessed: August 10, 2009).

¹³ Transparency International's Corruption Perceptions Index 2009, http://www.transparency.org/policy_research/surveys_indices/cpi/2009 (Accessed March 22, 2010).

¹⁴ Ibid, p 39.

¹⁵ Latinobarómetro Annual Report 2008, pg. 42, <http://www.latinobarometro.org> (Date accessed: August 20, 2009).

¹⁶ Latinobarómetro Annual Report 2008, p 49, <http://www.latinobarometro.org> (Date accessed: August 20, 2009).

Despite being technically decentralised into regions, provinces and municipalities, the country remains highly centralised in practice, with Lima generally enjoying more access to wealth and political power as well as better development indicators than the rest of the country. The World Bank's Human Opportunities Index (HOI) for Lima is almost 90, while outside of the capital city it is less than 70.¹⁷ There is also disparity within and between the country's three main regions: the coast, the Andean mountains, and the Amazon. In part this is due to basic geography, as some Andean communities live at incredibly high altitudes, and in the Amazon there are still uncontacted indigenous groups. Data from UNDP's Index of State Density, which measures access to basic state services like health, education and electricity, confirms that while there is inequality between regions, there are also important divides between provinces of the same region (see Annex 1 for a chart showing these variations).¹⁸

Peru is indeed an extremely diverse country, not only in terms of geography, but also in ethnicity, and discrimination against the indigenous people from both the Andean mountain region and the Peruvian Amazon, and against Peruvians of African descent, remains a serious problem. Diversity in terms of gender, education, culture, indigenous group and language also have serious repercussions for accountability, as both public services and the mechanisms in place to generate feedback about those services need to be relevant to all Peruvians. Different populations face distinct obstacles to gaining quality services, accessing information, exercising voice and accountability and claiming their rights.

Of particular worry is the perception of inequality in the services citizens receive from public entities. Responses to *Ciudadanos al Dia*'s RankinCAD 2010 nationwide survey of citizen satisfaction show that in Lima, 40% of citizens felt that all were treated equally, while amongst those living outside of Lima, only 24% agreed; similarly, 33% of those whose mother language is Spanish reported that all were treated equally, while amongst non-Spanish native speakers, the percentage dropped to 24%.¹⁹

Social conflict is a persistent problem, and is linked to extractive industries, resource use, and to governance challenges more generally (see also Box 2.1). In the month of August 2010 alone, there were 246 cases of social conflict, of which 169 (69%) were active.²⁰ About half (125) of conflicts related to the use of natural resources and the environment, while about one-fourth (68) related to citizen and government interaction (35 for local government, 22 for national, and 11 for regional).²¹ The Bagua case, in which over 30 people were killed during a June 2009 violent conflict between indigenous groups and the government over oil exploration in the Amazon, brought greater attention to the problem of conflict in Peru. The case has generated increased donor interest in reducing violent social conflict and improving dialogue between indigenous groups and the government, especially over the use of natural resources.

¹⁷ World Bank, *Do our Children Have a Chance? The 2010 Human Opportunity Report for Latin America and the Caribbean* (Washington, DC: World Bank, 2010), 100. http://siteresources.worldbank.org/INTLAC/Resources/Livro_2010-Imprensa.pdf (accessed Sept. 26, 2010).

¹⁸ PNUD Peru, *Informe sobre Desarrollo Humano Perú 2009: Por una densidad del Estado a servicio de la gente* (Lima: PNUD, 2010), <http://www.pnud.org.pe/frmPubDetail.aspx?id=156> (accessed Oct. 4, 2010).

¹⁹ Unpublished data from Ciudadanos al Día's RankinCAD 2010, available on request. For more information on CAD's RankinCAD, see <http://www.ciudadanosaldia.org/RankinCad/2010/rankincad2010.html>.

²⁰ Defensoría del Pueblo del Perú, Reporte de Conflictos Sociales N° 78 (Agosto 2010), 3, http://www.defensoria.gob.pe/modules/Downloads/conflictos/2010/reporte_78.pdf (accessed Oct. 1, 2010).

²¹ Defensoría del Pueblo del Perú, Reporte de Conflictos Sociales N° 78 (Agosto 2010), 6, http://www.defensoria.gob.pe/modules/Downloads/conflictos/2010/reporte_78.pdf (accessed Oct. 1, 2010).

2. ACCOUNTABILITY IN PERU: MECHANISMS, ACTORS AND CHALLENGES

2.1 The legal framework for accountability

Peru enjoys a progressive accountability legal framework that establishes clear responsibilities and roles between government and citizens, for example for transparency and access to information, and citizen participation in policy making. While these laws are a good starting point for promoting accountable state-citizen relations, they are not enough. Weak enforcement undermines the laws' ability to promote accountability, while economic and cultural realities, especially at the local level, also mean the legal framework is not working as it could. This section explains the legal space for accountability and describes some of the challenges to the use of that space for achieving better accountability processes and relationships.

The most significant moment in Peru's recent accountability experience was the fall of Fujimori's authoritarian regime in 2000; arguably the next big turning point for citizen-state accountability occurred just two years later, with the enactment of the decentralisation law. This was the first of a series of progressive laws laying the current legal foundations for domestic accountability. The decentralisation law created autonomous administrative units at the regional, provincial and municipal level. While this in itself created conditions for enhanced accountability by bringing governments – and the services they provide – closer to citizens, the interesting feature of the decentralisation law and the package of subsequent legislation is that it also created specific accountability mechanisms and mandated increased citizen participation in the governance process more generally. Most directly related to accountability was the provision that regional and local governments must hold a public forum at least twice a year during which they report on and justify their activities and achievements. In addition, it created spaces in which citizens participate directly in developing policies and priorities. For example, local and regional governments are required to generate development plans through a participatory process, and participatory budgeting (Section 3.1) is mandated at the regional and local level (Box 2.2).

Box 2.2. Concertación in Peru

A special feature of Peru's legal framework has its roots in the transition from the Fujimori regime, when the country opted to create spaces of "concertación" (agreement or compromise) to promote state and civil society co-operation and the joint development of priorities and strategies for addressing the political and development challenges the country faced. For example, co-ordination bodies – Consejos de Coordinación Regional (CCR) and Consejos de Coordinación Local (CCL) – were established at the regional and local levels to create a permanent space for dialogue and consensus-building between authorities and civil society. Representation is divided between 60% for public officials and 40% for civil society, though one-third of the non-governmental actors must be from the private sector to represent business interests. An additional body, the Mesa de Concertación para la Lucha contra la Pobreza (Consensus Building Committee for the Fight Against Poverty), was set up to develop and implement poverty policy. Mesas have been established at the national, regional and local levels. Similar spaces have also been established for education (Consejo Nacional de Educación) and health (Consejo Nacional de Salud).

The Mesa de Concertación para la Lucha contra la Pobreza (Mesa) has played a key role in policy dialogue and citizen oversight (see the examples in Chapters 3 and 4). Although the national Mesa is quite strong, there is significant variety in the strength of the individual regional Mesas. The Mesa is composed of government officials and thus by its nature is distinct from other civil society groups. The

members include: 16 government representatives – from the Presidency of the Council of Ministers (PCM), Defensoría,²² the ministries, and two municipal representatives; non-government actors from a mix of different civil society groups, including social organisations, NGOs, church groups, the private sector; and two donor representatives. Despite the Mesa's inclusion of state representatives, there have been numerous examples of it calling the government to account, including recently when the central government cut its budget and the Mesa successfully fought back to get it re-instated for the following year. However, one area of criticism is over the choice of civil society groups that participate, as they are widely considered to be more well established and institutionalised groups. There is also the perception that the existence of the Mesa creates an excuse for governments to only listen to CSOs through the Mesa. Although they are represented, donors do not provide technical or financial assistance to the Mesa. Many of the government institutions with representation on the Mesa do receive support, but that support is not orientated towards improving their participation in the Mesa.

The framework for these laws stems largely from the 2002 *Acuerdo Nacional* (National Agreement), a long-term policy document agreed through consultation between the government, political parties and civil society. At the same time, the *Foro de Acuerdo Nacional* (National Agreement Forum) was established as a space for dialogue to ensure these policies were implemented, again with the participation of a variety of stakeholders.

The challenges to participation and accountability

Though offering a strong legal basis to support domestic accountability, enforcement and implementation constraints are limiting the power of these accountability tools. Peru generally suffers from very limited rule of law compliance; and a number of other specific reasons for weak compliance have also been put forward. Many authorities at the local level lack the political will to implement these reforms, many of which can be easily viewed as imposed from the centre. Geographical distance from Lima and the limited geographic reach of the oversight bodies often means there is little effective oversight at the local level. Other reasons reported include lack of understanding of the laws and process and of the responsibilities of authorities and civil society members; confusing or insufficient information from authorities; lack of implementation capacity; and in some cases, insufficient resources to comply.²³ Overall, this has resulted in numerous reports from the regional and local level of officials either not fully implementing the mechanisms in the spirit of the law or not implementing them at all.²⁴

In order for these participatory spaces to be able to enhance the accountability of the state, they need to be truly participative. In other words there needs to be full and engaged participation by all sub-populations. However, the regional councils tend to mainly incorporate urban and middle-class voices, including from more formal and well-established NGOs. Poorer members from urban areas, as well as rural dwellers, tend to be excluded due to the distance required to travel to the capital to participate.²⁵

²² The *Defensoría del Pueblo* (Office of the Ombudsperson) is an autonomous and decentralised institution whose role is to protect constitutional rights and oversee the state's compliance with its responsibilities, including the provision of public services.

²³ USAID/Perú Pro Descentralización and Mesa de Concertación Para la Lucha Contra la Pobreza (MCLCP), *Participación y Descentralización: Percepciones y Expectativas Ciudadanas*, (Lima: USAID/Perú and MCLCP, 2009).

²⁴ USAID/Perú Pro Descentralización and Mesa de Concertación Para la Lucha Contra la Pobreza (MCLCP), *Participación y Descentralización: Percepciones y Expectativas Ciudadanas*, (Lima: USAID/Perú and MCLCP, 2009), see especially pages 28-38 and 52-57.

²⁵ Reuben, William and Leah Belsky, "Voice in the Accountability of Social Policy," In *A New Social Contract for Peru: An Agenda for Improving Education, Health Care, and the Social Safety Net*, Ed. Daniel Cotlear, (Washington, DC: World Bank, 2006), 270.

Furthermore, only 7.7% of all representatives came from indigenous or community-based organisations.²⁶ “Participation fatigue” due to the plethora of participatory spaces in Peru has also been cited as a factor, as well as the high opportunity cost of participation in terms of time or lost wages.²⁷

Perhaps a more fundamental limitation for these participatory spaces, at least for accountability, is that they are “institutionalised” in the sense of being established by the state and having public officials as members. While their purpose is to create advisory bodies that include citizen and civil society perspectives, they have no power over public authorities. In short, they offer suggestions but do not have enforcement mechanisms to ensure their suggestions are implemented. With the exception of the Vigilance Committees for Participatory Budgeting (Chapter 3), they are not focused on monitoring state performance; they have no enforcement mechanisms; and they are not connected with other state entities, like the Congress, thus limiting horizontal accountability.²⁸ Finally, confusion over the overlapping roles and responsibilities of the different mechanisms – such as between Participatory Budgeting, the Coordination Councils, and the *Mesas* – also limits accountability and enforceability. Citizens do not clearly understand their rights and responsibilities and there is no clear chain of command.²⁹

Despite these institutionalised dialogue spaces and other formal accountability channels, Peru regularly sees protest and social conflict; this perhaps indicates, at least in part, that these spaces are not working or that not all Peruvians have equal access to them.

The *Transparency and Access to Public Information* (TAI) law also illustrates the enforcement and implementation problems that limit Peru’s legal framework from fully guaranteeing accountability. The 2002 TAI law stipulates that all information generated by state entities is public, with only a few exceptions for national security and confidential information. It covers all decentralised units at the regional and local levels, as well as any national-level public entity, including public enterprises and autonomous agencies. The TAI law requires that all public agencies establish an online transparency portal, designate a person responsible for maintaining the site, and publish such information as their budgets, spending, purchases and acquisitions, strategic planning, and official activities. It also states that citizens have the right to request information that has not been published on the website, and sets out a maximum timeframe within which the agency must respond to a citizen’s request.

Compliance with the requirements of the TAI law by regional governments ranges from a high of 89% in the region of Amazonas to a low of 41% in Huancavelica.³⁰ Amongst the provincial governments of regional capitals, the highest compliance rate is only 67% (Arequipa) while the low is 15% (both Ica and Tambopata).³¹ Municipal governments are even less likely to fully implement the TAI law, especially

²⁶ Reuben, William and Leah Belsky, “Voice in the Accountability of Social Policy,” In *A New Social Contract for Peru: An Agenda for Improving Education, Health Care, and the Social Safety Net*, Ed. Daniel Cotlear, (Washington, DC: World Bank, 2006), 270.

²⁷ Other examples of problems in participation will be discussed in the section below on Participatory Budgeting.

²⁸ Reuben, William and Leah Belsky, “Voice in the Accountability of Social Policy,” In *A New Social Contract for Peru: An Agenda for Improving Education, Health Care, and the Social Safety Net*, Ed. Daniel Cotlear, (Washington, DC: World Bank, 2006), 259-260.

²⁹ Reuben, William and Leah Belsky, “Voice in the Accountability of Social Policy,” In *A New Social Contract for Peru: An Agenda for Improving Education, Health Care, and the Social Safety Net*, Ed. Daniel Cotlear, (Washington, DC: World Bank, 2006), 283.

³⁰ Defensoría del Pueblo del Perú, *Primer Reporte 2010 de la Supervisión de los Portales de Transparencia de los Gobiernos Regionales y de las Municipalidades Provinciales ubicadas en capitales de departamento*, 2010, 7, <http://www.defensoria.gob.pe/modules/Downloads/boletines/adjuntia/reporte-dp-I-trimestre-2010.pdf> (accessed Oct. 1, 2010).

³¹ Defensoría del Pueblo del Perú, *Primer Reporte 2010 de la Supervisión de los Portales de Transparencia de los Gobiernos Regionales y de las Municipalidades Provinciales ubicadas en capitales de departamento*, 2010, 13,

given that many still lack Internet access, and government oversight efforts, such as that of the *Defensoría*, do not cover the municipal level.³² The continuing perception of information as power to be maintained by state actors and differing notions of what is public and private, coupled with weak enforceability, also limit TAI implementation.

Organised CSOs are also often perceived to have a monopoly on using the law to request information. Citizen vigilance organisations seem to be using the law well, but enabling individual citizens themselves to do the same has been slow-going.

What are donors doing?

Donors have been very active in promoting a more effective and full implementation of the TAI law, at least at the national level. Some have focused on direct support to individual state entities to improve their compliance. This includes two projects by the Spanish Agency of International Cooperation for Development (AECID):

1. To provide direct support to Congress (Box 2.2) to improve the information it publishes online.
2. To support the *Presidencia del Consejo de Ministros* (Presidency of the Council of Ministers – PCM) to increase e-government implementation.

The Inter-American Development Bank (IDB) and United Nations Development Programme (UNDP) also have projects to support the PCM in implementing e-government. GTZ also provides direct support to the PCM in an effort to increase its ability to promote the TAI at the three levels of government. Key work involves developing the *Portal de Transparencia Estándar* to ensure a minimum standard on organisations' web pages; GTZ provides technical assistance on the request of the PCM and this is not a separate stand-alone project. One of USAID's health projects provides support to improve the Ministry of Health's (MINSA) implementation of the TAI.

Some donors have gone further to address some of the implementation limitations at the local level, such as basic issues like the population's limited access to the Internet and local governments' lack of capacity and resources to implement the law. For example, USAID finances the Commun@as – Rural Connectivity for Municipal and Regional Transparency project. This involves setting up multimedia kiosks with Internet access in 120 local municipal offices, and training public officials, community members and journalists from those municipalities in using the kiosks to access and use public information.

2.2 Actors and institutions

Congress

Peru uses a proportional representation electoral system to elect Congressional representatives for a five-year term to its unicameral Congress.³³ Citizens' opinion of Congress is incredibly low, with a national survey conducted in September 2010 showing that 73% of citizens disapproved of Congress' performance, the highest of all Peruvian institutions (the Judicial branch is not far behind with a

<http://www.defensoria.gob.pe/modules/Downloads/boletines/adjuntia/reporte-dp-I-trimestre-2010.pdf> (accessed Oct. 1, 2010).

³² Reuben, William and Leah Belsky, "Voice in the Accountability of Social Policy," In *A New Social Contract for Peru: An Agenda for Improving Education, Health Care, and the Social Safety Net*, Ed. Daniel Cotlear, (Washington, DC: World Bank, 2006), 262.

³³ Unicameral is the practice of having one legislative or parliamentary chamber.

disapproval rating of 71%).³⁴ Congress also faces severe challenges in continuity and institutionality (Box 2.2). Currently Congress has no institutional development plan. The composition of Congress's *Mesa Directiva* (Executive Board) changes nearly every year. This stems, at least in part, from the continued use of these positions as gifts to be given by those in power, instead of through a merit-based system. There is also a culture of high turnover and little value is placed on continuity or institutional memory. Some argue that it is the donors and CSOs who maintain institutional memory, as they have been engaging with Congress for so long that some have a longer trajectory with the Congress than the current parliamentarians and staff.

Donors generally do not work directly in initiatives to support Congress; the few initiatives that do exist are very small scale and provide very specific technical assistance. This led one donor interviewed to describe Congress as "the abandoned sector" (Box 2.3).

AECID is the donor working most extensively with Congress, and is the only one supporting its accountability role, through its initiative to strengthen Congress's representation, legislative and control functions. For this, AECID provides technical assistance, training, and experience exchanges, with a focus on improving transparency through the web and strengthening the control commissions and regional public hearings.

While not directly related to Congress's accountability role, USAID works with Congress through its *ProDescentralización* project to strengthen the legislative framework for decentralisation, including through direct technical assistance such as drafting bills, providing analysis, and facilitating debate and dialogue.

Box 2.3. The "abandoned" sector: how can donors support Congress?

High turnover within Congress presents a challenge for donors. In addition to building capacity of all new parliamentarians and staff, donors could work with specific actors like the Grupo de Modernización (Modernization Group), the Mesa Directiva's sub-group that advises on governance issues. The Comisión de Presupuesto (Budget Commission) seems to have less turnover than other groups. Capacity building should focus not only on skills like budget analysis, but also on helping parliamentarians value continuity and recognise their key role in horizontal accountability.

An indirect way of reaching Congress is through the political parties. The model of the Acuerdo de Partidos Políticos en Salud (Political Party Agreement in Health) – in which donor assistance helped create consensus amongst parties about health reforms (see Chapter 4) – could be applied to Congress to build consensus for such reforms as limiting the number of times the Mesa Directiva's composition can be changed. Finally, addressing weak citizen demand and poor citizen perception of Congress would be a systemic approach that could help catalyze change and make reform efforts sustainable.

Overall, questions remain about how best to strengthen Congress; this is an area for future donor research and reflection.

Political parties

Peru's political parties are considered to be weak. There is a very high number of parties, and though this includes a few historical parties with more well-defined policy preferences, the majority are single-issue platforms or candidates. A large number are geographically-based, thereby limiting their ability to aggregate citizen interest across a spectrum of issues. In the 2006 elections, for example, only 55% of votes went to established, traditional parties, while 45% went to parties that function more like

³⁴ Ipsos Apoyo, *Opinión Data – Resumen de Encuestas a la Opinión Pública*, Año 10, N° 128, 20 Septiembre 2010.

“independent movements”.³⁵ Party financing is opaque,³⁶ with many critics concerned about political parties accepting narcotrafficking money. Peruvian law requires that at least 30% of a party’s list include female candidates, a law considered to be generally responsible for the fact that 38% of candidates elected are women.³⁷ A similar quota exists for indigenous representation, but it only applies in local and regional elections in regions with a high proportion of indigenous populations. Some argue it might be dividing the indigenous vote, in contrast to a system of reserved seats.

Complaints mechanisms

Two independent government bodies warrant special mention for their role in accountability: (1) the *Defensoría del Pueblo* (Office of the Ombudsperson); and (2) the *Contraloría General de la República* (Office of the Comptroller General). The *Defensoría del Pueblo* is an autonomous and decentralised institution with 28 offices across the country, whose director is appointed by Congress. The role of the *Defensoría* is to protect constitutional rights and oversee the state’s compliance with its responsibilities, including the provision of public services. The *Defensoría* is very active, conducting research and publicity campaigns ranging from social conflict to governance performance, including in issues of accountability such as TAI. They also have a front-line relationship with citizens because they receive and investigate citizen complaints (discussed below).

The *Defensoría* acts in response either to citizen complaints or to its own assessment of areas of need. Two units are particularly relevant to the health focus of this study:

1. The *Adjuntia para la Administración Estatal* (Area for State Administration), which focuses on the state’s provision of health services and includes the *Programa de Descentralización y Buen Gobierno* (Programme for Decentralisation and Good Governance).
2. The *Adjuntia para los Derechos de la Mujer* (Area for Women’s Rights) that focuses on women’s health issues, such as reproductive and maternal health.

Donor support to the *Defensoría* offers the only example of basket funding currently in use in Peru. Through this initiative, the Canadian International Development Agency (CIDA), AECID, the Swiss Agency for Development and Cooperation (COSUDE), and the Belgian Development Agency (CTB)³⁸ provide funding directly to the *Defensoría* over a five-year period (2006-2010). The planned total donor contribution is about USD 8 million. Importantly, the initiative is not a standalone project; instead it supports the fulfillment of the *Defensoría*’s own strategic objectives, in particular strengthening its role in promoting equality, inclusion and guaranteeing human rights. It also represents serious donor commitment to the Paris Declaration on Aid Effectiveness by harmonising and co-ordinating their efforts (OECD, 2005). For example, by forming a Co-ordination Committee, the *Defensoría* only has to co-ordinate with

³⁵ Meléndez, Carlos, “Partidos y sistema de partidos en el Perú,” In *La política por dentro: Cambios y continuidades en las organizaciones políticas de los países andinos*, Eds. Rafael Roncagliolo and Carlos Meléndez, (Stockholm: International Institute for Democracy and Electoral Assistance and Asociación Civil Transparencia, 2007), 220-221.

³⁶ Meléndez, Carlos, “Partidos y sistema de partidos en el Perú,” In *La política por dentro: Cambios y continuidades en las organizaciones políticas de los países andinos*, Eds. Rafael Roncagliolo and Carlos Meléndez, (Stockholm: International Institute for Democracy and Electoral Assistance and Asociación Civil Transparencia, 2007), 268.

³⁷ Beatriz Llanos and Kristen Sample, *30 years of Democracy: Riding the Wave? Women’s Political Participation in Latin America*, (Stockholm: International Institute for Democracy and Electoral Assistance, 2008), 32.

³⁸ ASDI was also originally a funder but withdrew when it left Peru at the end of 2009.

the donors as a group, rather than each one individually. It reports on spending and progress to the committee, rather than to each individual donor.

This funding is not given as budget support, as it is maintained in a separate account and is subjected to the donors' financial accountability rules. However, the funding is overseen by the *Contraloría General de la República*, and is therefore included in the report to Congress, and in the *Ministerio de Economía y Finanzas'* (Ministry of Economics and Finance – MEF) budget planning processes.³⁹ The *Contraloría General de la República* is also an independent body whose head is appointed by Congress for a seven-year term. It acts as the government's supreme external auditing institution.

Perhaps not surprisingly, due to their independence, importance to accountability, and reputation as being honest and capable entities, both the *Defensoría* and *Contraloría* are the focus of many donor accountability initiatives. For example:

- The UNDP runs a project to strengthen the functioning of the *Defensoría*.
- The German donor GTZ offers technical assistance to the *Contraloría* through capacity building and support, rather than through project funding.
- The IDB has provided a loan to the *Contraloría* to finance office and system modernisation, infrastructure, and capacity building; it specifically includes financing to improve the processing of citizen complaints.
- USAID provides direct support to both institutions to strengthen their internal functioning, improve anti-corruption policy, promote transparency and implement awareness campaigns, all as part of its Millennium Challenge Corporation's Anti-Corruption Threshold Program.

There are no donor initiatives for strengthening the interaction between either the *Contraloría* or the *Defensoría* and other state entities, or to improve the way in which state entities respond to the two institution's recommendations. In short, assistance focuses directly on these institutions but not on the relationships between them and other state entities.

Enforceability

Enforcement is a key accountability challenge in Peru. The *Defensoría* and *Contraloría* do play enforcement roles, though they could be strengthened. Both institutions are responsible for receiving and investigating citizen complaints, and offer individual attention at their decentralised offices nationwide. The *Defensoría* is more focused on human rights violations and reports of non-compliance by the state, such as in service provision or providing access to information, while the *Contraloría* is more focused on public spending and corruption allegations. The fact that both process complaints has generated confusion between their roles; while both institutions are necessary, the tendency for misinformation at the local level means more attention could be paid to citizen outreach initiatives that help to de-mystify the distinct role each plays.

Importantly, these two institutions do not impose sanctions themselves; instead, they turn over the results of their investigation to the individual entities involved. The *Defensoría* makes recommendations both for that particular agency as well as to other agencies, for example, suggesting new laws to Congress.

³⁹ This did generate difficulties in a previous year when MEF wanted to reduce the *Defensoría*'s budget because it knew it had access to the basket fund. This illustrates a potential risk of this kind of donor assistance, especially in terms of skewing accountability and taking a "do no harm" approach.

However, while they can make recommendations, they cannot enforce them. This stems from the *Defensoría's* objective, which is to make changes across agencies that prevent the situation from happening again, rather than sanctioning one particular agency. Even though implementing these recommendations is clearly a weakness, this is not an area of current donor work.

In November 2010 Congress approved a new law empowering the *Contraloría* to use administrative sanctions, but there is still no plan for how to implement the new law, which is unlikely to be enacted before well into 2011. In the *Defensoría*, and until the new law is implemented in the *Contraloría*, sanctions are technically the responsibility of the individual entity or can be sent as court cases to the *Poder Judicial* (Judicial Branch).⁴⁰ Individuals are able to use the results from the investigations to support their cases if they decide to bring them to the court system. In addition, both institutions play a “shaming” role; the *Defensoría*, for example, publicises citizen complaints about state entities, as well as their actions or inactions in response to the *Defensoría's* recommendations. Overall, social protest and media pressure seem to be more common “enforcement” methods (see below).

Role of the media

The media plays a key accountability role in Peru. The media sector is considered generally to be free and fair with no government interference in content, though there is rising concern about the concentration of the media into a few private outlets. A further challenge is the centralisation of the media, with resources and capacity being concentrated in Lima. Outside Lima, print news is important, though television and radio become much more influential as one moves further outside urban areas. In Lima the Internet is quickly becoming a dominant news source, though many rural localities still face limitations in Internet access.

Though there are many journalists who take their watchdog role seriously, other individual journalists and larger media outlets do not have such an active concept of the journalistic role. In part, this is likely linked to a society-wide deficiency in the conception of citizenship, so that neither citizens nor journalists see themselves as having a civic responsibility. Some journalists continue to be paid to publish favourable news stories, both by public officials and by civil society groups, with the prevalent assumption that this occurs more frequently outside of Lima. Furthermore, there are accountability gaps within the media as well, with media outlets often pushing their own political agendas. This is an important point considering the current electoral cycle in Peru.

The media has been instrumental in bringing to light many of the most significant cases of corruption in recent years, with a number of ministers or other high level officials being dismissed from their functions after corruption scandals were widely covered in the press. Unfortunately, because there is little coverage later of any follow-up investigations or consequences, the Peruvian reader often believes that these officials were never sanctioned, thus undermining trust in public institutions and in enforceability.

Despite the media's generally accepted role as a key accountability actor, there is very little donor assistance for the media. USAID does have two programmes with the media: the Comun@as Program described earlier; and the USAID/MCC Anti-corruption Threshold Program which includes a component for training journalists at its National Anticorruption School. Despite this limited donor support, a large number of local NGOs engage in media strengthening for which they receive support from international private foundations. These organisations also intervene more broadly in communication for development strategies, such as public impact campaigns and social marketing.

⁴⁰ However, this institution faces severe limitations in its functioning and lacks citizen trust in its partiality and efficiency.

Civil society

Civil society groups participate in accountability through both the institutional mechanisms discussed above, as well as through their own activism, lobbying and watchdog efforts.⁴¹ At the national level, a number of well-organised Peruvian NGOs lead the accountability agenda, including CAD (*Ciudadanos al Día*), Grupo Propuesta Ciudadana, Proetica, and Transparencia. Other national-level Peruvian and international NGOs incorporate accountability issues into their work, including Calandria, CARE, Ibis, and Prisma. There is also an active think tank sector that generates the research to support many organisations' accountability advocacy; some of the more well established are CEPES, desco, IDL, GRADE, and IEP. Such research is also conducted at the country's most well-regarded universities – including the *Pontificia Universidad Católica del Perú*, *Universidad del Pacífico*, and *Universidad de Lima*.

Only a few donors fund Peruvian NGOs directly. One of USAID's projects is implemented by a Peruvian NGO network, *Grupo Propuesta Ciudadana*⁴², rather than a US-based organisation; while part of the USAID/MCC Anti-corruption Threshold Program is implemented by the Peruvian NGO *Proetica*⁴³ in each of these, the project was designed by USAID and the local organisation was selected from a group of organisations that responded to the RFP. USAID's recent procurement reform is making it easier for them to directly support civil society organisations, not just as implementing partners for USAID initiatives; Peru is a pilot country for rolling out the reform, and USAID/Peru is currently designing mechanisms for increasing its direct support to Peruvian CSOs.

CIDA and the European Union (EU) both offer a distinct model of direct support to local NGOs and CSOs. They run small-grants programmes that have very flexible priorities and guidelines, meaning they are more likely to be funding initiatives that the local groups designed and prioritised themselves.

Other donor projects (those of USAID, COSUDE, and CIDA) aim to strengthen civil society organisations, although the organisations do not receive direct funding. USAID is the most focused on strengthening CSOs as part of its accountability work. Its *ProParticipación* initiative is entirely focused on improving civil society groups' ability to oversee extractive industries and to be effective in the participatory spaces for decentralisation. The other USAID projects that incorporate CSO strengthening do so as part of a package of work with other relevant actors; these projects include Commun@s, the health sector program Healthy Communities & Municipalities (HCM), and the USAID/MCC Threshold Anti-Corruption project.

COSUDE's initiative APODER (*Apoyo a la Descentralización en el Espacio Rural*) aims to strengthen the decentralisation process in three regions, and in so doing intervenes to improve the capacity of a variety of actors from the state and civil society, as well as to strengthen their use of accountability mechanisms and participatory spaces. The MIM project (*Mejorando la Inversión Municipal*), a jointly-funded initiative by CIDA, Fondo Italo, the International Finance Corporation (IFC) and USAID, targets civil society actors to improve their oversight of municipal spending of “canon” resources (paid by the extractive industries as a royalty tax). Other than these examples, though, most donors are not engaged in strengthening civil society capacity as part of their accountability portfolio.

Human rights, women's groups, unions, indigenous and Afro-Peruvian groups are also active in the country at both the national, regional and local levels in a variety of activities pushing for accountability. At the national level, some are involved in policy advocacy, either through direct dialogue with state actors, or through national-level public impact campaigns that aim to shape public opinion. At the regional

⁴¹ This section describes civil society actors involved in accountability more generally, while civil society actors involved in budgeting and health are discussed in those respective sections.

⁴² See the group's website: <http://www.descentralizacion.org.pe/>.

⁴³ See the organization's website: www.proetica.org.pe.

and local levels, and especially amongst the unions and indigenous groups, public protest is a more common method to express dissatisfaction with the state and seek redress (see above). Some groups also specifically reject working in such institutionalised spaces as the *Mesa*.

Having described the general accountability situation in Peru, in the next two chapters we look in more detail at accountability in two specific sectors: the budget cycle and health.

3. ACCOUNTABILITY IN THE BUDGET CYCLE

This chapter examines domestic accountability in Peru's budgeting cycle. Peru has some clear strengths in its public budgeting. Robust laws for budget transparency, a solid financial management system, strong capacity within the MEF, and the Budgeting for Results initiative (described below) are but a few. However, there are still some opportunities for improvement. While Peru scored higher than the Latin America regional average in the Open Budget Index for 2010 (International Budget Partnership, 2010), some clear weaknesses were identified too. These included: (1) the lack of a citizens' budget to present budget information in a public-friendly manner; and (2) the limited role of budget oversight by the legislature and the *Contraloría*.

The chapter first describes how the budget cycle works in practice, concentrating on transparency and access to information (TAI), and government and citizen oversight of the budget. It then briefly describes participatory budgeting, an important accountability mechanism in Peru.

The discussion then turns to the key focus of the analysis: Budgeting for Results. This relatively new initiative was put forward by the Peruvian government to improve the quality of public spending and facilitate better state accountability. We chose it as a focus precisely because of its clear link with accountability, and because both the Peruvian government and the donor community are increasing their support for the initiative. Finally, as it covers health spending, it allows for an interesting analysis across the study's two case studies.

3.1 The budget cycle and oversight

Budget formulation and participation

The Peruvian public budget is generated annually by the MEF through its *Dirección Nacional del Presupuesto Público* (National Office of Public Budgeting, DNPP). By May, the DNPP must release its projected budget amounts for the following year, so that the public entities know how much money is available to help them draft their budgets. Each public entity – from municipal and regional governments to ministries – is then responsible for developing its own institutional budget and submitting it directly to the MEF by July each year.

Despite Peru's decentralised administrative system, fiscal decentralisation is limited. Although local government has control over *how* it implements spending, it does not control *how much* is available to spend. This is because taxation and resource generation largely take place centrally. Taxation of citizens is done through a value-added tax, the IGV, and through income taxes on formal employment; both of these tax flows go directly to the centre. Municipal governments can only earn income by taxing licenses, such as for businesses, and through fees collected for services like public cleaning. There is no current government momentum for tax reform for individual citizens or to reduce the central government's monopoly on taxation. There is also no donor work being done in these areas.

Other than the requirement for a participatory budgeting process to define spending priorities and plans for investing in development projects (see section below), there is no legal requirement for citizen participation in the formulation of the remaining funds by local and regional governments or by ministries and other national agencies. At the local level, beneficiary groups of the state's social safety net

programmes do pressure public officials to make sure funding for their particular programme is not cut, though they do not get involved in the budget for other programmes or for their local government units overall. Almost no donors support citizen and civil society participation in budget formulation at this stage, except for UN WOMEN's work in gender-sensitive budgeting (Box 2.4).

Once the ministries and regional and local governments have submitted their budgets, MEF evaluates, modifies and finalises the individual budgets, then aggregates them to generate the overall national public budget. At the end of August of every year the MEF submits the overall draft budget to the Peruvian Congress, which has until November 30 to approve the final budget. The MEF must also submit an explanation and justification of the budget, such as links with development and strategic priorities, including the Budgeting for Results initiatives discussed below. However, information on the previous years' spending is not included with the budget request, making it more difficult for Congress to properly analyse the quality of the proposed spending.

Box 2.4. Gender sensitive budgeting: UN Women in Peru

Since 2000, the organisation UN Women has been promoting gender sensitive budgeting as an innovative tool to measure the state's commitment to gender equality through the planning and designation of resources for public policies; to promote the effective use of resources to improve management; and to strengthen principles of transparency, equality, accountability and democratic governance.

Peru has been implementing a "management for results" focus in the planning, design and execution of the national budget since 2007, especially through the Budgeting for Results initiative. UN Women has sought to integrate gender sensitive budgeting as a unique opportunity to strengthen accountability processes towards gender equality. Since 2008, UN Women, with the support of the European Commission, has also implemented the project Incorporating Gender Sensitive Budgeting in the Aid Effectiveness Agenda.

These initiatives are already having some success in the following sectors:

- Congress is generating changes in the legal framework to regulate budgeting processes from a gender perspective (Law 29083 and Law 29626).
- The Ministerio de la Mujer y Desarrollo Social (Ministry of Women and Social Development – MIMDES) and MEF are increasing their methodologies and tools for analysing the budget from a gender perspective and for defending women's priorities. These are helping MIMDES and MEF to integrate gender into four institutional programmes and into the Budgeting for Results strategic programme on nutrition (see below).
- Civil society is promoting improvements in women's capacity to express their demands and proposals and advocate for resource designation, especially through participation in participatory budgeting processes, citizen oversight of resources designated to public policies, and decision-making spaces.
- Donors are generating and sharing knowledge and lessons learnt on gender and budgeting.

Source: Pers. comm. Karen Suárez, National Coordination, Gender Sensitive Budgeting, Peru (karen.suarez@unwomen.org) and Ana Tallada, Project Coordinator, Incorporating Gender Sensitive Budgeting in the Aid Effectiveness Agenda (Ana.tallada@unwomen.org)

Responsibility for evaluating MEF's proposed budget lies with the *Comisión de Presupuesto del Congreso* (Budget Commission of the Congress). This is composed of about 20 parliamentarians who debate and modify the proposed budget then send the final proposal to Congress for final voting and approval. Though Congress has the right to make adjustments to the budget, in practice they rarely do so;

for example, in 2005 and 2006 the changes that they did make affected less than 5% of the total budget.⁴⁴ The biggest reason seems to be lack of capacity. Compared to MEF's staff, Congress and the political parties do not have specialised staff able to engage in this level of budget analysis; neither do they have strong contacts with think tanks or the academic community. Often the changes that are made reflect the individual desires of the members of the *Comisión*, and are often designed to curry favour with constituents. Some also argue that parliamentarians focus more on their role as law makers and less on their oversight and horizontal accountability roles. These limitations have prompted calls by many for strengthening Congress' role in effectively monitoring both the size and quality of spending.⁴⁵ Some donors are working in this area, though such support could be drastically increased (Box 2.2).

During September and October, the MEF is involved in direct discussion and negotiation with the Congress Budget Commission. The *Mesa*, the state-civil society coordination mechanism, also gets involved at this stage, submitting its own proposed modifications to the MEF's budget. Again, though, there is little in-depth civil society analysis and criticism of the budget at this stage either. Civil society groups sometimes lobby the Congressional members of the budget committee or parliamentarians more generally, either through letter writing or protesting. These groups tend mainly to be unions or even public administrators pushing for higher salaries. As in other Latin American countries, think tanks conduct little analysis of the quality of spending, although they do look at levels of spending across initiatives and agencies.

Budget execution

Information on the planning and execution of the budget is published on MEF's budget transparency portal, *Consulta Amigable*⁴⁶, a searchable database of budget information from 1999 onward that includes both proposed budgets and up-to-date spending accounts. Data can be disaggregated by type of spending, government entity, and to the national, regional and local levels. This portal distinguishes Peru from other countries in terms of budget transparency. However, it is difficult for non-budgeting experts in civil society to adequately analyse the information, limiting its use by grassroots organisations and those outside of the capital.⁴⁷ Another limitation is that budget information is not sufficiently disaggregated by activity to facilitate certain kinds of budget oversight work. For example, though the total amount of spending devoted to the Budgeting for Results Strategic Program on maternal-child health can be tracked, it is not broken down into the different activities and programmes that will ultimately achieve the objective, such as investing in equipment or staff training programmes.⁴⁸

The *Contraloría* is the supreme body with external oversight over public spending, as noted above. Public sector spending is audited externally once a year, with about 75% of spending covered under the audit.⁴⁹ The National Financial Statement, an annual report documenting public spending for the previous

⁴⁴ Teresa Currinste and Maria Bas, "Budgeting in Latin America: Results of the 2006 OECD Survey." *OECD Journal on Budgeting* 7, no. 1 (2007): 83-119.

⁴⁵ Burdescu, Ruxandra, et al., "Governance: A Strategy for State Reform", In *An Opportunity for a Different Peru: Prosperous, Equitable, and Governable*, eds. Marcelo M. Giugale, Vicente Fretes-Cibils, John L. Newman (Washington, DC: World Bank, 2007), 72.

⁴⁶ <http://transparencia-economica.mef.gob.pe/amigable/default.php>

⁴⁷ Reuben, William, "Voice and Participation," In *An Opportunity for a Different Peru: Prosperous, Equitable, and Governable*, eds. Marcelo M. Giugale, Vicente Fretes-Cibils, John L. Newman (Washington, DC: World Bank, 2007), 814.

⁴⁸ Results from a study by Ciudadanos al Día and INNPARES of budget transparency in maternal health, currently being implemented through the support of the IPPF/WHR and OBI, with results to be published in early 2011.

⁴⁹ European Union, the World Bank and the Inter-American Development Bank, *Peru Public Financial Management Performance Report*, (Lima: European Union, the World Bank and the Inter-American Development Bank, 2009), 97, http://ec.europa.eu/europeaid/what/economic-support/public-finance/documents/peru_pefa_report_en.pdf (accessed Sept. 27, 2010).

year, as well as the *Contraloría*'s audit report, is submitted to Congress for analysis by its Review Committee. However, Congress has been criticised for not following up on the findings and recommendations coming out of the audit,⁵⁰ again reflecting Peru's weaknesses in enforceability.

Participatory budgeting

Peruvian law requires that a participatory budgeting (PB) process be conducted at every level of decentralised government – regions, provinces and municipalities – to allocate and monitor spending on public investment projects for health, sanitation, education, and roads. This money includes royalties from the extractive industries, giving the private sector an important role in the process (Box 2.5).⁵¹

Box 2.5. Revenues from the mining sector

A further complication factor in the process of fiscal transfers is that extractive industries pay a royalty tax, a “canon”, which flows from the locality in which it is generated up to the MEF at the central level, who then redistributes the funding back out to the regional and local levels. The formula that MEF uses to determine the redistribution is based on a complicated combination of variables. These include the source of origin of the royalties, as well as poverty indicators in other localities, so that extractive industries play a redistributive role in communities without natural resources. However, the formula and the process itself are confusing, thereby generating suspicion and complicating even further the delicate and often conflictual relationship among private companies, government officials and community members at the local level. A somewhat similar process takes place through FONCOMUN, a fund coming from taxes that is redistributed to the local level through a similarly complicated equation, and that finances 28% of the budgets of local governments.

At the national level, PB is directed and co-ordinated by the MEF through its National Office of Public Budgeting (DNPP). The DNPP publishes annual PB instructions and regulations; manages the central accumulation of budgeting data, including by administering the online portal through which all localities should upload their PB statistics and information (compliance is not 100%); and provides capacity building to localities and participants. The DNPP also has responsibility for monitoring implementation, though the lack of full compliance implies this has not been fully developed.

The actual implementation of PB, however, falls almost entirely on local actors. The elected leader of each locality (regional and provincial governors and district mayors) is responsible for leading the process, but in conjunction with the Local or Regional Coordination Council. The localities are free to design the regulations governing participant selection, as long as they fit within the broad framework set out by the MEF. The individuals who participate must be representatives of civil society organisations. However, limited political will among some local and regional leaders and weak enforcement mechanisms mean that in practice a wide variety of implementation models for citizen and civil society participation are in place, with a consequent variety in the quality of participation and in enforcement of the population's decisions.

Local officials, the Local or Regional Co-ordination Council, and the citizen participants can all put forward ideas and proposals and can also vote on the final budget. There is also a technical team that evaluates project proposals and provides overall technical assistance, but does not actually vote on the final budget. Finally, of particular importance to accountability, a vigilance committee composed of elected

⁵⁰ European Union, the World Bank and the Inter-American Development Bank, *Peru Public Financial Management Performance Report*, (Lima: European Union, the World Bank and the Inter-American Development Bank, 2009), 104, http://ec.europa.eu/europeaid/what/economic-support/public-finance/documents/peru_pefa_report_en.pdf (accessed Sept. 27, 2010).

⁵¹ Generally the private sector does not actually participate in PB, though in some localities they are more involved in the process of generating local development plans, and can also choose to co-finance projects prioritised through PB as part of their corporate social responsibility work.

citizens is supposed to be set up to ensure that the budget is implemented as planned. These vigilance committees are one of the only examples of specific enforceability mechanisms in Peru's various participatory spaces. However, they are not functioning well because they are not consistently established at the local level and face capacity and resource limitations.

PB is set up to be implemented in seven phases, from informing the community, to selecting participants, capacity building, debating, and through to the final vote. Because there are not strong mandates over how the process should be implemented, and because of the problems of rule of law compliance and political will discussed above, local leaders have modified the practice in ways that are likely to limit participation and accountability. Civil society watchdog exercises have uncovered problems such as incomplete implementation all of the phases, such as capacity building or even the final vote; and, perhaps more troubling for the accountability process, inactive vigilance committees.⁵²

Other problems also limit the accountability mechanisms of PB. First, the participation rate amongst marginalised groups remains low. In the 2010 regional PB exercises, the percentage of women who participated ranged from 3% in Tumbes to a high of 34% in Ica, with the national average being just 21%.⁵³ Furthermore, information asymmetries exist, as both public officials and civil society lack sufficient information to lead and participate. Evidence suggests that citizens have high expectations for the PB process being able to incorporate their perspective and make local public spending more accountable, but their negative experience on the ground is only generating more conflict and distrust towards public officials, an already serious problem in Peru.⁵⁴ The actual proportion of the budget designated through PB is quite low, with participants sometimes complaining it might not be worth influencing and monitoring such a small part of the budget given the high cost of participating in terms of money and time.⁵⁵ Finally, there are no legal mechanisms for seeking redress when local officials do not implement the decisions made during the PB process in their public spending⁵⁶, and it is perhaps not surprising that there has been much criticism of local officials for not enacting the budget decisions made during the PB process.

Only a few donors support PB, especially when compared with the strong donor work being done around Budgeting for Results (see next section). GTZ does offer its brand of capacity building to the MEF and regional and local governments to implement PB under its initiative to improve sub-national financial management. USAID's *ProParticipación* and *ProDecentralización* programmes are both working on strengthening PB at the regional and local levels, with the former more focused on strengthening civil society and the latter targeting local authorities. In the PB's early years, many private NGOs implemented projects to promote citizen participation in the process, though little funding is now devoted to these.

⁵² Grupo Propuesta Ciudadana (GPC), *Participa Perú #40*, 2007, 6-7, http://www.participaperu.org.pe/apc-aa/archivos-aa/3c6bb51ada688b58c57cb18308d59d73/Participa_Peru_40_1.pdf (accessed April 30, 2009).

⁵³ Ciudadanos al Día, *Presupuesto Participativo de Gobiernos Regionales Boletín CAD N°93*, March 2010, 4, http://www.ciudadanosaldia.org/boletines/repositorio/b93/BoletinCAD_93_Presupuesto%20ParticipativoGR_08mar10.pdf (accessed Sept. 15, 2010).

⁵⁴ USAID/Perú Pro Descentralización and Mesa de Concertación Para la Lucha Contra la Pobreza (MCLCP), *Participación y Descentralización: Percepciones y Expectativas Ciudadanas*, (Lima: USAID/Perú and MCLCP, 2009), 38.

⁵⁵ McNulty, Stephanie L., *Empowering civil society? Decentralizing the state and increasing local participation in Peru*, Doctoral dissertation, George Washington University, 2006, 137.

⁵⁶ USAID/Perú Pro Descentralización and Mesa de Concertación Para la Lucha Contra la Pobreza (MCLCP), *Participación y Descentralización: Percepciones y Expectativas Ciudadanas*, (Lima: USAID/Perú and MCLCP, 2009), 46.

3.2 Accountability in practice: Budgeting for Results

Presupuesto por Resultados (Budgeting for Results) is a Peruvian initiative that distinguishes it from other countries in terms of financial management and accountability. Budgeting for Results is an accountability exercise which explicitly links spending priorities with the development impacts they are meant to achieve. The perceived strength of the methodology is that rather than assume that accountability is about spending only, it instead sees accountability in terms of the *quality* of spending and its ability to achieve concrete results. There seems to be a strong consensus amongst donors, public sector and civil society stakeholders alike that Budgeting for Results offers perhaps the best accountability tool for quality in public spending. Yet these actors also caution that the initiative does not automatically increase accountability; it depends on stakeholders having the information, capacity and political will to transform that possibility into reality.

History and design

Peru first put Budgeting for Results into play in the 2008 fiscal year, designating close to 5% of the total budget to it through five pilot strategic programmes: maternal and child health, child nutrition, children's learning, access to identity documents, and distance to health and education centres. MEF has since increased the number of strategic programmes: four in the 2009 fiscal year, then six more in fiscal year 2010⁵⁷ and another seven in 2011.⁵⁸ As the number of strategic programmes increases, so does the percentage of the total budget allocated for Budgeting for Results.

A log frame approach is used to plan and document objectives, indicators, and evaluation methods in order to monitor and assess compliance and results in each of the strategic programmes.⁵⁹ The baseline year for each of the indicators is 2007; every year when MEF submits its draft budget to Congress it includes yearly updates on those indicators to track the state's progress in how its spending achieves results. In its 2010 budget explanation, MEF spent considerable time analysing the indicators, evaluating performance and making recommendations, indicating that performance-based budgeting seems to be working in terms of "answerability" at least. In terms of actually achieving the targeted indicators, while there have been clear improvements in areas such as child nutrition, there is no change yet in others, such as reducing maternal mortality.⁶⁰ Currently, the initiative applies only to the national and regional levels; provincial and municipal governments do not have to use the methodology.

Budgeting for Results is housed within a new MEF department, *Dirección de Calidad de Gasto* (Quality of Spending) created in 2010 and reflecting MEF's increasing focus on spending quality. While there is a continual tracking of progress against the indicators, there is little analysis so far of the effects, the implementation challenges, or citizens' and public officials' ability to use the tool to demand accountability. These are important areas for future research.

The evolution of Budgeting for Results is likely linked with the evolving focus of the government, at least at the central level, on demonstrating results. Some argue that the academic sector and the media

⁵⁷ Ciudadanos al Día, *Presupuesto por Resultados Boletín CAD N° 87*, January 2010, 1, http://www.ciudadanosaldia.org/boletines/repositorio/b87/BoletinCAD_87_PresupuestoporResultados_25ene10.pdf (accessed Sept. 15, 2010).

⁵⁸ Ministerio de Economía y Finanzas. Exposición de Motivos – Proyecto de Ley de Presupuestos del Sector Público para el Año Fiscal 2011. Lima: MEF, 2010, 114.

⁵⁹ Betty Alvarado and Eduardo Morón, "Perú, hacía un presupuesto por resultados: afianzando la transparencia y la rendición de cuentas," Documento de Discusión DD/08/11, Centro de Investigación de la Universidad del Pacífico, 2008, 32-33.

⁶⁰ Ministerio de Economía y Finanzas. Exposición de Motivos – Proyecto de Ley de Presupuestos del Sector Público para el Año Fiscal 2010. Lima: MEF, 2009, 71.

have been instrumental in creating pressure for a more results-based orientation. For example, the JUNTOS programme, Peru's conditional cash transfer initiative, received serious media criticism for not achieving results. The current management of JUNTOS is now implementing an external evaluation in the hope of being able to publicly document its successes. The strength of MEF itself in controlling the budgets of the other state entities also has created a context in which budget executors feel a pressure to show results in order to not have their budgets cut.

Role of Congress

Despite its weaknesses, Congress has been instrumental in pushing forward progressive laws, something that is seen below in the health sector as well. It was an internal push by Congress that saw the first law on Budgeting for Results enacted. Congress also added an accountability element to the 2010 budgeting law (to be implemented in 2011) requiring that each strategic programme must hold *audiencias públicas* (public hearings) in which they present their progress in Budgeting for Results to a variety of stakeholders.

Congress's *Comisión de Presupuesto* has a sub-commission for Budgeting for Results responsible for evaluating the parts of the budget designated through the initiative during the Congress' overall revision of the budget in September and October every year. So far, the *Mesa* is the only non-state actor monitoring and lobbying Budgeting for Results at this stage of its formulation, developing and then submitting specific proposals for reform. Their annual participation means they have also been involved in generating the initiative from its inception and in shaping how it has evolved over time (Box 2.6).

Box 2.6. The *Mesa*: accountability through *Concertación*

So far the *Mesa* is the actor engaged in the strongest monitoring of Budgeting for Results. In addition to involvement in budget formulation, the *Mesa* monitors implementation and outcomes and helps build the capacity of local actors to implement it well and to use it as an accountability tool. The *Mesa* engages in national-level monitoring of progress in the Budgeting for Results strategic areas, including in malnutrition. It writes reports three times a year and also does an annual analysis. So far these monitoring efforts are underdeveloped at the regional level, except in the three regions targeted by EUROPAN (described below). Interestingly, the *Mesa* applies the *concertación* logic to actors who participate in its vigilance efforts. For example, the monitoring committee for the Malnutrition Strategic Program is composed of public officials, two NGOs involved in nutrition (CARE and PRISMA), the Professional Association of Nutritionists, two donors (FAO and UNICEF) and the USAID project Políticas en Salud.

On the one hand, the *Mesa* reflects Peru's *concertación* preference and plays a role in horizontal accountability. On the other hand, concerns have been raised about the representativeness of the civil society participants. The *Mesa* receives no donor assistance. Questions remain, then, about if, and how, this could be an area of future donor focus.

Implementation challenges

The use of Budgeting for Results as a monitoring and accountability tool is still falling short of its potential. The experience highlights how the real challenge in Peru is not the creation of laws, but their implementation at the local level. The regions and the sectors are still struggling with implementing Budgeting for Results, thereby making its use as an accountability tool limited. As with other examples, the law was established without simultaneously ensuring that the relevant state officials had the capacities and tools to implement it. Furthermore, like other legislation, it is seen as being imposed from the centre, with limited ownership at the regional level. The MEF is currently developing an implementation guide for regional actors. This is positive as MEF has been much more strongly involved in developing these budgets than it should be, given that for accountability purposes, MEF should not be both designing the policy and allocating the money for it.

Perhaps the biggest challenge in civil society monitoring is the complexity of Budgeting for Results. It requires specific capacity building to understand the details of how it actually works; capacities that local actors do not currently possess. However, Peruvian NGOs such as PRISMA⁶¹ are building the capacity of regional civil society actors to create an additional monitoring force, both to participate in and complement, the *Mesa* (Box 2.6).

How are donors getting involved?

The Budgeting for Results initiative has generated significant interest from donors, who are consistently increasing their support for it. The variety of modalities involved reflects the type of donor interventions generally in play in Peru.

The World Bank and the IDB both provide policy-based loans to implement Budgeting for Results, while the IDB also provides two project-based supports for equipment, infrastructure, consulting services and staff, as well as direct technical assistance:

- A joint project with the Lima municipal government who asked the IDB for assistance in creating and implementing Budgeting for Results for the city. However, given that Budgeting for Results currently only applies to the national and regional levels, the IDB project is technically outside the national system, resulting in some concern about what will happen when the MEF is ready to implement at the local level.
- PRODEV-B is designed to improve implementation in 10 regions, and includes a component to strengthen citizen and civil society oversight, as well as capacity building, equipment, and evaluations.

USAID provides support to four regions to improve their implementation of Budgeting for Results as part of its *ProDescentralización* project.

GTZ's work in Budgeting for Results is not project-based; instead it is composed of specific technical assistance packages as part of an overall initiative to support governance in Peru. Individual government entities request technical assistance from GTZ to address an area of need. Technical assistance plans are then established on a yearly basis, meaning they can quickly address areas of current need and be modified over time. Currently, GTZ is providing technical assistance to MEF to improve certain aspects of its management and implementation of Budgeting for Results, for example, in the design of new strategic programmes; providing capacity building to ministries and regional governments; and building capacity for managing MEF's information and reporting systems.

In its EUROPAN initiative, the EU provides direct budget support to the MEF's Budgeting for Results strategic priority of reducing chronic malnutrition. This is one of only two direct budget support initiatives in Peru (see Chapter 5).⁶² EUROPAN is the EU's largest direct budget support initiative in Latin America, and was agreed after Peru met minimum financial management standards, especially as shown in its 2008 Public Expenditure and Financial Accountability (PEFA) assessment. Launched in February 2010, it contributes EUR 60.8 million in direct budget support to achieve the Budgeting for Results' nutrition indicators in three target regions with higher than average chronic malnutrition rates. The EU provides the funding to MEF, who then enters into formal agreements with the three regions to provide the funding in exchange for achieving the agreed measurable results. The funding gives MEF an

⁶¹ Through a governance project funded by the UK Department for International Development.

⁶² The only other direct budget support example in Peru is CTB's support to the Ministry of Health to implement Universal Health Insurance, though it is not included here since it does not include an accountability component.

extra resource that allows it to increase assistance to the three regions above and beyond the money that would have already been allocated for nutrition spending.

Within the area of nutrition, the funding is not earmarked for specific initiatives, such as strengthening citizen oversight. However, two features of EUROPAN specifically promote accountability. First, the model is set up to deliver financing in tranches with specific conditions attached. MEF must report on its progress, using an EU reporting mechanism, in order to continue receiving the funding. Interestingly, the MEF has replicated the conditional model in the three regions, asking them to fulfill more conditions than normal and using a tranche funding structure to ensure compliance. One part of the conditions is specifically linked to accountability, for example, that the regions must post their agreement with the MEF on their website.

While part of the budget is fixed, part is variable, and allocated according to progress. In the first year, the fixed proportion was higher in order to provide the regions with funding to re-organise logistics and human resources and get other basics in place. Every year the variable percentage of the budget, linked with performance, is increased.

The EU has asked the *Mesa* to monitor and publicise progress on the initiative in the three regions, and this was ultimately included in the agreement signed between the EU and the MEF. The MEF has taken this monitoring even further and is increasing citizen oversight in these three regions. For example, the MEF has trained 50 facilitators from the *Mesa* and civil society groups to engage in co-ordinated monitoring of their region's implementation of the nutrition programme. Its alliance with the *Mesa* also facilitates TAI; much of the budgeting information for Budgeting for Results has not yet been made public through the online portals, but MEF has released some of this information to the *Mesa* so that it can conduct its oversight role. Furthermore, the *Mesa* and facilitators have successfully become involved in developing the budget, at least determining the indicators, which is generally an area of weakness in citizen engagement in the budget cycle.

Overall, these accountability-promoting mechanisms, an essential part of the design of the direct budget support initiative, seem to be successful.

4. ACCOUNTABILITY IN THE PROVISION OF HEALTH SERVICES

This chapter describes accountability in health service provision in Peru. It focuses on accountability in policy making and service implementation, then discusses horizontal accountability, taking childhood malnutrition as a case study. This is a priority for both government and donors, as well as an area in which a range of development actors intervene in a variety of ways.

Overall, health service provision in Peru must be understood within the context of both limited access to services and very poor citizen opinion of the quality of those services. In terms of access, economics plays a role, as 48% of Peruvians were without health insurance in 2007⁶³. The geographic divide is also relevant; in the UNDP's Index of State Density, 79% of Peru's provinces, accounting for 37% of the country's population, have less than the minimum standard of 10 doctors per 10 000 inhabitants (see Annex 2).⁶⁴ For those who do have access to state services, opinions on the quality of those services are low. In a 2008 survey by *Ciudadanos al Día*, the satisfaction rate amongst citizens accessing services at the country's public hospitals was only 34%, below average across all types of organisations.⁶⁵

International priorities, such as the Millennium Development Goals (MDGs), clearly shape the state's health priorities, especially its decision to place maternal-child health and malnutrition programmes within the Budgeting for Results initiative (see Chapter 3). CSOs seem to be successfully using the human rights framework to push for access to quality healthcare for all, while the government takes a rights-based approach, as shown in the 2009 law mandating universal health insurance.

At the national level, the *Ministerio de Salud* (Ministry of Health or MINS) develops priorities, policies, and national-level implementation plans. Congress also takes a strong legislative role in the health sector, including for universal health insurance and a user's rights law. Policies and strategies are also developed at the regional level through the *Direcciones Regionales de Salud* (Regional Health Offices or DIRESA); regional policies must fit broadly within the national framework.

4.1 Accountability at the national level

The World Bank's Accountability Triangle framework has been applied to the Peruvian health sector and is used as a reference throughout this chapter to explore accountability in terms of both establishing health policy and in implementing health services on the ground. It provides a useful starting point for understanding the key accountability actors as well as the spaces in which they interact (see Annex 3).⁶⁶ It illustrates both the "long route" of accountability, in which citizens influence policy; as well as the "short route", in which citizens focus on their local service provider.

⁶³ Alvarado, Betty and Monique Mrazek, "Health Outcomes and Public Health Sector Performance," In *An Opportunity for a Different Peru: Prosperous, Equitable, and Governable*, eds. Marcelo M. Giugale, Vicente Fretes-Cibils, John L. Newman,(Washington, DC: World Bank, 2007), 647.

⁶⁴ PNUD Peru, *Informe sobre Desarrollo Humano Perú 2009: Por una densidad del Estado a servicio de la gente* (Lima: PNUD, 2010), 75, <http://www.pnud.org.pe/frmPubDetail.aspx?id=156> (acessed Oct. 4, 2010).

⁶⁵ Data comes from Ciudadanos al Día's RankinCAD 2008.

⁶⁶ Alvarado Pérez, Betty and Rony Lenz, "Pro-poor Policies in the Peruvian Public Health Sector," In *A New Social Contract for Peru: An Agenda for Improving Education, Health Care, and the Social Safety Net*, Ed. Daniel Cotlear, (Washington, DC: World Bank, 2006), 111.

Making the state accountable

A number of actors are successfully intervening at the national policy level to make the state accountable for how the health sector offers services. One of the most influential groups of non-state actors in health is *ForoSalud*, a civil society network with an elected leadership and regional chapters in 19 of Peru's regions. It lobbies for policy change, including by promoting new laws to Congress and building support amongst political parties and candidates; and monitors and oversees policy and programme implementation at the national and local levels.⁶⁷

The *Consejo Nacional de Salud* (National Health Council or CNS) plays an advisory role to MINSA. It was established as a forum for dialogue between that institution and other health stakeholders in the development of health policy. It functions in a similar way to the other state-civil society advisory mechanisms and *concertación* spaces discussed earlier that were set-up during decentralisation. The CNS is composed of six public officials, a university dean, the Dean of the Medical Association, and three other non-state elected members, representing private-sector health providers, health workers, and local community organisations.⁶⁸ While CNS is not the same kind of independent civil society voice as *ForoSalud*,⁶⁹ it does facilitate intra-government interactions that might strengthen horizontal accountability, at least within the Executive Branch itself.

Putting health on the political agenda

There are also some important examples of civil society lobbying to get political parties and individual candidates to adopt and promote pro-health platforms. For example, in 2005 the Initiative Against Childhood Malnutrition (Box 2.7) began a strategy to pressure presidential candidates to adopt a specific platform of reducing childhood malnutrition. The current President, Alan Garcia, was one of the candidates who signed on; as soon as he was inaugurated, the initiative began monitoring to ensure he acted on this campaign promise.

Some donors take a similar approach. For example, UNICEF, in collaboration with IDEA and the Peruvian NGO *Transparencia*, implemented a project to promote political parties' adoption of child health issues. USAID uses a different type of intervention; instead of promoting one specific policy option, they promote consensus amongst parties. Part of the weakness in health policy making was the lack of continuity within parties and the absence of the sort of long-term implementation strategy crucial for tackling health problems like nutrition. USAID, through its implementing organisation Abt Associates, promoted the development of political parties' platforms in health, using information and data to craft policies, and ultimately created consensus around the *Acuerdo de Partidos Políticos en Salud* (Political Party Agreement in Health). The aim was not to achieve certain health policies, but rather to improve the parties' capacity to analyse health policies and develop policy platforms on health, thereby putting health more generally on the public agenda and improving the supply of policy choices offered to voters. It also aimed to help demonstrate commonalities amongst parties and generate consensus around health policies. Malnutrition was one of the subject areas, and this focus was selected by the parties themselves. Though the project did not put forward specific proposals, other groups like the *Mesa*, *ForoSalud*, the Initiative Against Childhood Malnutrition, and the Professional Medical Association use the space to make their own policy proposals.

⁶⁷ <http://www.forosalud.org.pe/index.html>

⁶⁸ <http://www.minsa.gob.pe/cns/directorio.asp> (accessed Oct. 8, 2010).

⁶⁹ Reuben, William and Leah Belsky, "Voice in the Accountability of Social Policy," In *A New Social Contract for Peru: An Agenda for Improving Education, Health Care, and the Social Safety Net*, Ed. Daniel Cotlear, (Washington, DC: World Bank, 2006), 263-264.

Though this type of support has been successful in influencing the platforms being promoted, enforcement is still a problem. Once parties or individual politicians get elected, there is little support available for ensuring that those promises are kept, either with the parties themselves or through civil society oversight efforts. The Acuerdo is now striving to monitor, and ultimately improve enforceability, of parties' commitments. It has already been used as an accountability space, with the current government's party making several presentations in order to demonstrate their compliance with their pre-election promises. Now that the Acuerdo is gearing up for the next presidential election in April 2011, they have asked the Acuerdo de Partidos Políticos en Salud team to help them generate a methodology for monitoring compliance.

Box 2.7. The Initiative Against Childhood Malnutrition: an alternative model for donor assistance

The Iniciativa Contra la Desnutrición Infantil (Initiative Against Childhood Malnutrition) is a network composed of key stakeholders that came together to push a common policy agenda for fighting malnutrition. The initiative was initially founded by some of the key NGOs working in nutrition, like ADRA, CARE, Caritas, and PRISMA. They came together many years back to change the focus on nutrition as being merely about food aid, to understanding malnutrition as a structural problem related to poverty, education and access to health care.

The group has had some very visible policy successes. The current national strategy for fighting poverty and malnutrition, CRECER, largely reflects the types of strategies promoted by the group. In addition to advocacy, the initiative also monitors the government's progress in fighting malnutrition, writing reports and offering recommendations for how to improve. They have successfully pushed for combating childhood malnutrition by, for example, working with pregnant women, offering families comprehensive packages of assistance, and attacking other malnutrition risk factors to reach children before they become malnourished. Other types of organisations have since joined, such as the Mesa, as well as other donors, including USAID, UNICEF, UNFPA, WHO, and WFP, although work is led by the NGOs. The participation of specific donors as members of the initiative – and not in implementing projects or programmes – is an alternative example of a donor co-ordination mechanism that is led by civil society rather than donors.

4.2 Accountability challenges in local service provision

In Peru's decentralised system, responsibility for providing primary health care services should fall entirely on provincial and municipal governments. Local health services, especially outside Lima, take a range of forms – from small first-aid posts and medicine dispensaries to health posts, clinics with doctors, and hospitals. Private health services do exist though these are accessible for only a small minority of Peruvians. Health users are intervening directly at the provider level to push for accountability in service provision (see Annex 3), including in nutrition.

In contrast to the strong impact of actors intervening at the national policy level, local-level accountability efforts in health services are weak, especially for nutrition. There are a couple of reasons for this. One is civil society weakness at the local level; the other is that in many ways nutrition is an invisible problem, making it difficult to monitor. Parents do not know how to physically identify nutrition deficiencies in their children.

MINSA's *Oficina General de Estadística e Informática* (Office of Statistics and Information) is in charge of collecting and disseminating data on the health sector, though the information published on their web portal is not always up to date.⁷⁰ There is no standardised system for monitoring quality in service delivery, which perhaps explains why many donor interventions are aiming to establish community-based monitoring systems that can then feed back to service providers.

⁷⁰ <http://www.minsa.gob.pe/portada/estadistica.asp>.

The participatory processes and dialogue spaces introduced during decentralisation offer some potential for health service users to demand accountability. For example, participatory budgeting (Chapter 3) allows communities to assign part of the budget to health projects, and the Local and Regional Coordination Councils are charged with generating development plans which include health components. However, there are many challenges and limitations in these attempts to exact accountability (see discussion above).

A stronger local force for accountability seems to be the community associations formed by the beneficiaries of the state's social safety net programmes. These include the food and nutrition programmes *Vaso de Leche* (Glass of Milk), *Desayunos Escolares* (School Breakfast Programs), and *Comedores Populares* (Community Kitchens); as well as *Wawa Wasi*, a programme that provides community-based child care and nutritional support to young children.⁷¹ Local and grassroots beneficiary organisations, such as *Clubes de Madres* and *Comités de Vaso de Leche*, whose members are predominantly women, have been able to successfully monitor the quality of services at the local level, though they face difficulties in passing on their members' needs to the national policy level, mostly because policy advocacy tends to be open only to Lima-based organisations.⁷² However, there has been some concern about the representativeness of these organisations and even some instances of their leaders misusing their position to manipulate resources and dominate communication channels at the expense of their members.

Several factors are undermining the efforts such as those by the *Defensoría* to encourage citizens to complain about health service issues. One simple reason is geography, as many citizens have to travel a long way to a *Defensoría* office to make a complaint. Other cultural and social factors limit individuals' propensity to lodge a formal complaint (Box 2.8). One factor is cultural norms that view doctors as higher up the social hierarchy, and there is little communal relationship of confidence between doctors and individuals. In communities with only one doctor, complaining against that doctor means risking access to a physician's care. Another problem is that local communities do not generally see health care as a human right (Box 2.8). In addition, the individualised nature of the complaint system does not take into account the reality of community life in some areas, with local leaders and social structures often monopolizing communication flows and making it unlikely that an individual will make a formal complaint outside of his or her community structure. As was mentioned in the discussion of TAI, some civil society or grassroots groups are much more involved in interactions with local officials, again then preventing them reaching some individual citizens directly.

Despite these limitations at the local level, few donors are working to resolve them. The *Defensoría* itself struggles to develop policies and procedures that are relevant to Peru's cultural and economic diversity. For example, their communication campaigns need to contain different messages to fit the experience of a variety of different communities.

⁷¹ Mihaela Tesliuc, Cornelia, "The Social Safety Net" In *A New Social Contract for Peru: An Agenda for Improving Education, Health Care, and the Social Safety Net*, Ed. Daniel Cotlear, (Washington, DC: World Bank, 2006), 158-159.

⁷² Reuben, William and Leah Belsky, "Voice in the Accountability of Social Policy," In *A New Social Contract for Peru: An Agenda for Improving Education, Health Care, and the Social Safety Net*, Ed. Daniel Cotlear, (Washington, DC: World Bank, 2006), 267-268.

Box 2.8. Women and the Defensoría complaint system

Women face particular constraints in using official channels like the Defensoría complaint system. This is of concern when promoting childhood nutrition, as cultural norms mean it is more likely to be women intervening in this domain. Yet cultural and social norms also limit women's access to information about the opportunities for redress, like the Defensoría. Even when they know it is possible, the control their husbands and families often exert means they first have to overcome these constraints before even making it to the local authorities. Women face extra constraints in standing up to doctors, and tend to see health and nutrition services as a favour provided by the authorities and not as a right. So far little donor assistance focuses on supporting state institutions to develop and implement policies that are appropriate for women as well as marginalised communities. This is an opportunity for future work.

Community-based health: the Comités Locales de Administración en Salud

The *Comités Locales de Administración en Salud* (Local Committees for Health Administration or CLAS) are local health centres that provide primary care services. They are unique in that they are managed by communities themselves. In 2008 the CLAS included about 31% of the primary care facilities from MINSA. The CLAS are one of the only health centres that specifically incorporate mechanisms' for user feedback. Though they receive state funding, they also supplement their budgets with fees for service. Since they manage their own finances, this gives them an incentive to both increase coverage to more community members and ensure satisfaction so that users return. Their participatory structure also facilitates community-based quality control. Each CLAS is run by an association made up of six elected members of local social organisations; and a council, comprising three members elected by the association. The council is responsible for running the daily affairs of the health centre, while the association ensures that the CLAS successfully implements the Local Health Plan, which it develops in conjunction with the community. The association hires and supervises the head doctor and staff. The CLAS also exhibits horizontal accountability as it signs a management contract with the DIRESA and its activities and spending are monitoring by the *Contraloría* like any other government entity.⁷³

Though CLAS have been operating as a MINSA initiative since 1994, support from central government waned in the mid-2000s. Despite this, the CLAS have continued functioning quite well, indicating the depth and strength of the community's engagement.⁷⁴ Still, civil society and state actors began pushing for a renewed commitment to CLAS, and the Congress's *Comisión de Salud* (Health Commission) decided to set up a special commission to evaluate CLAS with community, civil society and public officials participating in fora at the national, regional and local level. This work resulted in a new law passed by Congress in 2007 mandating and regulating the CLAS structure, indicating that the participatory mechanism was once again in favour and providing support for participation as a national policy.⁷⁵

Donor involvement

While we found no evidence of any donor initiatives to support the CLAS, some donors do intervene at the local level to strengthen accountability in service provision, including in nutrition. USAID's Healthy

⁷³ Alvarado Pérez, Betty and Rony Lenz, "Pro-poor Policies in the Peruvian Public Health Sector." In *A New Social Contract for Peru: An Agenda for Improving Education, Health Care, and the Social Safety Net*, Ed. Daniel Cotlear, (Washington, DC: World Bank, 2006), 127-132.

⁷⁴ Díaz Romero, Ricardo, "Aprobación de Ley de Cogestión y Participación Ciudadana: Nuevos Retos para la CLAS," (ForoSalud, 2007), 2, http://www.forosalud.org.pe/los_nuevos_retos_para_las_clas.pdf (accessed Oct. 8, 2010).

⁷⁵ Díaz Romero, Ricardo, "Aprobación de Ley de Cogestión y Participación Ciudadana: Nuevos Retos para la CLAS," (ForoSalud, 2007), 4, http://www.forosalud.org.pe/los_nuevos_retos_para_las_clas.pdf (accessed Oct. 8, 2010).

Communities & Municipalities programme works with local officials, citizens and civil society groups in municipalities in 13 regions to strengthen the ability of communities to monitor health outcomes and of public officials to provide information about their health sector performance. They do so through the development of curricula and education tools, capacity building, and the implementation of a municipal public health information system (*Sistema de Información Municipal de Salud Comunal* or SISMUNI).

The World Bank funds a loan that applies the Bank's community-level mechanisms for monitoring health outcomes at the municipal level. Its complementary programme, RECURSO, has developed nutrition standards that are easy to use by parents and communities to gauge the nutritional status of their children. It has also pushed for the adoption of these easily-measured nutrition standards to be incorporated into the social communication initiatives under the CRECER strategy (see Section 4.3).⁷⁶ This is a first attempt to institutionalise clear health standards which communities themselves can measure and use in their accountability efforts.⁷⁷

Many donors take a systems approach to health care. This means selecting specific regions and working simultaneously with the various actors at all decentralised levels within the region:

- AECID's *Proyecto de Fortalecimiento Institucional del Sector Salud en Loreto y Tumbes* (Institutional Strengthening of the Health Sector in Loreto and Tumbes) works in two regions with MINSA and the regional governments to improve the quality of health services. It is working with these state actors to better focus on user satisfaction and also strengthening communities to become more vocal in demanding better services.
- MINSA implements PARSALUD, a project receiving joint financing from the World Bank and the IDB. It works to reduce maternal and infant mortality and childhood malnutrition in nine regions. It has an implementation unit based in MINSA, and one co-ordinator per region housed at the regional DIRESA. Though it primarily focuses on improving the supply of health services, it does incorporate accountability as part of its activities. This includes working to stimulate citizen demand by educating communities in their rights to quality health and nutrition services and encouraging communities to get involved in monitoring and oversight. It also works on horizontal accountability by improving MINSA's ability to oversee and regulate service provision in the target regions.

Private sector involvement

The extractive industries have also been very active in addressing childhood malnutrition in the areas where they work. Some of these firms spend an incredibly high amount on development. For example, the mining company Antamina implements a portfolio of development projects, one of whose objectives is to reduce the incidence of chronic malnutrition in children under three through making voluntary contributions to the *Fondo Minero*. In 2010 Antamina pledged USD 44 million USD in the region of

⁷⁶ In 2007, all of the various government initiatives aimed at tackling poverty and childhood malnutrition were put together under one overarching national strategy, CRECER.

⁷⁷ Cotlear, Daniel, *Making Accountability Work – Lessons from RECURSO*, En Breve, Number 135, (Washington, DC: World Bank, 2008), 4,
http://siteresources.worldbank.org/INTENBREVE/Newsletters/21948780/Sep08_135_RECURSO_EN.pdf
(accessed Oct. 3, 2010).

Ancash alone, about 10% of the entire ODA received by Peru in 2009 (see Chapter 5).⁷⁸ Perhaps due to its intense intervention in only one region, it is reporting strong reductions in malnutrition levels.⁷⁹

A key challenge in Peru is creating incentives for the private sector to co-ordinate their work with other development actors. Public-private partnerships, increasingly being used in Peru, seem to offer one option (Box 2.9). The lack of mechanisms to co-ordinate this work (discussed below), means it is almost impossible to map these initiatives or to assess the degree to which they address accountability (discussed further in Chapter 5).

Box 2.9. Public-private partnerships: harmonising and co-ordinating private sector initiatives

The Programa de Reducción de la Desnutrición Crónica Infantil (Program for the Reduction of Childhood Malnutrition – PREDECI) began as an initiative funded via a Fondo Minero contribution by the mining company Yanacocha. This initiative operates in the Andean region of Cajamarca, and regional and local governments, the Catholic church and civil society all collaborate to implement it. In 2010, the initiative expanded dramatically, adding funding from USAID, the Clinton Gustra Sustainable Growth Initiative, six additional mining companies, and the Government of Cajamarca. The initiative is presided over by the Consejo Directivo Técnico (Technical Executive Council) composed of representatives from regional and local government and the mining firms. A separate Comité Consultivo (Consultative Committee) is composed of state actors, donors, and the NGO CARE. Since 2008, the initiative has recorded an improvement in nutrition indicators in the areas where it works. It does some accountability work at the local level, such as helping parents to use height and weight benchmarks to assess the quality of the health and nutrition services they receive.

USAID's health sector is now developing a new private-public initiative in which they will co-finance (in a ratio of at least 1:1) with extractive industries' nutrition initiatives in selected regions. It is still too early to learn from these experiences, however.

4.3 Horizontal accountability in the health sector

Having discussed vertical accountability in both health policy and implementation at the local level, we now turn to horizontal accountability (between different state entities) in policy and service implementation.

A number of intra-governmental relationships and mechanisms govern horizontal accountability. First, through its Budgeting for Results initiative (Chapter 3), MEF demands accountability in public spending at all levels of the health sector. Two of the government's first strategic priority programmes were directly related to health: improving maternal-child health and reducing chronic child malnutrition. In the 2011 budget, four new health programs were added, each of which aim to reduce disease incidence: HIV/AIDS and TB; infectious diseases; non-transmissible diseases (*e.g.* diabetes, high blood pressure, etc.); and prevention and control of cancer.

MINSA is charged with regulating the health care system overall, which includes monitoring service provision. However, at the same time it also develops policy guidance and implements services, which

⁷⁸ <http://www.fondomineroantamina.org/contenido/fma/que-es-el-fma> (accessed Jan. 11, 2011).

⁷⁹ <http://www.fondomineroantamina.org/contenido/destacado/4-programa-ally-micuy-reduce-en-692-la-desnutricion-cronica-infantil> (accessed Jan. 11, 2011).

makes it difficult to fulfill its monitoring and regulating role.⁸⁰ It also faces limitations in information gathering (see earlier discussion), also constraining its monitoring role.⁸¹

Congress plays an oversight role in the sense of approving the health budget and passing laws that mandate aspects of health service provision. However, these laws must be funded by the MEF in order for MINSA to implement them. This has created challenges; for example, although the 2009 Universal Health Insurance law mandated universal coverage, MINSA cannot achieve that coverage until MEF approves the required funding.

The *Defensoría* oversees the state's compliance with its health service provision role, including through its *Programa de Descentralización y Buen Gobierno* (Programme of Decentralisation and Good Governance) at the national level and in its regional offices, though the limitations and difficulties it faced were outlined above. Furthermore, its role in accountability is limited given that health is only one of its focus areas and its regional offices (1 per region) do not have the staff to investigate all claims from throughout the region.

In 2007, all the various government initiatives for tackling poverty and childhood malnutrition were put together under a single overarching national strategy: CRECER.⁸² The CRECER strategy incorporates an implementation plan for the many different programmes that will ultimately reach 880 of the poorest districts, distributed across 21 regions. CRECER includes a vast array of state initiatives linked with nutrition:

- JUNTOS, Peru's conditional cash transfer programme that provides financial support to families conditional on school enrollment and on accessing health and nutrition monitoring services.
- Social safety net programmes, such as *Vaso de Leche*.
- The new Universal Health Insurance.
- The Budgeting for Results strategic programmes in nutrition and maternal-child health.

This new institutional set-up brings together all the government actors with a role to play in the strategy, from national down to regional and local governments. Before the reform these various ministries managed their own individual programmes independently. The aim is to improve coordination and mutual accountability in implementing the strategy.⁸³

⁸⁰ Alvarado Pérez, Betty and Rony Lenz, "Pro-poor Policies in the Peruvian Public Health Sector," In A New Social Contract for Peru: An Agenda for Improving Education, Health Care, and the Social Safety Net, Ed. Daniel Cotlear, (Washington, DC: World Bank, 2006), 141-142.

⁸¹ Alvarado Pérez, Betty and Rony Lenz, "Pro-poor Policies in the Peruvian Public Health Sector," In A New Social Contract for Peru: An Agenda for Improving Education, Health Care, and the Social Safety Net, Ed. Daniel Cotlear, (Washington, DC: World Bank, 2006), 142-143.

⁸² CRECER is housed under the *Secretaría Técnica de la Comisión Interministerial de Asuntos Sociales* (Technical Secretariat of the Interministerial Commission on Social Matters - ST-CIAS) of the *Presidencia del Consejo de Ministros* (President of the Council of Ministers - PCM).

⁸³ Website of the Interministerial Comission on Social Matters (ST-CIAS): <http://www.cias.gob.pe/crecer.php?var=1> (accessed Oct. 2, 2010.)

5. HOW DO DONORS SUPPORT ACCOUNTABILITY IN PERU?

Previous chapters have presented many individual donor initiatives for supporting accountability in Peru. This chapter maps some of the key features of the aid landscape, including the extent of implementation of the aid effectiveness agenda. It draws out some common trends among the various donor approaches.

5.1 Peru's aid landscape

Aid: how much and who from?

Perhaps the most significant feature of aid in Peru is that it represents a much smaller proportion of the total budget than in most other developing countries. For example, in 2008 the USD 466 million that Peru received as official development assistance (ODA) represented only 0.4% of its gross national income and 2.18% of central government's expenditures.⁸⁴ If donor funding for anti-narcotics activities is removed, the amount is even smaller. This is put further into perspective when one considers that net *private* inflows in 2008 were USD 2.2 billion, or almost five times the ODA volume.⁸⁵ This small proportion of ODA in the national budget potentially alters the donor-recipient relationship in Peru (Box 2.10).

Box 2.10. Peru: Aid in an upper-middle income country

Peru's new designation as an upper-middle income country has changed its relationship with donors, with some donors already leaving the country and others evaluating their long-term presence. Yet, looking beneath the surface, Peru's high growth performance does not necessarily mean it should now stop receiving aid. Distribution and inequality problems mean that many of Peru's citizens live in persistent and extreme poverty. Governance and accountability challenges combined with high social conflict also signal an ongoing role for outside assistance. But in what form? The country's strong financial management systems make it a contender for new modalities like direct budgeting assistance. However, state and civil society capacity gaps and weak law enforcement mean that complementary initiatives might also be necessary. The presence of new development actors like the private sector might also give traditional donors a new role, such as to share best practice and set up co-ordination mechanisms.

In 2009, 77% of Peru's ODA came from the bilateral donors. The top three bilateral donors (the United States, Spain and Germany) accounted for 83.5% of all bilateral ODA. The other seven donors in the top 10 list were (in order) the EU, Switzerland, Belgium, Canada, Italy, France and Korea.

Of the multilateral donors, the IDB approved USD 245 million in loans for Peru in 2008, USD 323.3 million in 2009, and USD 342.5 million in 2010. The World Bank lent USD 1.375 billion in 2009 because of the financial crisis, although lending fell back to pre-crisis levels the next year, at USD 368.89 million. The total contribution of all the UN agencies in 2008 (last year available) was USD 9.63 million USD, with approximately 78% of that total coming from the World Food Program, UNFPA, IFAD, and UNDP (in rank order of contribution).

⁸⁴ World Bank's World Development Indicators, <http://data.worldbank.org/data-catalog/world-development-indicators> (accessed Sept. 26, 2010).

⁸⁵ OECD official statistics: <http://www.oecd.org/dataoecd/23/42/1882858.gif> (accessed Sept. 13, 2010).

Multi-national companies working in the extractive industries are quickly becoming a relevant development actor. As discussed in Chapter 3, these companies play a role in Peruvian development through paying a royalty tax that is then redistributed into decentralised public budgets. Some companies also choose to donate to *Fondo Minero*, the government's fund for development projects. Every extractive industry company also implements its own corporate social responsibility projects in the local communities in which it works. In some cases, they also engage in public-private partnerships with bilateral donors, such as USAID and AECID. In most cases, though, they implement projects directly with local development partners like NGOs.

Private development organisations are another very strong force in Peru. In 2008, private funding totalled about USD 170.6 million, about half of the total ODA funding, making these funding streams very relevant to national development.⁸⁶ These private organisations have their own co-ordination mechanism – the *Coordinadora de Entidades Extranjeras de Cooperación Internacional* (Coordinator of Foreign International Cooperation Entities - COEECI), a network of 57 organisations with offices in Peru. In addition to representing these organisations, it also aims to facilitate dialogue with the state and other civil society actors.⁸⁷ Interestingly, COEECI recently recognised that funding from private companies will become an important source of development financing following the impact on ODA levels of the global economic crisis and Peru's re-classification as an upper-middle income country.⁸⁸

Donor co-ordination and aid effectiveness

The government's *Agencia Peruana de Cooperación Internacional* (APCI) is charged with co-ordinating and managing development assistance. APCI has taken the lead in co-ordinating Peru's many donors. This includes developing a multi-year policy document, *La Política Nacional de Cooperación Internacional* (National Policy for International Co-operation), and annual plans which outline priorities for the year and encourage donors to shape their programming accordingly. Though they are still far from achieving the 2010 Paris Declaration targets,⁸⁹ they have instituted new programmes and initiatives to address these challenges (see Box 2.11).

Box 2.11. Country ownership and mutual accountability: APCI

Some examples of APCI initiatives highlight how developing countries are implementing the Paris Declaration in practice. APCI's Sistema Nacional Descentralizado de Cooperación Internacional no Reembolsable (SINDCINR – National Decentralised System for non-refundable International Cooperation) decentralises ODA co-ordination to the regional level. With support from AECID, it is rolling out a pilot in four regions to strengthen regional co-ordination bodies composed of donors, state actors, Consejos Regionales, and, in some regions, other civil society and private sector organisations.

APCI's Comité de Coordinación Multisectorial (Multisectoral Co-ordination Committee) brings together representatives responsible for co-ordination with donors from each state entity, from ministries to regional and local governments, to foster effective donor co-ordination across the government.

APCI also plays a key role in information generation. Its Mapas de Cooperación Internacional (International Cooperation Maps) display donor interventions by region, donor and Millennium Development Goal (MDG). Its accuracy, of course, depends on the information provided by donors, emphasising the importance of mutual accountability.

⁸⁶ http://www.apci.gob.pe/archivos/Presentacion_Cifras_CINR_2007_2008_28_12.pdf (accessed Oct. 6, 2010).

⁸⁷ <http://www.coeeci.org.pe/>

⁸⁸ Coordinadora de Entidades Extranjeras de Cooperación Internacional – COEECI, *La contribución de la cooperación internacional privada al desarrollo del Perú*,

Lima, 2010, http://coeeci.org.pe/documentos/LIBRO_COEECI_2009.pdf (accessed Oct. 15, 2010).

⁸⁹ According to the OECD's '2008 Survey on Monitoring the Paris Declaration', Peru received 'low' to 'moderate' ranking in the 5 main categories of indicators of achievement of the Paris Declaration targets, <http://www.oecd.org/dataoecd/53/12/42510530.pdf> (accessed Oct. 11, 2010).

Donors promote co-ordination through two different mechanisms. First, the *Foro de Cooperantes* (Donor Forum) is an ongoing meeting space in which donor and APCI representatives come together to share ideas and analysis, and to collaborate and co-ordinate across sectors. Second, they also promote donor roundtables, called *Grupos Temáticos Sectoriales* (Thematic Sectoral Groups) to harmonise work at the sector level. In some cases, donors also run their own co-ordination networks outside of APCI, especially for more sensitive issues like human rights. APCI is working to establish a new policy-level co-ordination mechanism to give APCI a stronger co-ordination role with donors at the policy and strategic level, while maintaining the roundtable structure for co-ordinating programme implementation.⁹⁰

The roundtables for the health, governance, and public finance sectors seem to meet frequently, though the levels of involvement of government actors vary. The health roundtable, the *Mesa Interagencial de Salud* (Interagency Health Roundtable), was officially re-launched in 2010 and links together the principal donors working in health, as well as the MINSA. Governance issues are covered in various sub-groups within the *Grupo Gobernabilidad* (Governance Group); the sub-groups Decentralisation and State Modernisation, and Democracy and Human Rights are both led by donors. Finally, the *Mesa PEFA* has a different model for co-ordination and harmonisation, being led by the MEF. In addition to offering a forum for dialogue and co-operation, the group has commissioned specific studies on themes such as public budgeting and accountability.

Donors have also successfully participated in civil society-led co-ordination mechanisms, such as the Initiative Against Childhood Malnutrition (Box 2.7).

Though Peru is far from having a full and complete system of mutual accountability to which donors and the state both subscribe, the country has made progress in other ways towards achieving better mutual accountability between donors and the government. Importantly, these mechanisms do seem to be linked with instances of citizen-state accountability, lending support to the idea that strong domestic accountability systems can facilitate mutual accountability.

For example, donors report annually on the initiatives they finance through the APCI's *Matriz Integrada de los Proyectos de la Cooperación Internacional* (Integrated Matrix of International Cooperation Projects – MIPCI). Recipients of ODA also report on their activities through a *declaración anual* (annual statement). Each of these mechanisms is linked to APCI's online transparency portal, so that the information can be made public. Some other examples of mutual planning mechanisms also support mutual accountability. The PEFA *Mesa*'s model for collaboration, characterised by the MEF's strong leadership, involves discussion, joint planning, and joint activities, such as research. Donors also participate as representatives in some of the *concertación* spaces, like the *Mesa*. However, donors could improve by more consistently working through national strategies, using country systems and being more stringent about taking a “do no harm approach”. Finally, appropriate indicators are needed to measure accountability improvements and both donors and the state should collaborate in monitoring them.

Co-ordination of private development financing

The relatively high presence of private development financing in Peru (see Box 2.5) makes adhering to the Paris Declaration more complicated. The development funds donated or spent by private companies do not have to be reported to APCI, and therefore are not incorporated in official registers of aid flows. Peruvian organisations have to report funding they receive from private foundations but not from corporations. APCI is considering revising this rule, but it would vastly increase the scope of its work. These NGOs do have to report to APCI if they want to recuperate what they spent on IGV, the value-added tax, though many NGOs are put off by the paperwork involved. NGOs do tend to report to APCI as

⁹⁰ APCI, Diagnóstico y Propuesta de Organización de los Mesas Temáticas en el Perú. 2009.

general good practice and to be transparent, even though they do not have to receive APCI approval for their programming. Private companies see it as in their best interest to inform the local authorities and affected communities about their activities, in part to mitigate social conflicts. But they do not have the same incentive to inform APCI or other development actors at the national level.

There are currently no mechanisms for co-ordinating the extractive industries in their development activities. Generally, extractive industries either enter into policy discussions with the Ministerio de Energía y Minas (Ministry of Energy and Mines) or discuss their specific development projects with the local authorities, but there is very little overall co-ordination despite their increasing role in development. In theory, the industries' voluntary contribution to Fondo Minero means that a Comité Técnica (Technical Committee) should be established to bring together representatives from the private firm, local authorities and civil society, to provide a co-ordination and feedback mechanism for projects. But when these do exist, they only cover the activities of one firm, meaning there is still no overall co-ordination across firms or localities. The organisation Grupo de Dialogo, Minería y Desarrollo Sostenible (Dialogue Group, Mining and Sustainable Development) brings together people from the public, private and civil society sectors, though discussions tend to focus on policy rather than on co-ordinating development projects. The sorts of public-private partnerships set up to tackle childhood malnutrition seem to offer one of the few models of collaboration and co-ordination amongst donors, NGOs and private companies (see Box 2.9).

5.2 The main donors and their accountability initiatives

This section describes the main donors supporting accountability in Peru, their main projects, and some of the commonalities, differences, and trends across the initiatives. The discussion is based on the 29 accountability initiatives reviewed for this mapping exercise (see Annex 5).⁹¹

Volumes and approaches

The donors with the largest accountability portfolio, in terms of number and complexity of initiatives, are AECID, IDB, GTZ, UNDP, and USAID. USAID has the most projects, while the IDB has the most initiatives directly supporting government entities (although many of these only have accountability as a subsidiary objective).

The most frequent aid approach is traditional project support. Some donors, like USAID and CIDA, fund third-party organisations to implement their projects, whereas the majority of donors implement their initiatives themselves. Some donors pool resources, for example, the World Bank and IDB give joint loan funding to the Programme to Support Health Sector Reform (PARSalud) and CIDA, Fondo Italo, IFC and USAID jointly fund the MIM Project (*Mejorando la Inversión Municipal*). The accountability initiatives of both the IDB and the World Bank involve either policy-based or programme-based loans, and the IDB also offers non-loan project support.

Despite the predominance of project support, there are two very interesting examples, each described above, of approaches that are more in line with the effective aid principles of the Accra Agenda for Action and the Paris Declaration: the basket funding initiative supporting the *Defensoría* (Section 2.2) and the

⁹¹ Due to the scope of the mapping exercise, this is meant to be a broad summary and is not exhaustive in nature. It is acknowledged that some donor initiatives dealing with accountability may not be included. Furthermore, the focus of the mapping was on projects that either focus on accountability explicitly (such as through governance programs) or those in the health sector that might have an accountability component. Given the extent to which accountability is considered a transversal in the donor community's programs, it is possible that many projects in other sectors (like education or the environment) might also include accountability components, though they have not been included here. Finally, only aid provided through a country's central government donor agency is included.

EU's direct budget support to the Budgeting for Results' strategic programme for reducing chronic child malnutrition (Section 3.2).

To what degree is accountability specifically targeted?

Interestingly, only 12 of the 29 projects surveyed have accountability as their main objective; the rest only target accountability indirectly or as a secondary goal (Annex 5). In most of the examples, this happens because programmes focus on improving some aspect of governance, typically the quality of management or spending, and then they incorporate accountability aspects, like transparency or Budgeting for Results. Some key informant interviews noted this might be happening simply because it is easier to entice government actors to incorporate accountability when it is linked in with other more palatable governance programmes. Of all the health sector projects, only the World Bank's REACT programme has accountability as a main objective. The other health initiatives are focused primarily on improving the quality of health services, and they incorporate accountability because of the belief that better accountability will lead to better services. The fact that the majority of initiatives have accountability as a secondary objective might also reflect the view that accountability, like gender, is cross-cutting. This tendency to incorporate accountability as a cross-cutting or secondary objective complicates the ability to track the volume of development assistance allocated to accountability, and there is no standard accountability marker available yet.

Almost all of the accountability projects and nearly all of the donors focus on strengthening accountability within the framework of decentralisation. This is perhaps not surprising, given that one of the key arguments for decentralisation put forward by the donor community is that it brings governments closer to citizens. In Peru in particular, decentralisation came hand-in-hand with accountability, transparency and citizen participation mandates. Furthermore, decentralisation is generally viewed as a process that is still unfolding and in need of support and assistance.

Despite officially supporting the decentralisation process, some of the ways that donors implement their support might actually be undermining attempts at decentralisation. In health, for example, the regional governments are meant to have autonomy in executing health services in their region. However, when donors want to implement health service interventions, they typically negotiate with MINSA and not with the regional governments.

A very high proportion of the initiatives incorporate a focus on budgeting and public spending. This emphasises the accountability mechanisms the government of Peru already has in place, including Budgeting for Results, participatory budgeting, and the MEF's online portal. Budgeting for results is by far the most frequent target, with five projects directly supporting its implementation. Also not surprising is that many of the budgeting and public spending initiatives focus on the use of extractive industries resources.

Single actor support

Many interventions target only one state actor at a time. The targeted actors are as follows: PCM (5 projects), MEF (5), *Defensoría* (2), *Contraloría* (2), regional governments (1), Lima municipal government (1), and the Congress (1). These programmes offer technical assistance, capacity building, equipment, infrastructure, and/or policy advice to strengthen accountability functions. They do so through a variety of approaches, from traditional project support to loans. They are also diverse in how they are conceptualised, although most are typical project-based support, with donor-defined needs and involving multi-year programmes. However, GTZ uses a very different approach for its technical assistance to individual organisations, with agencies themselves designing their own technical assistance packages, developed for only a 1-year time frame, thereby allowing for flexibility in responding to evolving needs.

Systems-level support

Other programmes take a more systems-level approach, simultaneously targeting national, regional and local state and non-state actors, and sometimes even the various fora (websites, participatory mechanisms, etc.), often in a specific geographic area. Examples include:

- A World Bank loan to strengthen accountability in achieving measurable results in health and education (REACT).
- COSUDE's programme, APODER, to strengthen decentralisation at the local level (Chapter 2).
- The MIM project to improve the transparency and quality of municipal level public spending, especially extractive industries rents (Chapter 2).
- The IDB and World Bank support to health sector reform (PARSALUD).
- Nearly all of USAID's initiatives. USAID's Millennium Challenge Corporation Anti-Corruption Threshold Program takes a systemic approach, working with the various national-level institutions that all have a role in fighting corruption, such as the Judiciary, *Defensoría, Contraloría*, Office of the Prosecutor General, and the National Police, while at the same time targeting the citizen demand side.

In terms of vertical *versus* horizontal accountability, relationships of horizontal accountability receive a significantly smaller focus. About half of all projects (14) simultaneously target both, while 12 focus only on vertical accountability and 3 focus only on horizontal.

Support to supply versus demand for accountability

Perhaps reflecting the tendency to focus on individual state actors rather than a systems-wide approach, just over half of the initiatives (15) target improving the state's governance and accountability only. That being said, 13 initiatives target the supply and citizen demand sides simultaneously. Interestingly, only one initiative, USAID's *ProParticipación* project, targets only the demand side, reflecting an almost unanimous preference amongst donors for working with state actors. Looking across USAID's portfolio it does seem they favor a joint supply and demand strategy, either through project design that targets both supply and demand within the same project, or by targeting supply in some projects and demand in others.

Support to formal versus informal accountability channels

The vast majority of initiatives (22) focus only on formal accountability channels, defined here as state-established mechanisms, such as participatory budgeting or online transparency portals. Only six projects support informal channels, like media publicity or community score card techniques, but alongside formal channels. Only one project, a UNDP initiative to promote the Executive Branch's use of media communication to bring itself closer to citizens, focuses only on informal mechanisms. In fact, very few initiatives specifically incorporate journalists as accountability actors.

Finally, applying this study's typology of the 3 elements of accountability, the projects incorporate a varying focus on transparency, answerability, and enforceability. Every single project included transparency elements, reflecting perhaps a common belief that transparency acts as the basis on which accountability can be built, or that accountability might be the easiest of the three aspects to promote. Only 4 projects target transparency only. Almost all projects incorporate a focus on improving answerability (25 out of 29), while enforceability was an aim of only 8 projects.

6. CAPACITY AND SCOPE: KEY AREAS OF DONOR INFLUENCE ON ACCOUNTABILITY

This final chapter reflects on some of the trends, successes and challenges of the various donor projects analysed in this paper. It concentrates on donor influence on the *capacity* of key accountability actors and on the overall *scope for accountability* in Peru. It finishes by offering recommendations for strengthening donor support to domestic accountability.

6.1 Strengthening the capacity of accountability actors

The state

Donors have been successful in improving the capacity of state actors to be accountable to their constituents. This is perhaps because of the donor preference for strengthening the capacity of one actor at a time (Chapter 5). Capacity support is incorporated into all of the different types of aid approaches used in Peru. A particularly innovative model comes from the GTZ, whose capacity-building strategy is entirely demand-driven, and implemented over a much shorter time-frame than usual, thereby offering flexibility and the possibility to modify assistance based on evolving needs (Section 3.2).

One gap in donors' capacity building efforts is in improving how state and civil society stakeholders interact in the institutionalised spaces, such as participatory budgeting or the *Mesa*, as well as through less official channels. Furthermore, there is little focus on building the capacity of state entities to implement recommendations from the two key accountability institutions (*Contraloría* and the *Defensoría*), or for helping state entities interact with them in any way.

Another gap is in that donors have preference for working with some state institutions, like the PCM, *Contraloría* and MEF, over others, like Congress. This might lead to unevenly strengthened capacity across these institutions. Similarly, the relatively low amount of support to civil society might create an imbalance in capacities between state and non-state actors that would reinforce the challenges the two sides already face in collaborating effectively. The preference for vertical over horizontal accountability is also unbalanced.

In terms of budgeting, donor assistance has been instrumental in improving accountability capacities at certain moments in the budget cycle, such as in monitoring spending against planned budgets. Donor support to Budgeting for Results in particular has been very one-actor focused without a systemic-approach.

In the health sector, the focus has been on accountability at the national policy level, with much success, though there has been less focus on strengthening accountability in the provision of health services at the local level. The support has been much more systems-based than that of budgeting, not only incorporating a wider variety of actors but focusing on the many different mechanisms and forums in which they interact.

Finally, Peru's cultural, geographic and economic diversity is not adequately recognised in many donor initiatives. Donor work must be more reflective of the diversity in Peru. At the same time, donors could encourage their state counterparts to make a stronger effort to make their services and programmes culturally relevant.

Citizens and media

Peru suffers from incredibly low citizen demand for good governance and high citizen scepticism about public management; very few donor initiatives are working to alleviate this situation. For example, while there is much focus on strengthening the state supply of TAI, there is little attention paid to whether or not the average citizen will be engaged enough to access and use this information. The focus on citizen input into the budget formulation has also been limited.

Education could go a long way towards building the foundations for successful accountability initiatives, as it ultimately shapes citizens' – and society's – capacity to demand accountability.

Media is clearly a forgotten actor, as almost no donor initiatives are working to strengthen the media's role as a key accountability actor.

6.2 Strengthening the scope for domestic accountability

In terms of the scope for domestic accountability, donor work has had a positive impact, though some potentially negative effects as well. On the one hand, some of those interviewed felt that donor reporting requirements diverted public officials' attention away from citizens, while others felt that the two reporting mechanisms were not mutually exclusive, and that donors' insistence on reporting created a culture of 'reporting back' that likely spilled over to the state's reporting to citizens.

Similarly, the lending mechanisms of the World Bank and IDB, which have very stringent rules for procurements and spending, are generally perceived to offer a regulatory model that ensures anti-corruption and efficiency in spending, while at the same time creating the opportunity for public officials to 'prove' their accountability through compliance.

The research also uncovered other interesting examples of innovative ways to positively influence the scope for domestic accountability. One example is the USAID's *Acuerdo de Partidos Políticas en Salud* project (Section 4.1), which involves promoting health platforms amongst political parties and enforcing their campaign promises once elected. This is especially relevant in the current pre-electoral period.

In some cases, donors successfully used their leverage and assistance to support existing domestic-led reform processes. For example, the EU's direct budget support enabled accountability-focused reforms to be implemented within a reform-friendly MEF. This is demonstrated by the extra accountability mechanisms the MEF chose to incorporate into the three regions in which EUROPAN provided extra financing. In the nutrition sector, donors offered support to the successful civil-society movement the Initiative Against Malnutrition. In both of these cases, domestic actors were already moving towards reform, but donor assistance was effectively timed and crafted to support these movements.

Gaps

Donors could improve their impact on the scope for accountability in some areas. For example, in their preference for working with central level actors, donors might be skewing domestic accountability, because it ignores the role decentralisation gives in terms of autonomy to regional and local officials. There were also some instances of donors working outside of the national accountability systems. For example, the IDB is supporting the city of Lima to implement its own results-based budgeting methodology before the MEF extends its initiative to the decentralised level, with the potential for negative repercussions on accountability.

Finally, the choice of modalities clearly can have an impact on scope, and the Peru case seems to point towards the need for a mixed modalities approach. Though direct budget support does seem to

support accountability (see the EUROPAN example, Section 3.2), some of Peru's other accountability weaknesses seem to be better addressed through other, more flexible forms of aid. For example, some of the capacity gaps described above, especially amongst civil society, seem to be better addressed through project support. The systems approach of intervening with a variety of actors and participatory spaces in one region also requires a modality like project support. Furthermore, given Peru's low rule of law and problems with enforceability, channelling aid only through budget support will likely perpetuate, rather than address, these challenges.

Box 2.12. Accountability and power

Accountability is inextricably linked with power. In the Peru case, power relationships come through in all of the accountability aspects touched on in this report. Politicians at the local level use their power to avoid implementing the participatory and accountability mechanisms mandated by law. Corruption is a strategy employed by those in a position of power to gain private benefit. The media is not immune from being co-opted by powerful interests. Even leaders of civil society organisations – from NGOs to beneficiary groups – have been seen to use power over their members for their own gain. Yet donors typically face difficulties addressing power in their work with developing countries, especially in their efforts to avoid appearing to meddle too overtly in domestic affairs. But there are ways that power can be more effectively accounted for by donors, leading to better support to accountability. For example, up-front political economy analyses should explicitly include questions of power. Intervention design must also reflect power relationships at play and be wary of risks to programme success due to threats felt by those in power.

6.3 Key recommendations

These successes and challenges help us to make some recommendations and guidance to help donors improve the support they offer.

Support to actors and systems

- Increase support to Congress to strengthen its role in horizontal accountability (between different state entities). Capacity work should improve the ability of Congress to oversee areas such as the budget cycle. It should also strengthen parliamentarians' awareness of their role in horizontal accountability. Support much needed reforms to improve Congress's institutionality, promoting political party ownership over the reform process, and strengthening citizen demand.
- Expand support to overlooked and undersupported accountability actors, such as the media and civil society organisations. Many donors only support state institutions to improve the "supply" of accountability they offer. A sustainable "demand" for accountability, however, is missing.
- Move beyond one-actor support and increase the system-wide approaches already offered by some donors. A good approach is to work with many actors in a few targeted regions: this can promote multi-actor systems of accountability while at the same time supporting decentralisation.
- Support the ability of state entities to co-ordinate and co-operate, and increase the capacity of state and civil society actors to interact in participatory spaces. Support the Peruvian preference for formal concertación opportunities, while recognising that some civil society groups are left out of these institutional spaces.
- Strengthen how state entities address recommendations made by the Defensoría and the Contraloría. Although donors are supporting these two institutions, they do not co-ordinate their

support or reinforce the recommendations from these bodies when working with other state actors.

- Harmonise donor approaches to make sure all facets of a system – including the different spaces for actors to interact – are strengthened. Partnering with the private sector or private foundations is another option.

Approaches and strategies

- Increase the focus on the “enforceability” component of accountability, *i.e.* how laws are implemented, especially at the decentralised level. Do this by developing citizenship, combating political apathy, and generating a culture of accountability. The challenge is to identify small, concrete opportunities to promote enforcement. Ideas include strengthening citizens’ use of the *Defensoría* and *Contraloría* complaint systems; monitoring the keeping of campaign promises by those who are elected; and thinking about incentives for state officials to comply with the law.
- Recognise Peru’s great diversity in terms of language, culture, and access, and encourage state actors to do the same. Use donor expertise to help entities like the *Defensoría* and *Contraloría* to develop redress policies that are appropriate for all Peruvians.
- Increase interventions that strengthen horizontal accountability. Weaknesses in horizontal accountability will only continue to undermine law enforcement. Working with key horizontal accountability actors like Congress, the *Defensoría* and *Contraloría* is important, but so is taking a systems-wide approach in design and implementation to strengthen cross-government linkages.
- Identify domestic actors who are already engaged in change practices and use donor leveraging, capacity and resources to help them succeed. Extend the definition of donor assistance to include support to these existing movements.

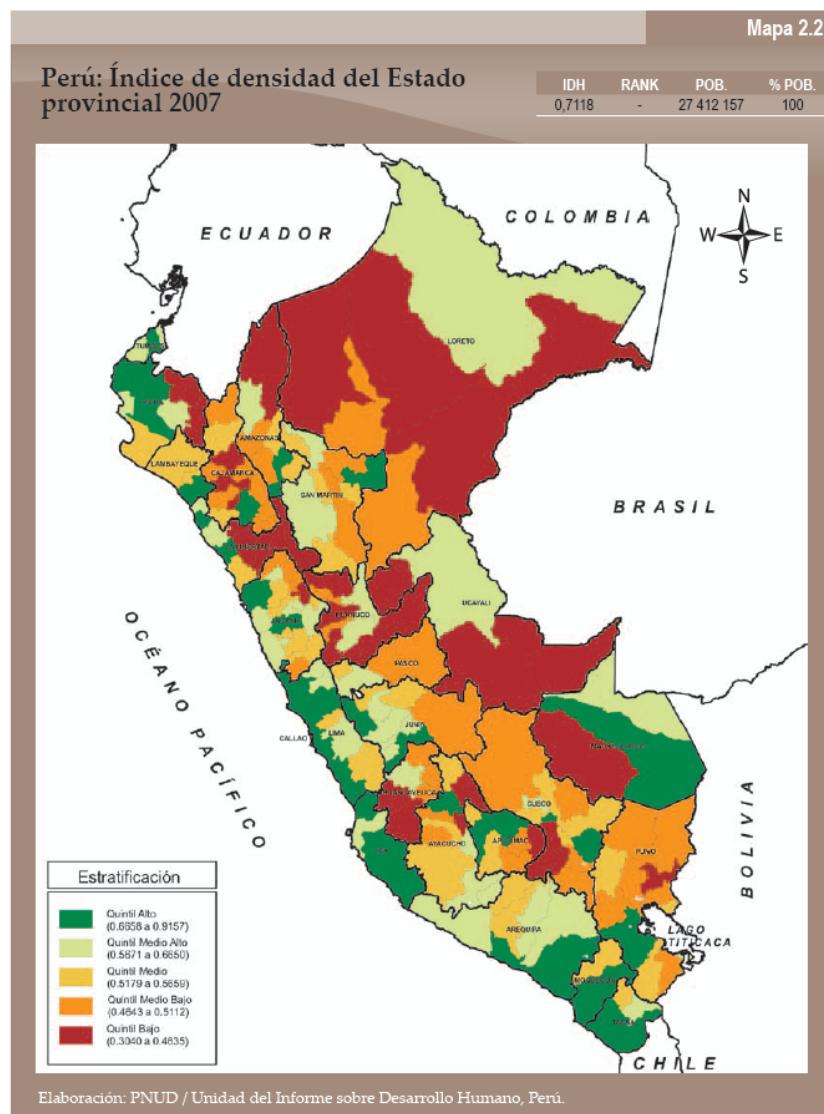
Co-ordination, harmonisation and “doing no harm”

- In line with donors’ commitments to “do no harm”, respect the autonomy of decentralised government levels when choosing partnerships with state actors. Continue to liaise with the national level but work directly with regional and local actors.
- Build on the examples of best practice in donor co-ordination within sectors, such as the PEFA Mesa, which not only shares strategies but pools resources to implement studies and generate knowledge.
- Improve donor co-ordination of accountability interventions. Donors seem to treat accountability as a cross-cutting issue, but will only have a real impact on accountability with better co-ordination mechanisms and strategic impetus. Co-ordination can also help donors to collectively intervene at the systems level.
- Increase the use of basket funding and direct budget support as part of a mix that continues to use project support. These approaches can be successful in Peru, especially given its relatively strong public financial management systems, and can have a positive impact on accountability. However, Peru’s designation as an upper middle country with strong financial systems does not mean that as aid levels reduce, they should be channeled only into direct budget support.

- Recognise the growing role of private firms as development actors and create mechanisms for co-ordinating their work with that of donors. Expanding the use of donor-private sector partnerships is one harmonisation option. NGOs receiving private foundation funding should be included in harmonisation efforts.
- Encourage harmonisation among donors and other state and civil society actors, not just between donors. Civil society-led advocacy can be powerful – there is potential for donors to support these domestic social movements, as in the Initiative Against Childhood Malnutrition.

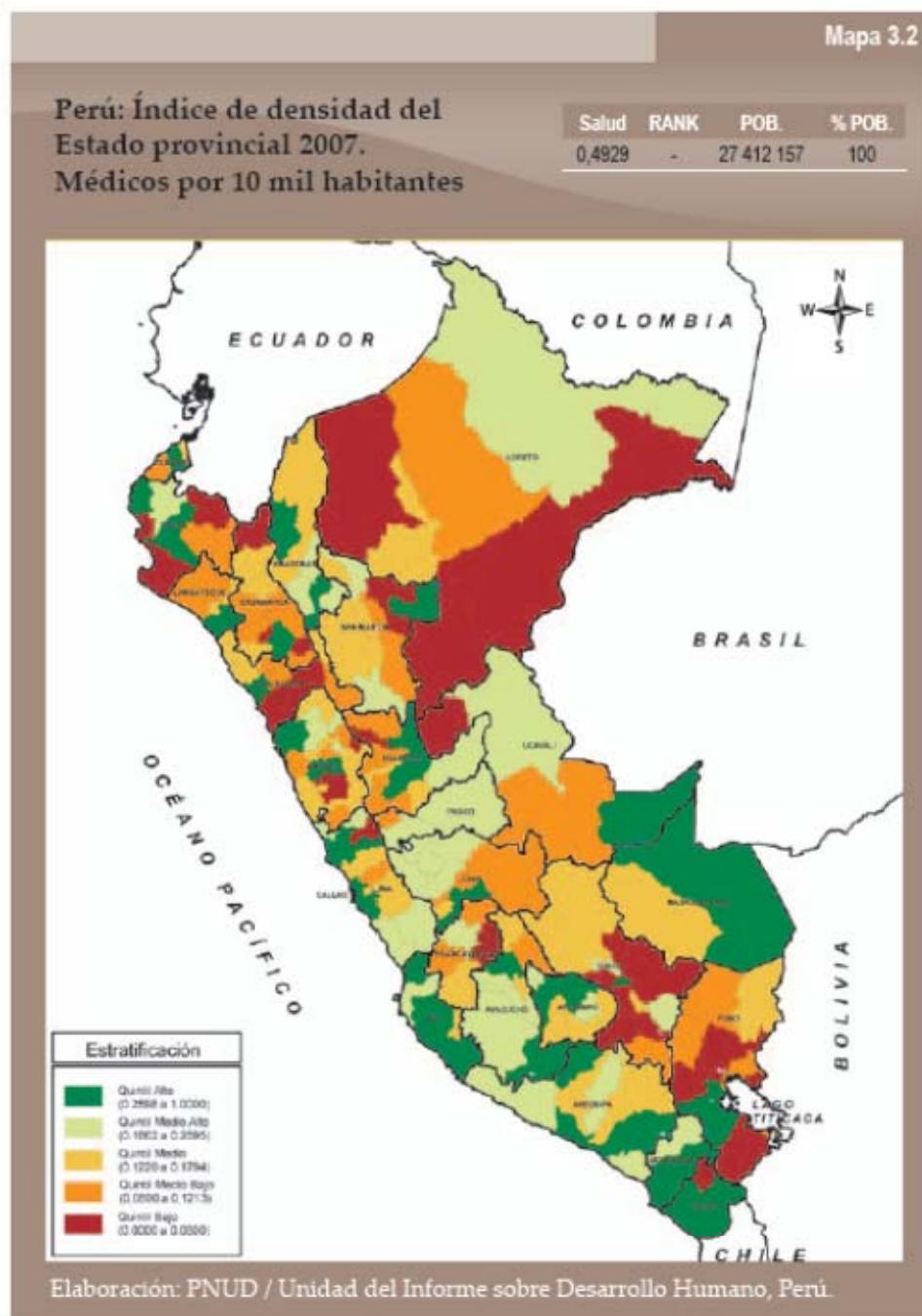
ANNEXES

Annex 1: UNDP Index of State Density by Province



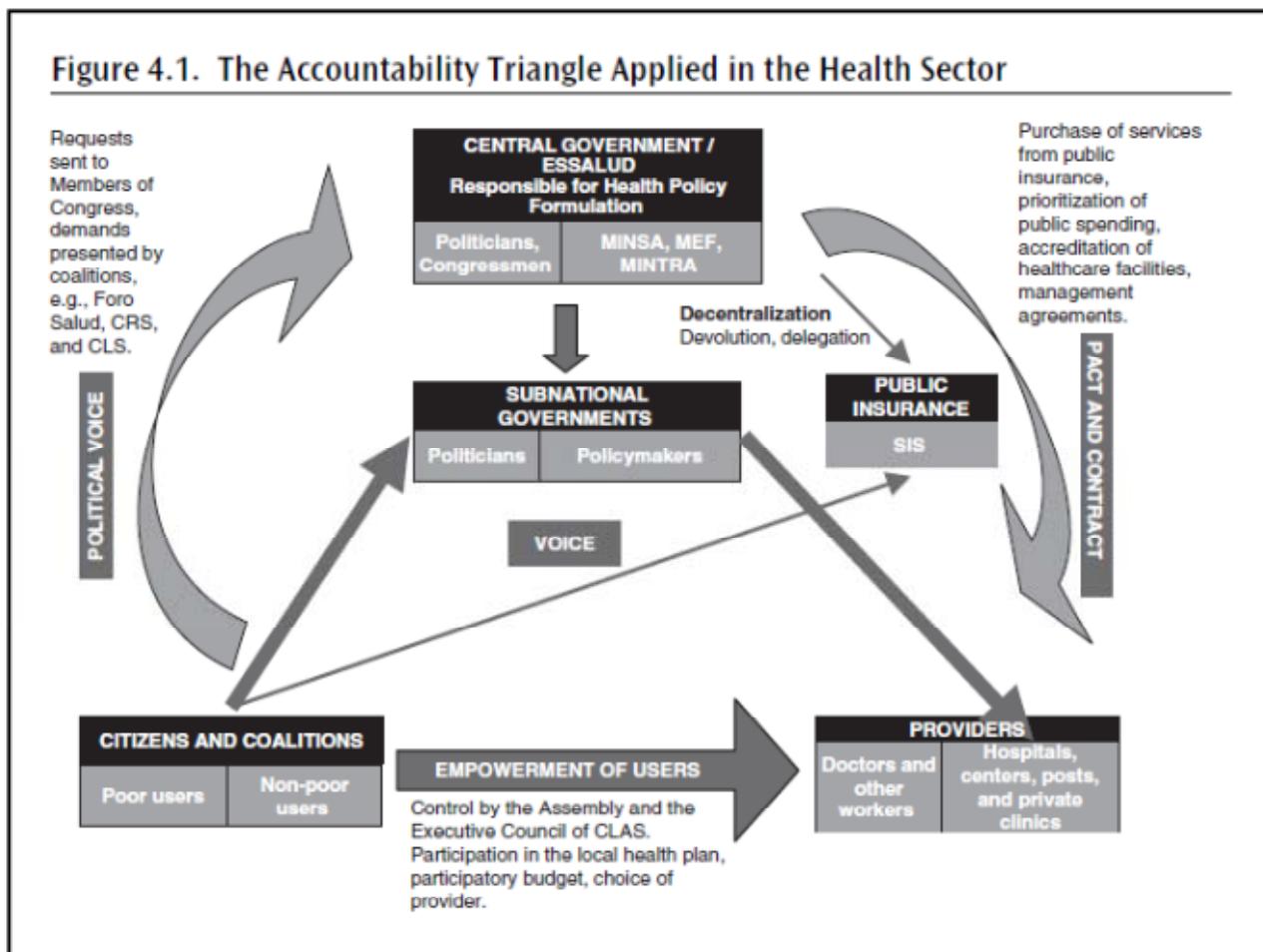
Source: PNUD Peru, *Informe sobre Desarrollo Humano Perú 2009: Por una densidad del Estado a servicio de la gente* (Lima: PNUD, 2010), 57, <http://www.pnud.org.pe/frmPubDetail.aspx?id=156> (accessed Oct. 4, 2010).

Annex 2: UNDP Index of State Density, Doctors per 10,000 Inhabitants



Source: PNUD Peru, *Informe sobre Desarrollo Humano Perú 2009: Por una densidad del Estado a servicio de la gente* (Lima: PNUD, 2010), 75, <http://www.pnud.org.pe/frmPubDetail.aspx?id=156> (accessed Oct. 4, 2010).

Annex 3: World Bank's Accountability Triangle in the Health Sector



Source: Alvarado Pérez, Betty and Rony Lenz. "Pro-poor Policies in the Peruvian Public Health Sector." In A New Social Contract for Peru: An Agenda for Improving Education, Health Care, and the Social Safety Net, Ed. Daniel Cotlear. Washington, DC: World Bank, 2006. P.111.

Annex 4: List of key informant interviewees

Donors

Name	Title	Organisation
Orietta Rodríguez	Oficial de Programa	CIDA
Nicolas Drouin	Primier Secrétaire (Coopération)	CIDA
Sebastián Ugarte	Oficial de Programa	CIDA
Domenic Salotti		CIDA
Luis Puentes	Responsable del Programa	AECID
Rosmary Cornejo	Consultora, Especialista en Gobernabilidad	World Bank
Livia Benavides	Asesora de Operaciones - Bolivia, Chile, Ecuador, Peru y Venezuela	World Bank
Emmy Yokoyama	Oficial de País para Perú	World Bank
Ian Mac Arthur	Health Specialist	Inter-American Development Bank
Gonzalo Deustua	Especialista en Modernización del Estado	Inter-American Development Bank
Germán Zapannini	Especialista en Gestión Financiera	Inter-American Development Bank
Axel Radics	Especialista en Gestión Municipal	Inter-American Development Bank
Javier Urra	Especialista Sectorial en Modernización del Estado	Inter-American Development Bank
Karin Apel	Coordinadora del Programa Democracia, Sociedad Civil y Administración Pública	DED
Fiorella Mayaute	Asesora Principal, Programa Gobernabilidad e Inclusión	GTZ
Jazmín Neira	Asesora Senior, Programa Gobernabilidad e Inclusión	GTZ
Hartmut Paulsen	Director, Programa Gobernabilidad e Inclusión	GTZ
Javier Maldonado	Asesor, Programa Gobernabilidad e Inclusión	GTZ
Mayra Ugarte	Asesora Principal	GTZ
Thomas Reilly	Jefe de Proyecto	Prodes-USAID
Ana Tallada	Coordinadora del Proyecto Nuevas Modalidades de Ayuda al Desarrollo y Presupuestos Sensibles al Género	UNIFEM
Karen Suárez	Coordinadora de Programa de Presupuestos Sensibles al Género Coordinadora Nacional Programa Presupuestos Sensibles al Género	UNIFEM
Patrick Gallard	Agregada Civil, Sección Cooperación al Desarrollo	European Union
Malin Ljunggren Bacherer	Agregada Civil, Sección Cooperación Programas Temáticos	European Union
Cara Thanassi	Jefa Adjunta, Oficina de Iniciativas Democráticas	USAID
Sobeida Gonzales Valencia	Coordinadora de Proyectos - Oficina de Iniciativas Democráticas	USAID
Martín Castro	Gerente del Programa Anti-Corrupción, Corporación del Desafío del Milenio, Programa Umbral - Perú	USAID
Erik Janowsky	Jefe, Oficina de Salud	USAID

Public Sector

Name	Title	Organisation
Paola Bustamante	Directora de Gestión y Negociación Internacional	APCI
Eugenia Fernán-Zegarra de Belaúnde	Defensora Adjunta para los Derechos de la Mujer y Defensora Adjunta para la Administración Estatal	Defensoría del Pueblo
Hugo Leon	Adjuntia para la Administración Estatal	Defensoría del Pueblo
Ariela Luna	Responsible de proyecto EUROPAN	MEF
Juan Pablo Silva	Director de Calidad de Gasto	MEF
Patricia Ballón Carranza	Area de Negociaciones	MINSA, Oficina General de Cooperacion International
Dirma Fachin	Equipo Tecnico, Dirección Ejecutiva de Gestión de Proyectos	MINSA, Oficina General de Cooperacion International
Enrique Pérez	Equipo Tecnico, Dirección Ejecutiva de Gestión de Proyectos	MINSA, Oficina General de Cooperacion International
Freddy Aramburú García	Coordinador de la Unidad de Monitoreo y Evaluación	PARSALUD
Milagros Campos	Especialista Parlamentaria	Congreso de la República

Civil Society

Name	Title	Organisation
Mldori de Habich	Jefe de proyecto	Abt/Políticas en Salud
Milo Stanojevich Destefano	Director Nacional	CARE
Walter Vilchez Dávila	Coordinador del Programa de Nutrición y Seguridad Alimentaria	CARE
Eliana Cano	Asesora de Rendición de Cuentas	CARE
Paul Pilco	Periodista	Diario Correo, edición Apurímac
Eldy Flores	Editora y Redactor de Democracia Directa y Derechos Ciudadanos, El Comercio	El Comercio
Mario Bazán	Director Ejecutivo	Foro Nacional / Internacional
Fernando Prada	Investigador Asociado	Foro Nacional / Internacional
Kristen Sample	Jefa de Misión para los Países Andinos	IDEA
Federico Arnillas	Director Ejecutivo	MCLCP
Lino Pineda	Coordinador Local de Apurímac	PRIMSA - Apurímac
Jimmy Carhuairicra	Coordinador Local de Pasco	PRIMSA - Pasco
Delia Haustein van Ginhoven	Directora Ejecutiva	PRISMA
Marilu Chiang		PRISMA
Esperanza Artola	Supervisora del Proyecto Gobernabilidad y Transparencia	PRISMA
Ricardo Castelo	Coordinador Regional de Ancash	PRISMA - Ancash
Doris Zubilete	Coordinadora Regional de Huancavelica	PRISMA - Huancavelica
Bercy Gonzales	Coordinador Local de Huánuco	PRISMA - Huánuco

Annex 5: Description of donor accountability initiatives in Peru

Nº	Donor Name	Project Name	Modality	Implementer	Sector	Acct'ly = main or secondary objective	Main beneficiaries
1	ACDI	Strengthening Regional Governments for Social and Economic Development	Project	TBD	Governance	Secondary	5 Regional Governments
2	ACDI, AECID, COSUDE, CTB	Promoción de la equidad e inclusión para la realización de los derechos humanos	Basket Funding	Defensoría del Pueblo	Governance	Main	Defensoría del Pueblo
3	ACDI, Fondo Ital, IFC, USAID	Mejorando la Inversión Municipal -MIM	Project, multiple donor funding	IFC	Governance; Budgeting; Extractive Industries/Energy	Main	Municipal governments in 6 target areas; citizens and civil society in targeted municipalities
4	AECID	Programa de Descentralización y Reforma del Estado de la República del Perú - PRODER PERÚ	Project	AECID	Governance	Secondary	PCM
5	AECID	Fortalecimiento del desempeño de las funciones representativa, legislativa y de control del Congreso de la República del Perú - CTI Congreso	Project	AECID	Governance	Secondary	Congress
6	AECID	Proyecto de Fortalecimiento Institucional del Sector Salud en Loreto y Tumbes	Project	AECID	Health	Secondary	Ministerio de Salud and Regional governments of Loreto and Tumbes
7	COSUDE	APODER - Apoyo a la Descentralización en el Espacio Rural	Project	Intercooperation	Governance	Secondary	Central level: PCM, Consejo Nacional de Descentralización (CND); Regions: Reg. and Local govt's, Asamblea Nacional de Gobiernos Regionales (ANGR), Red de Municipalidades Rurales del Perú (REMURPE), NGOS, CSOs
8	GTZ	Programa de Gobernabilidad e Inclusión - Fortalecimiento del control y supervisión de Acción del Estado	Project	GTZ	Governance; Budgeting	Main	Contraloría

Note: Initiative #8 is a complex project made up of 3 components that are distinct enough and with separate staff that they almost function as individual programmes; because of this, and to make sure all important elements are captured, it has been presented here as 3 initiatives.

Note: Continuation of the same 8 donor initiatives from the previous page.

Nº	Donor Name	Main activities	Formal or Informal Accountability Mechanisms	Vertical or Horizontal Accountability	State supply, citizen demand or both	Transparency (T), Answerability (A), and/or Enforceability (E)
1	ACDI	Improve public services in 5 regional governments by improving accountability systems, transparency, communications, and e-government.	Formal	Vertical	Supply	T
2	ACDI, AECID, COSUDE, CTB	Budget support to Defensoria to implement strategic objectives linked with assuring rights and state's compliance with responsibilities for the most vulnerable populations	Formal	Both	Supply	T, A, E
3	ACDI, Fondo Italo, IFC, USAID	Create web platform as a tool to municipal governments to improve their investment of mining canon and to keep citizens informed about, and encourage participation in, municipal spending.	Both	Vertical	Both	T, A
4	AECID	Direct support to PCM to improve decentralisation, public management and local public service provision; support to policy development and implementation, policy research, e-government, capacity building	Formal	Vertical	Supply	T
5	AECID	Direct support to Congress to improve its control function through technical assistance, training, experience exchanges; includes improving transparency through the web, strengthening control commissions and regional public hearing	Formal	Horizontal	Supply	T, A, E
6	AECID	Includes component of improving quality of health services through better involvement of communities and state entities' focus on user satisfaction; technical assistance and capacity building	Both	Vertical	Both	T, A
7	COSUDE	Strengthen decentralisation at local level in 3 regions (Apurímac, Cajamarca y Cusco): promote citizen participation through network of local/regional CSOs, strengthen participatory mechanisms like CCLs/CCRs, promote women's participation, strengthen associations of municipal and regional governments to interact more effectively with center	Formal	Both	Both	T, A, E
8	GTZ	Strengthen internal control of state entities at all levels, including of social programs and public works projects; Technical assistance, diagnostics, experience exchange, capacity building, policy guidance	Formal	Horizontal	Supply	T, A, E

Nº	Donor Name	Project Name	Modality	Implementer	Sector	Acct'ly = main or secondary objective	Main beneficiaries
9	GTZ	Programa de Gobernabilidad e Inclusión - Fortalecimiento de una Gestión Financiera del Estado Transparente y Eficaz	Project	GTZ	Governance; Budgeting	Main	MEF; Regional and local governments
10	GTZ	Programa de Gobernabilidad e Inclusión - Fortalecimiento de las reformas estatales orientadas a la subsidiariedad	Project	GTZ	Governance	Secondary	PCM
11	IDB	Apoyo para la Implementación de un Sistema de Gestión para Resultados (GpR) basado en el Presupuesto del Sector Público	Project	Lima Municipal Government	Budgeting	Secondary	Lima Municipal Government
12	IDB	PRODEV-B Management by Results and Public Expenditure Quality	Project	MEF	Budgeting	Secondary	MEF; Regional and local governments in 10 regions
13	IDB	Program to Improve the quality of public management and expenditure	Loan (Policy-Based)	MEF	Governance; Budgeting	Secondary	MEF
14	IDB	Program for Modernization of the Office of the Comptroller General and Deconcentration of the National Control System	Loan (Program)	Contraloría	Governance	Main	Contraloría
15	IDB	Modernization of the State and Decentralisation	Loan (Program)	PCM	Governance; Budgeting	Secondary	PCM
16	IDB, World Bank	Program to Support Health Sector Reform (PARSalud)	Loan (Program)	MINSA	Health	Secondary	MINSA; Regional and local authorities and citizens in 9 regions
17	UNDP	Gerencia Pública del Proceso de Modernización del Estado	Project	PCM	Governance	Secondary	PCM
18	UNDP	Mejoramiento de los servicios que brinda la Defensoría del Pueblo	Project	Defensoría del Pueblo	Governance	Main	Defensoría del Pueblo

Note: Continuation of the same 10 donor initiatives from the previous page.

Nº	Donor Name	Main activities	Formal or Informal	Vertical or Horizontal	Supply, demand or both	T, A, and/or E
9	GTZ	Improve sub-national financial management, including participatory budgeting; Support Budgeting for Results through improving implementation, modifying accountability mechanisms and promoting transparency; Technical assistance, diagnostics, experience exchange, capacity building, policy guidance	Formal	Vertical	Supply	T, A
10	GTZ	Help PCM promote TAI compliance at all 3 levels, especially through 'Portal de Transparencia Estándar'; Technical assistance, diagnostics, experience exchange, capacity building, policy guidance	Formal	Horizontal	Supply	T
11	IDB	Financing to provide technical assistance, consultancy services, staff, and equipment to implement 'Management for Results' program, linked with Budgeting for Results, in 5 Strategic Areas	Formal	Vertical	Supply	T, A
12	IDB	Support MEF in implementing Budgeting for Results through: TOT with professors and facilitators to then train public officials to implement Budgeting for Results at the regional/local level; software/hardware for monitoring and information system; independent evaluations; support citizen monitoring at local level	Formal	Both	Supply	T, A
13	IDB	Loan to MEF to design and implement Budgeting for Results, improve quality control of public investments, decentralise SNIP, modernize SIAF-SP and acquisitions systems, improve budgeting and spending at regional level	Formal	Both	Supply	T, A
14	IDB	Support to Contraloría to improve National Control System through system modernization, capacity building, infrastructure, improving public communications to citizens, promoting culture of ethics, improving processing of citizen complaints	Formal	Both	Supply	T, A, E
15	IDB	Support to modernize PCM and strengthen decentralisation; Implement e-government and online transparency portals, increase transparency in procurements; strengthen MEF's supervision of local financial management; strengthen regional and local citizen participation mechanisms	Formal	Both	Supply	T, A
16	IDB, World Bank	Within program to reduce maternal and infant mortality and malnutrition in 9 regions, uses capacity building, infrastructure, communication campaigns for: Campaigns to stress rights in healthcare, strengthen community supervision of health services, increase culturally appropriate services, strengthen MINSA's oversight of decentralised health provision	Both	Both	Both	T, A
17	UNDP	Improve legal framework to increase transparency in state purchasing; establish National E-government Strategy; strengthen civil society involvement in defining, implementing and monitoring public policies	Formal	Vertical	Supply	T, A
18	UNDP	Public impact campaign to promote human rights and role of Defensoría; new location, equipment and computer systems to modernize Defensoría office; improve human resources management for improved service provision	Formal	Both	Both	T, A, E

Nº	Donor Name	Project Name	Modality	Implementer	Sector	Acct'ly = main or secondary objective	Main beneficiaries
19	UNDP	Desarrollo y estrategia de la política de comunicaciones del poder ejecutivo	Project	PCM	Governance	Main	PCM
20	Unión Europea	EUROPAN	Direct Budget Support	MEF - DGPP; Regional governments of Apurímac, Ayacucho, Huancavelica	Health; Budgeting	Secondary	MEF - DGPP; Regional governments of Apurímac, Ayacucho, Huancavelica
21	USAID	ProParticipación	Project	Grupo Propuesta Ciudadana	Governance; Budgeting; Extractive Industries/Energy	Main	Regional and local civil society organizations in 8 regions
22	USAID	Comun@s - Rural Connectivity for Municipal and Regional Transparency	Project	AED	Governance; Budgeting	Main	120 Municipal and 6 Regional Governments; Civil society leaders, journalists and citizens in those municipalities and regions
23	USAID	Pro-decentralisation	Project; Includes small public-private partnership component	ARD, Inc.; Public-private partnership in Cajamarca with Asociación Los Andes de Cajamarca (ALAC)	Governance; Budgeting	Main	Congress, MEF, Central government; Regional and municipal governments in 5 regions
24	USAID	Healthy Communities & Municipalities (HCM)	Project	Management Sciences for Health, Inc. (MSH)	Health	Secondary	Communities, CSOs and public health officials in municipalities in 13 regions
25	USAID	Políticas en Salud	Project	Abt Associates, Inc.	Health	Secondary	MINSA, Regional Governments and citizens in 6 regions

Note: Continuation of the same 7 donor initiatives from the previous page.

Nº	Donor Name	Main activities	Formal or Informal	Vertical or Horizontal	Supply, demand or both	T, A, and/or E
19	UNDP	Technical assistance to design and implement social communication strategy of the Executive Branch, bringing citizens and the Executive closer together	Informal	Vertical	Both	T, A
20	Unión Europea	No activities per se, funds state spending to achieve nutrition indicators in 3 regions as set out in Budgeting for Results	Formal	Both	Supply	T, A, E
21	USAID	Strengthen CSOs' ability to monitor extractive industry rents and participate in local government processes; develop citizen monitoring tools, capacity building, public information and advocacy campaigns	Both	Vertical	Demand	T, A, E
22	USAID	Train municipal and region governments in TAI, administration, financial management, and MEF reporting mechanisms; Set up internet access and web pages for these governments; Set up public multimedia kiosks with internet access in these government offices; provide training and promote citizen and media diffusion of kiosk use	Formal	Both	Both	T
23	USAID	Direct support to central government to implement decentralisation, including to develop legislative framework; Train regional and local officials in public management, Budgeting for Results, and responding to citizens' needs; Train regional/local officials and CSOs in participatory mechanisms; public-private partnership in Cajamarca	Formal	Both	Both	T, A
24	USAID	Within health program (reproductive, maternal and child health, nutrition) includes accountability at local governance level: Implement municipal public health information system (Sistema de Información Municipal de Salud Comunal or SISMUNI); Community monitoring of health services and health outcomes; materials and curriculum development, training, capacity building of community members, CSOs and local officials	Formal	Vertical	Both	T, A
25	USAID	Strengthen citizen participation and oversight in health planning at regional level; Strengthen MINSA's oversight of regional service provision; Anti corruption component focused on increasing TAI through websites, increasing citizen monitoring of contracting and services; Assist MINSA in financial accountability through Cuentas Nacionales de Salud	Formal	Both	Both	T, A

Nº	Donor Name	Project Name	Modality	Implementer	Sector	Acct'ly = main or secondary objective	Main beneficiaries
26	USAID	Calidad en Salud	Project	Chemonics	Health	Secondary	MINSA, Regional Governments, Networks and community organizations in the regions
27	USAID/MCC	Peru Threshold Program - Anticorruption	Project	MCI; Proetica	Governance	Main	7 GOP entities: Judiciary, Ministry of Internal Affairs, Office of the Comptroller General, Ombudsman Office, National Council of Magistrates, Prosecutor General's Office, National Police; Civil society organizations, including universities, NGOs, and media in all regions of the country
28	World Bank	Results and Accountability (REACT) Development Policy Loan	Loan (Policy-Based)	MEF	Health; Education	Main	MEF; MINSA; MINEDU; CENAN; Local governments; Parents and community members
29	World Bank	Programmatic Fiscal Management and Competitiveness Development Policy Loan	Loan (Policy-Based)	MEF	Governance	Secondary	MEF

Note: Continuation of the same 4 donor initiatives from the previous page.

Nº	Donor Name	Main activities	Formal or Informal	Vertical or Horizontal	Supply, demand or both	T, A, and/or E
26	USAID	Improve health service provision in terms of infectious diseases, maternal and child health, and reproductive health; Capacity building, management tools, assessing client satisfaction	Formal	Vertical	Both	T, A
27	USAID/MCC	Strengthen internal controls and sanctioning power of selected GOP entities; Simplify administrative procedures to reduce opportunities for corruption; public impact campaigns; Strengthen CSOs, create CSO network to monitor corruption; Journalists, CSO leaders attend National Anticorruption School	Both	Both	Both	T, A
28	World Bank	T, A	Both	Both	Both	T, A
29	World Bank	Loan to implement policy reform for improved public spending that includes increasing transparency, improving Budgeting for Results, and improving e-government	Formal	Vertical	Supply	

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PART 3.

DONOR SUPPORT TO DOMESTIC ACCOUNTABILITY:

MOZAMBIQUE CASE STUDY

ACKNOWLEDGEMENTS

This report was commissioned by the Network on Governance (GOVNET) at the Organization for Economic Co-operation and Development (OECD). It summarizes the findings of the case study on Mozambique, which is part of a four-country study exploring how donors can improve their support to domestic accountability.

The case study was led by Gil Lauriciano. It was reviewed by Mariam Umarji, Julie Leonard (PricewaterhouseCoopers LLP) and the OECD-DAC GOVNET members and received the support of the Swiss Development Cooperation in Maputo.

EXECUTIVE SUMMARY

The OECD DAC mandated its Network on Governance to explore ways to improve donor support to domestic accountability. As part of this, a series of case studies have been commissioned to explore the realities of aid and domestic accountability (in Uganda, Peru, Mali, and Mozambique). For the Mozambique case study, a team of researchers looked at issues of aid and accountability in the budget cycle and in the health sector.

The effect of foreign aid on internal accountability in Mozambique has been the subject of sharp debates. Like many countries with a high dependence on foreign aid, there are concerns that the government's accountability to its donors trumps its responsibility to domestic stakeholders. Stakeholders consulted during this study cite numerous reasons for this, including lack of capacity within local civil society and parliament to shape and control government policies, weak political competition, poor transparency in many government institutions and the perceived tendency of donors to influence sectorial and national development policies and the CSO roles and mandates.

Mozambique has made important steps in moving from a constitution with a one-party socialist state in 1975 to one that embraces multi-partism with recognition of fundamental human rights and separation of powers. However, a number of reviews, including the most recent African Peer Review (APR) in 2009, note that more efforts are needed to consolidate the country's democratic systems and to enforce the constitutionally protected rights (APRM 2009). Electoral tensions and violence in 2004, 2008 and 2009 raise important concerns for peace and governance. The APR notes that trust, political pluralism and inclusivity are gradually eroding and past elections have been the causes of violent conflict¹. In addition, the distinction between state and party is not always clear and raises perceptions of political discrimination within the civil service².

The institutional framework also raises some challenges for domestic accountability. The weak separation of powers, with an independent legislature and judiciary, has been cited as a source of concern. For example, the President appoints the President of the Supreme Court and the Attorney General with no involvement of the legislature (APRM 2009). The same applies for the President of the Administrative Court (i.e., the Court of Accounts). There are also fears that freedom of expression is waning in Mozambique and that a challenge or critique of government policies could be seen as siding with the opposition. This obviously has important implications for citizens' confidence in calling Government for account. Civil society is dynamic and works closely with ministries to improve service delivery, but there are concerns about their dependency in relation to donor funds and that they are not active enough in governance and have not played enough of an external oversight and accountability role.

Aid also has an important impact on the domestic accountability landscape of the country. Several stakeholders, inside and outside the country, argue that improving the transparency of the flows of aid is the key to improving internal accountability. By providing "on budget" aid, donors have already had a positive impact on parliament's oversight of development money and of the national budget. In addition, there have been noteworthy improvements in public financial management, notably in access to fiscal and budgetary information, the quality of analysis of the General State Accounts by the Administrative Court,

¹¹ There were violent clashes in the 2004 elections between FRELIMO and RENAMO supporters. There were also violent clashes in 2008. Finally, the 2009 election were fraught with political tensions related to electoral procedures (APR 2009)

² The APR also notes that most public service posts are filled on the basis of affiliation to the Frelimo party (APR 2009)

the growth in the number of bodies audited by the General Inspectorate of Finance and increased follow-up of the level of implementation of the audit recommendations by the bodies audited.

That said, donors continue to support individual institutions in developing skills to carry out their functions rather than to build accountability relationships between institutions. Stakeholders argued that donors need to consolidate relationships and networks where they already exist. For example, the Development Observatories, bringing together government, civil society and international partners, could be strengthened so that they become more than stand-alone once a year consultative bodies and become more of a channel for government to respond and answer citizens' concerns.

This study also found that donors' large GBS commitments have an important impact on domestic accountability. In 2010, donors threatened to suspend budget support and demanded concrete action from government on certain governance-related issues. Government responded by making a series of commitments in a "political matrix", after which donors withdrew the threat. The results of this "crisis point" are mixed and raise important lessons for future government-donors dialogue. Many analysts warn that threatening to turn off GBS harmed trust between government and donors and that GBS is too blunt an instrument for incentivising improvements in domestic accountability. They suggest that donors **need to mix aid modalities and disbursement targets to influence government's performance on governance and accountability**.

The interpretation of the Paris Declaration in Mozambique has been driven by increasing use of GBS and programme aid, with little attention paid to the effectiveness of project aid (Ministry of Planning and Development 2010). This aid modality, however, accounts for a large majority of aid flows. **Project aid can be a useful tool to improve domestic accountability by building the capacity of non-state actors and parliament to call government to account.** Moreover, by linking project aid to GBS and common pools in specific sectors, donor money can help build relationships between accountability actors. The 2010 Paris Declaration Evaluation recommends that aid effectiveness initiatives include all aid modalities and calls for studies on how projects can be made more predictable, transparent, aligned and coordinated with other modalities. Government has said that it would welcome more project aid as long as it follows Paris Declaration principles (Ministry of Planning and Development 2010).

There are perceptions that donors dominate the space for political dialogue, hindering civil society's roles in domestic accountability. Some analysts are concerned that the space for political dialogue is usurped by donors' increasing role in sector-based working groups and GBS joint reviews. Although civil society is part of the Joint Review process, they lack the capacity and resources to influence it and are often in the shadow of stronger donor representatives who are better versed in policy issues and aid effectiveness. In a country with a strong ruling party and a centralised state, the aid dialogue could serve as unique platform to bring civil society and parliamentarians to challenge policies and hold government to account. This is starting to happen; for example, donors have begun to support civil society in preparing for the joint reviews.

Donors need to recognise the impact of GBS on the country's political economy. In a highly centralised country run by a political party with an absolute majority, GBS inevitably has an indirect but very important impact on how the population perceives government and the ruling party behind it. Any changes to GBS will have an impact on the economy and on the government's ability to deliver public services. The strong links between government and FRELIMO also have important implications for how donors can support domestic accountability. In turn, donors need to better understand the relationship between party, state and donors and informal drivers of accountability. This would require an informal political dialogue with FRELIMO in order to complement donors' formal relationship with government (Astill-Brown & Weimer).

While both donors and government have subjected themselves to assessments, critics argue government performance is put under far more scrutiny than donor performance. Lack of government involvement in the development of donor country strategies limits the capacity of the government to assert recipient-led (demand-led) control over extant aid relationships. There are also few incentives for the government to engage in pro-active screening of foreign aid for fear of undermining the "good will" that has supported aid inflows in the past and further undermine the government's capacity to exert effective control over the volume and composition of aggregate spending (Jones 2009). Donors and government could also do more to further transparency of aid relationships and make more and better information available to interested stakeholders and the public in general.

There are exciting global initiatives that can provide a platform for multi-party dialogue and partnerships in Mozambique. Most recently, Mozambique became a member country in the Extractive Transparency Initiative (EITI) and established an „ad-hoc' multi-stakeholder group of named representatives of the government, companies, and civil society working together to implement the EITI in Mozambique with the view to increase the transparency of payments by the companies to the government, as well the latter's revenues from the extractive sector. **Civil society's participation in the EITI platform is an opportunity to enhance its oversight role and to build a common vision of what accountability means in the extractive industry.**

The study offers a number of recommendations:

For donors:

- Performance assessment frameworks need to be balanced between donors and governments. They also should be extended beyond PAPs and include vertical funds and non-DAC donors. This requires changes in the behaviours and practices of international partners and increased confidence and capacity within government to use PAFs and to lead on aid coordination.
- Parliament and civil society need to be empowered to participate in the aid dialogue and play more important roles in calling both government and donors to account. This would help to link mutual and domestic accountability mechanisms and to balance the role of donors, civil society and parliament in their respective lobbying and influencing of government policies. Civil society groups may also need assistance in understanding and using the information to call government to account, namely at provincial and district levels.
- Donors should provide civil society organisations with aid modalities and grant mechanisms that enable them to fulfil their accountability roles and optimise their place in Mozambican society. Funding should not incentivise civil society organisations to take on functions and roles that do not suit them. The aid effectiveness agenda needs to go beyond GBS so that project and programme aid also follow Paris Declaration principles. Donors, government and non-state actors need to consider how each aid modality can better contribute to accountability and establish links between them. For example, project aid can be used to build the capacity of civil society to oversee government programmes that are funded through programme aid, vertical funds and GBS.
- Donors need to recognise the power and political dimensions of each aid modality. GBS has a significant impact on the state's ability to respond to citizen needs but is not the only aid modality available to be used. Understanding patronage systems within the state structure could help donors shape their country programmes and balance the accountability impacts of each aid modality.

For government:

- Information flows are crucial and can shape the incentives of different actors to respond or be held accountable. Transparency is rightly recognised as an important building block for accountability. But it cannot be viewed in isolation and it is not, on its own, sufficient to realise accountability. In particular, greater support is needed to strengthen how information is analysed and acted upon. In Mozambique, local councils are an important mechanism for transparency, but they require more support to provide citizens with accessible and absorbable information on local services, plans and budgets.
- Mozambique's numerous dialogue and consultation platforms could be strengthened into accountability mechanisms that help build trust and common understanding between state representatives, local government officials, parliamentarians and citizens. The Development Observatories, for example, could be strengthened into accountability structures with clear rules for engagement between state and non-state actors so that government not only consults but also responds to citizens. Scorecards for local councils could be an useful tool to help state and non-state actors develop a common vision and performance matrix for what such local councils are expected to do and how they should engage with citizens. These types of initiatives could help build "communities" of accountability actors that work together toward common goals, rather than act as two parties of opposite sides.
- The separation of party and state is an important part of an accountability system. The APR review notes that recruitment in the public sector needs to be more merit-based and apolitical (APR 2009). The public sector also needs to maintain the momentum of public sector reforms and instil a culture of transparency and accountability within the civil service. This would help government create a more responsible public force, reduce corruption and improve delivery of public service. It would also help citizens get better access to public information and enhance the legitimacy of the state.
- The country needs a more level playing field for political parties. This may require more political dialogue and programmes to support political parties. A strong opposition is an important part of a country's democratic process and can help strengthen the development of policies. A culture of healthy challenge and criticism of government is integral to all democracies.

For civil society:

- Civil society organisations need to engage with government and stop working on siloed and isolated projects which increase the risk of duplication. By developing more cooperation and more aligned action plans, civil society organisations could increase their impact as accountability actors and promote a more critical and constructive dialogue. CSO need to know when and how to work individually and when and how to work as a group and take advantages of both dialogue mechanisms; better representation of CSO is needed at all levels of government and in all types of forums;
- By working with local councils and assemblies, civil society organisations could help citizens access more information and improve the flow of questions and answers between them and the government. At present, information is not always made available in a language that is understandable to the local communities and CSO could also facilitate the reading and understanding of the information made available by Government;
- Civil society can also improve the quality of their internal governance in order to demonstrate a culture of accountability and transparency in management.

1. INTRODUCTION

The OECD's Development Assistance Committee (DAC) mandated its Network on Governance (GOVNET)³ to explore ways to improve donor support to domestic accountability. As part of this, GOVNET has commissioned research to explore the realities of aid and domestic accountability in Mali, Mozambique, Peru and Uganda. The overall aim of the project is to explore the impact of aid on domestic accountability and to generate operational guidance for donors on how to improve their support to domestic accountability.

This Mozambique case study draws on an agreed research methodology for all of the country case studies. As such it uses a definition of accountability which refers to the relationship between decision-makers and those affected by decisions, involving answerability, enforceability and transparency. Answerability occurs where decision makers justify their actions and respond to demands; enforceability is the sanctions which may be used if decision makers do not meet their commitments or fail to meet certain standards; and transparency refers to information regarding the commitments made by decision makers and whether and how these commitments have been met (Hudson and GOVNET 2009; Domingo et al 2009). In this study, we are particularly interested in two forms of accountability; first and foremost, domestic accountability and, to some extent, mutual accountability, as well as the links between the two.

Conventional approaches to support to domestic accountability have undoubtedly led to a number of beneficial impacts, but two key challenges have been identified by a growing body of evidence (see Hudson/GOVNET 2009). Firstly, not enough attention has been paid to the specific challenges and opportunities in different contexts, including a lack of understanding of the wider political and economic context in which accountability processes take place. Secondly, the majority of donor support has focused on building the capacity of specific actors (civil society, parliaments) largely in isolation from their relationships and inter-actions with other actors and institutions.

Advances towards governance with accountability require that connections are made between the stakeholders, and that coalitions for change are built which involve civil society, the media, parliaments, political parties and a range of other institutions on both the demand and the supply sides. In this context, this study has also attempted to explore how accountability is seen and implemented in a systemic manner.

The study that follows was undertaken in two phases. The first phase, carried out in September 2010 consisted of a general contextual analysis of the formal and informal institutions and the specific dynamics as well as mapping the main stakeholders and initiatives in relation to the selected points of entry. The second phase, carried out in January 2011, involved an examination of the impact of aid on internal accountability in the selected sectors, particularly the budgeting process and the provision of health services. Apart from reviewing the relevant literature, several interviews were held with people directly or indirectly linked to the sectors studied and various relevant documents were consulted.

³ www.oecd.org/dac/governance.

2. COUNTRY CONTEXT

Mozambique won independence from the Portuguese in 1975 and suffered a severe civil war until 1992. In its 35 years of independence from Portugal, the country has tried various political trajectories. It first adopted a socialist orientation and followed the centralised economy model supported by its Eastern bloc allies. Its liberal constitution introduced for the first time a multi-party system and paved the way for a vast set of political and economic reforms. The country moved to a market economy and has undergone a period of almost uninterrupted growth of around 7% per year over the past decade (GoM, MPD \ MoF Medium Term Expenditure Framework 2012 - 2014). Mozambique's success in strengthening its public financial management system, aid effectiveness initiatives and efforts to meet a number of Millennium Development Goals (MDGs) have given it an international reputation as a "donor darling" (Ministry of Planning and Development 2010).

Since signing the peace agreement in 1992, Mozambique has made important strides in establishing a formal multi-party democracy without return to violent conflict. The Mozambique Liberation Front (FRELIMO), which led the ten year rebellion against the colonial powers, has been the ruling party since independence. Its principal challenge comes from RENAMO, a former rebel movement that waged the post-independence civil war with support from neighbouring countries. Despite their violent history, FRELIMO and RENAMO saw the country through a series of general and local elections, giving the country political stability. In 2009, democratic institutions were further strengthened when the country established Provincial Assemblies part of the decentralisation process.

Despite these important milestones, some analysts argue that the country is still transitioning from a single-party state (Astill-Brown & Weimer 2010, da Silva Francisco & Matter 2007). Although the 2009 elections saw for the first time three parties represented in Parliament, FRELIMO maintains an absolute majority and has little opposition to rule the country. The state is highly centralised – all civil public staff, even in the smallest locality, are generally appointed by central government, which creates important informal accountability relationships and a strong patronage system within the state architecture (da Silva Francisco 2010).

Electoral irregularities and exclusion of some political groups in the 2009 elections also raised fears of a possible return to a one-party state. The Electoral Commission itself was accused of lack of transparency by failing to address concerns from the media, donors and national and international observers. Although the FRELIMO party stated it would review electoral legislation to protect the democratic process, there are continued fear that it could use its parliamentary super-majority to further centralise power.. In December 2010, Parliament created a committee to debate and draft Constitutional amendments. The party has confirmed that it will not seek a constitutional change to allow President Guebuza to stand for a third term, but the scope and reach of the review is still unknown⁴).

The marred 2009 election process came against the backdrop of the global financial crisis, spurring outburst of public discontent, especially in urban areas. Two violent unrests, in February 2008 and September 2010, in the capital Maputo, underscored existing social and political tensions. Although the Government quelled this violence by introducing petrol and food subsidies, the lingering insecurity overshadows the country's economic growth and raises important questions for the country's future development strategy.

⁴ <http://portaltoafrica.com/news/africa/general/constitutional-amendment-in-mozambique/>

For many years, Mozambique has been seen as a success story in its efforts to reduce poverty and grow foreign investors' confidence. The country is expected to meet four of the 21 country level targets of the MDGs, to potentially meet another 10 and to be unlikely to meet 1 (Ministry of Planning and Development 2010). Significant progress in reducing poverty has been observed, from 69.4% in 1996/7 to 54.1% in 2003/4, according to official household surveys performed by Government (Ministry of Planning and Development 2010). However, the 2011 Paris Declaration evaluation suggests that poverty rose slightly in 2008/9 to 54.7%, raising increasing debates on the real levels of poverty reduction achieved or not in the country. One of the more worrying changes is the rural/urban disparity: while urban poverty fell from 52% to 50%, rural poverty increased from 55% to 57% (Ministry of Planning and Development 2010).

There has been significant progress in service delivery in the social sectors, particularly in education and health. In contrast, the agricultural sector has been lagging and its poor performance has been blamed for the urban-rural poverty differential. In the 1980s, Government introduced structural adjustment policies with the help of donors to revive the agriculture sector (such as PESU, PROAGRI I, PROAGRI II and now PEDSA) but presenting still very low levels of performance. These sector programmes have not generated the field impact desperately needed for Mozambique's rural population, which accounts up over 75% of the country's 22 million inhabitants.

In recent year, the Government has made a strong commitment to grow Mozambique's extractive industry, with exportation of natural gas, exploration of coal and prospecting of oil reserves off the Mozambican coast. It has set up incentives schemes for multi-nationals that favour lower tax payments at the beginning of a project and higher tax payments later. Although government sees foreign investment in the extractive sector as key to improving the country's infrastructure and alleviating poverty, this is a contentious area of economic growth in country where a majority of the population lives on subsistence farming. Some critics argue that the current policies could harm the population if natural resource revenues dominate in the national economy and lead to negative growth in other sectors, particularly the agricultural sector. There is also an active debate in relation to the tax benefits attributed to the companies and its impact in the country economy in the medium and long term.

The failure to reduce poverty since the 2008/9 survey raises questions on the possible links between the country's quality of governance and its economic performance. In 2010, donors threatened to withhold their General Budget Support (GBS) until the Government responded to concerns on governance issues linked to the 2009 elections, corruption allegations and blurred state-party relations. A recent study by Chatham House notes that FRELIMO's absolute majority in Parliament and its tendency to centralize power may be slowing the country's success in reducing poverty as there are fewer challenges to its policies and less forces to call it to account (Astill-Brown & Weimer 2010). 15

3. AID CONTEXT

Foreign aid continues to fund a large proportion of government spending. Although there are indications of growth in domestic taxation, Mozambique relies on foreign aid to carry out 49% of its expenditures (PARPA II 2006-2009). This dependency was reduced to 44% in the last budget proposal submitted to Parliament approval (UNICEF Budget Briefs 2011). A study by the Danish Institute for International Studies (Jones 2009) estimates that since 1992, on average, net foreign aid has been equal in value to approximately 80% of gross investment. Over the last five years, public development aid received by Mozambique reached a yearly average of USD 60 to USD 70 per inhabitant, approximately two times the average in sub-Saharan Africa, making the country one of the most aid-dependent economies in the world (Hodges and Tibana 2005).

GBS has been an important corner stone of the aid partnership. In the late 1990s and in response to growing criticism of project aid modalities, donors started to use „pooled aid instruments“, both at the sector level and for specific cross-cutting initiatives such as public sector reform and HIV \ AIDS. At the sector level, a Sector Wide Approach (SWAP) was established in the education sector in 1998 (FASE), another SWAP was established in the health sector in 2000 (PROSAUDE). By 2005 there were a number of well-established common funds including agriculture, health, education, water and HIV-AIDS. Although there were no pooled funds prior to the 1990s, sector support accounted for nearly 50% of all aid to Mozambique by 2006, with general budget support alone accounting for just under a third of on-budget aid (Jones 2009). This expansion has been associated with a trend increase in the share of recurrent spending in the budget (i.e. in 2003 alone approximately 66% of external financing to the health sector was used to finance recurrent costs) (idem).

In 2000, Government and its partners set up a coordinating instrument to guarantee greater aid effectiveness. The approval of the Poverty Reduction Strategy Paper (PRSP, or PARPA in Mozambique) in 2001 enabled the conditions for donor alignment on an agreed poverty reduction strategy and became the framework for GBS policy conditionality. Coordination of GBS was formalised in 2000 as a “common framework agreement” in a Joint Donor Programme for Macro-Financial Support between the government and bilateral donors. An original group of six donors rapidly expanded to 10 in 2002, 15 in 2004 and 17 in 2005, and 19 in 2007. The Government-donor partnership was further consolidated in 2004 with the signing of the Memorandum of Understanding (MoU) and its renewal in March 2009. In their MoU, the Mozambican Government and its Programme Aid Partners (PAP, the Group of 19 donors that provide GBS or G19) committed to using programme aid and created a more structured and transparent approach to GBS. The document reads very much like a Paris Declaration document and sets out other commitments, including:

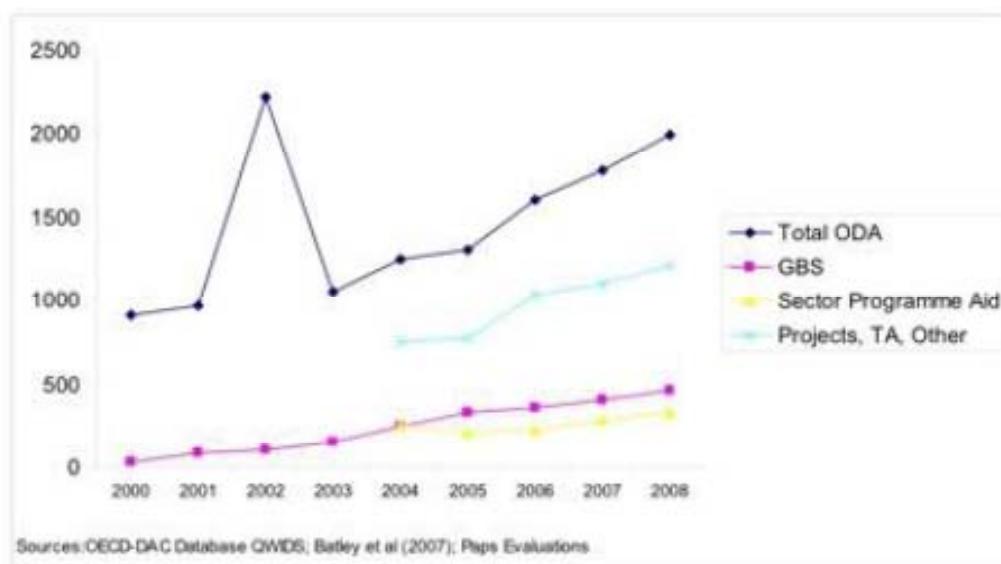
- To improve the effectiveness of foreign aid and the ownership of the development process through greater donor harmonisation and alignment in the use of national systems;
- To enhance the institutional capacity of beneficiaries in planning, implementing, monitoring and assessing their programmes;
- To strengthen of domestic accountability, particularly in terms of budget transparency and accountability and in improving the accountability of Government to Parliament and citizens;

- To reduce transaction costs, thus making possible greater efficiency in the allocation of public expenditure and increasing the predictability of aid flows⁵.

Although GBS commitments decreased in 2010, from 42% in 2005 to 39% in 2010, it remains still an important part of the aid landscape. Increasing amounts of pooled funds are disbursed using the government public financial management systems, from 36% of aid in 2005 to 44% in 2008. GBS has also had a positive impact on aid predictability and delivery, with 73% of aid disbursed in 2008, up from 70% in 2005 (Ministry of Planning and Development 2010).

As shown in Figure 3.1 below, project aid continues to account for a large majority of aid in Mozambique. Despite these high numbers, the 2010 Paris Declaration Evaluation notes that the aid effectiveness process has been overtly focused on GBS and that policy dialogue between donors and government paid little attention to project aid. The evaluation noted that there is less scrutiny of project aid by Government and donors, as these moneys are often not declared to the concerned line Ministry and do not pass through the Government's financial systems. There is, however, progress to align project aid to government priorities and to provide a demand-led approach.

Figure 3.1. Aid modalities from 2000 to 2008



Project and SWAP support continues to be less predictable and aligned than GBS, which harms government planning, budgeting and management (National PEFA Assessments, 2006, 2008 and 2010). Transactions costs of project aid are also higher as Government has to meet multiple conditions, management procedures and accountability requirements. In some cases, also the costs of maintaining parallel accounting and reporting systems.

⁵ http://www.pap.org.mz/downloads/mde_marco_2009.pdf.

Table 3.1 PEFA assessment for aid predictability

Indicator	Dimension	2006 Assessment		2008 Assessment		2010 Assessment	
D-1: Predictability of Direct Budget Support	(i) Annual deviation of actual budget support from the forecast provided by the donor agencies at least six weeks prior to the government submitting its budget proposals to the Legislature.	A	C+	A	A	A	A
	(ii) In-year timeliness of donor disbursements (compliance with aggregate quarterly estimates).	C		A		A	
D-2: Financial information provided by donors for budgeting and reporting on projects and programmes	(i) Completeness and timeliness of budget estimates by donors for project support.	C	D+	C	D+	C	D+
	(ii) Frequency and coverage of reporting by donors on actual donor flows for project support.	D		D		D	
D-3: Proportion of aid that is managed by use of national procedures	Overall proportion of aid funds to central government that are managed through national procedures	D		D		C↑	

Scoring Method M1

Source: Public Expenditure and Financial Accountability (PEFA) Assessment in Mozambique 2010, March 2011

The emergence of new non-DAC donors in Mozambique is seen as both an opportunity for achieving development objectives and a risk to aid effectiveness. These new actors include China, Brazil and India as well as the emergence of various „vertical funds“. Despite a lack of reliable data regarding the real volume of additional funding that can be attributed to these new donors, there are indications that the volume of new financing is significant. Recent figures suggest that in 2007 alone, Mozambique received USD 162 million of PEPFAR (President's Emergency Plan for AIDS). Similarly, USD 500 million has been committed by the Millennium Challenge Account (MCA) to Mozambique over five years from 2008; and commitments from the Global Fund to fight against AIDS, Tuberculosis and Malaria (GFATM) in 2008 were equal to around USD58 million (Jones 2009).

4. KEY ACTORS FOR ACCOUNTABILITY IN MOZAMBIQUE

Mozambique is divided administratively into 11 provinces¹ and 128² districts that are further subdivided into administrative posts and localities. There are also 43 municipalities (including 10 additional municipalities that have been established in 2008) with full financial and political autonomy (PEFA National Assessment, 2010).

Different stakeholders must be considered when discussing accountability related issues at each state administrative level. This section offers an overview of Mozambique's main accountability actors, which include: Central Government and the provincial, district and municipal levels of government, National Parliament, Provincial Assemblies, Municipal Assemblies, Local councils, Civil Society and Media, Control Institutions, Open Presidencies and Development Observatories.

4.1 Central Government

The system of government is presidential, with a President of the Republic who is the Head of State, Head of Government, and Commander-in-Chief of the Armed Forces being elected by direct and universal suffrage. The Government is appointed and headed by the President of the Republic, with the assistance of a Prime Minister whom he also appoints. The Council of Ministers consists of the President of the Republic, who chairs it, the Prime Minister and the Ministers. The Council of Ministers has, among others, the following powers:

- to draw up bills to be submitted to the Assembly of the Republic; to approve decree-laws under legislative authorisation from the Assembly of the Republic;
- to author and implement the Economic and Social Plan and the State Budget once they have been approved by the Assembly of the Republic; and
- to analyse the experience of the local executive bodies and regulate their organisation and operations, and to supervise, in terms of the law, the municipal bodies.

4.2. National Parliament

Legislative power is exercised by the Assembly of the Republic, with 250 deputies, elected by direct and universal suffrage. The Ministers of Parliament (MPs) are elected through a system of proportional representation but political representation remains weak. Until 2006, only parties with a minimum of five per cent of the national vote were eligible to appoint parliamentary seats. All the general elections held to date (1994, 1999, 2004 e 2009) were dominated by the two main political parties, FRELIMO and RENAMO. The prolonged civil war involving the two opposing factions has left considerable tension

¹ Ten actual provinces plus the capital Maputo that has the status of a province.

² The number of districts is commonly listed as 128 because 3 of them have geographical boundaries which overlap with 3 municipalities. These 3 entities act as districts in respect of the deconcentrated functions financed by the central government and as municipalities in respect of other competences.

between the two parties, and the relationship between the two parties has since been characterised by suspicion and mistrust.

Another factor for poor parliamentary representation is the plethora (approximately 50) of small political parties with little national coverage and poor internal organisation. These parties have weak platforms and political programmes and lack formal links with citizens, making it difficult to identify an electorate within which they may garner support. The shortcomings of these political parties can be found in their roots. A majority of these parties were formed in 1993 with support from the UN peacekeeping mission's trust fund that sought to help to set up the parties ahead of the country's first multi-party elections. The trust fund stopped existing after the 1994 election, leaving many small parties with no financing to grow their political activities or training to develop their organisations, improve intra-party democracy and communication between their members and hierarchy. Today many of these parties lack vision, have unreliable membership data and funding base and are dominated by informal relationships, leading to clientelism, patronage and factionalism (Pereira 2009).

Parliament is organised in eight commissions, although ad hoc commissions can be created as needed. Their chairmanship is distributed proportionally across the number of seats each party holds in parliament. It is chaired by the Chairperson of the Assembly of the Republic (Speaker), elected by absolute majority from candidates presented by the parliamentary groups. In the exercise of their mandate, the commissions may hold public hearings, summon members of the Government and request the opinion of outside specialists or even of civil society organisations.

The working commissions are responsible for analysing in detail the bills that fall within their areas of competence and to provide this technical analysis to the plenary. It is the task of the Assembly to analyse and approve the state budget proposed by the executive and to supervise its implementation. In this latter area, the legislature analyses and approves the General State Accounts, based on the report of the Accounts drawn up by the Administrative Tribunal.

Table 3.2.PEFA assessment of legislative scrutiny of the budget and audit reports

Indicator	Dimension	2006 Assessment		2008 Assessment		2010 Assessment	
PI – 27: Legislative scrutiny of the annual budget law	(i) Scope of Legislature's scrutiny	A	B+	A	B+	C	C+
	(ii) Extent to which the legislature's procedures are well-established and respected.	A		A		A	
	(iii) Adequacy of time for the legislature to provide a response to budget proposals.	A		A		A	
	(iv) Rules for in-year amendments to the budget without ex-ante approval by the Legislature.	B		B		C	
PI – 28: Legislative scrutiny of external audit reports	(i) Timeliness of examination of audit reports by the Legislature (for reports received within the last three years)	A	C+	B	C+	B	C+
	(ii) Extent of hearings on key findings undertaken by the Legislature	C		C		C	
	(iii) Issuance of recommended actions	B		B		B	

Source: Public Expenditure and Financial Accountability (PEFA) Assessment in Mozambique 2010, March 2011.

4.3 The Provincial Assemblies

Provinces and districts operate as agencies of the central Government ministries on a deconcentrated basis. They are collectively referred to as Local Governments and operate under the Local Government laws and regulations, although they also fall under the remit of the PFM system law (the SISTAFE - Sistema de Administração Financeira do Estado). Sometimes, it is not so clear if they act as deconcentrated units or as true decentralised Governments, for example, on issues related to planning and budgeting (PEFA National Assessment, 2010).

Amendments to the Constitution in 2004 introduced a new layer of democratic representation - the Provincial Assemblies. They are responsible for monitoring the activities carried out by the provincial governments in observing the principles and norms laid down in the Constitution, the laws, and the decisions of the Council of Ministers. They approve the provincial plan and budget that is forwarded by the provincial government to central level for harmonisation and approval and consequently supervise the

implementation of the plan and budget by the Provincial Government as well as the programmes established by the central level of government that are implemented at provincial level. They also provide opinions and take positions on matters of interest to the province.

Provincial and district Governments (which are appointed rather than elected) have their own budgets, which are submitted for consideration and approval through the State budget subsystem. In 2010, Provincial Budget Proposals has started to be submitted and reviewed by Provincial Assemblies, but most of these lack qualified skills and knowledge to adequately scrutinise the budget proposal. The municipalities possess and manage their own finances and assets. Nevertheless, they are subject to internal audit by the Ispiecão Geral das Finanças (IGF) and external audit by the Tribunal Administrativo (PEFA National Assessment, 2010).

4.4 The Municipal Assemblies

The municipalities are fully autonomous in respect of administrative, financial and property matters, being responsible to locally elected assemblies. There are proposals for creating new locally elected assemblies within the districts but for the moment, these operate as deconcentrated entities, responsible to the appointed Provincial Governors. The majority of the spending, which geographically speaking takes place at the district level, was until 2010 under the budget authority of the Province, in particular payment of teachers' and health workers' salaries. Similarly, medicines, educational materials and many other supplies used at the district level are procured at the provincial or national levels. A big change and shift from province to district level is being observed in the 2011 Budget (PEFA National Assessment, 2010).

At the local level, the Municipal Assemblies exercise some regulatory functions similar to legislatures, such as the supervision the municipal executive. Although they only have limited powers to legislate on issues under the municipalities mandate and competence (through the so called municipal postures), they offer an important platform for government transparency and accountability. The law on municipalities stipulates that these bodies must publicise their deliberations and decisions at least 30 days following such deliberations. They must also create and promote an information system on public activities.

In practice, Municipal Assemblies' functioning and performance is weak as their members lack legislative skills, proper support and advisory staff. Also the members of the councils are, in majority, from the same party as the Executive and adopt a mere approval role. Many Municipal Assembly members see themselves as more accountable to their political party than to their electorate. Debates and questionings are weak, when existing at all.

4.5 Local Councils

The local council is the main institution of dialogue between the Local State Bodies and the Local Communities at district level. Councils are composed of three types of members: state civil servants, community leaders and members of the community (including CSOs). However, there are currently no clear criteria of how members are chosen. Local councils are still a new feature in Mozambique's governance landscape and are expected to be rolled out to even lower levels of government such as administrative post, locality and village.

Local councils are a consultative body, which includes a civil society element. They form an important part of Mozambique's accountability framework and are a platform to engage citizens in defining, approving and monitoring the district strategic development plans and the Economic and Social

Plans and budgets of the districts³. They recently gained prominence when Central Government created the District Development Fund for community development, poverty reduction and job creation (see Box 3.1 below).

Box 3.1. The District Development Fund

The governance of this fund, combined with ambiguities surrounding the composition and roles of the councils, have raised heated debates nationwide. On the one hand, Government claims that the fund has reinvigorated local economies, creating jobs, improving local infrastructures and small industries. However, opposition parties and several CSO accuse the Government of using public money to buy votes in the rural areas and note that the state is not supposed to substitute banks or microcredit schemes. In some parts of the country, the fund has been a great source of local conflicts. In public rallies, villagers have raised concerns of corruption and accused state officials of misappropriation of the fund. Investigation into some of the accusation led to guilty verdicts, but very few district officials are serving prison terms.

The decentralisation process is an important step in strengthening local governance but civil society argues that transparency and accountability are still weak. At the district, administrative post, locality and village levels, citizens have considerably less access to information than at central, provincial and municipal levels. Citizens have little knowledge about what is being done, who is financing it, how it is being done and why it is being done. There is a perceived culture of secrecy among officials which sometimes results in intimidation, lack of cooperation from the local authorities and a general failure to publish information about taxes, expenditures and investments. There is a sense that governing principles and laws on access to information exist (see below) but that few are fully being implemented.

4.6 Audit and Control Institutions

Central and local state institutions are subject to internal audit by the General Inspection of the Ministry of Finance (IGF) and administrative control by Administrative Inspection of the State of the Ministry of State Administration. These institutions are themselves subject to control by the Administrative Tribunal which acts as an external supreme audit institution, independent of the executive. IGF carries out an extensive list of audits, including: thematic audits in selected PARP areas, central level institutions, provincial level institutions, district level administrations, municipalities, embassies, performance, tax and customs. (PEFA National Assessment, 2010).

In the Mozambican system, external audit is provided by the Tribunal Administrativo, as the supreme audit institution. The third section of the Tribunal undertakes the external audits of the individual accounts of government entities and of the CGE (GoM Annual Accounts) as a whole. In addition, it has a judicial status, acting as the *Tribunal de Contas* in reviewing and reaching final decisions over the audits of individual departments, as well as imposing fines and/ or recommending criminal investigations, where relevant. Thus, in its capacity as a *Tribunal de Contas*, the TA performs most of the functions performed by a Parliamentary Public Accounts Committee in a Westminster-based system. Within the TA third section, there are separate teams dealing with the CGE and the audit of institutions. (PEFA National Assessment, 2010).

The third section also includes a team dealing with the prior authorisation of certain financial transactions – a type of pre-audit known as “visto”. Both because of its nature, and the very small number of such transactions which are actively judged, this assessment disregards the “visto” work of the Tribunal. The Tribunal Administrativo includes two other sections, which adjudicate on public administration and

³ In fact, article 122 of Decree 117/2005 of 10 June says the local councils analyse and give opinions on these instruments.

tax matters, which have no audit function or relation to the work of the third section. (PEFA National Assessment, 2010). Government has made important progress in strengthening its control functions (see Table 3.3 below) but several challenges remain.

Table 3.3. PEFA assessment of internal audit

Indicator	Dimension	2006 Assessment		2008 Assessment		2010 Assessment	
PI – 21: Effectiveness of Internal Audit	(i) Coverage and quality of internal audit function	B	C+	B	B (C+)	B	C+
	(ii) Frequency and distribution of reports	C		B		B	
	(iii) Extent of management response to internal audit findings	C	B (C)	B (C)		C	
<i>Scoring Method M1</i>							

Source: Public Expenditure and Financial Accountability (PEFA) Assessment in Mozambique 2010, March 2011

There is evidence that IGF as the internal auditor send its reports and recommendations to institutions but there is little evidence of a systematic reply from the institutions audited and a systematic follow up from IGF.

Indicator	Dimension	2006 Assessment		2008 Assessment		2010 Assessment	
PI – 26: Scope, nature and follow-up of external audit	(i) Scope/nature of audit performed (incl. adherence to auditing standards)	D	D+	C	C+	C	C+
	(ii) Timeliness of submission of audit reports to legislature	C		B		B	
	(iii) Evidence of follow up on audit recommendations	B (C)		B		C	
<i>Scoring Method M1</i>							

Source: Public Expenditure and Financial Accountability (PEFA) Assessment in Mozambique 2010, March 2011

The main change, and challenge, facing the Tribunal is a new audit law introduced in 2009, which is still being implemented during 2010 and 2011. The main development has been to create Tribunals at the provincial level, reflecting the Government's wider "decentralisation" agenda. The challenge will be to support these Tribunals whilst finding a way to co-ordinate the work of these various levels of audit and avoid duplication of function and work. The independence vested in each Tribunal could make this an uphill task. The new law also requires the Tribunal to base its audit selection on risk⁴ and allowed the appointment of a few extra judges to help with workload. (PEFA National Assessment, 2010).

⁴ The Tribunal is now required to use a risk matrix to select accounts for audit, in which the value of expenditure is a key determinant; and there is also a planned cycle of audits in which most accounts are audited at least once every 2.5 years. The latest plans from the Tribunal, for 2011-2014, suggest a target of 40 per cent of expenditure and around 450-500 audits a year – which would be consistent with an audit periodicity of 2.5 years. But if high value accounts are audited more often than 2.5 years this should mean a much higher percentage of the budget audited each year.

4.7 Civil Society and Media

The 1990 Constitution established an unprecedented level of freedom of expression, including freedom of press. The 2004 Constitution further consolidated these freedoms and added the right to information. With the approval of the 1991 Press Law, many media companies were set up, ending the state's monopoly. Despite these gains, freedom of expression suffered from the controversies linked to the murder of a renowned journalist, Carlos Cardoso in 2000, and perceptions of increased corruption. Access to diversified sources of information is still limited.

Until a few years before the adoption of the 1990 Constitution, only civil society organisations established by the ruling party were allowed. The most powerful organisations were the Grupos Dinamizadores which were created to mobilise popular support for the new government's policies. In many cases, these organisations acted as popular tribunals and public administrative organs. The situation has greatly changed over the past thirty years. According to the census of non-profit organisations undertaken by INE in 2004/5, there existed almost 5,000 civil society groups in Mozambique, the majority of which were rural and run by local farmers or artisans (INE 2006)⁵. Only 8% of the surveyed groups comprise national and international NGOs. A majority of these organisations have a religious character (52%) and 25% focus explicitly on political issues.

Civil Society Organisations (CSOs) in Mozambique face specific challenges of their own. There is no appropriate legal framework covering either the creation and legal status of civil society organisations or their role. Old colonial legislation combined with summary post-independence norms on associations entail lengthy, costly and bureaucratic registration procedures that produce highly structured organisations with corporate-type management and accounting structures. This bureaucracy also deters many organisations from even attempting formal registration. The report, titled "Index of Civil Society in Mozambique 2007"⁶ found that civil society's impact on society is limited - registering an organisation is complicated by excessive bureaucracy, established CSOs struggle to ensure compliance with existing laws and are ultimately marginalised in political processes. Too often they do not practice the values of democracy and transparency that they extol.

Several active donors in Mozambique support the activities of and engage with CSOs. Interventions by donors, willingness of the Government to engage and exposure to global trends are contributing to improvements in the landscape of domestic accountability, and CSOs appear to have an increasing role in monitoring of policy implementation such as the Centro de Integridade Pública (CIP), which monitors fiscal management corruption issues. Government's regional commitments, such as NEPAD (The New Partnership for Africa's Development), have spurred the growth of civil society initiatives, such as the establishment of African Peer Review Mechanism Forum. However, most civil society organisations continue to lack the capacity and resources to document their positions and to make Government accountable for its non or poor areas of performance (see box below).

A recent study by CARE also found that CSO activity is constrained by donors' priorities and that they often cannot find funding to follow their own interests. It characterises CSOs as "non-profit enterprises", willing to implement donors' objectives in order to keep their organisation afloat (CARE 2011). Against the backdrop of large GBS contributions, this finding raises important questions on how donors may inadvertently influence on domestic accountability in Mozambique. More focus on nationally-

⁵ Instituto Nacional de Estatística. INE. 2006. The non-profit Institutions in Mozambique : Outputs of the first national census (2004/5). CINSFLU 2004. Maputo: Instituto Nacional de Estatística. <http://ine.gov.mz>.

⁶ Index of Civil Society in Mozambique 2007, FDC, 2008.

owned political dialogue and debate could help re-balance this trend and enable civil society to identify their own advocacy issues and access funding to play their accountability role.

4.8 The Development Observatory

Government set up the Development Observatories (originally known as the Poverty Observatory) as part of its efforts to evaluate and monitor the implementation of PARPA I and II (now PARP). The Observatory is a consultative forum for discussion of poverty reduction issues, which includes Government representatives, civil society and international partners. It is organised around the principles of mutual transparency, reciprocal accountability and democratic dialogue.

The objective of the Development Observatory is to accompany and coordinate the process of monitoring and evaluation of all activities intended for poverty reduction based on national and provincial strategic plans, including reports coming from civil society. These forums meet at least twice a year and includes civil society representatives who are selected by the civil society itself in coordination with the Government. In 2004, Government decided to establish the Provincial Development Observatory (PDO) with the view to involve more in participatory poverty monitoring. The Development Observatory is continuing to grow and to collect significant information on the country's development, in both Portuguese and English. UNDP is assisting the Development Observatory by providing technical assistance to the secretariat, helping to establish poverty monitoring information systems at provincial level and undertaking nation-wide sensitisation and dissemination of PARP and MDGs.

Although all these initiatives are aimed at improving transparency and accountability for a greater effectiveness of the budget in poverty reduction and the promotion of development, the quality of citizen participation and engagement with Government is also varied. A number of evaluations show that civil society has made limited use of these platforms to advocate for pro-poor policies and to monitor public expenditure (CARE 2011). The district level Observatories which focus on the Fund for Local Development are constrained by government patronage, with members competing for central government support rather than focusing on their local community's economic and development issues (CARE 2011). In their observation of the Nampula November 2011 Provincial Development Observatory, the CARE researchers also found that civil society questioned Government official on technical issues, i.e. whether the statistics presented were reliable etc, but failed to raise fundamental questions on elite capture of natural resources or governments' deals with foreign mining companies from which little or no benefit accrue to local communities or to society as a whole (idem).

Some stakeholders argue that the impact of the Observatories is limited because the bodies remain consultative, and are not a platform for mutual accountability and power negotiations (da Silva Francisco 2007). The evaluation of the Observatories goes further in stating that, "the outputs [...] are blurry and not binding for the stakeholders, if for no other reason that the DO itself is not perceived by Government and international partners as a social accountability mechanism" (idem p. 28). Civil society organisations held a number of workshops with the view to identify recommendations to improve the Observatory. They noted a number of challenges, namely that Government and civil society have very different visions for the Observatory. Civil society wants to see dialogue institutionalised and laments that organisational procedures for the Observatories are too ad-hoc, with unclear timetables for when Observatories should be organised, the process for organising them and budgets for increasing participation and permitting citizens to travel to the dialogues. In addition, documents for the Observatories are often shared too late and don't give CSOs adequate time to prepare for the discussions. The main recommendation was that the Observatories should become more permanent in character, meet periodically and be better organised and funded (idem).

4.9 Open Presidencies

The “Open Presidencies” are a mechanism of direct contact between Government and citizens, widely used at all levels, from the President to the provincial governors and the mayors of municipalities. This practice, started by President Guebuza in his first mandate, is an informal dialogue platform which, according to a recent study by the German Development Institute (DIE), helps align local development policies to the central government's strategic five-year plan. The risk, however, is that the Open Presidencies threaten the independence of sub-national government institutions and that patronage incentives impede coherent, locally-owned policy planning and implementation.

The Open Presidencies are designed to improve accountability of local administrations to the President through his one day visit during which he and a limited number of citizens can question local administrators in a public meeting. The questioning by citizens of local government represents a demand for accountability, but the DIE study found that the opportunities for citizens to engage directly in the debate are limited and that citizens who are permitted to raise their concerns are often pre-selected. The DIE authors note that the Open Presidencies could have more impact on domestic accountability if the Executive were to decrease its control over the debates and allow for a more spontaneous process (DIE 2011).

There are also internal accountability aspects to the Open Presidencies. During the preliminary visit from representatives of the President's office and Ministries of State Administration and of Development and Planning, the district government must provide preliminary reports on socio-economic development. At the end of the President's visit, the district government is held accountable by the president and provincial government for the successful implementation of the presidential recommendations. The President also has the power to sanction misconduct from local government by dismissing administrators. For the DIE researchers, this distorts the formal accountability mechanisms as local administrators often sideline their existing development plans in order to meet the President's recommendations. The Open Presidencies set strong incentives to re-centralise decision-making through a vertical top-down accountability mechanism rather than follow longer-term and locally-agreed development plans.

5. AID DIALOGUE IN MOZAMBIQUE: MECHANISMS AND CHALLENGES FOR STRENGTHENING DOMESTIC AND MUTUAL ACCOUNTABILITY

5.1 The aid architecture

The PAPs or G19 are seen as donors' most important platform in influencing the aid agenda and partnership in Mozambique, particularly since the US and UN joined as associate members in 2009. It is based in a number of working groups, which discuss policy and function as a way to harmonize and coordinate donor positions prior to meetings with government officials in the different sectors. The working groups also provide inputs for annual performance planning and respective reviews and therefore play an important role in assessing aid effectiveness performance and instilling practices of mutual accountability. Some groups are extremely active, with numerous sub-groups and regular meetings – others function only during review and planning processes. While this structure has contributed to improved alignment and coordination, it has been recently criticised as overtly complex and cumbersome and is seen as focusing more on process than results (Ministry of Development and Planning 2010).

A Memorandum of Understanding (MoU) was signed between GoM and Donors detailing how mutual performance in aid effectiveness is assessed and establishing the aid coordination architecture (that includes the refereed to working groups, a troika system, annual reviews, planning meetings and mutual accountability frameworks).

The overall objective of the PAPs is to contribute to poverty reduction in all its dimensions by supporting the evolution and implementation of Action Plan for Poverty Reduction (PARP⁷). The PAPs do this in the following ways:

- By developing efforts to build a partnership based on frank and open dialogue on the content and progress of Mozambique's poverty reduction strategy (PARP) operationalized through the Medium Term Fiscal Framework (MTEF), the Annual Economic and Social Plan (PES) and the State Budget (OE);
- By defining agreed targets based in the PARP including priority indicators in critical areas (targets are organised in PAF);
- By providing financing and technical assistance to the public sector for poverty reduction that is clearly and transparently linked to performance;
- By improving aid effectiveness and country ownership of the development processes; efforts are made to continuously reduce transaction costs, improve strategic allocation and efficiency in public spending and predictability of aid flows; increase the effectiveness of the state and public administration; improve monitoring and evaluation (M&E); and
- By strengthening domestic accountability (MPD 2010).

⁷ Mozambique had two PRSP known as PARPA I and PARPA II. The 3rd PRSP is currently being implemented and is known as PARP.

5.2 The Performance Assessment Framework (PAF)

The PAF became the shared instrument for dialogue: it is the basis for assessing government's performance and for deciding donors' commitments for the following year. It committed the Programme Aid Partners to expose their own performance to a donor accountability framework – the Programme Aid Partners' Annual Independent Performance Review.

Box 3.2. The Performance Assessment Framework

The PAF addresses the critical areas of governance, public sector development, decentralisation and public finance reform, including (and not limited to):

- Establishment of a unified human resource management system;
- The efficiency of the courts (including the Administrative Tribunal responsible for auditing the Annual State Accounts of Government),
- The expansion of the decentralisation outreach (increasing the number of municipalities) and
- Expanding the execution of the budget through e-SISTAFE (electronic PFM management system).

In the area of procurement, outcome indicators include targets to make the Government's goods and services acquisition system the default procurement system in use and therefore more transparent and efficient (MPD 2010).

There are two joint GoM-PAP formal moments under the GBS MoU: the annual review (following the production of the review of the Social and Economic Plan) and a mid-year planning meeting (prior to submission of the Social and Economic Plan and Budget to the Parliament). The annual review focused on coming to a joint view on performance of the past year, which serves as the basis for future commitments. The performance assessment indicators agreed in the previous years are evaluated at this time. The midyear review (now planning meeting) focuses on the dialogue on forward planning and budgeting and agreement on the PAF indicators.

Performance assessments may include divergent opinions if acceptable to all signatories. In the exceptional case in which a joint view cannot be reached, following increasingly higher-level dialogue (directed by the Ambassadors or Heads of Mission), views will be reported separately. Assessments are conducted using the working group structure previously described.

5.3 Domestic accountability in the aid dialogue

The joint annual review is not only an important mechanism for mutual accountability but also an opportunity to increase domestic accountability. The review is undertaken by working groups who deal with specific areas, and who include representatives of the donors, the Government and civil society. There is, however, no formal requirement for civil society or parliament to participate in the joint annual review and the presence of CSOs is often weak. For example MONASO, a network of NGOs dealing with HIV/AIDS epidemic, participates in the health sector working group, however there is no other civil society organisation (CSO) present in the same group to influence the range of other issues that go beyond HIV-AIDS.

A survey conducted in 2007 by the Foundation for Community Development concluded that CSOs in Mozambique are generally weak, for several reasons:

- Individual CSO compete for the donor funds and therefore they do not work in a group manner with proper coordination and mainstreaming of their advocacy points into reach other work;

- When they are part of networks and platforms of CSO organisations, individual CSO argue that representation in the processes is not done properly;
- CSO tend to delegate participation in the events and meetings to each other without clear delegation mandates; also participation is not regular and well documented;
- High rotation of technical staff and researchers among other factors also contribute to the current situation among CSO; and
- CSOs have limited capacity and confidence to engage in policy dialogue and to call Government and donors to account.

In the 2010 Paris Declaration Evaluation, some members of civil society also reported that a lack of access has impeded their work. Government has made efforts in the last two years to make information submitted to Parliament readily available – MTEFs, PES and OE among other documents are made available on line by Ministry of Finance upon submission to Parliament (www.dno.gov.mz).

The engagement of civil society organizations (CSOs) in aid and related policy dialogue is therefore limited in Mozambique. Both at national and sector level CSOs play only a small role and mostly an observer role. However, several positive developments have been observed to date and dialogue between CSOs and Parliament in relation to these subjects is starting despite the issues related to availability and quality of information on external aid provided to the country.

There are on-going efforts to correct this deficit. Civil society organisations have participated in international dialogue processes around the role of civil society in aid effectiveness, and there have been a number of initiatives to increase awareness of, and engagement in, the aid effectiveness agenda. Some donors are providing specific support to strengthen civil society. In the 2010 Paris Declaration Evaluation, Government has said that it is ready and willing to engage with civil society more closely and that this task is becoming easier as civil society becomes increasingly organised and centrally represented.

Parliament

Parliament has played a minor role in the development of national poverty reduction strategies and in the aid dialogue (Ministry of Development and Planning 2010). Legislators are interested in getting more involved but lament the lack of information regarding what donors, particularly non-DAC donors, are doing.

Five year development plans, budget and annual reports on progress in implementing the national development strategy are all submitted to Parliament for approval but the level of analysis of such documents by MPs and respective thematic committees is very limited. Most MPs lack the required skills to develop such analyses and the same situation applies to the staff made available to support the committees work.

Government-Donor dialogue structures

Some partners, such as the IMF, the World Bank, the United Nations and the Global Fund, lead high level political dialogue for Government, but many discussions take place “behind closed doors”. Although donors and Government at times publish the results of their negotiations, information is often released well after the official meetings, giving civil society and parliament little chance to influence discussions. The published information is also incomplete, making it difficult for external stakeholders to understand the nature of agreements. For example, the informative notes on the negotiations during the IMF missions, with World Bank participation, usually refer only to indicators, without mentioning additional eligibility conditions imposed on the country (for example, not allowing the Government to set up a public rural bank).

6. DONORS INTERVENTIONS IN RELATION TO DOMESTIC ACCOUNTABILITY AND RESPECTIVE IMPACT

This section outlines some of the donors' support to domestic accountability actors and offers a few examples of initiatives that attempt to build linkages between state and non-state institutions.

In Mozambique, donors' direct support to domestic accountability largely takes an institution-based approach, looking to build accountability of specific actors rather than build linkages between multiple actors. There are a number of projects that seek to build the capacity of relevant state institutions, such as the Parliament, the Administrative Court, Ministries, and Local Governments. Donors also support civil society organisations, which are largely dependent of such funding.

This study identified a number of initiatives that seek to build relationships between accountability actors, including:

- The United Nations Children's Fund (UNICEF) is supporting a "Budget Literacy" project in which resources, goals and how they are going to be achieved are extracted from the government budget and rewritten in a more accessible language and distributed among Parliamentarians, NGOs, and government Institutions at different levels.
- The Westminster Foundation for Democracy is running a four year programme aimed at bolstering the oversight and scrutiny capacity of parliamentarians and respective support staff by providing training on public financial management, fiscal accountability, economics, human rights and budgetary issues (in particular local plans and budgets). The programme also includes the training of journalists on parliament reporting.
- A group of donors, led by Switzerland, is funding and providing technical support to projects aimed at empowering local civil societies so they can actively involve themselves in issues of local governance and simultaneously improve capacity of the councils and municipal assemblies.
- The extractive industry sector is offering a new platform to bring diverse state and non-state actors together on transparency issues. Mozambique is an EITI member country, as the validation process was completed in May 2011. The Government, with donor support, established an „ad-hoc" multi-stakeholder group of representatives of the Government, companies, and civil society working together to implement the EITI in Mozambique with the view to increase the transparency of payments by the companies to the government, as well the latter's revenues from the extractive sector. Norway organised a workshop as part of its Oil for Development Initiatives to bring together representatives from Government and civil society from Mozambique and three other EITI candidate countries to share perspectives on their countries' institutional and legal frameworks. Civil society's participation in the EITI platform is an opportunity to enhance its oversight role and to build a common vision of what accountability means in the extractive sector.

The Mozambique case study offers some important lessons on how donors impact both positively and aversively the domestic accountability framework. Below are a number of key findings:

Using GBS as a conditionality for improved domestic accountability. Donors have increasingly used their collective voice in GBS political dialogue to raise concerns on the country's governance systems. After the 2009 elections, donors raised concerns about the lack of separation between party and state, the business interests and private sector roles of many government officials (namely in public enterprises, concessions and other types of agreements) and electoral irregularities. They threatened to suspend budget support (but not other forms of aid) in 2010 and demanded commitments from Government on certain governance-related issues in order to restore the mutual confidence required for budget support. The Government and donors agreed to a series of commitments presented in a "political matrix" in March 2010 and GBS disbursements were implemented normally.

The results of this "crisis point" are mixed. On the one hand, they show that using GBS as conditionality within the policy dialogue can press Government to respond to domestic accountability concerns. But alternatively, threatening to turn off GBS is an extreme measure that can't be used too often. Some observers fear that the threat of stopping GBS was too blunt an instrument to effectively influence the political economy of Mozambique (Astill-Brown and Weimer 2010). There was also a lack of clarity on the consequences of non-compliance, but the format and content of the matrix have been revised and are now clearer.

Need to nuance aid dialogue and use more project aid to influence change. Some actors suggest that GBS is not sufficient for correcting concerns raised in PAFs and addressing issues of governance and domestic accountability. Donors need to adopt more instruments in their toolkits to incentivise and influence government's performance on governance and accountability. Commitments of support and respective disbursements are not linked to clear performance. Policy debates between government and donors are said to be fairly dry and formal, with prepared statements by ambassadors, and coordinated responses by government on GBS. There is less focus on genuine policy issues and developing joint visions on governance and accountability (KPMG 2010). Critical management issues, such as public financial management, procurement and many other important areas of fiduciary risk are, therefore, not properly and consistently addressed by donors as a group. In the 2010 Paris Declaration Evaluation, a number of donors interviewed argued that the limitations of GBS as a tool makes a case for more project support to tackle specific accountability concerns and to make this part of the government-donor dialogue process (idem).

Bringing aid effectiveness to all aid modalities and building links between them. The interpretation of the Paris Declaration in Mozambique has been driven by increasing use of GBS and programme aid, with little attention paid to the effectiveness of project aid. This aid modality, however, accounts for a large majority of aid flows. Project aid can be a useful tool to improve domestic accountability by building the capacity of non-state actors and parliament to call government to account. Moreover, linking project aid to GBS and common pools in specific sectors, donor money can help build relationships between accountability actors. The 2010 Paris Declaration Evaluation recommends that aid effectiveness initiatives include all aid modalities and calls for studies on how projects can be made more predictable, transparent, aligned and implemented using Government system. In the same note, the usage of performance triggers in SWAPs and basket funding approaches should also be studied and applied in order to reward good performance and pressure the non-performers.

Donors dominate the space for political dialogue. Some analysts are concerned that the space for political dialogue is usurped by donors' role in sector-based working groups and GBS joint reviews. Although civil society is part of the review process, they lack the capacity and resources to influence it and are often in the shadow of stronger donor representatives who are better versed in policy issues and aid effectiveness. CSO tend to follow the donor funding and focus on the activities being funded by the donor; their core mandates are, therefore, not fulfilled or used by the donors to pass on the donors' message. In a donor-dominated political space, there are concerns that any actor that raises important issues and demands

more accountability starts to sound like donors. For example, the opposition party Mozambican Democratic Movement (MDN) is seen by government and FRELIMO as too close to donors, which could weaken its political voice (Astill- Brown and Weimer 2010). Government officials have also noted that donors need to support domestic politics, rather than influence them (KPMG 2010).

Increase civil society and parliament role in aid effectiveness and policy dialogue. In a country with a strong ruling party and a centralised state, the aid dialogue could serve as unique platform to bring civil society and parliamentarians to challenge policies and hold government to account. This is starting to happen and donors have begun to support civil society in preparing for joint reviews and also to influence parliament decision over important annual tools such as GoM annual plan and budget. For example, ahead of joint review meetings, donors and civil society organisations hold preparation briefings with the view to identify issues that the civil society wants to raise. Some stakeholders also argued that donors' efforts to draw civil society into the aid effectiveness dialogue need to be extended beyond Maputo so that rural groups can also be represented. Another example is the Budget Monitoring Forum, a platform of CSOs, that works next to the Plan and Budget Committee in Parliament in order to signal to the committee the issues of concern in relation to resource allocation in sectors and in provinces at the time Government submits its plans and budget for approval. Also, FDC (Graça Machel Foundation for Community Development) is, since 2007, preparing every year the Budget Briefs, a series of 8 to 10 short four page summaries of the key and critical information contained in Government's plan and budget in order to make MPs aware of the contents they are approving and to make them accountable to citizens of the resources they are approving of GoM use over the year and as a consequence dialogue around the contents of the documents and respective approval by Parliament is increasing.

Recognise the impact of GBS on the country's political economy. In a highly centralised country run by a political party with an absolute majority, GBS inevitably has an indirect but very important impact on how the population perceives Government and the ruling party behind it. Any changes to GBS will have an impact on the economy and on the Government's and therefore the party's, ability to deliver public services. FRELIMO is seen as one of the most pervasive institutions in the country and has deeply-rooted networks that are likely to play an important role in service delivery. A study by Chatham House suggest that donor GBS and programme are likely to be strengthening the FRELIMO networks (Astill-Brown & Weimer 2010). The strong links between government and FRELIMO also have important implications for how donors can support domestic accountability. The same study suggests that government is primarily accountable to the party and needs to carefully manoeuvre competing interests in the party. In turn, donors need to better understand the relationship between party, state and donors and informal drivers of accountability (idem). Instruments to duly consider the government – party relations in order to manage its existence to impact positively in the service delivery to citizens need to be studied.

Achieving “mutual accountability” and balancing it with domestic accountability. While both donors and government have subjected themselves to assessments, critics argue government performance is put under far more scrutiny than donor performance. Lack of government involvement in the development of donor country strategies limits the capacity of the government to assert recipient-led (demand-led) control over extant aid relationships. There are also few incentives for the government to engage in pro-active screening of foreign aid with fear of undermining the "good will" that has supported aid inflows in the past and further undermine the government's capacity to exert effective control over the volume and composition of aggregate spending (DIIS 2009). The 2010 Paris Declaration Evaluation also found that government does not capitalise enough on the PAF and does not recognise that there is greater "space for manoeuvre" (KPMG 2010). To do so, Government needs to increase its capacity for aid management and coordination and to be better structured internally to handle these issues in a comprehensive and coherent way.

Increasing Parliament oversight by making aid “on budget”. Although mechanisms of accountability are said to remain weak, the 1994-2004 Evaluation of GBS in Mozambique notes that they are becoming stronger with support from programme aid and GBS. The impact on parliamentary oversight has increased to the extent that the state budget has grown as a proportion of all public expenditure, and that a higher proportion of donor funds have been brought into the state budget. However, parliament does not approve (or is even consulted about the contents and directions) the Medium Term Fiscal Framework, the PARPA, sector strategies or agreements between government and donors. Although some large donor projects are subject to parliamentary approval, this is on a piecemeal basis rather than as part of the review of budgetary allocations. Parliament's limited access to internet and other IT related sources and equipment diminishes the impact of technology-dependent initiatives like the database ODAMOZ (an on line database where all donors active in the country inscribe and inform their support).

7. DOMESTIC ACCOUNTABILITY IN THE BUDGET CYCLE

This part of the study focuses on analysing the systems of internal accountability in budgeting. Like the health sector, budgeting was selected in consultation with the local interested parties, namely the government and representatives of civil society and the foreign partners, because of its relevance in the current interactions with a view to guaranteeing greater transparency in the flow and use of aid between national and international partners and the Mozambican government.

7.1 Resources and expenditure

The resources are obtained by Government from two sources:

- Internal Revenue, money which all citizens pay through taxes and\or fees for service delivery, as well as revenue resulting from the exploitation of natural resources or from privatisations; and
- External Revenues, which are the funds received from the donors, be they in the form of grants or of loans, via direct budget support, sector support, or investment projects.

And there are two main types of expenditure:

- Operational costs or Recurrent Costs, which are the current expenses of the state and include, among others, staff costs, the goods and services necessary for the day-to-day functioning of state institutions, ect.
- Investment costs, which correspond to the external donor support received by the country. There are usually two components: one internal (GoM counterpart funds) and one external (donor support). A trend is being observed in the use of this category by GoM to register projects solely internally financed.

7.2 Budget preparation

The process of preparation of the State Budget in Mozambique follows an annual budgeting calendar, laid down in the law establishing SISTAFE and in the related regulations (Article n. ° 7 of Decree 23/2004). This starts in May of each year with the approval by Cabinet and subsequent distribution to the ministries, departments and agencies of the Ministry of Finance Budget Preparation Circular (in 2007 the circular was sent in June, but in 2008 and 2009 it was sent out in May). The Ministry of Planning & Development, in coordination with the Ministry of Finance, publishes a companion document to the circular, which contains methodological guidelines and additional information related to budget ceilings. The circular and this related document provide ceilings for the annual budget proposal, indicative limits for a three year period and instructions to the ministries, departments and agencies on the preparation of their budget proposals using several classifiers. For the period covered by this assessment, both documents were submitted for approval by Cabinet. Instructions are clear and comprehensive. They are supported by written methodological guidelines and standard formats for the presentation of data, which are included within the circular and its annexes and also made available on the web-site of the National Budget Directorate (DNO).

By end-July, the agencies need to submit their proposals. These are subsequently reviewed by DNO, discussed with the agencies and then aggregated for submission to Cabinet in mid-September of each year and to the National Assembly (Assembleia da República) by the end of September. The Budget Proposal

should be approved by the National Assembly before the end of the year so that execution may begin from January of the subsequent year. Traditionally, in Mozambique, the approval of the Budget is the last activity undertaken by the National Assembly before the end of year recess and the first law formally published in each year is the Budget Law. (PEFA National Assessment, 2010).

The budgets for 2007, 2008 and 2009 were approved on time; however the budget for 2010 was delayed by three months due to the general elections which took place in October 2009. Even though the PEFA assessment is for 2007 to 2009 inclusive, some indicators are allowed to consider more recent information. In this case it is appropriate to consider the last three budgets approved by the legislature, and these are for 2008, 2009 and 2010. This means the delay to the 2010 budget caused by the 2009 elections has impacted upon this system performance:

Indicator	Dimension	2006 Assessment	2008 Assessment	2010 Assessment	
PI – 11: Orderliness and participation in the annual budget process	(i) Existence of and adherence to a fixed budget calendar.	A	B	A	B+
	(ii) Clarity/comprehensiveness of and political involvement in the guidance on the preparation of budget submissions (budget circular or equivalent).	C	A		A
	(iii) Timely budget approval by the legislature or similarly mandated body (within the last three years).	C	C		C

Scoring Method M2

Source: Public Expenditure and Financial Accountability (PEFA) Assessment in Mozambique 2010, March 2011

7.3 Planning frameworks

Government Five Year Programme (PQG)

The main strategic planning document of the Mozambican Government is the Government Five Year Programme (PQG). This programme has been converted into a five year Poverty Reduction Action Plan (PARP, the country Poverty Reduction Strategy Paper) which includes a detail of the programmes objectives targets and indicators.

In the medium term this plan is laid out in the Medium Term Expenditure Framework (CFMP – Cenário Fiscal de Médio Prazo), and consequently converted on a yearly basis into the Economic and Social Plan (PES) coordinated by MPD and the State Budget (OE) presented by MdF. The CFMP is prepared jointly by MPD and MdF, covering a rolling three year period and is updated annually. MPD is responsible for the preparation and coordination of both the PQG and the PES, while MdF is responsible for the OE. All documents, with the exception of the CFMP, are submitted to and approved by Parliament with a well-established calendar.

The PQG is a top-down document that follows the Mozambican electoral cycle. This plan defines the Government's priorities for the respective period reflecting the election manifesto of the party in power. The present Government's priorities laid out in the 2010-2014 PQG highlighted 5 principle objectives: Consolidation of national unity, peace and democracy; Poverty reduction and culture of work promotion; Good Governance, decentralization, fighting corruption and reporting culture; Sovereignty strengthening; and, International Cooperation.

The Mozambican Government states that the PQG emerged from the positive experience of implementing previous plans. The Government acknowledges the importance of consulting and working with internal and external partners in both planning, monitoring and evaluating the Government's activities. However there is no formal process for consultation or participation during the preparation of the PQG. In practice the PQG is designed by MPD during the first months of the new Government's mandate. Ministries are required to provide input however the plan is not discussed with Ministries or approved by the Council of Ministers, before presentation to the Parliament.

Absolute Poverty Reduction Action Plan (PARP)

Covering the same period as the PQG is the **Absolute Poverty Reduction Action Plan (PARP)**. The PARPA started off as the Mozambique Government's poverty reduction strategy paper (PRSP). The first version of this plan, PARPA I was endorsed by the Boards of the World Bank and the IMF (as part of the HIPC debt relief initiative) and was approved in 2001 for the period 2001-2005. The second PARPA II covered the period 2005-2009. A third PARPA (now called PARP) is under implementation.

The PARPA organises specific objectives around three pillars: Governance; Human Capital; and Economic Development. Public Resource Management is not included in the PARPA in any of these pillars but there is a specific section dedicated to it as a critical cross cutting subject for the country development.

Public participation in the PARPA II

In contrast to the process of preparation for PARPA I and for the PQG, PARPA II arose from a fully participative process involving both civil society groups and the International Donor Community. During the preparation of PARPA II the following support structures were created:

- Thematic groups and working groups composed of technical personnel from the Government, civil society, and international partners, observing the structure of the Joint Review;
- The Technical Secretariat, and
- National and provincial Poverty Observatories (renamed Development Observatories) (see section 4.8).

In terms of the process of preparation, the PARPA encourages participation in both planning and monitoring and evaluation. However it is not clear to what extent the PARPA II is used within Government to make decisions and allocate resources. Both the PES and OE make reference to PARPA priority sectors, however this reference appears to be made in retrospect rather than during the planning and decision making process.

7.4 Capacity of various accountability actors in the budget process

In general, Mozambique has made important strides in improving the budget process and public financial management. Several assessments, both internal and external, on the role of the Government in domestic accountability suggest that there have been significant advances in making the budget planning process more transparent and manageable.

A study undertaken in 2010, by the “Informal Governance and Alliance Group 2015”, concluded that the government has made improvements in the information it provides through the inclusion, in the last two years, of the strategic matrix with specific indicators and the extent to which they have been attained. This is mostly the result of many capacity building and technical support projects funded by donors. The same report noted that government has improved the public finance management system through the introduction of the Single Treasury Account (GIG & Alliance 2015 2010).

However, there is room for improvement, particularly in terms of external oversight. Citizen involvement in the planning and monitoring of the budget is only emerging and parliament supervision is deemed insufficient (GIG & Alliance 205 2010). Below, we consider some of the strengths and challenges of various accountability actors in the budget process and financial oversight.

Assembly of the Republic

From various assessments made by national and foreign institutions, a general conclusion can be drawn on the evident lack of capacity within parliament to exercise the control/accountability function over the state budget. The technical capacity of parliament to examine legislation, including the budget law, and to question ministers is extremely limited. This is due to a number of factors:

- Due to budgetary limitations, materials that are to be analysed are left to amass until the various specialised commissions of parliament converge on Maputo on the eve of the ordinary plenary sessions of the Assembly or, as most of the commissions do, hold their meetings during the plenary. A two week period does not allow for a profound analysis of these voluminous, complex and extremely technical documents.
- In general, the deputies do not have the information or the professional experience to analyse complex budgetary questions (Hodges & Tibana 2005). Mozambique has no individual constituencies and deputies are selected from closed lists presented by respective political parties (see above). Parties can therefore use the need to ensure national representation to choose who they believe should be on the list. Since the highest rate of illiteracy is in the rural regions and since most deputies are selected from these regions, many are illiterate.

Some critics associate the weak supervision of parliament to its extreme bipolarisation and the mutual distrust between the ruling party and RENAMO (Mozambique National Resistance), easily the largest of the two opposition parliamentary groups. Weak supervision is also attributed to what many critics have described as “promiscuous” relations between some parliamentary deputies, government institutions and the public companies they are expected to supervise.

At the sub-national level, the Provincial Assemblies have no decision making power with regard to the provincial budget, and there is a lack of connection between the plans and budgets at district and provincial levels.

Audit Institutions

In Mozambique, the central and local state bodies, and the municipalities are subject to internal audit by the General Inspectorate of Finance and internal control by the State Administrative Inspectorate. Moreover all state institutions are also subject to external control by the Administrative Tribunal, which is an external audit body responsible for analysing the Annual Consolidated Government Accounts (General State Accounts). The audit report and unqualified opinion from the Tribunal is presented to the National Assembly in November each year (i.e. six month after it was received for audit) for Parliament to approve the Annual Accounts. Both the accounts and the audit report and opinion are posted on line in the respective institutions websites. Because the annual audit of government accounts is limited in scope and coverage and takes place only two years after the closing of accounts, annual audits in sectors supported by donors are also carried out by independent companies.

There are many reasons for the delays in the annual audits. Firstly, a number of evaluations show that the Administrative Tribunal lacks the human resources to undertake audits and to oversee the on-going public service restructuring (MAPSEC 2006). Secondly, the tribunal has publicly denounced that at provincial and district levels administrators often disregard the rules either through ignorance or due to lack of enforcement capability. The tribunal started opening offices in the provinces only last year. Problems exist even at central level. In almost each of its reports, the Administrative Tribunal highlights irregularities but the government is yet to explain what measures have been taken to correct the problems or issue sanctions (GIG & Alliance 2015 2010). Recently the Administrative Tribunal promised to make the general State Accounts available in a simplified version for the public. The tribunal will require support to do this and to develop better auditing and external communication skills.

Civil society oversight of the budget

The opportunities for civil society to participate in annual planning and budgeting at national level are few and far between. One of the main constraints for civil society oversight of the budget process is poor access to timeline budgetary information. In addition, a study Hodges and Tibana (2005) notes that inconsistency between the Budgetary Law, approved by Parliament, and the final execution of expenditure make it very difficult for the public to track public spend: “*budgetary execution is significantly different from the provisions formally approved in the Budgetary Law, because of the numerous subsequent adjustments (most of which can be put into effect by the Ministry of Finance without consulting Parliament) (...) Hundreds of alterations are made in this way, through the emission of ministerial dispatches. This practice tends to weaken the legitimacy of the State Budget.*”

According to a study by NGOs, the General State Accounts are not made available to the public on time, and there is no open database with the whole set of General State Accounts. It has found that the experiences with monitoring budgets at district, municipal and provincial levels in Mozambique are still quite rudimentary and are also marred by poor public access to budget information. Organisations that are active in this area, such as CIP, have identified important constraints: lack of collaboration and intimidation by local authorities; secrecy (not publishing some of the local duties and taxes); and documents not made public and lack of citizen interest (GIG & Alliance 2015 2010).

8. A CLOSER LOOK INTO THE HEALTH SECTOR IN MOZAMBIQUE

8.1 Policy frameworks

The Health System in Mozambique is headed by the Ministry of Health (MISAU) which has the Provincial Directorates of Health and the Health District Services at decentralised level. Health policy in Mozambique is expressed in several documents, including the five year economic programmes (for example, that for 2009-2014), the three year medium term investment programme, the plan of expenditure and financing, as well as the Strategic Plan for the Health Sector (PESS) financed by a sector support programme known as PROSAÚDE.

The first Sector Wide Health Strategic Plan - the PESS I - covered a five year period 2001 to 2005. The PESS guides the sector – it indicates direction, objectives and strategies. It also aims at ensuring that provincial and district levels articulate the means by which these objectives and strategies can be achieved. It also constitutes a tool for monitoring the achievement of targets and indicators. PESS I's focus was to move from crisis management to a SWAP, at a time when there was increasing pressure on the system as a result of human resources drains, the challenges of institutional reform and HIV and AIDS and other endemic diseases. It was broadly regarded as an important document but without a sufficient level of detail and analysis to guide priority setting and accountability.

The drafting of a new PESS started in 2005. PESS II – with another five year window (2007-2012) – continues the same line of thinking of the first PESS. Its overall focus is on two main areas: a) the improvement of the health status of the population and the provision of quality health services, and b) on strengthening the capacity of the sector for service delivery. While the drafting process for the first PESS was very participatory, this has been less the case for PESS II which has been developed largely through an internal process. There are various degrees of reservation among external stakeholders around the PESS II which has been critiqued for being too detailed, and for lacking clarity on strategic priorities and choices. The PESS II is also seen as not linking sufficiently with other key strategic documents in the sector such as the recently launched (and ambitious) Human Resource Plan and the HIV and AIDS Strategy and Plan. There is concern too that the Plan does not take sufficient account of the financial requirements to meet the MDGs. In addition, PESS II, which is supposed to guide resource allocation, is too broad and not sufficiently prioritised.

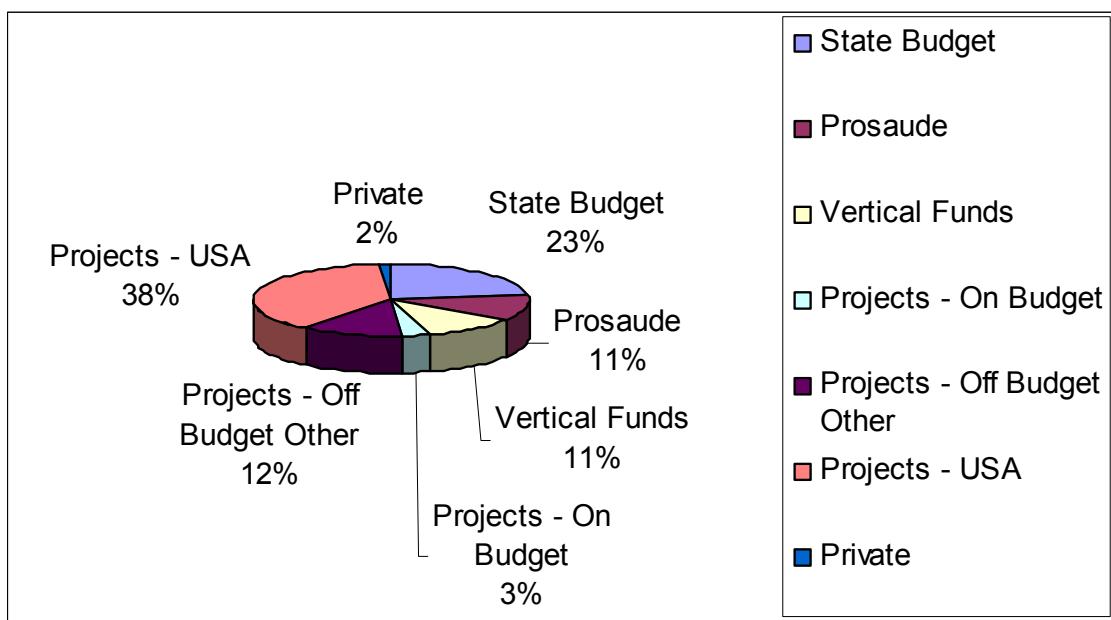
8.2 Health sector funding

Development partners provide external support under a SWAP. The sector is supported by an ever growing number of donors (26 in 2009). There are also external projects and vertical funds (namely Global Fund and USAID) and several other off-budget funds in the sector of which 15 have committed to providing SBS under a Memorandum of Understanding (MoU) which was put in place in July 2008.

The transition to SBS from the fragmented project support which characterised the sector in the mid 1990's took more than a decade. From 1998 onwards a number of common funds were introduced and an increasing share of donor funding was thus provided through common funds currently on budget. Until 2008, three common funds were in place in the Health Sector (the Provincial Common Fund, the Common Fund for Drugs, and PROSAUDE I – a general common fund). In 2008, the first two common funds merged and Sector Budget Support to PROSAUDE II became the only joint funding mechanism to the sector. Funding to the sector has been considerably streamlined and become much more integrated with government systems as a result of the MoU which was signed in July 2008.

Estimates indicate that, in 2010, the Government contributed with USD 150 million, PAP partners with USD 75 million. Vertical funds are estimated between USD 75 million and USD 90 million. Outside the budget, USD 330 went to projects and USD 10 million came from private funds. This means that a total of USD 335 million were managed through government systems and USD 340 were directly managed by partners. A large proportion of the aid to the health sector remains concentrated on projects, USD 350 million.

Figure 3.2 Health financing total (Celeste Kinsey, Health SWAp Mozambique)



There is a sharp debate over the comparative advantages of project aid and programme sector aid. One camp argues that there is no intrinsic reason why programme sector aid should be more effective than project aid, as long as the projects are predictable, transparent and aligned.

Currently there are about 185 projects being implemented, making it difficult to achieve coherence and coordination and demanding complex management outside the government systems. A further problem is the late disbursement of funds and conditionalities imposed by the international partners. An example is that of the Global Fund (the largest donor). The disbursements are agreed in a contract, but, according to interviewees it does happen that the Global Fund does not respect the agreement or the Government does not comply with certain conditions and does not necessarily adhere to the calendar of the SWAP undertakings for the sector.

8.3 Policy dialogue

An achievement at the sector policy level has been the institutionalisation of channels for joint policy dialogue between Government and donors, which are closely linked to the structures for national dialogue and decision making. These have helped to develop a common vision for the sector on certain issues – such as the desirability of providing SBS over individual donor funding - and have begun to tackle the problem of coordination of development interventions by government and donors. These channels have contributed to bringing a large number of donors on board in the SBS process.

However, some stakeholders note that there has not been enough focus on shaping concrete policy issues. Instead, the focus of much of the dialogue the past two years among the stakeholder group as a

whole has been on procedures and mechanisms for funding flows, and on putting in place a framework for monitoring progress – the issues which donors are held accountable for. Other reasons include shifting capacities within donor agencies (more generalists, less technical staff), and capacity and leadership issues within the MoH.

The current management of the MoH is less open to sharing policy dialogue and has limited the frequency, scope and duration of policy discussions with development partners. This creates challenges for donors who now find themselves with limited options for influencing policy and priority setting in the sector while still voicing considerable concerns about issues such as policy choices, centralization of decision making, and equity issues. There are a number of examples of key decisions that are made by the senior MoH officials without any real dialogue with key partners. This includes day care centres, first line malaria treatment, decisions on the internal organogram of Ministry, free mosquito nets, status of health lay workers, and DDT policy.

Civil society organisations note that they have been able to participate more actively in the health policy process (Visser-Valfrey and Umarji 2010) since the establishment of SBS and the SWAP. Some CSO representatives, however, believe their participation was rubber stamping and lament the delay in receiving invitations and documentation for key events in the sector very late, making it difficult to comment and contribute to debate. The shift to SBS also increases the proportion of resources over which Parliament has a discretionary power. However, Parliament's capacity to undertake this function remains weak. In a 2009 survey, the Mozambican Parliament Health Committee noted that it had very little influence over the Government's health policy. MPs do not monitor their country's Abuja commitment which set a target of 15% of government spending (excluding external sources) being spent in the health sector (Loewenson R et al 2009).

9. RECOMMENDATIONS

The study offers a number of recommendations:

For donors:

- Performance assessment frameworks need to be balanced between donors and governments. They also should be extended beyond PAPs and include vertical funds and non-DAC donors. This requires changes in the behaviours and practices of international partners and increased confidence and capacity within government to use PAFs and to lead on aid coordination.
- Parliament and civil society need to be empowered to participate in the aid dialogue and play more important roles in calling both government and donors to account. This would help to link mutual and domestic accountability mechanisms and to balance the role of donors, civil society and parliament in their respective lobbying and influencing of government policies. Civil society groups may also need assistance in understanding and using the information to call government to account, namely at provincial and district levels.
- Donors should provide civil society organisations with aid modalities and grant mechanisms that enable them to fulfil their accountability roles and optimise their place in Mozambican society. Funding should not incentivise civil society organisations to take on functions and roles that do not suit them. The aid effectiveness agenda needs to go beyond GBS so that project and programme aid also follow Paris Declaration principles. Donors, government and non-state actors need to consider how each aid modality can better contribute to accountability and establish links between them. For example, project aid can be used to build the capacity of civil society to oversee government programmes that are funded through programme aid, vertical funds and GBS.
- Donors need to recognise the power and political dimensions of each aid modality. GBS has a significant impact on the state's ability to respond to citizen needs but is not the only aid modality available to be used. Understanding patronage systems within the state structure could help donors shape their country programmes and balance the accountability impacts of each aid modality.

For government:

- Information flows are crucial and can shape the incentives of different actors to respond or be held accountable. Transparency is rightly recognised as an important building block for accountability. But it cannot be viewed in isolation and it is not, on its own, sufficient to realise accountability. In particular, greater support is needed to strengthen how information is analysed and acted upon. In Mozambique, local councils are an important mechanism for transparency, but they require more support to provide citizens with accessible and absorbable information on local services, plans and budgets.
- Mozambique's numerous dialogue and consultation platforms could be strengthened into accountability mechanisms that help build trust and common understanding between state representatives, local government officials, parliamentarians and citizens. The Development Observatories, for example, could be strengthened into accountability structures with clear rules for engagement between state and non-state actors so that government not only consults but also

responds to citizens. Scorecards for local councils could be an useful tool to help state and non-state actors develop a common vision and performance matrix for what such local councils are expected to do and how they should engage with citizens. These types of initiatives could help build “communities” of accountability actors that work together toward common goals, rather than act as two parties of opposite sides.

- The separation of party and state is an important part of an accountability system. The APR review notes that recruitment in the public sector needs to be more merit-based and apolitical (APR 2009). The public sector also needs to maintain the momentum of public sector reforms and instil a culture of transparency and accountability within the civil service. This would help government create a more responsible public force, reduce corruption and improve delivery of public service. It would also help citizens get better access to public information and enhance the legitimacy of the state.
- The country needs a more level playing field for political parties. This may require more political dialogue and programmes to support political parties. A strong opposition is an important part of a country's democratic process and can help strengthen the development of policies. A culture of healthy challenge and criticism of government is integral to all democracies.

For civil society:

- Civil society organisations need to engage with government and stop working on siloed and isolated projects which increase the risk of duplication. By developing more cooperation and more aligned action plans, civil society organisations could increase their impact as accountability actors and promote a more critical and constructive dialogue. CSO need to know when and how to work individually and when and how to work as a group and take advantages of both dialogue mechanisms; better representation of CSO is needed at all levels of government and in all types of forums;
- By working with local councils and assemblies, civil society organisations could help citizens access more information and improve the flow of questions and answers between them and the government. At present, information is not always made available in a language that is understandable to the local communities and CSO could also facilitate the reading and understanding of the information made available by Government;
- Civil society can also improve the quality of their internal governance in order to demonstrate a culture of accountability and transparency in management.

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PART 4:

DONOR SUPPORT TO DOMESTIC ACCOUNTABILITY:

MALI CASE STUDY

(FRENCH VERSION)

REMERCIEMENTS

Ce rapport fut mandaté par le Réseau sur la gouvernance (GOVNET) à l'Organisation pour la Coopération et le Développement Économique (OECD). Il résume les conclusions de l'étude de cas du Mali, qui fait partie d'une initiative comprenant quatre études de cas sur le soutien de donneurs à la redevabilité entre l'État et le citoyen.

Cette étude de cas fut dirigée par Julie Leonard (PricewaterhouseCoopers LLP) avec l'appui de Martin Sidibé et Idrissa Sanogo. L'équipe souhaite remercier l'Ambassade de France à Bamako pour leur soutien à leur mission, ainsi que l'équipe de GOVNET pour leur lecture de ce rapport.

RÉSUMÉ

Le Comité d'aide au développement (CAD) de l'OCDE a chargé son Réseau sur la gouvernance (GOVNET) d'examiner comment le soutien des donneurs à la redevabilité entre l'État et les citoyens pourrait être amélioré. Dans le cadre de cette initiative, une série d'études de cas a été commandée pour établir les réalités de l'aide et de la redevabilité entre l'État et les citoyens (en Ouganda, au Pérou, au Mali et au Mozambique). Pour l'étude concernant le Mali, il a été demandé à une équipe de PricewaterhouseCoopers (PwC) d'examiner les questions de l'aide et de la redevabilité entre l'État et les citoyens dans le contexte du cycle budgétaire, du processus de décentralisation et de la fourniture des services éducatifs.

L'étude constate que dans la redevabilité entre l'État et citoyens fonctionne comme un système de manière à ce que les actions d'un acteur ont des répercussions tant positives que négatives sur les fonctions et les capacités d'un autre. Par exemple,

- L'aptitude du Bureau du vérificateur général (BVG) à contrôler les comptes publiques est directement liée à la qualité de l'information que celui-ci est en mesure d'obtenir des ministères sectoriels et elle est, de ce fait, tributaire de la fiabilité des fonctions de contrôle au sein de l'exécutif. De même, la société civile et le Parlement sont mieux à même de demander des comptes au gouvernement s'ils ont accès aux rapports du BVG. Qui plus est, le mandat du BVG est directement lié à celui de la Section des comptes bien que le rôle et la place que cette dernière tiendra à l'avenir restent à préciser.
- Les autorités maliennes et leurs partenaires au développement ont observé, au cours du processus de décentralisation, que l'on obtient de meilleurs résultats en matière de gouvernance locale lorsque les administrés sont responsabilisés et en mesure de participer pleinement à la planification et au suivi des programmes et des budgets de développement local de leurs communautés.
- Dans le secteur de l'éducation, les comités scolaires locaux ne fonctionnent bien que s'il existe des processus efficaces associant les conseillers communaux, les habitants et les administrateurs du système éducatif décentralisé. La qualité des résultats de leur action et du suivi des projets locaux d'infrastructure dans les écoles influe sur le comportement, le budget et la planification des collectivités territoriales et des services décentralisés de l'éducation nationale. Les relations et les responsabilités mutuelles entre ces divers acteurs semblent indiquer qu'une approche « systémique » du renforcement de la redevabilité est la mieux adaptée pour harmoniser les côtés de l'« offre » et de la « demande » de ce processus.

Le Mali offre des exemples d'innovations et d'importants enseignements sur les façons dont les partenaires du développement peuvent favoriser la coordination et la concertation entre les acteurs de la redevabilité État et citoyens. Le Programme de gouvernance partagée (PGP) et le Programme d'appui aux collectivités territoriales (PACT) réunissent les collectivités territoriales, des organisations de la société civile et les instances régionales d'institutions publiques nationales. Les efforts déployés pour aider le Parlement à collaborer avec le ministère des Mines sur le nouveau code minier est un autre exemple d'« approche systémique » fondant sur une question spécifique des partenariats entre les législateurs, des membres du

pouvoir exécutif, des experts miniers et des représentants de la société civile. Ces initiatives vont dans le bon sens, mais certaines d'entre elles restent à court terme et pourraient gagner à s'inscrire dans une démarche plus stratégique de plus longue haleine. Les auteurs de l'étude ont aussi constaté que les possibilités de relier les institutions participant à la redevabilité entre État et les citoyens n'étaient pas souvent exploitées. De nombreux donneurs continuent d'opter plutôt pour une approche cloisonnée en renforçant une institution à la fois au lieu de regrouper les acteurs de la redevabilité entre État et les citoyens.

Si les partenaires du développement ont recours à diverses formes d'aide, il est rare qu'ils groupent, lient ou échelonnent l'utilisation des différents outils pour optimiser leurs objectifs primordiaux. Par exemple, l'appui budgétaire sectoriel (ABS) dans le cadre du processus de décentralisation inclut des indicateurs de décaissement qui ciblent spécifiquement la performance des fonctions d'audit interne et des organismes de contrôle de l'administration nationale. Un autre donneur utilise, parallèlement, l'aide-projet pour renforcer la même fonction de contrôle interne aux niveaux national et décentralisé. Aucun lien direct n'est établi entre les deux formes d'aide bien qu'elles visent a priori des objectifs similaires. Une meilleure combinaison et harmonisation des modalités de l'aide et de leurs indicateurs de réussite pourrait contribuer à la réalisation d'objectifs communs en permettant aux donneurs de démultiplier l'effet de leur soutien et d'optimiser les avantages de chaque type d'aide.

L'une des plus grandes difficultés pour les acteurs de la redevabilité et les partenaires au développement est qu'il n'existe pas de théorie établie des changements à apporter pour améliorer le processus. Les points de vue divergent en outre sur ce qu'il faut entendre par la redevabilité entre l'État et les citoyens ainsi que sur le rôle et les responsabilités des acteurs étatiques et non étatiques dans ce domaine. De ce fait, la chaîne des effets est encore mal établie et il est difficile de déterminer comment le contrôle de la redevabilité peut être assuré. Cela est même préoccupant dans le cas du Mali où les acteurs « informels » de la redevabilité et les normes traditionnelles sont particulièrement forts et façonnent silencieusement les structures du pouvoir et les comportements.

Principales recommandations :

Développer la demande des administrés dans le cadre du processus de décentralisation dans une perspective d'évolution à long terme: le cadre mis en place par les pouvoirs publics pour la décentralisation offre une réelle possibilité d'établir un système de redevabilité entre l'État et les citoyens au niveau local réunissant la société civile, les autorités communales, les services publics locaux et les assemblées régionales. Il est toutefois nécessaire d'adopter une approche à long terme, sensible au contexte, pour inclure la population dans le processus de décision et renforcer la demande de redevabilité entre État et citoyens. Il faut également être conscient du processus d'évolution en jeu, c'est-à-dire du calendrier et de l'échelonnement des initiatives conduisant aux changements institutionnels, et tenir compte du contexte traditionnel et culturel qui déterminera inévitablement la forme du système malien de gouvernance.

Combiner les approches ascendante et descendante: les donneurs doivent continuer d'utiliser une approche ascendante pour développer les capacités et faire régner la confiance entre les administrés et les responsables élus au niveau local. Il est en même temps important que les donneurs agissent au niveau central et national, là où les ministères élaborent les politiques et où il est possible d'influer sur le cadre juridique pour créer un environnement plus favorable à la redevabilité entre l'État et les citoyens. La conjugaison des approches ascendante et descendante peut permettre d'introduire des changements plus durables et de contribuer à façonner le cadre juridique pour le rendre propice à la redevabilité entre l'État et les citoyens. Par exemple, les donneurs collaborent avec les collectivités territoriales pour les aider à informer la population et à acquérir les compétences nécessaires pour communiquer avec leurs administrés et les consulter. Au niveau national, ils ont aidé les autorités à rédiger une loi relative aux collectivités

territoriales. Adoptée en décembre 2011, celle-ci prévoit un débat public autour du projet de budget et une restitution publique annuelle des résultats de la gestion.

Lier et combiner les différentes formes d'aide: l'appui budgétaire a certainement un rôle à jouer au Mali quand il s'accompagne d'indicateurs de décaissement ciblant les pratiques suivies en matière de redevabilité de l'État entre les citoyens. Il présente toutefois des inconvénients et ne se prête pas au renforcement des capacités et des réformes institutionnelles qui est davantage favorisé par l'aide-projet et l'assistance technique. La combinaison de plusieurs formes d'aide clairement reliées entre elles conduirait à une approche plus systémique du renforcement de la reddition intérieure de comptes.

Utiliser et améliorer les systèmes financiers nationaux plutôt que les contourner: l'introduction, par les donneurs, de procédures spéciales pour assurer une bonne gestion financière des versements de l'Agence nationale d'investissement des collectivités (ANICT) du Mali constitue nettement une dérogation qui affaiblit la reddition intérieure de comptes. Au lieu de demander aux autorités de recourir à des procédures budgétaires exceptionnelles, les donneurs devraient chercher à utiliser et renforcer les institutions et les systèmes financiers considérés comme les points faibles des chaînes de la programmation et des dépenses.

Revoir les systèmes de suivi et d'évaluation pour y intégrer des indicateurs de la redevabilité entre l'État et les citoyens: l'étude a mis en lumière plusieurs instruments de suivi et d'évaluation novateurs qui réunissent les diverses parties concernées par la redevabilité entre l'État et les citoyens. Les enquêtes d'opinion peuvent constituer une source importante d'information pour déterminer la demande de redevabilité entre l'État et les citoyens et la capacité de réaction des services publics. L'indice des capacités locales en matière de gouvernance du PGP offre aussi à la population et aux conseillers communaux la possibilité d'évaluer et de commenter les performances des collectivités locales par rapport à un ensemble clair de critères s'accompagnant d'indicateurs concrets. Les résultats obtenus permettent de développer une vision commune du succès, de renseigner sur les besoins de développement des capacités et d'aider les parties concernées à établir un plan d'action pour la détermination des méthodes d'intervention de la population à l'avenir.

Créer un dialogue sur le cadre institutionnel sur la redevabilité entre l'État et les citoyens: l'étude montre que le Mali a plusieurs institutions de contrôle externe mais que leurs rôles et responsabilités manque parfois de clarté. Les liens entre ces institutions et la contribution de chacune au système de redevabilité entre l'État et les citoyens ne sont également pas très clairs. Cela pose des problèmes pour mettre en œuvre les mesures anti-corruption et d'aborder les questions de redevabilité. Tel que discuté ci-dessus, le BVG et la Section des comptes ont des mandats similaires. Ceci doit être clarifié de manière à ce que les deux institutions puissent être plus complémentaires et faire partie d'un système cohérent de redevabilité.

Faire un inventaire des mécanismes de redevabilité mandatés par le cadre légal et les exploiter : lors du dialogue tripartite gouvernement, PTF et OSC de janvier 2012, les participants ont noté l'existence d'espaces de redevabilité, tels que les séances de restitution des comptes administratifs des maires des Collectivités Territoriales, mais la faible participation des OSCs dans certains de ces cadres. Un inventaire des textes législatifs permettrait aux OSCs mieux cibler leurs campagnes de plaidoyer et leur contrôle de l'action publique. A travers le PAOSC et/ou les Groupes Thématiques sectoriels, la société civile et le Gouvernement, avec l'appui des PTFs pourraient faire une analyse approfondie au niveau de chaque secteur sur ce que les cadres juridiques / traditionnels offrent comme espace de redevabilité, puis capitaliser sur l'existant et définir ce qui marchent et ne marchent pas afin de pouvoir définir une feuille de route pour institutionnaliser et opérationnaliser la redevabilité. Cela pourrait suivre une approche pilote, visant deux ou trois Groupes Thématiques.

1. INTRODUCTION

1.1 Considérations générales

Le Comité d'aide au développement de l'OCDE a chargé son Réseau sur la gouvernance (GOVNET)¹ d'examiner comment le soutien des donneurs à la redevabilité entre l'État et les citoyens pourrait être amélioré dans le cadre d'un programme couvrant la période 2009-2012. À cette fin, le GOVNET a commandé des études visant à établir les réalités de l'aide et de la redevabilité entre l'État et les citoyens au Mali, à la redevabilité entre l'État et les citoyens et de donner des conseils pratiques aux donneurs sur les façons dont ils pourraient améliorer le soutien qu'ils apportent dans ce domaine.

La présente étude de cas concernant le Mali s'appuie sur les méthodes de recherche établies pour l'ensemble des études de cas nationales. À ce titre, elle utilise une définition de la redevabilité qui renvoie aux relations entre les décideurs et les personnes affectées par leurs décisions et qui fait intervenir les notions de capacité de réponse, de « sanctionnabilité » et de transparence. Il y a « capacité de réponse » lorsque les décideurs sont en mesure de justifier leurs actions et de répondre aux demandes formulées à cet égard ; la « sanctionnabilité » couvre la possibilité d'infliger des sanctions aux décideurs qui ne respectent pas leurs engagements ou certaines normes tandis que la transparence a trait aux informations concernant les engagements pris par les décideurs ainsi qu'à la question de savoir si, et comment, ceux-ci ont été respectés (Hudson et GOVNET 2009 ; Domingo et autres 2009). Nous nous intéressons ici plus particulièrement à deux formes de redevabilité : avant tout, la reddition intérieure de comptes, mais aussi, jusqu'à un certain point, la reddition mutuelle de comptes et les liens qui les unissent.

Les formules traditionnelles de soutien à la reddition intérieure de comptes ont incontestablement eu un certain nombre d'effets bénéfiques, mais deux principaux problèmes ont été mis en évidence par un nombre croissant d'observations (voir Hudson et GOVNET 2009). Premièrement, une attention insuffisante a été accordée aux difficultés et possibilités propres à certains contextes avec notamment une mauvaise compréhension du cadre politique et économique plus large dans lequel s'inscrivent les processus de reddition des comptes. Deuxièmement, le soutien des donneurs a principalement été axé sur le renforcement des capacités de certains acteurs (société civile, parlements) sans tenir compte de leurs relations et interactions avec d'autres acteurs et institutions.

Or, pour s'acheminer vers une gouvernance plus responsable, il est indispensable d'établir des liens entre les protagonistes et de constituer de solides bases de soutien ou coalitions pour l'introduction de changements impliquant la société civile, les médias, les parlements, les partis politiques et diverses autres institutions du côté à la fois de la demande et de l'offre. Dans cet ordre d'idées, la présente étude a cherché à déterminer si une « approche axée sur les systèmes de redevabilité » permettrait d'accorder une plus grande attention aux dynamiques propres à divers contextes ainsi qu'aux relations et aux réseaux existant entre les parties intéressées et les institutions et elle a tenté d'établir quels pourraient être les principaux aspects d'une approche de ce type dans le contexte malien.

Pour éviter que l'analyse ne devienne trop abstraite, l'étude se concentre sur les principaux aspects d'un certain nombre de points de focalisation. L'analyse approfondie de ces aspects permet d'aboutir à des conclusions plus ciblées et facilite l'examen des processus formels et informels de redevabilité entre État et citoyens à différents niveaux. L'étude de cas consacrée au Mali considère la redevabilité entre État et citoyens dans le contexte du processus budgétaire, de la décentralisation et de la prestation de services dans le secteur de l'éducation.

¹ www.oecd.org/dac/governance

Pour rendre compte de l'élaboration, de l'adoption, de l'exécution et du contrôle du budget, de nombreux acteurs étatiques et non étatiques ont un rôle important à jouer à divers stades du cycle budgétaire. Ce point de focalisation offre donc de nombreuses possibilités d'analyse pour déterminer comment les acteurs de la redevabilité conjuguent leurs efforts pour permettre que le processus budgétaire soit non seulement plus participatif, transparent et responsable, mais aussi qu'il réponde davantage aux attentes des administrés.

Le processus de décentralisation du Mali est un ensemble ambitieux de réformes du secteur public qui vise à remodeler totalement les relations entre l'État et les citoyens et à renforcer les systèmes de redevabilité au niveau local. La décentralisation, qui a été largement appuyée par les donneurs, est considérée par certains comme « le meilleur exemple de politique publique soutenue par les donateurs qu'offre le Mali » (FRIDE 2008). L'examen de la façon dont les autorités malienches et les donneurs ont procédé pour renforcer la redevabilité dans le cadre du processus de décentralisation est riche d'enseignements pour la présente étude.

Enfin, les systèmes de redevabilité entre l'État et les citoyens qui entourent la prestation de services dans le secteur de l'éducation sont analysés en s'intéressant tout particulièrement à la façon dont les citoyens, le Parlement, l'État et le gouvernement collaborent pour fournir des services éducatifs de qualité, transparents et répondant mieux aux attentes.

Les travaux de recherche ont été effectués en deux temps. Le travail sur le terrain portant sur le processus budgétaire ainsi que sur les secteurs de l'éducation et de la santé a été réalisé en décembre 2010. Il a été complété par l'examen de documents et des entretiens supplémentaires. Le rapport fut présenté lors du dialogue tripartite Gouvernement, PTF et OSC du 25 janvier 2012. Cet espace de concertation a lieu deux fois par ans autour d'un thème d'intérêt commun. Plus de 80 participants représentants les trois groupes et venant de Bamako et des provinces ont discuté du rôle de la société civile dans la redevabilité et de la reddition des comptes, des actions quelles peuvent entreprendre pour influer les politiques et contrôler les actions de l'Etat et des outils et appuis dont elles ont besoin. Les discussions et les recommandations du dialogue tripartite ont informé ce rapport. Un résumé du dialogue se trouve dans l'annexe 2.

1.2 Le contexte national

Le Mali est un vaste pays enclavé grand comme plus de deux fois la France (1,24 millions de km²) dont les deux tiers du territoire sont des zones désertiques ou semi-désertiques habitées par des groupes nomades. La population du pays, estimée à 13,01 millions d'habitants², se compose de différents groupes ethniques qui parlent diverses langues dont 11 sont reconnues comme langues nationales. Le français est la langue officielle du pays, mais il n'est parlé que par une minorité d'habitants. La densité démographique est extrêmement variable, allant de moins de 5 habitants au km² dans les trois régions septentrionales à plus de 90 habitants au km² dans la région du delta du Niger, la densité moyenne s'établissant à 9,4 habitants au km² pour l'ensemble du pays³. Cette disparité, jointe à la diversité des styles de vie des habitants dont certains sont sédentaires et d'autres nomades, pose des défis importants pour la fourniture des services et la construction nationale. L'insécurité qui règne dans la région du Nord reste une menace importante pour la stabilité et le développement économique du pays du fait notamment que cette zone est cruciale pour le maintien de l'unité nationale.

En dépit de progrès économiques et d'importantes réformes budgétaires, le Mali reste un pays extrêmement pauvre qui occupe le 160e rang sur 169 dans le classement des pays suivant l'indice de

² <http://data.worldbank.org/country/mali>.

³ www.tradingeconomics.com/mali/population-density-people-per-sq-km-wb-data.html.

développement humain 2010 du PNUD⁴. L'espérance de vie est d'à peine 50 ans. Près de trois Maliens sur quatre vivent avec l'équivalent de moins de deux dollars par jour et un enfant sur cinq n'atteint pas son cinquième anniversaire⁵. Les trois quarts (77%) des adultes ne savent ni lire ni écrire⁶.

1.3 Le contexte politique

La démocratie a été instaurée au Mali en 1991, suite au renversement du gouvernement militaire en place. Elle est aujourd'hui largement considérée comme stable, le système judiciaire et les médias étant généralement tenus pour impartiaux et libres. Le pays applique une forme de politique de consensus sous l'égide du président Amadou Toumani Touré (le plus souvent désigné par ses initiales ATT) qui n'est membre d'aucun parti, mais est soutenu par la plupart des partis représentés au Parlement. Jouissant d'un soutien populaire considérable, il a été élu pour la première fois en 2002 et réélu en 2007.

Avec l'instauration du multipartisme, le nombre de partis politiques a explosé au Mali puisqu'on y dénombre plus d'une centaine de partis officiellement enregistrés dont 15 sont représentés au Parlement. Nombre d'entre eux participent à des coalitions électorales mouvantes et sont souvent organisés autour de personnalités marquantes, de parrainages et d'intérêts ethniques ou régionaux. Deux principaux blocs s'affrontent actuellement au Parlement : d'un côté, l'Alliance pour la démocratie et le progrès (ADP) conduite par l'Alliance pour la démocratie au Mali (ADEMA), qui soutient le président, et de l'autre, les partis d'opposition. La coalition au pouvoir jouit d'une large majorité au Parlement et dans les collectivités territoriales. De nombreux parlementaires sont indépendants.

En février 2008, le président malien, Amadou Toumani Touré, a établi un comité d'experts de 15 membres, le Comité d'appui aux réformes institutionnelles (CARI), qu'il a chargé d'évaluer le bilan démocratique du pays et de recommander les réformes institutionnelles nécessaires. En avril 2010, le CARI a proposé une série de changements constitutionnels et de réformes législatives devant être soumis à un référendum national initialement prévu en 2010 puis reporté à 2011 sans préciser de date. Plusieurs des réformes proposées concernent l'Assemblée nationale avec la création d'un Sénat et la répartition à la proportionnelle des présidences des commissions parlementaires. Une autre recommandation importante habiliterait les groupes parlementaires de l'Assemblée nationale à établir des commissions d'enquête. D'autres propositions visent à améliorer le système électoral et à revoir le financement public des partis politiques. Le comité d'experts a recommandé de maintenir le régime semi-présidentiel actuel et la limitation à deux du nombre de mandats présidentiels.

Le Mali est réputé avoir une très forte tradition de « cousinage » et une culture du compromis. La société malienne se caractérise par un sens profond de la tolérance fondé sur ce qu'elle appelle le « cousinage à plaisirterie » (sanankouya) entre paires de groupes ethniques. Celui-ci interdit les différends entre deux groupes ethniques ou deux clans et les encourage à échanger en toute impunité des insultes qui ne doivent pas être prises au sérieux⁷. Si cette tradition est considérée comme l'une des principales qualités du pays, elle pose des défis importants pour la concurrence politique et la prise de décision. De nombreux protagonistes interrogés ont indiqué que le paysage politique du Mali repose sur ses traditions de clientélisme, de relations patrimoniales et de recherche du consensus. Il faudra beaucoup de temps pour obtenir un nouveau projet politique par la voie de discussions et de débats démocratiques.

⁴ http://hdr.undp.org/fr/media/HDR_2010_FR_Table1_reprint.pdf.

⁵ <http://hdrstats.undp.org/fr/pays/profils/MLI.html>.

⁶ Idem.

⁷ Pour plus de détails, voir le rapport de Robert Pringle intitulé : « Democratization in Mali: putting History to work », 2006 (http://pdf.usaid.gov/pdf_docs/PNADO612.pdf).

La société civile et les médias agissent en toute indépendance. Le Mali est classé parmi les rares pays « libres » de l’Afrique subsaharienne par l’indice des libertés publiques de Freedom House (Freedom House 2010)⁸. La radio est la principale source d’information de la population qui ne compte que 1,6% d’utilisateurs de l’Internet. La société civile est active et diversifiée, mais elle est souvent étroitement liée au monde politique. Les organisations religieuses sont particulièrement influentes dans le processus de décision et le rappel, en 2009, du nouveau code de la famille témoigne de l’existence de clivages importants entre les chefs religieux, les associations féminines et le parti du président (voir l’encadré).

Encadré 4.1. Le code de la famille

En 2009, le président Amadou Toumani Touré a refusé de signer le nouveau code de la famille après une série d’importantes manifestations publiques organisées par des groupes religieux. Bien que le projet de loi ait été adopté par le Parlement, le président l’a renvoyé aux législateurs en expliquant son geste par le souci de préserver l’unité nationale. Alors qu’il avait fortement soutenu ce nouveau code, il a été obligé d’admettre que la population n’était pas encore prête à l’accepter et ce, malgré la lutte menée pendant une dizaine d’années par les organisations féminines pour obtenir son adoption par le Parlement.

Des dizaines de milliers d’activistes musulmans avaient manifesté pendant plus d’un mois contre les dispositions qui accordaient davantage de droits aux femmes. Par exemple, aux termes du nouveau code, les femmes ne doivent plus obéissance à leur mari, mais les époux se doivent mutuellement fidélité et assistance. Les femmes bénéficient d’un renforcement de leurs droits successoraux et l’âge minimum légal du mariage pour les filles est porté à 18 ans dans la plupart des cas.

Suite aux manifestations, une nouvelle version du code de la famille fut adoptée le 2 décembre 2011 par l’Assemblée nationale. Beaucoup de défenseurs des droits des femmes furent déçus par le nouveau texte dans lequel 49 articles furent modifiés, tel que l’âge du mariage chez la femme qui est passé à 16 ans et les questions relatives à la succession et au divorce. Malgré le fait que le nouveau code se trouve en porte-à-faux avec les nombreuses conventions internationales qu’il a ratifiées reconnaissant l’égalité de genres, les organisations religieuses et une partie de la société Malienne perçoivent le premier code comme un outil occidental. Dans une interview, Mountaga Tali, président du Congrès national d’initiative démocratique, dit « vouloir imposer au Mali des règles qui ne sont pas aujourd’hui acceptées par la société, c’est conduire à l’explosion sociale⁹ »

Source: <http://news.bbc.co.uk/1/hi/8223736.stm>.

1.4 Le contexte de l’aide

Le montant annuel de l’aide publique au développement (APD) accordée au Mali a sensiblement augmenté depuis l’indépendance puisqu’il est passé de 10 millions d’USD en 1960 à 988M USD en 2009. Le Mali compte actuellement 15 partenaires bilatéraux et 13 partenaires multilatéraux ainsi qu’un très grand nombre de donneurs non traditionnels parmi lesquels figurent des organisations non gouvernementales (ONG) et des organisations autres que l’OCDE. Les cinq principaux donneurs sont les États-Unis, l’Union européenne, la Banque africaine de développement (BAD), la Banque mondiale et la Chine qui, globalement contribuent à environ 60% de l’ensemble de l’APD (MEF 2011). Le Mali compte aussi un nombre assez élevé de donneurs n’appartenant pas au CAD comme notamment la Chine, la Libye et l’Inde. Bien que le pays ait déployé des efforts importants pour augmenter ses recettes, l’aide continue de constituer une part importante du budget national et l’aide budgétisée en 2009 a représenté 10 % du PIB ou 45 % du budget national (MEF 2011).

⁸ <http://www.freedomhouse.org/template.cfm?page=251&year=2010&country=7871>.

⁹ RFI, 12 décembre 2011, www.rfi.fr/africque/20111205-mali-moins-droits-femmes-le-nouveau-code-famille.

Tableau 4.1. Le ratio APPD/PIB (en millions d'USD)

Année	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
ODA	287,82	357,74	482,56	559,13	587,85	703,80	830,90	1019,84	963,80	940
ODA/GDP					12%	14%	15%	14.3%	11%	10 %

Source: Ministre de l'Économie et des finances (MEF) 2011.

Les donneurs sont de plus en plus nombreux à recourir à l'appui budgétaire général (ABG) et à l'appui budgétaire sectoriel (ABS). Neuf d'entre eux, parmi lesquels figurent l'Allemagne, la Banque mondiale, le Canada, le Danemark, la France, les Pays-Bas, la Suède et l'Union européenne apportent au Mali de l'ABG général tandis que six lui accordent un appui budgétaire dans les secteurs de la santé, de l'éducation et de la décentralisation à savoir le Canada, l'Espagne, la France, les Pays-Bas, la Suède et l'Union européenne. Le tableau ci-dessous indique la répartition de l'aide entre l'aide-projet, le SBG et le SBS.

Tableau 4.2. Parts de l'aide-projet, du ABG et du ABS entre 2007 et 2009, en milliards de FCFA

Modality	2007		2008		2009	
	Amount	% of total	Amount	% of total	Amount	% of total
Projects	90,2	49,8	54,6	40,7	74,1	43,2
ABS	49,2	27,2	25,0	18,6	51,9	30,3
ABS	39,9	22,0	54,6	40,7	45,5	26,5
Debt relief	1,9	1,0	0,0	0,0	0,0	0,0
Contributions	181,2	100,0	134,2	100,0	171,5	100,0

Source : Commission européenne 2010.

Entre 2003 et 2009, un total de 31 donneurs multilatéraux et bilatéraux ont donné au Mali environ 600 millions d'euros sous forme d'aide générale et d'appui budgétaire. Cet appui a eu un effet important sur les services publics, surtout dans les secteurs de l'éducation et de la santé. Le graphique ci-dessous montre le rapport actuel entre les soutiens budgétaires général et sectoriel.

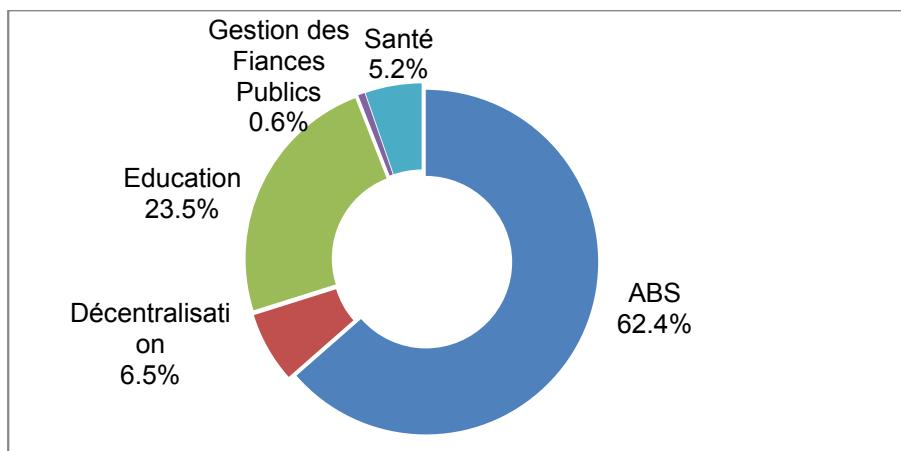


Tableau 4.3. Source: Commission européenne 2010

	2003	2004	2005	2006	2007	2008
En milliards de FCFA						
Soutien budgétaire total	78.4	33.3	64.3	121.7	92.5	112.7
ABG	78.4	33.3	64.3	82.1	47.7	54.1
ABS	0	0	0	39.5	44.8	58.6
En % du PIB						
Soutien budgétaire total	3.2	1.3	2.2	3.8	2.7	2.9
ABG	3.2	1.3	2.2	2.6	1.4	1.4
ABS	0	0	0	1.2	1.3	1.5
En % du total de l'APD						
Soutien budgétaire total	36.9	17.9	27.4	34.5	33.4	48.1
ABG	36.9	17.9	27.4	23.3	17.2	23.1
ABS	0	0	0	11.2	16.2	25
En % du total des dépenses publiques						
Appui budgétaire total	13.8	5.3	9	15.3	11	13.6
SBG	13.8	5.3	9	10.3	5.7	6.5
SBS	0	0	0	5	5.3	7.1

Source: Résumé des résultats de la deuxième évaluation de la Déclaration de Paris.

1.5 Efficacité de l'aide

Les autorités malientes et leurs partenaires internationaux ont réalisé des progrès importants dans l'amélioration des effets positifs et de l'efficacité de l'aide. En 2006, le gouvernement malien a adopté le Document stratégique de réduction de la pauvreté (DSRP) pour la période 2007-2011 et signé l'accord-cadre sur l'appui budgétaire avec les partenaires du développement. Il a approuvé, la même année, les dispositions spécifiques relatives à l'appui budgétaire en faveur des secteurs de l'éducation et de la santé et adopté son Plan d'action national pour l'efficacité de l'aide en 2007. Les partenaires de l'aide ont adopté la Stratégie commune d'assistance pays destinée à interagir avec le DSRP et ils alignent de plus en plus leurs initiatives sur les politiques nationales tout en établissant un partage fonctionnel des tâches. La dernière évaluation de la Déclaration de Paris note ces progrès avec satisfaction, mais fait observer que l'action des donneurs laisse encore beaucoup à désirer surtout en ce qui concerne l'utilisation des systèmes nationaux de gestion des finances publiques par lesquels sont passés 34 % de l'aide en 2007. Bien que ce résultat constitue un progrès par rapport aux 29 % de 2005, il est encore loin de l'objectif ciblé de 50 % (MEF 2011). La prévisibilité de l'aide s'est aussi améliorée au cours des dernières années, des progrès importants étant observés dans la conformité du soutien budgétaire aux principes de la Déclaration de Paris. Les études montrent que le soutien budgétaire est la forme d'aide la plus prévisible avec un taux de décaissement de 94 % entre 2002 et 2008 (idem).

Dialogue mené dans le cadre des partenariats de l'aide

Étant l'un des pays pilotes sélectionnés pour l'examen de l'efficacité de l'aide, le Mali a mis en place une solide architecture pour la coordination de l'aide qui inclut des structures formelles permettant la tenue de discussions techniques et politiques régulières sur la façon dont l'aide est gérée aux niveaux national et sectoriel. Les autorités maliennes et les donneurs se réunissent deux fois par an dans le cadre d'une commission mixte pour examiner les progrès accomplis. Le gouvernement malien a établi le Secrétariat à l'harmonisation de l'aide (SHA), l'unité responsable de la coordination de l'aide, tandis que les donneurs ont mis en place le Pool technique des partenaires techniques et financiers (PTF) dont la présidence est tournante. Au niveau sectoriel, dix groupes de travail ont été créés qui doivent se réunir une fois par mois pour permettre d'améliorer la coordination. Ils sont respectivement chargés des aspects de développement des infrastructures agricoles et rurales ; infrastructures ; décentralisation et développement institutionnel ; gestion macroéconomique ; justice ; processus démocratique et société civile ; développement du secteur privé et micro-financement ; éducation ; santé, et eau et assainissement.

À cela s'ajoutent trois groupes transversaux chargés de l'environnement, de la problématique hommes-femmes et de la lutte contre le VIH/SIDA.

En dehors de ces structures de coordination de l'aide, les autorités maliennes et leurs partenaires du développement participent à un certain nombre de discussions politiques sur l'appui budgétaire. En particulier, la Revue budgétaire conjointe réunit les autorités maliennes et les donneurs qui fournissent de l'ABG, parmi lesquels figurent l'Allemagne, la Banque africaine de développement, la Banque mondiale, le Canada, le Danemark, la France, les Pays-Bas, la Suède et l'Union européenne, pour examiner les progrès réalisés par rapport à une série de déclencheurs des décaissements. Cela établit un cadre pour l'adoption d'objectifs et d'indicateurs de résultat communs tout en permettant une concertation plus transparente et cohérente sur les mesures à prendre. L'appui budgétaire accordé aux secteurs de la santé et de l'éducation a aussi constitué, pour les donneurs et les autorités maliennes, un point de focalisation pour l'amélioration du dialogue sectoriel, l'élaboration de programmes nationaux et le perfectionnement des cadres prévus pour le suivi et l'évaluation des politiques menées dans ces domaines.

Les organisations de la société civile ne participent normalement pas aux structures de discussion entre les autorités maliennes et les donneurs, mais certains parmi ces derniers s'efforcent notamment d'y remédier¹⁰. L'évaluation 2011 de la Déclaration de Paris recommande expressément que le Parlement et la société civile jouent un plus grand rôle dans la transparence de l'aide et elle fait observer que la société civile doit être habilitée à participer et à contribuer au dialogue (MEF 2011). Certains commentateurs constatent toutefois que les autorités sont réticentes à accepter que la société civile participe sur un pied d'égalité aux structures de la coordination de l'aide et ils estiment que les divers protagonistes ne conçoivent pas tous de la même façon ce qu'il faut entendre par « appropriation au niveau national » au Mali. Ceci dit, il est évident que le fait que le Mali soit un pays pilote pour l'examen de l'efficacité de l'aide a fortement incité la société civile à renforcer son organisation, sa mobilisation et sa position dans le cadre du programme d'action pour le développement (voir l'encadré ci-dessous).

¹⁰ Le GT “processus démocratique et société civile” fait notamment le plaidoyer pour que les OSC soient mieux associées par le gouvernement et par les PTF.

Encadré 4.2. Effets sur la société civile du programme d'action relatif à l'efficacité de l'aide

Avec l'appui financier des gouvernements canadien, français, néerlandais et suédois ainsi que de la Fondation Agha Khan, la société civile malienne a créé, en 2007, la Commission nationale d'organisation et procédé à une série de consultations sur l'efficacité de l'aide dans l'ensemble du pays. Ces discussions ont mis en lumière un certain nombre de problèmes : les organisations de la société civile ne participent pas aux discussions officielles sur l'aide ; la coordination entre les organisations de la société civile pour militer en faveur de l'aide et influer sur celle-ci et les politiques gouvernementales est très faible ; il n'existe pas de mécanisme permettant aux organisations de la société civile d'être conjointement représentées auprès des partenaires du développement et du gouvernement, et les organisations de la société civile ne participent pratiquement pas au suivi et à l'évaluation de l'aide publique.

Les organisations de la société civile ont décidé d'établir, avec l'appui des gouvernements canadien et français, un forum national pour conjuguer leurs efforts et contribuer plus activement au renforcement de l'efficacité de l'aide. Ce nouvel engagement a bénéficié d'une aide complémentaire du programme ARIANE (Appui au renforcement des initiatives des acteurs non étatiques) de l'Union européenne, examiné dans la section suivante, et conduit à la création du Forum des organisations de la société civile (FOSC). L'une de ses propositions a été d'établir un code de conduite pour la gestion de l'aide, destiné à guider les actions des donneurs, de l'État et des bénéficiaires directs.

La société civile est aujourd'hui organisée en groupes de travail sectoriels qui reflètent les structures de coordination des donneurs, ce qui lui permet de mieux influencer et superviser les programmes gouvernementaux et les stratégies des donneurs pour le développement. Sa participation à cette architecture du dialogue sur l'aide est particulièrement importante du fait que la plupart des donneurs n'ont pas de stratégie de communication avec le grand public pour expliquer ce qu'ils font, exposer leurs budgets d'aide et faire connaître les résultats de leurs initiatives. Il a été établi, dans le cadre de la présente étude, que l'USAID est l'un des rares donneurs à organiser chaque année un forum avec les organisations de la société civile. L'ambassade de France finance aussi le Forum multi-acteurs qui offre un espace de dialogue entre toutes les parties (voir la section 2 pour plus de détails).

2. LE PROCESSUS BUDGÉTAIRE

2.1 Préparation du budget

Au Mali, le processus budgétaire est régi par la Loi de finances de 1996. Le ministère de l'Économie et des finances coordonne l'élaboration du budget, assure les arbitrages nécessaires ou prépare les points sur lesquels il sera demandé aux instances supérieures de statuer. Il met au point également l'avant-projet de budget en vue de sa présentation au gouvernement, et le projet de loi de finances destiné à l'Assemblée nationale. Le ministère du Plan organise l'élaboration du Budget d'investissement spécial (BIS – investissements publics effectués grâce à des financements extérieurs), qui sera incorporé dans la loi de finances.

Dans son principe, la préparation du budget est censée se dérouler dans le cadre d'un processus ascendant, associant les instances gouvernementales élues au plan local, les collectivités territoriales ou les conseils locaux, chargés de l'élaboration et du contrôle de leurs budgets respectifs. Les administrations locales doivent recevoir le soutien d'unités administratives, ainsi qu'un cadre général de dépenses défini par les ministères sectoriels. Ces derniers examinent ensuite les budgets, rendent leurs arbitrages et soumettent leurs budgets au ministère de l'Économie et des finances, dont les inspecteurs passent en revue la totalité des budgets.

Examen du budget et contrôle de son exécution

Présenté à l'Assemblée nationale à la mi-décembre, le budget entre en vigueur le 1er janvier de l'année suivante. La Commission des Finances est chargée d'examiner et de voter le projet annuel de loi de finances. Celle-ci fournit des informations sur le contexte international, les performances économiques du pays, ainsi que les principales politiques et stratégies sectorielles du gouvernement, et les prévisions en matière de recettes et de dépenses. Au Mali, les procédures relatives à l'examen du budget sont définies et appliquées avec rigueur, l'examen et l'adoption des propositions budgétaires par le parlement devant se faire dans un délai moyen de 70 jours. Toutefois, l'Assemblée nationale n'exerce qu'un contrôle partiel sur les ajustements à effectuer en cours d'exercice, car le gouvernement ne communique certains d'entre eux qu'après-coup.

Plusieurs instances de contrôle interne suivent de près l'exécution du budget. Il incombe à chaque ministère de mettre en place un dispositif de contrôle interne, comprenant des auditeurs habilités à intervenir, pour ce qui concerne leurs ministères respectifs, à l'échelle horizontale, centrale, régionale et locale. Ces différents acteurs bénéficient du soutien de la Cellule d'appui aux structures de contrôle de l'Administration, qui passe en revue les rapports d'audit internes de chaque ministère. Au sein de la Présidence, le Contrôle général des services publics (Inspection générale des services publics du Mali) constitue le dispositif central correspondant du système de contrôle ministériel. Cet organisme doit également assurer la standardisation des méthodes de contrôle, des procédures et des rapports d'audit.

Les audits externes sont depuis toujours la prérogative de la Section des comptes, qui partage cependant cette responsabilité, depuis 2002, avec le BVG. Bien que leurs mandats soient similaires, ces deux organes ont des façons différentes d'aborder et de conduire les audits.

La Section des comptes s'appuie sur une poignée de magistrats pour vérifier la conformité du budget de l'État (et de certains comptes du secteur public) avec la loi. Elle a également le pouvoir de vérifier les comptes établis par des comptables du secteur public, ainsi que la gestion financière effectuée par des agents administratifs ou des entités bénéficiant de subventions de l'État. Faisant partie de la Cour suprême, elle est indépendante de l'Exécutif et rend compte directement à l'Assemblée nationale.

Le BVG a été créé en 2002 sur le modèle anglo-saxon, avec, dans un premier temps, le soutien du Canada. Comme la Section des comptes, il a pour mandat de vérifier la gestion des finances publiques. Par contre, ses audits portent à la fois sur les aspects financiers et sur les performances. Le Vérificateur général est nommé par le Chef de l'État pour un mandat de sept ans, non renouvelable. Les ressources affectées à ses activités sont définies dans le budget du gouvernement central. Les rapports du Vérificateur général sont adressés au Président de l'Assemblée nationale, au Premier Ministre et au Président du Mali, mais ne sont pas encore soumis à l'examen de la Commission des Finances du Parlement (cela devrait être le cas à partir de 2011). Deux possibilités s'offrent au gouvernement en réponse aux rapports du Bureau du Vérificateur général : au sein de l'Exécutif, le ministère compétent ou le Premier Ministre peuvent procéder à un audit interne ; la seconde option est que la branche judiciaire lance sa propre enquête.

2.2 Transparence du processus budgétaire: la pratique

L'examen des scores PEFA pour la période 2006 – 2010 confirme que la gestion des finances publiques (GFP) au Mali a sensiblement gagné en qualité au cours des cinq dernières années, 23 des 28 indicateurs ayant été améliorés (PEFA 2010). Les autorités maliennes amorcent actuellement le deuxième volet de leur programme de réforme des finances publiques, le Plan d'action gouvernemental d'amélioration et de modernisation de la gestion des finances publiques (PAGAMGFPII). L'évaluation PEFA 2010 montre que les réformes visant à améliorer la préparation et l'exécution du budget (avec la mise en place d'un cadre de dépenses à moyen terme) commencent à porter leurs fruits. D'autres avancées sont cependant nécessaires, dans le sens d'une plus grande décentralisation de la préparation du budget, d'un renforcement du rôle du public dans le processus budgétaire et d'un meilleur accès aux informations budgétaires.

L'une des principales difficultés liées à la préparation du budget concerne le manque de compétences techniques dans les collectivités territoriales, censés élaborer les plans et budgets annuels dans le domaine du développement. D'après le cadre de décentralisation, ce processus devrait accorder une place importante à la coopération participative et s'articuler autour d'un forum communautaire, au sein duquel les priorités sont définies et inscrites au budget avec les citoyens. Dans les faits, pourtant, peu nombreux sont les collectivités territoriales qui organisent de tels forums, et les projets de budget sont de piètre qualité.

Il manque également au Mali, à tous les niveaux, une fonction d'audit interne efficace, susceptible d'examiner les budgets et d'en contrôler la mise en œuvre. Les instances ministérielles de contrôle ne jouissent pas d'une autorité institutionnelle suffisante ; par ailleurs, leurs personnels rechignent à mener des enquêtes approfondies à l'encontre de leurs collègues. Les faiblesses des audits ministériels limitent, à leur tour, l'efficacité des organismes de contrôle externes, comme la Section des comptes et le Bureau du Vérificateur général.

Sous l'angle des indicateurs PEFA, les résultats du Mali restent médiocres en ce qui concerne les examens et audits externes. Qu'il s'agisse, par exemple, de la portée, de la nature et des suites données à ces audits, ou de la qualité de l'examen des rapports d'audits externes par les législateurs, la note est « D ». Les activités visant à améliorer les audits externes et internes dans le respect des normes internationales (INTOSAI) ont certes permis d'enregistrer des succès, mais peu de progrès ont été enregistrés quant à la réforme du cadre législatif en fonction des normes de l'UEMOA.

L'Assemblée nationale et sa Commission des Finances doivent faire face à de nombreuses contraintes pour contrôler l'exécution du budget de l'État. Certaines sont liées au contexte juridique. Ainsi, les audits fournis par le Bureau du Vérificateur général ne sont pas soumis au Parlement pour y être débattus ; par ailleurs, l'Exécutif n'est pas tenu de réagir officiellement aux rapports parlementaires. L'Assemblée nationale pâtit également d'importants déficits de capacités. Certains d'entre eux ont conduit en 2008 à la création d'une unité d'assistance technique (Unité d'analyse, de contrôle et d'évaluation du budget de l'État du Mali), chargée d'aider la Commission des Finances dans l'analyse, le contrôle et l'évaluation du budget. Cette unité a permis au Parlement d'examiner plus efficacement la loi de finances annuelle (notée « B+ » lors de l'évaluation PEFA 2010), mais l'examen des audits externes par les parlementaires laisse toujours beaucoup à désirer. Cette situation s'explique en grande partie par des retards répétés dans la mise au point du projet de Loi des Règlements et par l'engorgement du processus d'élaboration au sein de la Section des comptes (voir plus loin).

Le cadre juridique dans lequel s'inscrit la question de la redevabilité a une incidence sur d'autres institutions, et en particulier la Section des comptes. Dans le prolongement des décisions de l'UEMOA, dont le Mali est membre, il a été convenu que la Section des comptes devait être indépendante de la Cour suprême, ce qui permettrait de lever la limite imposée par la Constitution quant au nombre de magistrats. La loi organique de la Cour suprême, revue et présentée au Parlement en mars 2009, impliquait le transfert de la Section des comptes à une Cour des comptes. Le projet de loi a été adopté par le Parlement en juillet 2009, mais il a été invalidé par la Cour constitutionnelle. Un référendum constitutionnel devrait permettre de sortir de cette impasse en supprimant la limitation du nombre de magistrats, mais il n'a pas encore eu lieu. La Section des comptes pâtit aujourd'hui du flou qui caractérise son mandat ; de plus, son rôle vis-à-vis du Bureau du Vérificateur général est mal défini.

Au plan interne, la Section des comptes souffre d'un manque criant de ressources humaines, matérielles et financières. Le budget pour l'ensemble de la Cour suprême n'ayant pas dépassé 1,5 milliard de FCFA en 2010, la Section des comptes a limité ses activités à la conduite des audits de projets demandés par les institutions relevant des Nations Unies, à la vérification des comptes des partis politiques et à la rédaction de la Loi annuelle des règlements en vue de son approbation par le Parlement. Malgré cela, l'élaboration de ladite loi connaît encore des retards importants : vers le milieu de l'année 2010, la Section des comptes a soumis au Parlement la loi des règlements 2007 ; elle doit encore mettre au point celle de 2008 et commencer la rédaction de celle de 2009.

Compte tenu de l'impasse dans laquelle se trouve la Section des comptes, le BVG a gagné en importance en matière de redevabilité entre État et citoyens. Grâce à une aide considérable des donneurs, il a sensiblement amélioré la qualité des rapports d'audit du gouvernement. Avec un budget total de 3 milliards de FCFA en 2010 (PEFA 2010), dont une grande partie provient du Groupe Suivi budgétaire (GSB – voir section suivante), le Bureau du Vérificateur général dispose d'un meilleur accès aux ressources. Au cours des dernières années, ce Bureau a publié des rapports traitant de ministères clés, d'entités publiques et d'entreprises privées ; il a en outre suivi la mise en œuvre de recommandations antérieures (voir l'évaluation ADE – Aide à la décision économique, page 85). En 2009, il a mené à bien 43 audits, ainsi que 10 missions destinées à vérifier l'état d'avancement des mesures préconisées en 2007. Son rapport montre que les organismes soumis à vérification ont exécuté 178 recommandations sur 293, soit 61 % (une proportion non négligeable) (PEFA 2010).

2.3 Responsabilité et transparence à l'échelle du gouvernement

En dépit des avancées majeures enregistrées par le Bureau du Vérificateur général, nombreux sont ceux qui craignent que l'Exécutif ne donne pas suite aux recommandations émanant de ses bureaux d'audit et de la commission parlementaire, ou que le gouvernement se contente de mesures insuffisantes. La population et les donneurs ont toujours une perception peu flatteuse de la capacité des autorités à jouer le

jeu de la transparence et de la responsabilité financières¹¹. En 2010, le Commissariat au développement institutionnel (CDI) a lancé une enquête de satisfaction auprès des usagers des services publics. L'encadré ci-après donne, dans leurs grandes lignes, les résultats obtenus.

Encadré 4.3Résultats de l'enquête d'opinion 2010

- Parmi les personnes interrogées, 61 % se sont déclarées « plutôt » ou « très » mécontentes des mesures prises par le gouvernement pour lutter contre la corruption.
- 57 % ont indiqué qu'elles étaient « plutôt » ou « très » mécontentes des sanctions prises par l'État à l'encontre des fonctionnaires corrompus.
- 60 % se sont déclarées « plutôt » ou « très » mécontentes quant au respect de la primauté du droit. Les douanes, le Trésor public, la police et la justice ont tous obtenu un indice de satisfaction très faible.

C'est parmi les représentants du secteur privé que les réponses négatives ont été les plus nombreuses, 72 % d'entre eux s'étant déclarés mécontents de l'action des pouvoirs publics contre la corruption (CDI 2010). La société civile a salué cette étude, en suggérant que l'initiative se renouvelle et s'inscrive dans le cadre d'une stratégie plus globale visant à améliorer les contrôles externes

Source : Catek 2010

Différentes raisons expliquent ces appréciations. Certains considèrent que les autorités ont beaucoup amélioré les mesures permettant de repérer et de sanctionner les actes de corruption, mais qu'elles n'informent pas suffisamment le public à cet égard. D'autres redoutent que les problèmes soient en réalité bien plus graves, et laissent entendre que le gouvernement n'agit pas contre les fraudeurs présumés, préférant régler conflits et tensions par le consensus et le dialogue plutôt que par des sanctions publiques.

Les exigences de la société civile concernant une transparence accrue et un meilleur accès du public aux informations demeurent, pour l'essentiel, assez timides. Le Groupe Suivi budgétaire (GSB) a été créé par un ensemble d'ONG actives au Mali après la tenue, en 2007, d'un atelier régional Afrique de l'Ouest organisé par Oxfam Novib. Ce groupe de suivi s'emploie à renforcer la capacité de la société civile à contrôler le processus budgétaire et à faire pression en faveur d'une plus grande transparence. Il a lancé en 2008, avec l'aide d'une modeste subvention octroyée par Oxfam Novib, un programme en deux ans intitulé « Surveillance citoyenne de la préparation des budgets », en insistant plus spécialement sur les dépenses publiques consacrées à la santé et à l'éducation. En octobre 2009, le Groupe a organisé une conférence sur le contrôle du processus budgétaire par les citoyens, et a souhaité à cette occasion une intensification du rôle de la société civile.

Que ce soit ou non pour répondre au GSB, le gouvernement malien s'efforce depuis peu d'améliorer l'accès du public aux informations budgétaires. Le budget 2011 est le premier à être traduit dans les onze langues nationales du pays. Il fut publié et intitulée « budget des citoyens », en vu de renseigner le lecteur sur le processus budgétaire, les principales composantes du budget, les ressources, les priorités et la répartition des dépenses, et fournira des explications sur le déficit et la dette publics. Etant donné le manque d'informations actuellement mises à la disposition du public, la publication de ce budget des citoyens constitue une étape importante vers une plus grande transparence, mais il semble qu'un travail de présentation et de vulgarisation reste à faire afin de permettre à la société civile d'exploiter les informations pour demander des comptes.

¹¹ Ainsi qu'il ressort de l'évaluation PEFA 2010 et de l'Examen budgétaire conjoint.

Lors du Dialogue tripartite du 25 Janvier 2012, plusieurs participants ont lamenté le présent format du budget des citoyens, notant que celui-ci pèse plusieurs kilogrammes une fois imprimé et qu'il est difficile d'accès. Ils semblaient ignorer que le Ministère de l'Economie et de Finances a publié sur site internet un document de 13 pages, expliquant « brièvement le processus d'élaboration du budget de l'État, ses principaux contenus, la composition des revenus, les activités prioritaires auxquelles seront dirigés les ressources publiques et certaines actions que le gouvernement prétend mettre en oeuvre pendant 2011 pour améliorer la façon de dépenser l'argent du peuple » (voir http://www.cdi-mali.gov.ml/upload_document/doc36.pdf). Le manque de connaissance de ce document par les membres de la société civile lors du dialogue suggère que les citoyens pourraient bénéficier d'une meilleure campagne de communication et de sensibilisation sur le budget des citoyens de la part du Gouvernement.

2.4 Soutien des donneurs à la redevabilité entre l'État et les citoyens au cours du processus budgétaire

Un nombre important de donneurs financent des projets axés sur le renforcement de la gestion des finances publiques au Mali (voir Annexe 1). Le cadre principal de la réforme des finances publiques est le plan d'action gouvernemental d'amélioration/de modernisation de la gestion des finances publiques (PAGAM-GFP). Adopté pour la première fois en 2005, le PAGAM en est à la deuxième génération ; il bénéficie d'un soutien substantiel des bailleurs de fonds, soutien portant en partie sur les acteurs de la redevabilité. On trouvera ci-après un résumé des activités de ces donneurs.

Renforcement des contrôles internes et externes

L'une des grandes priorités des donneurs concerne le renforcement des contrôles internes et externes. Les membres du CAD ont lancé une initiative globale et concertée pour donner à cette question une place clé dans les dialogues de haut niveau sur les politiques à suivre et dans les indicateurs relatifs à la programmation de l'aide. Par exemple, la CE a instauré des seuils de décaissement en matière de soutien budgétaire sectoriel (SBS), axés tout particulièrement sur les mécanismes intra-gouvernementaux de redevabilité, comme l'élaboration et l'adoption d'une stratégie nationale sur les contrôles internes et le nombre d'audits menés dans chaque ministère. Dans l'un des derniers examens conjoints du soutien budgétaire, les donneurs ont adressé aux autorités maliennes un message commun, dans lequel ils mettaient l'accent sur les questions de redevabilité (voir encadré ci-dessous).

Encadré 4.4. Encourager la reddition des comptes aux citoyens par l'examen conjoint du soutien budgétaire

L'examen d'octobre 2010 soulignait tout particulièrement la nécessité d'améliorer les contrôles internes et externes et d'intensifier les efforts des pouvoirs publics pour combattre la corruption. Les représentants des donneurs y demandaient spécifiquement le renforcement de certaines instances, notamment le BGVG, la Section des comptes et le secteur judiciaire de la Justice. Ils encourageaient en outre le gouvernement à communiquer de manière plus volontariste avec les citoyens maliens, ainsi qu'à répondre publiquement, et de manière plus exhaustive, aux préoccupations et aux recommandations formulées dans le rapport le plus récent du Bureau du Vérificateur général. Ils souhaitaient également que la mise en œuvre du plan national de lutte contre la corruption donne lieu à des actions plus visibles.

Si la question de la redevabilité avait déjà été abordée par le passé lors de discussions politiques (l'amélioration des travaux et du statut de la Section des comptes au sein d'une Cour des comptes à part entière, figure depuis 2005 à l'ordre du jour du dialogue entre les donneurs et le gouvernement malien) (EC 2011), tous les représentants des donneurs consultés par l'équipe de recherche ont déclaré que le dialogue d'octobre 2010 s'était révélé particulièrement cohérent et homogène. Selon eux, trois éléments moteurs pourraient expliquer ce front uni. Premièrement, une augmentation des contrôles financiers internes et externes permettrait un soutien budgétaire plus direct. Deuxièmement, les évaluations effectuées pour un grand nombre d'importants programmes de réforme de services publics montrent que, dans de nombreux secteurs, les prestations sont insuffisamment axées sur la qualité et les résultats. Enfin, les récentes allégations faisant état de fraudes considérables dans le secteur de la santé viennent étayer la nécessité d'un renforcement des fonctions de surveillance et de contrôle et d'une amélioration des mesures anti-corruption.

Si le dialogue d'octobre 2010 constitue une étape importante vers une plus grande transparence et une redevabilité accrue des pouvoirs publics, les débats cherchent à déterminer comment les donneurs pourront aider les autorités du pays à atteindre les objectifs fixés. Cet aspect soulève une préoccupation importante : celle de voir les donneurs échouer à mettre en évidence le lien entre le soutien budgétaire et l'aide aux projets ; or, ce lien repose essentiellement sur des systèmes internes et externes de redevabilité. Il est inévitable que les bailleurs de fonds appliquent des modalités différentes pour l'aide qu'ils fournissent au Mali ; certaines visent cependant les mêmes objectifs ou des indicateurs similaires. Toutefois, ces modalités d'aide ne faisant pas partie d'une stratégie commune, aucun élément concret n'atteste l'existence d'un lien stratégique entre aide aux projets et soutien budgétaire. Cela dit, il est possible d'aligner et de combiner avec plus de cohérence des modalités d'aide différentes. Nous présentons ci-après, dans les grandes lignes, trois catégories de modalités dont les bénéficiaires et les objectifs sont similaires :

- La CE fournit une aide non négligeable en faveur de la décentralisation. La plupart des facteurs d'éligibilité portent sur l'exécution de contrôles internes dans les instances administratives décentralisées.
- La Banque mondiale lance actuellement un nouveau projet, le Projet d'assistance pour la gouvernance et la décentralisation budgétaire, en vue de renforcer la gestion des finances publiques au niveau local. L'un des axes de travail contribuera à instaurer des liens entre les budgets nationaux, régionaux et locaux, ainsi qu'à développer les contrôles internes au sein des structures décentralisées. Le projet porte en outre sur les acteurs des contrôles externes, parmi lesquels la Cour des comptes (davantage de précisions ci-après).
- L'ABG joue également un rôle majeur dans le renforcement des institutions de gestion et de contrôle des finances. Tant le BVG que la Cour suprême ont vu leurs budgets s'étoffer sensiblement depuis la mise en place du soutien budgétaire. Entre 2004 et 2009, le montant octroyé à la Cour suprême sur le budget national a augmenté de 6 %. Quant au Bureau du Vérificateur général, son budget a quasiment décuplé au cours de la même période. L'augmentation totale pour les deux institutions représente près de 42 % (EC 2011). Le soutien budgétaire est un élément important, dans la mesure où il contribue au financement de ces organismes et où il confère aux donneurs un certain poids dans le dialogue politique qu'ils entretiennent avec le gouvernement afin d'améliorer les contrôles ; il est toutefois manifeste que seules les modalités d'exécution des projets et l'assistance technique peuvent améliorer les capacités techniques et humaines au sein de chaque organisation.

La présente étude a également permis de constater que certains donneurs commencent à adopter une approche plus « systémique » du renforcement de la transparence, le plus souvent en instaurant un lien entre acteurs (voir encadré 5 ci-dessous).

Processus budgétaire au niveau local

Au plan local, les donneurs financent différentes approches novatrices, de mode ascendant, qui instaurent, en matière de redevabilité, une relation plus directe entre citoyens et autorités locales. Le Programme d'appui aux collectivités territoriales (PACT), financé par la GTZ, offre à ces dernières une formation technique sur les concepts fondamentaux de la gestion financière, la préparation de documents budgétaires, la comptabilité, et la communication avec les citoyens au plan local à propos de l'exécution du budget. Le PACT propose aussi aux membres de la société civile une formation destinée à leur faire mieux comprendre le processus budgétaire local et à les inciter à participer aux sessions d'examen du budget avec les autorités locales. La Banque mondiale lance actuellement une initiative similaire visant à améliorer la participation des communautés au processus budgétaire, en les aidant à exercer le suivi des rapports

financiers et à agir aux côtés des comités de contrôle locaux. Cet aspect est abordé de façon plus détaillée dans la section consacrée à la décentralisation.

Encadré 4.5. Créer des liens entre les organismes d'audits externes

Les donneurs ont de nombreux projets en cours afin de développer les capacités des deux organismes d'audits externes du Mali, le Bureau du Vérificateur général et la Section des comptes. L'ACDI fournit une assistance technique et une aide financière importantes au Bureau du Vérificateur général, qui a également reçu jusqu'en 2010 un soutien de la Banque mondiale. Bien qu'une grande partie de l'aide ait été axée sur le renforcement des capacités internes du Bureau, certaines activités s'inscrivent dans une perspective plus large, visant à l'aider à améliorer la qualité et la diffusion de ses rapports et à tisser entre les institutions des relations permettant de concrétiser le principe de redevabilité :

- L'ACDI a mis à disposition un expert en communication chargé d'aider le Bureau du Vérificateur général à élaborer un type de rapport plus abordable pour le grand public.
- Le Parlement a bénéficié d'un soutien de l'ACDI, qui l'a aidé à améliorer ses relations avec le Bureau du Vérificateur général. Des parlementaires ont participé à une mission d'étude, afin d'observer le mode de fonctionnement du Parlement canadien avec le Bureau du Vérificateur général de ce pays. Bien qu'il s'agisse d'une initiative à petite échelle, cet effort pour construire des « communautés œuvrant dans le sens de la redevabilité » tranche nettement avec le comportement habituel des donneurs, qui avaient plutôt tendance à adopter une approche verticale, c'est-à-dire à travailler avec une institution à la fois.

Une approche systémique du développement des fonctions d'audit dans les ministères faciliterait la suppression de certains des goulets d'étranglement qui empêchent le Bureau du Vérificateur général de publier des rapports à la fois exacts et complets. L'une des plus grosses difficultés qui se posent aux donneurs concernant le renforcement des organismes de contrôle pourrait être l'opacité qui caractérise en permanence les mandats du Bureau et celui de la Section des comptes, de même que les incertitudes qui planent sur le statut futur de cette dernière. Les donneurs intervenant dans ce domaine ne semblent pas avoir une perception identique de la manière dont ces deux instances peuvent coopérer pour obtenir de meilleurs résultats ; la théorie selon laquelle des changements s'imposent afin de renforcer les deux instances manque donc de clarté. Une approche plus globale, tenant compte des relations et des dépendances entre ces institutions, pourrait s'avérer utile. Le Projet d'assistance technique pour la gouvernance et la décentralisation budgétaire (2011-2014) de la Banque mondiale comportera un volet destiné à faciliter le passage de la Section des comptes au statut de Cour des comptes à part entière. En supposant que la proposition soumise à référendum soit adoptée, elle permettra la mise en place d'une fonction d'audit aux niveaux central et local ; toutefois, on ne sait pas encore selon quelles modalités cette capacité viendra compléter les activités du Bureau du Vérificateur général.

Transparence sur les coûts administratifs

Priorité commune aux donneurs et au gouvernement malien, la réforme du secteur public suscite des opportunités importantes en matière de sensibilisation aux droits de chacun, prélude à la responsabilisation. En rapprochant l'administration publique des citoyens, le gouvernement améliore la connaissance et la compréhension, par ces derniers, des procédures et des coûts administratifs de base, dans des domaines tels que l'établissement des cartes nationales d'identité, l'enregistrement des naissances et la fiscalité. L'UE et la France fournissent toutes deux une assistance au Commissariat de développement institutionnel pour la publication d'une liste des tarifs des principales démarches administratives. La France a contribué à la mise en place d'un site Internet qui permet au public d'accéder aux formulaires à utiliser pour diverses demandes et pour l'obtention de services publics ; quant à l'UE, elle a aidé l'État malien à mettre sur pied plusieurs campagnes d'affichage afin de sensibiliser les citoyens à leurs droits et à leurs obligations financières concernant différents services. De plus, l'UE a fixé une condition au versement de l'aide budgétaire à la décentralisation : il est en effet indispensable que le Premier Ministre donne pour instruction aux prestataires publics locaux de publier les coûts des procédures administratives. L'UE a également aidé à la création d'un certain nombre de bureaux de citoyens, auprès desquels le public peut

solliciter des formulaires et se renseigner sur les démarches administratives. De telles initiatives contribuent largement à rendre les services publics plus accessibles, plus abordables financièrement et plus transparents ; elles améliorent aussi la perception qu'ont les citoyens de l'État. Cependant, si elles conviennent bien à la population urbaine du Mali, on peut se demander si des groupes ruraux souhaiteront bénéficier des services fournis par une structure étatique moderne. Dans un pays où une forte proportion de la population est analphabète, il est difficile de prédire si les communautés locales s'approprieront de tels services, ou si ces derniers seront jugés intéressants en dehors des zones urbaines.

Fiscalité locale

Le processus de décentralisation exige que les autorités locales assurent la perception des recettes qui leur sont propres. La fiscalité directe au niveau local est considérée comme un moyen important de sensibiliser davantage citoyens et autorités à leurs responsabilités respectives. Les réseaux informels de redevabilité nécessitent des investissements financiers ; par ailleurs, nombreux sont les citoyens qui doivent subvenir aux besoins d'une famille étendue, et qui contribuent en outre à des activités communautaires ou à des associations religieuses. Dans ce contexte, la taxation directe imposée par le gouvernement peut représenter une lourde charge, particulièrement mal perçue si les citoyens n'ont pas l'impression de recevoir grand-chose en échange. Les autorités locales, à leur tour, constatent qu'il est très difficile de prélever des impôts ; bon nombre d'entre elles ne possèdent ni les compétences en communication ni les lignes budgétaires nécessaires à l'organisation de réunions publiques et à une meilleure information des citoyens sur les tenants et les aboutissants de la fiscalité. Plusieurs donneurs, parmi lesquels le Danemark, la France et la GTZ, financent des projets pilotes visant à aider les autorités locales à sensibiliser leurs électeurs à la nécessité de payer l'impôt. En échange, de nombreux habitants réclament une plus grande transparence financière, créant ainsi une opportunité d'instaurer un échange entre État et citoyens en termes de redevabilité. Une étude à paraître de VNG International (Agence de coopération internationale des communes néerlandaises) suggère aux collectivités locales de coopérer plus étroitement avec les chefs traditionnels et avec les réseaux informels de redevabilité afin d'améliorer le recouvrement de l'impôt. Dans de nombreuses régions du Mali, cette responsabilité incombe aux chefs locaux, dont l'influence sur les populations est très forte.

2.5 Autres formes de soutien des donneurs aux acteurs de la redevabilité entre État et citoyens

Parlement

Par rapport aux importants programmes de réforme en cours dans le secteur public, le soutien fourni au Parlement s'avère modeste. D'aucuns voient dans cette instance l'un des « maillons les plus faibles » du paysage démocratique au Mali. Près de 80 % des fauteuils parlementaires ayant changé de titulaire lors du scrutin de 2007, la plupart des parlementaires en poste effectuent actuellement leur premier mandat ; ils ont donc une connaissance limitée des processus législatifs, ainsi que de leurs rôles et responsabilités. En moyenne, les membres du Parlement se prononcent sur 50 à 60 projets de loi par session sans bénéficier de l'aide de professionnels pour en examiner la teneur, aucun budget n'étant prévu à cet effet. En outre, le cadre politique favorise les systèmes informels de reddition de compte et les décisions traditionnellement prises par consensus, ce qui n'incite guère cette instance à agir comme contrepoids à l'Exécutif et à contrôler efficacement l'action gouvernementale. La culture de la représentation est peu développée, rares étant les parlementaires qui regagnent leur circonscription entre les sessions pour transmettre à leurs électeurs des informations concernant les programmes gouvernementaux et les conséquences qui en découlent.

Encadré 4.6. Définir un point de départ pour l'instauration de relations fondées sur la redevabilité

Bien que le Mali soit le troisième producteur d'or d'Afrique sub-saharienne, les pratiques des compagnies minières et l'utilisation des revenus miniers ne profitent pas à l'ensemble de la population. En 2009-2010, le National Democratic Institute a mis à profit une subvention modeste de l'association National Endowment for Democracy pour aider les législateurs maliens à contrôler le fonctionnement des sociétés d'extraction minière au Mali. Le programme mis en place à cet effet, d'une durée de 13 mois, visait tout particulièrement à améliorer la capacité des membres des commissions législatives à représenter les intérêts des citoyens dans le dialogue national relatif à la réforme du secteur minier, ainsi qu'à intensifier l'engagement de ces commissions en faveur de l'Initiative pour la transparence dans les industries extractives (ITIE).

Le projet ponctuel a pu regrouper des acteurs très divers - présidence de l'Assemblée nationale, commissions parlementaires compétentes, certains ministères, société civile, secteur privé, universitaires et experts techniques – pour élaborer, avant la date limite de septembre 2010, le rapport de validation de l'ITIE à l'intention du Conseil d'administration de cette instance. Le même groupe d'acteurs avait échoué à respecter la date butoir initiale (mars 2010). Le programme a par ailleurs sensibilisé les parlementaires, le gouvernement et la société civile à différentes questions concernant l'industrie minière, et a favorisé l'instauration de relations et de partenariats entre des personnes et des organisations impliquées dans la gouvernance de sociétés d'extraction, qui ne s'étaient jamais rencontrées auparavant, notamment des parlementaires, des experts de la Banque mondiale, des fonctionnaires du ministère des Mines et des représentants d'Anglogold Ashanti.

Malgré certains projets innovants mis en œuvre par les donneurs, dont le réexamen du code minier (voir encadré ci-dessous), la plupart de ces activités s'inscrivent dans le court terme et ne permettent pas le renforcement durable des capacités. En décembre 2010, toutefois, le PNUD a lancé un programme de 5 millions d'euros financés par plusieurs donneurs, dont l'objectif était de doter l'Assemblée nationale de moyens accrus (Programme conjoint de renforcement des capacités de l'Assemblée nationale du Mali - RECAN). Les bailleurs de fonds sont notamment la Coopération belge et le ministère néerlandais des Affaires étrangères. Bien que ce programme ait une durée de cinq ans, les montants nécessaires au financement sont arrêtés pour des projets d'un an, ce qui fait obstacle à l'élaboration d'une stratégie à long terme pour le renforcement des capacités. Selon certaines parties prenantes, les donneurs pourraient s'engager davantage en faveur d'un renforcement du Parlement après le référendum prévu sur les recommandations du Comité d'appui aux réformes institutionnelles (CARI). Les résultats pourraient modifier l'articulation des pouvoirs entre les branches exécutive et législative, et conduire à la création d'un cadre juridique plus favorable, qui guiderait l'activité parlementaire, le contrôle exercé par le Parlement et la redevabilité par les responsables politiques de manière générale.

Partis politiques

Au Mali, le soutien aux partis politiques est le plus souvent cyclique, au rythme des élections, ou relativement modeste. USAID a financé un certain nombre de petits projets conduits par le National Democratic Institute, et axés principalement sur le dialogue multipartite, les codes de conduite à respecter en période pré-électorale (financée également par le Netherlands Institute for Multi-Party Democracy (NIMD), la formation des femmes et des jeunes candidats à un scrutin. Les projets limités dans le temps et tributaires des cycles électoraux ont leur utilité, car ils permettent d'apaiser les tensions et de diffuser certains codes de conduite, mais ils n'aident pas les partis à gérer les périodes post-électorales, au moment où les attentes des citoyens sont les plus fortes.

Le renforcement des partis politiques nécessite un soutien à long terme et de plus grande ampleur. Le seul programme pluriannuel en cours est celui mené par le NIMD. Entre 2004 et 2008, le NIMD a appuyé une série de projets avec objectif d'appuyer le dialogue entre les partis politiques, lesquelles ont abouti à la

création du Centre pour le dialogue inter-partis et la démocratie. Ce Centre est dirigé par un Conseil comprenant un représentant de chacun des cinq grands partis politiques, un représentant de chacune des deux coalitions parlementaires et un représentant de la coalition des partis non représentés au Parlement. Le Conseil est chargé de définir les principaux domaines d'action du Centre après consultation au sein des partis/coalitions. Il joue également un rôle de premier plan en cas de négociation de compromis politique entre les partis. Le projet est financé par le ministère néerlandais des Affaires étrangères ; des aides modestes sont également fournies par Norwegian Church Aid, l'Ambassade de Suède et le PNUD. Chaque parti représenté au Conseil du Centre de Dialogue bénéficie d'une aide financière et d'une formation en matière d'organisation interne et d'élaboration de politiques, et sur des questions telles que le rôle des femmes et des jeunes. Ce type de projet pluriannuel est essentiel au dialogue entre les partis et peut avoir un impact en aidant les partis politiques à se préparer aux opportunités que le prochain référendum national pourrait susciter.

Renforcement de la société civile

Il existe, dans l'ensemble du Mali, pléthore de projets menés par différentes ONG internationales et destinés à développer le rôle de la société civile. Le chef de file du groupe de travail « Processus démocratique et société civile » doit encore recenser l'ensemble des initiatives axées sur les organisations de la société civile au Mali. Bon nombre d'activités se situent au niveau local, et cherchent à contribuer au processus de décentralisation. Par exemple, de nombreux donneurs financent des ONG locales, afin de les aider à renforcer les capacités des conseillers locaux, à mener des campagnes de sensibilisation aux droits et à faciliter la participation des citoyens à la planification locale et aux sessions de budgétisation (voir section 3). Au plan national, les donneurs ont financé de nombreux forums organisés pour la société civile et le gouvernement. Si les acteurs sont d'accord pour affirmer que le dialogue est indispensable à la redevabilité, l'expérience semble montrer que ces forums ont peu d'impact sur le processus d'élaboration des politiques ou sur la responsabilité du gouvernement. Le consensus est général sur le constat que ces forums ne confèrent pas davantage de poids à la société civile et ne favorisent pas particulièrement un véritable dialogue.

- La présente étude a relevé deux grandes initiatives axées sur l'amélioration du dialogue national, le renforcement du rôle de la société civile et le contrôle du processus d'élaboration des politiques. Le Programme d'appui aux organisations de la société civile (PAOSC) est un fonds de 12,5 M€ multi-donneurs dont l'objectif consiste à renforcer les OSC maliennes pour une meilleure participation aux processus démocratique, de réforme de l'Etat et de décentralisation et pour mieux jouer leurs rôles d'acteurs de développement et de changement social. Il vise à doter les organisations de la société civile de capacités institutionnelles et structurelles et accorde des aides plutôt modestes à des organisations susceptibles d'influer sur les politiques publiques. Sont ciblés en particulier des réseaux d'organisations de la société civile, l'objectif étant d'atteindre la périphérie et d'avoir un impact au niveau local. L'équipe projet se mettra en place courant mars 2012 et le premier appel à projet sera pas lancé plusieurs mois plus tard. La société civile a un rôle important dans la direction stratégique du PAOSC à travers le Forum des OSC (FOSC). Cette structure informelle est organisée autour de texte (societecivilemali.org) et fait partie notamment du Comité d'Organisation stratégique, au même titre que le gouvernement et les PTF. C'est une nouveauté du programme : la société civile n'est pas uniquement bénéficiaire ou partenaire de mise en oeuvre, elle est également présente au niveau stratégique. Son organisation en Groupes thématiques est encore peu fonctionnelle mais ses coalitions au niveau national devraient être les cadres de réflexion pour échanger et agir sur les questions de redevabilité. Ce type d'organisation devrait éventuellement se retrouver au niveau régional (gouvernance locale). Malgré le fait qu'il ne regroupe pas toutes les OSC maliennes, il est perçu comme l'acteur légitime de la société civile sur lequel s'appuyer en termes de gouvernance.

- Un déficit du PAOSC, comme tout programme visant à améliorer les échanges de redevabilité entre gouvernement et citoyen, reste l'accès de la société civile aux institutions publiques (Parlement, ministères, Justice) et le retour que celle-ci auront aux demandes de reddition des comptes et de participations citoyennes dans les cycles de politique publique. Le risque existe que ses messages restent lettre morte, à moins que le Parlement ou les ministères soient disposés à entendre la société civile et à lui répondre. Il serait très possible de lier les objectifs du PAOSC avec ceux d'autres initiatives, portées par des donneurs ou par des responsables gouvernementaux maliens, par exemple le Programme de développement institutionnel (PDI), en partie financé par l'UE. Ce programme englobe diverses activités visant à aider les ministères sectoriels à organiser le dialogue avec la société civile concernant l'action publique. Ni le PAOSC, ni le PDI n'établissent clairement ce lien dans leurs documents ; toutefois, le gestionnaire du PAOSC souligne que le Programme s'efforcera de dégager des complémentarités opérationnelles entre les deux projets financés par l'UE.
- Autre forum de dialogue à l'échelle nationale : le Forum multi-acteurs financé par la France, qui permet à des acteurs de la société civile et de l'administration publique, ainsi qu'à des membres de la communauté internationale, de se réunir régulièrement pour dialoguer de façon informelle, et pour échanger informations ou expériences. Son caractère innovant tient au fait qu'il tient compte des modes informels de redevabilité entre l'État et les citoyens, ainsi que de la nécessité de trouver un équilibre entre les normes culturelles du Mali – notamment la recherche du consensus – et la concurrence politique qu'implique une démocratie moderne. Par le dialogue et la formation, le Forum aide les participants à parvenir à une perception commune d'une question d'actualité, notamment – dans le contexte malien -- l'efficacité de l'aide, le processus électoral, le rôle de la société civile dans une démocratie et l'éducation civique. Le Forum multi-acteurs s'articule sous l'égide du Commissariat au développement institutionnel et son Secrétariat se situe au niveau national.

La forte réaction de la part des organisations religieuses aux changements proposés au Code de la famille en 2010 et le fait que ces manifestations n'étaient pas anticipées ni par le Gouvernement ni par les partenaires internationaux suggère que cette couche sociale n'est pas assez prise en compte dans les programmes de développement. Cette étude n'a pas identifié d'initiatives ciblant les organisations religieuses au niveau national. Cela est un vide important dans la stratégie des PTF car c'est à ce niveau que les organisations ont réussi influencer la politique nationale sur les droits de la femme (voir encadré 4.1).

Médias

Le Mali se réjouit d'une liberté de la presse garantie par les articles 4 et 7 de la Constitution. Cela dit, la presse souffre de nombreux maux, au premier rang desquels figure l'absence d'organisation des médias, un secteur où l'on dénombre approximativement 400 licences radiophoniques et 250 stations de radio communautaires. La population bénéficie de ce vaste nombre de radios locales, leur offrant l'accès aux informations et une voix pour participer dans la vie publique du pays. La télévision, par contre, est moins diversifié et est gérée par l'Office de Radiodiffusion Télévision du Mali (ORTM). Une institution de l'Etat Malien, il contrôle la seule chaîne de télévision Malienne et est financé en grande majorité par l'Etat, ce qui amène à poser des questions sur son indépendance politique.

Le pays n'a pas d'école de journalisme, et les rémunérations sont faibles dans ce domaine d'activité : le journalisme professionnel n'est donc guère implanté au Mali. Bien que les reportages cèdent souvent au sensationnalisme, avec un journalisme d'investigation rudimentaire, voire inexistant, plusieurs exemples montrent que la presse demande parfois des comptes aux dirigeants, comme ce fut le cas lorsqu'elle traita du détournement de fonds perpétré par l'ancien ministre de la Santé. Alors qu'un code de déontologie du

journaliste existe, celui-ci n'est pas toujours respecté et de mauvaises pratiques, tel que des brèches de confidentialité, l'extorsion et la diffamation, sont fréquentes. Certains groupes de médias estiment que la presse doit s'autoréguler, en adoptant des normes plus strictes en matière de reportages et de redevabilité, sans pour autant perdre sa liberté.

Le renforcement des médias a constitué une priorité importante pour les donneurs après l'Accord de paix de 1996 concernant le Nord-Mali. Il s'agissait avant tout d'établir un réseau de radios communautaires afin d'atteindre les populations nomades du nord, de leur communiquer des informations vitales en matière de santé, de nutrition, d'éducation, de paix et de démocratie. L'USAID et l'Organisation des Nations Unies pour l'alimentation et l'agriculture ont mis en œuvre plusieurs programmes de grande ampleur, à l'intention de communautés qui sortaient d'un conflit. Actuellement, l'USAID finance toujours la création de stations de radio, et forme le personnel à la programmation ainsi qu'à la gestion des stations.

D'autres organismes viennent en aide aux radios communautaires dans le cadre de programmes de décentralisation, mettant à profit ce moyen pour diffuser les résultats des réunions publiques. Bien que l'UNESCO œuvre aujourd'hui, en coopération avec le ministère de la Communication et de l'Information, à la création d'une école de journalisme, personne ne semble se pencher sur les problèmes institutionnels évoqués plus haut. La Maison de la Presse, créée avec un appui des PTFs en 1995, offre un centre d'information et réseautage pour la presse, mais elle manque de ressources et de capacités pour réellement professionnaliser le corps de presse Malien. A cet effet, le développement des capacités prend plutôt la forme d'une multitude de formations de courte durée, le plus souvent thématiques, dont l'impact est jugé limité et ne devrait pas suffire à instaurer les compétences nécessaires pour mener des enquêtes et publier des reportages sur les activités de responsables gouvernementaux.

Programmes axés sur le genre

Les donneurs demeurent très préoccupés par la question de la discrimination fondée sur le sexe au Mali. Ils financent actuellement différents programmes consacrés à la promotion de l'égalité des sexes, afin de rapprocher des femmes issues de diverses institutions ; cela pourrait constituer un point de départ intéressant pour le renforcement du réseau d'acteurs de la redevabilité qui agissent aux niveaux national et local. Le gouvernement danois finance un programme triennal censé permettre au National Democratic Institute d'accroître la participation des femmes malientes à la vie publique et politique – voir l'encadré ci-après.

Encadré 4.7. Utiliser les programmes de promotion de la parité pour développer des réseaux d'acteurs de la redevabilité

Le projet que finance le Danemark, qui vise à renforcer le rôle des Malientes dans la vie publique et politique de leur pays, a pour objectifs :

- d'améliorer la perception et la compréhension des capacités d'initiative des femmes ;
- d'accroître la possibilité, pour les femmes élues exerçant un leadership aux niveaux local et national, de représenter des électeurs et d'exercer un rôle de premier plan dans les processus décisionnels ;
- de soutenir la participation des femmes aux élections législatives de 2012 en tant qu'électrices, membres d'équipes de campagne et candidates.

Les activités consistent principalement à aider les partis politiques à promouvoir la participation des femmes, qu'elles soient simples membres ou qu'elles exercent des fonctions de direction. Le projet permettra également de former des conseillères, et produira un programme télévisé véhiculant une image positive des capacités des Malientes à occuper des fonctions de direction. Enfin, le projet a pour objectif d'organiser des forums de discussion thématiques pour des femmes responsables issues du Parlement, de la société civile et des collectivités territoriales, et de les réunir afin qu'elles puissent s'informer sur une question donnée, en examiner les implications en matière de parité et mettre sur pied un groupe de pression concerté ou une démarche politique, selon les besoins. Bien qu'il soit encore trop tôt pour tirer des enseignements de ce projet dans le cadre de la présente étude, l'approche thématique est novatrice parce qu'elle réunit des parties prenantes très diverses. L'une des difficultés, cependant, pourrait concerner la durabilité et l'institutionnalisation des changements.

Le NIMD a également aidé le Centre pour le dialogue inter-partis et la démocratie à définir sa propre stratégie en matière de parité afin d'accroître, selon une approche ascendante, le rôle des femmes dans les partis politiques. A l'issue d'une large consultation, un document d'orientation a été élaboré, lequel met l'accent sur la nécessité d'une meilleure représentation des femmes dans les partis. Cinq de ces derniers ont en outre établi leur propre doctrine en la matière, et trois ont pris par la suite des mesures favorisant les candidatures féminines aux scrutins locaux, adressant des courriers à leurs sections régionales du district de Sikasso pour les presser de placer des femmes en position éligible. Suite à cette initiative, le nombre de femmes élues dans ce district a quasiment doublé, et est passé de 44 à 78.

3. LE PROCESSUS DE DÉCENTRALISATION

3.1 Rappel du contexte

Avec la décentralisation, les autorités du Mali ont engagé une initiative ambitieuse qui vise non seulement à transférer l'administration publique du centre vers la périphérie et à instituer des collectivités régionales et locales responsables mais aussi, et surtout, à asseoir l'État lui-même. Pour la plupart des acteurs, la décentralisation est le prisme indispensable pour engager une réforme du secteur public qui permet au gouvernement, avec le soutien des donneurs, d'enraciner la démocratie en donnant aux citoyens les moyens de participer à la gestion de leur pays et en incitant les fonctionnaires et les élus à prendre davantage en compte les besoins des populations.

Dans les années 1990, la décentralisation était considérée comme le seul moyen d'étendre la gouvernance politique et administrative vers le Nord tout en respectant l'autonomie de la région et en garantissant l'intégrité territoriale ainsi que l'unité nationale du pays¹². Dès l'origine, le processus de décentralisation est solidement ancré dans le cadre institutionnel – le principe en étant inscrit dans la Constitution de 1992 avec une dévolution des pouvoirs aux collectivités territoriales, qui deviennent responsables de « la conception, la programmation et la mise en œuvre des actions de développement économique, social et culturel d'intérêt régional ou local ». Le nombre de communes passe de 19 à 703, réparties en 49 cercles (regroupements de communes), huit assemblées régionales et un district (Bamako). Les populations participent à cette réorganisation territoriale, puisqu'elles doivent constituer des groupes et décider de l'emplacement du siège des communes. Après les élections d'avril 1999, chaque commune est gérée par une collectivité territoriale élu par les habitants pour un mandat de cinq ans. Les instances exécutives – le maire et ses adjoint(e)s – sont élues parmi les membres de la collectivité territoriale et travaillent au siège de la commune. Elles se chargent des missions évoquées ci-dessus. Toute une nouvelle génération de conseillers élus assume ces fonctions pour la toute première fois.

3.2 La politique de décentralisation

Le processus de décentralisation du pouvoir et d'installation d'une gouvernance locale a été particulièrement ardu. Il a impliqué une évolution radicale des rôles et responsabilités des différentes institutions étatiques à l'échelle locale, régionale et nationale. Selon une étude récente, l'un des principaux obstacles à la décentralisation résidait dans le flou du processus et une mauvaise hiérarchisation des priorités (EC 2011). Lancée en 1997, la première phase a été consacrée à l'instauration d'un nouveau cadre juridique modifiant l'architecture politique, administrative et institutionnelle de l'État et du gouvernement, pour permettre la création d'une structure autonome de gouvernance locale. Le rôle des citoyens dans ces nouveaux processus et structures de gouvernance n'a guère été pris en compte, comme d'ailleurs la définition du type de culture gouvernementale que les populations étaient prêtes à assimiler ou à exiger.

¹² Jusqu'à la signature du Pacte national entre le gouvernement et les mouvements rebelles du Nord, en 1991, cette région du pays était caractérisée par une absence totale de développement économique et une administration civile inexistante. Une révolte armée éclate en 1990 sous l'impulsion de groupes rebelles nordistes auxquels l'État central inspire une profonde suspicion. Dans ce contexte, la décentralisation était et reste le vecteur de la paix, de la stabilité et du développement économique mais aussi de la réunification entre ce que l'on était venu pratiquement à considérer comme deux territoires distincts, le Nord « inutile » et pastoral et le Sud, moderne et productif.

Dans ses versions de 1993 et 1996, le cadre se contente de décrire les interventions des citoyens comme une « participation » au développement local. Il passe aussi totalement sous silence la notion de « qualité » des services ou de performance des collectivités locales.

Le gouvernement a engagé deux grands programmes de réforme des institutions pour accompagner le changement (voir l'encadré ci-dessous). Un bilan des plans d'action et leur évaluation périodique mettent en évidence un profond changement dans la philosophie gouvernementale après les élections locales de 2004, où pratiquement 40 % des maires n'ont pas été reconduits. Ces évaluations post-2004 concluent notamment que les citoyens ne se sentaient pas capables de participer convenablement aux structures locales de gouvernance, d'où une faible demande de redevabilité (MATCL 2005).

Encadré 4.8. Le Programme de développement institutionnel (PDI) et le Programme national d'appui aux collectivités territoriales (PNACT) pour renforcer les collectivités territoriales

Les autorités ont engagé deux grands programmes de décentralisation pour développer et ancrer la nouvelle administration publique et les nouvelles structures de collectivités locales, le PDI et le PNACT.

Le PDI est une stratégie reposant sur des plans opérationnels décennaux, qui poursuit trois objectifs :

- renforcer l'administration de l'État pour remédier aux incohérences et améliorer son efficacité ;
- renforcer le secteur public pour augmenter la qualité et la quantité des services offerts à la population ;
- mettre les citoyens au cœur du service public pour conférer une légitimité à l'État et consolider le processus démocratique.

Le plan 2006-09 comportait six volets, dont l'amélioration de la communication et des relations de l'administration avec les usagers. Cela passait notamment par la publication d'une liste de tarifs des services rendus, censée limiter les risques de corruption. Ce plan instituait aussi quatre bureaux d'accueil pour les citoyens, afin d'améliorer l'accès aux autorités de l'État.

Le PNACT a été conçu pour appuyer la mise en œuvre de la politique nationale de décentralisation. Il est censé fournir une aide technique et financière aux collectivités territoriales. Le PNACT III, qui couvre la période 2010-14, entend renforcer la participation des citoyens à la gouvernance locale, aider les collectivités territoriales à lever des impôts et à gérer leurs recettes, améliorer l'efficacité et la pertinence des services publics, renforcer le développement économique régional et optimiser les contrôles internes.

Les évaluations ont identifié cinq grandes failles dans cette approche de la décentralisation:

- **des capacités de participation limitées:** bien que la loi stipule que certains collectivités territoriales sont ouverts au public, dans la pratique, très rares sont les citoyens à y participer. Une étude réalisée par un groupe d'organisations non gouvernementales (ONGI) en 2007 révèle que la décentralisation arrive à s'imposer même dans certaines zones particulièrement difficiles, comme Kidal dans le Nord, mais que les citoyens n'ont ni les moyens ni les capacités de participer aux travaux des collectivités territoriales
- **une méconnaissance des droits:** les citoyens n'ont pas conscience de leurs droits élémentaires ni intégré leur rôle vis-à-vis de la redevabilité. Le très faible taux d'alphabétisation du pays et l'éclatement géographique des villages compliquent considérablement les contacts avec certaines communes, ce qui freine le processus de responsabilisation;

- **le rôle perçu des hommes et des femmes:** la participation et l'implication de tous les acteurs, en particulier des femmes, se heurtent au poids des traditions socioculturelles (Cisse, Diakite et Sidibe 2007). Plus de 90 % des personnes interrogées estimaient que puisque les femmes ont le droit de vote, elles ont une activité politique. Mais elles sont mal représentées dans les collectivités territoriales : dans la région de Tombouctou, seuls 3 % des conseillers communaux étaient des femmes en 2007;
- **des autorités traditionnelles négligées:** sans surprise, la réorganisation territoriale a provoqué un certain nombre de tensions entre les villages, les nouveaux élus et les chefs coutumiers. Le gouvernement comme ses partenaires ont reconnu cet état de fait (MATCL 2006). Les chefs traditionnels, qui seraient réticents à adhérer au processus de décentralisation, n'apprécient guère de voir leur rôle amoindri. Ils chercheraient donc à accroître leur influence de manière informelle. Certaines organisations non gouvernementales (ONG) craignent que ce désir de conserver du pouvoir et le soutien dont bénéficient les chefs dans les communautés, qui se tournent toujours vers eux en cas de litiges, ne sapent la mise en place du nouveau cadre de gouvernance locale du Mali, plus moderne¹³. À cet égard, les réseaux et les relations de redevabilité traditionnels pourraient l'emporter sur l'introduction formelle de la reddition intérieure de comptes (voir l'encadré 9 ci-dessous) ;
- **un environnement politique exigeant:** la structure politique centralisée et les relations informelles de dépendance et de cousinage limitent les incitations à exiger des comptes ou à remettre en cause l'autorité. Pour certains, la perception populaire de l'autorité et un long passé de régime colonial puis militaire n'ont pas été propices à la diffusion d'une culture de la responsabilité.

Ces constats tendent à prouver que, pour ancrer la participation locale dans les mœurs, les programmes de l'État doivent opter pour une approche plus systémique du renforcement de l'offre et de la demande de reddition intérieure de comptes et s'intéresser à la manière dont les structures traditionnelles influent sur les nouveaux cadres de gouvernance locale mis en place.

Encadré 4.9. Reconnaître les réseaux informels de redevabilité

Les initiatives visant à renforcer les relations de redevabilité au Mali ne peuvent passer outre son système traditionnel, encore très prégnant. La participation des citoyens aux réunions des collectivités territoriales ne garantit en rien qu'ils se sentent investis d'une responsabilité à l'égard du processus décisionnel. Une étude sur la gouvernance locale dans le Nord du Mali a constaté que si les citoyens interrogés participaient bien aux réunions avec leurs représentants locaux, cela ne signifiait pas forcément qu'ils participaient véritablement aux décisions. Dans la moitié des cas, ils ont indiqué que les chefs locaux prenaient les décisions (ECI Africa 2004). Les acteurs interrogés ont aussi souligné que les citoyens consultaient souvent les chefs coutumiers avant de prendre part à une quelconque réunion et qu'ils suivaient ensuite habituellement la position et la décision de leurs aînés. On voit par là combien il est important d'évaluer l'impact de l'économie politique locale sur l'instauration de relations formelles de redevabilité. Dans la deuxième version de sa politique de décentralisation, le gouvernement fait spécifiquement référence aux éléments religieux, culturels et historiques qui ont pendant longtemps comblé le vide laissé par l'État sur une grande partie du territoire malien. Le texte plaide pour une « nouvelle conscience collective capable de dépasser les liens religieux et informels actuels » et appelle à la responsabilisation des citoyens pour concevoir, exécuter et contrôler les budgets locaux et l'activité des collectivités territoriales

¹³ Selon une étude réalisée en 2007 dans le Nord du Mali, 52 % des personnes interrogées affirmaient toujours se tourner en première instance vers les chefs coutumiers. Elles n'étaient que 3 % à s'adresser à un homme de loi ou aux pouvoirs publics (Cisse, Diakite et Sidibe, p. 14).

Appliquer les leçons de 2004

Le train actuel de politiques de décentralisation opère un revirement important par rapport aux textes précédents, en mettant la priorité sur les questions de qualité, de contrôle et de participation. Le cadre commence par explorer le côté « demande » de la redevabilité entre l'État et les citoyens en évoquant spécifiquement le rôle de contrôle et de supervision des citoyens dans les processus d'élaboration du budget et des politiques. Il distingue par ailleurs de manière plus cohérente, du moins sur le papier, les responsabilités des collectivités locales de celles des services de l'État. La nouvelle politique de décentralisation s'articule autour de quatre grands axes :

- **des services fondés sur la performance:** outre l'octroi d'une aide et d'une formation plus techniques aux collectivités territoriales, le gouvernement insiste sur les objectifs de performance. L'aide technique est censée être apportée à l'échelon régional – ou intermédiaire – de la structure étatique, sous la forme de centres de conseils communaux (CCC), centres d'assistance technique opérant au niveau régional et local. C'est la reconnaissance du « chaînon manquant », cette structure de gouvernement qui relie les niveaux locaux et national, de manière à diffuser jusqu'aux conseils communaux les politiques et programmes nationaux et à leur garantir l'appui requis pour assumer leurs nouvelles tâches;
- **l'évaluation et le suivi:** les administrateurs locaux sont censés jouer un rôle plus important dans l'évaluation et le suivi des conseils communaux. L'actuel PNACT s'efforce d'introduire davantage de redevabilité intergouvernementale pour la délivrance de services publics de qualité mais aussi une gestion transparente et efficace des budgets publics;
- **la création d'un civisme local:** pour la première fois, un texte s'attache à la demande de redevabilité afin de donner aux citoyens les moyens de participer à la conception, à l'exécution et au suivi des plans de développement et des budgets locaux et d'exercer une certaine supervision. Il reconnaît ce faisant que les élections, la création de nouvelles structures gouvernementales et d'une administration publique mais aussi la construction d'infrastructures ne parviendront pas d'elles-mêmes à améliorer la redevabilité de l'État à l'égard des citoyens. C'est pourquoi il faut insister sur la responsabilisation des populations, à travers une éducation civique et un renforcement de la société civile, tout en tâchant de faire évoluer les mentalités des fonctionnaires et des élus. Ces deux facteurs sont indispensables à la construction d'une véritable « offre » et « demande » de redevabilité et à un rapprochement entre elles;
- **le développement d'une offre privée de services locaux:** avec ce volet, le gouvernement s'efforce d'améliorer les relations des collectivités territoriales avec le secteur privé, pour relever la qualité des services externalisés et favoriser la création locale d'emplois. Cette politique fait explicitement des femmes et des jeunes les cibles principales du développement économique.

Ces étapes sont importantes pour placer les citoyens au cœur des services publics, mais certains acteurs continuent de déplorer l'absence d'une théorie établie du changement dans les plans de décentralisation, avec un certain nombre d'étapes prévues pour clarifier les mandats, développer la demande et améliorer les services rendus. L'évaluation 2009-10 du soutien budgétaire souligne la persistance des problèmes identifiés après les élections de 2004. D'après toutes les évaluations régionales, la population estime que les élus locaux n'ont ni les capacités ni la vision requises pour exercer leurs nouveaux mandats. Les entretiens montrent que les responsables locaux se considèrent eux-mêmes davantage comme des représentants de leur parti politique que de leur électoralat et manquent de capacités d'anticipation et de résolution de problèmes pour gérer le quotidien. (EC 2011). Cette absence de vision commune sur la gouvernance locale et les rôles respectifs de chacun, du côté de l'offre comme de la demande de redevabilité, ralentit considérablement la concrétisation des objectifs actuels de la

décentralisation. La même évaluation note que les citoyens accusent les conseillers communaux de ne pas leur donner d'informations ni de communiquer sur les problèmes locaux. De leur côté, les conseillers communaux estiment que la population n'analyse ou n'examine pas les informations qui lui sont fournies (à travers les bulletins par exemple) et qu'elle ne participe pas aux séances publiques des conseils (idem). Ces opinions divergentes et le déficit durable de capacités dans les systèmes locaux de gouvernance empêchent l'adoption d'une vision commune sur la manière de gérer les communes et d'instaurer un sentiment de responsabilité mutuelle chez les citoyens et leurs élus.

Soutien des donneurs à la reddition intérieure de comptes dans le processus de décentralisation

Cette section revient sur plusieurs initiatives de donneurs pour renforcer la reddition intérieure de comptes au sein du processus de décentralisation. Aucun relevé centralisé ne recense les travaux des donneurs sur la gouvernance locale et les nombreuses initiatives dirigées sur l'engagement des citoyens et de l'État à l'échelle des communes. Cette section s'arrête sur deux programmes ascendants importants, qui tentent d'établir des partenariats entre acteurs étatiques et acteurs non étatiques.

Le Programme d'appui aux collectivités territoriales (PACT), financé par la coopération technique allemande (GTZ), cherche à renforcer les capacités des conseils communaux pour améliorer leurs résultats et créer des synergies entre les acteurs œuvrant au développement économique et social. Le PACT sait que les initiatives venues de la base suffisent rarement à institutionnaliser le changement et souhaite donc développer un sentiment d'appropriation et de pérennité en travaillant directement sous l'égide du ministère de l'Administration territoriale et des collectivités locales (MATCL). Ce faisant, il crée un lien entre le centre et les échelons locaux pour aider le gouvernement à élaborer sa politique de décentralisation en fonction des apprentissages retirés au plan local. Inversement, le PACT aide le MATCL à concevoir de nouvelles directives et politiques ministérielles pour garantir l'intégration des bonnes pratiques dans les programmes nationaux de formation.

Le PACT travaille en synergie avec le Programme de gouvernance partagée (PGP) de l'USAID – un autre projet « ascendant » aligné sur le PNACT du MATCL. Les deux initiatives se complètent surtout dans la manière dont elles distinguent leurs priorités géographiques et font appel à des supports de formation similaires pour renforcer les capacités des conseils communaux. L'accent mis sur la synergie entre les parties prenantes, leur approche systémique de la redevabilité et leur stratégie pilote rendent ces initiatives – donc chacune couvre environ 200 communes – particulièrement novatrices

Encadré 4.10. Le Programme de gouvernance partagée et le Programme d'appui aux collectivités territoriales

Le Programme de gouvernance partagée

La première phase du PGP de l'USAID avait démarré en 2003. La seconde phase de cinq ans s'achèvera en 2014. Elle est dotée d'un budget de 8.7 millions de dollars (USD).

Mis en place dans 84 conseils communaux, le PGP a pour mission de renforcer la démocratie locale en travaillant avec les populations, les organisations de la société civile (OSC) et les autorités communales. Privilégiant les régions du Nord, le PGP comporte un important volet de consolidation de la paix. Il cherche à améliorer la crédibilité, la redevabilité et la légitimité de l'État mais aussi à renforcer le développement économique à des fins de paix et de stabilité. Le PGP prévoit des programmes de formation pour les conseils communaux dans le but d'améliorer l'efficacité, la redevabilité et la transparence des collectivités locales, d'œuvrer aux côtés des OSC et d'accroître la couverture médiatique consacrée à la décentralisation. Le PGP s'efforce aussi d'endiguer la corruption et de favoriser la cohésion sociale.

Le Programme d'appui aux collectivités territoriales

Lancé en 2002, ce programme de douze ans financé par la GTZ prendra fin en 2013. Cet engagement à long terme en faveur de la décentralisation souligne l'originalité du projet et le distingue des autres programmes des donneurs qui tendent à tabler sur des échéances plus courtes (cinq ans). Son budget actuel, pour quatre ans, s'élève à 13 millions d'euros (EUR), la tranche précédente ayant été dotée de 14 millions EUR. Bien que le gouvernement allemand contribue aussi au financement du Fonds national d'appui aux collectivités territoriales (FNACT), cette importante contribution à l'aide projet vient sensiblement rééquilibrer le soutien budgétaire de l'Union européenne (UE) et contribue à combler les profonds déficits de capacités à l'échelle de la gouvernance locale.

Ces deux programmes tentent de constituer des « communautés de responsabilité », en mettant l'accent sur les relations entre les citoyens et les pouvoirs publics à l'échelon local et national:

- **Susciter la participation des citoyens et la demande de redevabilité:** en 2006, au moment de la révision par l'État de la politique de décentralisation, le PACT a commencé à s'intéresser de près au rôle des citoyens dans la gouvernance locale, marquant ainsi une rupture avec le passé, où il ne travaillait qu'avec les conseils communaux. La seconde phase du PACT a donc inauguré un changement important, avec le renforcement des capacités de la société civile pour qu'elle puisse participer et contribuer au dialogue avec les conseils communaux;
- **Améliorer la réactivité et de la transparence des collectivités locales:** dans les communes où ils sont particulièrement actifs¹⁴, les donneurs exercent une influence positive sur la manière dont les autorités locales et les citoyens collaborent. À peu près à cette époque, le PACT et le PGP ont réalisé que les élus comprenaient assez mal leurs obligations vis-à-vis des citoyens. Avec le MATCL, le PACT a mis au point de nouveaux outils et modules de formation destinés aux conseils communaux pour les aider à organiser des forums avec les citoyens en vue de produire un plan de développement local élaboré par les deux parties. En outre, le PACT fournit une assistance technique au MACTL pour concevoir de nouvelles formes de rapports annuels aux citoyens par les conseils communaux et pour aider le ministère à diffuser des directives claires à leur intention;
- **Etendre le dialogue aux zones privées de droits:** les nouvelles directives du MATCL aux conseils communaux incitent ces derniers à faire appel aux médias locaux pour informer les habitants de la commune des résultats des séances de présentation du rapport annuel. Le PACT et le PGP soutiennent les conseils communaux et les aident à solliciter des ONG et des groupes médias locaux pour étendre la diffusion des messages;
- **Renforcer les capacités de gestion financière, d'organisation et de communication des conseils communaux en intervenant à travers les structures nationales, régionales et locales:** localement, le PACT et le PGP fournissent une assistance technique aux conseils communaux. Chaque PACT travaille avec environ 80 communes et 15 cercles pour améliorer les systèmes et procédures de gestion financière, la planification des recettes fiscales, les cadres budgétaires, le contrôle de dépenses, les procédures de passation de marchés ainsi que les méthodes de comptabilité et d'audit;
- **Institutionnaliser la redevabilité et gérer le changement:** il faut souligner que le PACT s'est efforcé d'institutionnaliser le changement en intervenant à la fois auprès des autorités nationales

¹⁴ L'évaluation en cours du soutien budgétaire suggère que les espaces communaux d'interpellation démocratique n'existent que dans les communes où les partenaires au développement interviennent (p. 80).

et locales et en s'assurant que la conception de nouveaux modules de formation sur la communication avec la population et la redevabilité était bien intégrée dans le programme national de formation du MATCL à l'intention des conseils communaux. Qui plus est, le PACT conseille désormais le MATCL sur la révision du cadre juridique des collectivités territoriales. En décembre 2011, la loi relative aux collectivités territoriales fut relue, y ajoutant l'article 221 (voir encadré ci-dessous).

Encadré 4.11. Nouvelle loi relative aux collectivités territoriales

L'article 221 mandate la restitution publique du compte administratif et du bilan annuel du Plan de Développement Economique, Social et Culturel (PDESC) qui doit traduire une vision du développement en actions concrètes pour les cinq ans d'un mandat électoral. Cette loi ressort d'une recommandation de la population demandant l'institutionnalisation de la restitution publique, une demande faite suite à un projet pilote de la DNCT et du PACT dans lequel des collectivités territoriales ont restitué le compte administratif et le bilan annuel de leur PDESC. Les évaluations de cette approche ont montré l'effet positif sur le recouvrement des impôts et taxes, la transparence de la gestion et l'amélioration de la qualité de services offerts par la mairie. Aujourd'hui, cette obligation est également l'objet d'un indicateur de résultats du PNACT3, « les populations participent davantage à la gestion de leur collectivité territoriale ». Les PTFs ont appuyé les autorités et le peuple Malien dans la rédaction et la mise en place de cette nouvelle loi : GIZ, la Coopération Technique Belge et la Coopération Luxembourgeoise ont accompagné les collectivités dans les zones pilotes à faire l'exercice et les assistants technique auprès de la DNCT ont participé à la rédaction de l'article 221.

Encadré 4.12. Intervenir à travers les ONG nationales pour renforcer les capacités des collectivités territoriales

La priorité que le PACT et le PGP accordent à l'instauration de partenariats entre les citoyens, les conseils communaux, les médias, la société civile et les prestataires privés est l'un des aspects les plus originaux de ces programmes. Les deux financent des réseaux d'OSC locales pour former les collectivités territoriales à l'organisation de manifestations publiques et à l'acquisition des compétences financières et de gestion de projets nécessaires pour accomplir leur mission. Ils subventionnent aussi les OSC pour sensibiliser les populations locales à leurs droits, au leadership et aux principes de développement communautaire afin de les aider à améliorer leurs relations avec les élus locaux. Les donneurs peuvent avoir un impact important sur la reddition intérieure de comptes non seulement en formant et en aidant les différents acteurs mutuellement responsables mais aussi en apportant des fonds pour assurer une participation publique et influencer le gouvernement afin qu'il ajoute une ligne budgétaire pour pérenniser cet engagement.

Rapprocher le PACT et le PGP d'autres programmes et modalités d'aide des donneurs

L'élan entourant le PACT et le PGP émane avant tout de la base, mais d'autres donneurs peuvent également appuyer les acteurs du processus de redevabilité au niveau national. Le Programme d'appui aux organisations de la société civile (PAOSC) cible spécifiquement les OSC. Ce projet multi-donneurs cherche à toucher la périphérie et à avoir un impact local. C'est une évolution positive bien qu'il n'existe aucun lien entre le PAOSC et l'ABS à la décentralisation ou d'autres projets de donneurs tels que le PACT ou le PGP. Elle suscite par ailleurs deux réserves : un fonds géré par le centre peut-il véritablement suivre l'impact du développement des capacités de la société civile sur la prestation de services locaux et les projets des OSC seront-ils tenus d'établir des liens avec les collectivités territoriales?

Améliorer le suivi et l'évaluation de la décentralisation pour mesurer la réussite en fonction des perceptions du public

En 2007, un groupe d'ONGI a publié une étude visant à évaluer la possibilité d'utiliser les perceptions des citoyens comme baromètre de la gouvernance locale (Cisse, Diakite et Sidibe 2007). Ce travail montre que les indicateurs couramment utilisés pour suivre l'impact de la décentralisation au Mali mettent l'accent sur la mise en œuvre des politiques, des stratégies et des programmes – une forme de suivi et d'évaluation (S&E) qui ne permet pas de mesurer certains paramètres importants de la redevabilité, dont:

- l'appropriation par les citoyens de leur rôle de demandeurs de services publics responsables et efficaces ;
- la perception par les citoyens de la réactivité des pouvoirs publics vis-à-vis de leurs besoins ;
- l'opinion des citoyens sur la manière dont leur droit à participer à la gouvernance locale est protégé et favorisé ou sur l'impact qu'ils estiment avoir sur les affaires locales ;
- la vision des citoyens sur la pertinence, la pérennité et l'efficacité des initiatives prises en matière de gouvernance et de développement par les acteurs publics et privés.

Le rapport recommande que les programmes des donneurs et des pouvoirs publics prévoient des enquêtes sur la perception des citoyens, afin de mesurer la réactivité des collectivités territoriales face aux besoins de leurs administrés et de parvenir à une vision plus globale de la manière dont les différents acteurs, étatiques ou non, travaillent et s'investissent ensemble. Le même groupe d'ONG a aidé le MATCL à concevoir un nouvel outil de S&E pour mesurer l'impact de la décentralisation du point de vue des citoyens. Cette étude a eu des effets importants. Un examen du PNACT III a révélé que le gouvernement avait intégré la perception du public pour mesurer les résultats de ses programmes.

Le PGP a également mis au point un outil participatif pour mesurer la redevabilité et la gouvernance au plan local (voir l'encadré ci-dessous).

Encadré 4.13. L'indice des capacités de gouvernance locale

Le PGP a mis au point un indice de gouvernance locale. Cet instrument d'auto-évaluation est destiné aux collectivités territoriales pour apprécier leurs résultats au regard de 14 critères. Le processus d'attribution des points est lui-même conçu pour renforcer la redevabilité, puisque le maire, ses adjoints et les représentants de la communauté se réunissent pour discuter de la performance de l'équipe et parvenir à un consensus sur la note à attribuer selon chaque critère. Cet instrument entend améliorer les résultats et créer des capacités locales d'audit au sein de la communauté concernée. Les 14 critères couvrent différents aspects, comme les performances dans l'atténuation des conflits, l'élaboration d'une stratégie communautaire pour permettre aux citoyens d'accéder à des informations pertinentes et adaptées ou encore de participer à la conception du plan local de développement et d'organiser des séances publiques autour du budget. Chaque critère est accompagné d'indicateurs qui servent à noter la performance sur une échelle de 1 à 5. Cet instrument permet aussi d'apprécier les besoins pour l'année à venir, de fixer des objectifs mutuels et d'évaluer les résultats obtenus.

3.4 L'impact des donneurs sur les possibilités de redevabilité entre l'État et les citoyens dans la décentralisation

Bon nombre de donneurs participent au processus de décentralisation sans pour autant s'attacher spécifiquement aux questions de reddition intérieure de comptes. Leurs programmes ont néanmoins un

impact sur les interactions entre acteurs nationaux et sur les possibilités de redevabilité. La partie suivante montre comment l' ABS et le dialogue institutionnel affectent les dynamiques et les relations de pouvoir entre acteurs de la redevabilité.

Appui budgétaire sectoriel : un instrument pour renforcer le dialogue donneurs-gouvernement en vue d'une responsabilité accrue

Les donneurs ont joué un rôle important pour aider le gouvernement à concevoir et mettre en place sa politique de décentralisation. L' ABS à la décentralisation représente 6.5 % du soutien budgétaire total accordé entre 2003 et 2009, soit environ 39 millions EUR. En 2010, l'UE a voté son 10e Fonds européen de développement (FED) et passé la contribution au SBS à 44 millions EUR pour la période 2010-17. Une part non négligeable de cette somme (14.6 %) est allouée au soutien institutionnel à travers le Programme d'appui à la réforme administrative, à la décentralisation et au développement économique régional (PARADDER). Sur sept ans, la contribution totale atteindra 79.8 millions EUR, la Commission européenne apportant 75 millions, la GTZ 3 millions et la Belgique 1.8 million (EC 2009).

Le soutien institutionnel de l'UE à travers son programme de SBS pourrait avoir un impact sensible sur la reddition intérieure de comptes au sens où un certain nombre d'indicateurs de décaissement pour le SBS sont directement liés aux objectifs du PDI – dont certains portent sur ces questions de redevabilité intérieure. Ainsi, l'indicateur 3 du PDI appelle à des « améliorations dans les audits administratifs de l'État aux niveaux décentralisés et déconcentrés » avec, pour instrument de mesure, « le nombre d'audits entrepris et de rapports publiés ainsi que le suivi des recommandations avancées par les audits ». Un large volet du PDI cible aussi le développement des capacités dans les structures décentralisées de l'État au niveau régional et local, ce qui indique une volonté de renforcer les liens à travers l'architecture de l'État. Le SBS pourrait avoir un autre impact positif sur les mécanismes de redevabilité, avec la mise en place d'un dialogue politique et d'une structure de partenariat dotée de deux comités (technique et de pilotage) réunissant des représentants de l'État et tous les donneurs impliqués dans la décentralisation. Une évaluation en cours du soutien budgétaire au Mali souligne toutefois que les acteurs nationaux ne considèrent pas ces structures comme suffisamment représentatives. Les députés et le Haut conseil des collectivités (HCC) ne font partie d'aucun de ces deux comités (EC 2011). Or, la participation de ces acteurs au dialogue pourrait contribuer à améliorer la responsabilité mutuelle et la reddition intérieure de comptes.

Cette évaluation soulève plusieurs questions importantes quant à l'impact du SBS sur la décentralisation et s'interroge sur la pertinence de cette modalité d'aide pour appuyer les profonds changements exigés par la décentralisation. L'analyse rappelle que la décentralisation est un processus de longue haleine et qu'il est encore trop tôt pour juger de l'impact du programme de SBS, qui n'a été lancé qu'en 2006. Ce qui ne l'empêche pas de formuler d'importantes réserves quant à la capacité du SBS d'engendrer un changement institutionnel et de renforcer de lui-même les politiques et les structures nationales. L'évaluation affirme que la chaîne de causalité du SBS réunit deux objectifs contradictoires : d'une part, le SBS exige de disposer de structures et de systèmes opérationnels solides capables de répartir, assimiler et rendre compte des fonds reçus ; d'autre part, le SBS finance un programme de renforcement des institutions qui vise les bénéficiaires censés gérer et répartir ces fonds. Ce chevauchement des objectifs soulève de réelles inquiétudes quant à l'adéquation du SBS pour parvenir à ces deux fins. En outre, l'étude note que le SBS et la décentralisation s'inscrivent dans deux horizons temporels très différents, la seconde devant induire des changements s'étalant sur une génération quand le premier est contraint par l'obligation faite aux donneurs d'afficher des résultats à court terme. Certains craignent que les indicateurs du PARADDER ne tiennent pas compte du processus global de changement et visent des résultats assortis d'échéances alors même que des facteurs liés au contexte peuvent entraîner des retards (EC 2011). Les auteurs estiment qu'une aide programme accompagnerait mieux les changements institutionnels qui passent par l'élaboration et la mise en œuvre de politiques de décentralisation. Ce qui ne veut pas dire que

le SBS n'a pas un rôle à jouer dans la décentralisation mais plutôt que l'on pourrait conjuguer différentes modalités d'aide directement liées aux indicateurs de décaissement de l'aide programme.

En combinant l'aide programme et le SBS, les donneurs parviendraient à équilibrer les impératifs de développement des capacités des acteurs, du côté de l'offre comme de la demande de redevabilité. Bien que le SBS soit crucial pour la réussite de la décentralisation, dans la mesure où il finance la plupart des investissements locaux, le soutien des donneurs au renforcement de la société civile, à la sensibilisation aux droits et à l'émancipation des communautés locales est, par comparaison, sur le déclin. Plusieurs ONG estiment que l'importance du soutien budgétaire et de l'assistance technique aux autorités communales risque de creuser un peu plus l'écart avec les populations si celles-ci ne sont pas responsabilisées. Là encore, une approche systémique de la redevabilité, consciente des interdépendances entre les acteurs, pourrait introduire des règles du jeu plus équitables et permettre à la demande de redevabilité de s'ancrer dans les mentalités.

4. PRESTATION DE SERVICES DANS L'ÉDUCATION

4.1 Panorama des services éducatifs

Le Mali a nettement amélioré l'accès à l'éducation. Le taux brut de scolarisation (TBS) en 2008/09 s'est établi à 87 %, contre 33 % en 1992, et le taux de rétention pour les enfants de six à 12 ans a atteint 76 %. Mais le secteur reste encore confronté à deux problèmes de taille – la qualité de l'éducation et les profondes disparités entre les filles et les garçons et entre les régions. Le Programme décennal de développement de l'éducation (PRODEC) élaboré par les autorités se décline en trois plans opérationnels (les PISE, programmes d'investissement sectoriel de l'éducation) qui cherchent à décentraliser et déconcentrer la gestion de l'éducation. PISE III, qui couvre la période 2010-12, mettra l'accent sur l'amélioration de la qualité et l'accessibilité de l'éducation.

L'éducation est l'un des secteurs où le transfert des ressources et des responsabilités budgétaires aux collectivités territoriales est le plus avancé. C'est aussi le plus décentralisé, puisqu'il a adopté la programmation ascendante et le transfert des pouvoirs aux régions et aux districts pour orienter la mise en œuvre des politiques. En dix ans, l'État a augmenté le niveau des dépenses publiques. Entre 1995 et 2005, il a multiplié par quatre le budget de l'éducation, qui est passé de 3 % du PIB en 2000 à 5,3 % en 2006. Pour autant, une étude de 2009 sur le soutien budgétaire à l'éducation souligne que les dépenses d'éducation ont fortement baissé en 2007 après une chute brutale du financement des projets par les donneurs à pratiquement la moitié du niveau prévu dans le cadre de dépenses à moyen terme (CDMT) (ODI Mokoro, 2009).

Des compétences et un budget ont été dévolus aux collectivités territoriales, qui contrôlent la construction des écoles et les comités de gestion scolaire (CGS) placés sous leur responsabilité. Les CGS fournissent le mobilier et les fournitures scolaires ainsi que les supports pédagogiques et gèrent les activités quotidiennes et les budgets des établissements. Ces changements institutionnels et ces mandats étant encore très récents, l'administration, les collectivités territoriales et les CGS sont toujours dans une phase d'apprentissage de leurs rôles, de leurs compétences et de leurs outils de programmation : la dévolution est en effet devenue effective en 2007.

Depuis, ces structures décentralisées ont bénéficié de transferts budgétaires directs pour l'éducation (destinés à la construction de salles de classe). Les maires ont joué un rôle accru dans le recrutement et la promotion des instituteurs même si le ministère de l'Éducation (MdE) conserve la gestion des salaires. En termes de responsabilités administratives, les antennes régionales et locales du MdE sont chargées de coordonner, superviser et appuyer les activités éducatives des autorités locales. Le MdE compte deux niveaux de structures déconcentrées :

- l'académie d'enseignement (AE) : les 15 académies au niveau régional sont les structures d'exécution et de gestion du ministère à cet échelon. Elles sont responsables de la coordination, du suivi et du contrôle de toutes les activités mises en œuvre aux niveaux régional et infrarégional ;
- les centres d'animation pédagogique (CAP), qui opèrent au niveau du cercle, sont chargés d'appuyer et de suivre les activités des écoles primaires. Ils doivent garantir la qualité de l'enseignement et jouent un rôle proche de celui de l'inspection.

4.2 Le budget de l'éducation

La planification des activités et la programmation budgétaire ont été déconcentrées en 2006, lorsque le processus est passé d'une approche descendante à une approche ascendante. Préparés dans chaque établissement, les plans d'action sont tour à tour regroupés par les collectivités territoriales, les CAP, les 15 AE et les six directions centrales. Ils sont ensuite valorisés et réunis dans un document unique par la cellule de planification et des statistiques (CPS) du ministère. Le directeur administratif et financier (DAF) décide du budget sur la base (i) du report des salaires du personnel en activité et des dépenses d'exploitation ; (ii) de la détermination des coûts liés au nouveau personnel; et (iii) du coût du plan d'action annuel.

L'exécution budgétaire a été dévolue aux ministres techniques (ordonnateurs secondaires) par le ministère des Finances. La fiabilité du financement des donneurs, au moins dans le secteur de l'éducation, ne semble avoir gravement failli qu'en 2007. Depuis, la part du budget de l'éducation réservée à la construction d'écoles primaires relève directement des budgets des collectivités locales, dont l'exécution revient aux collectivités territoriales à travers l'Agence nationale pour les investissements des collectivités territoriales (ANICT).

4.3 Améliorer la qualité des services

Le gouvernement s'attache désormais à améliorer la qualité des services éducatifs. Pour ce faire, il a engagé un certain nombre d'actions.

Supervision des projets de construction

L'ANICT est l'agence publique responsable de la gestion financière et des investissements locaux pour les collectivités territoriales. Depuis sa création, elle a essentiellement financé la construction d'écoles. Tous les partenaires reconnaissent que la qualité de la plupart des constructions laisse à désirer et que les bâtiments publics sont rarement adaptés à leur finalité. Ils soulignent aussi la fréquence des retards. L'une des grandes difficultés tient au fait qu'aucune agence officielle n'est chargée de contrôler la qualité des constructions financées par l'ANICT. À ce jour, le ministère ne dispose pas de mécanisme central lui permettant de contrôler, suivre et évaluer la qualité des écoles construites. Les collectivités territoriales sont censées recueillir les demandes émanant des établissements puis de soumettre leurs projets de construction à l'ANICT qui négocie alors avec des entreprises privées. Aucun suivi n'est effectué. Un nouveau système de supervision interne et externe doit donc être mis en place pour s'assurer que les bâtiments sont adaptés aux besoins des usagers. Comme l'a souligné le représentant d'un donneur, l'objectif premier désormais consiste à « instiller une culture de la qualité et de la satisfaction du client ». Pour remédier à ce problème, l'administration d'État s'efforce de renforcer les capacités de ses CAP pour qu'ils soient en mesure d'offrir une assistance technique plus consistante aux collectivités territoriales et aux CGS. La piète qualité des constructions peut saper la confiance des citoyens envers l'État et les amener à penser que celui-ci ne satisfait pas leurs besoins.

Création des CGS

La politique d'éducation du Mali pose le principe d'une gestion participative des écoles locales. Chaque établissement doit être administré par un comité scolaire. Ce comité est élu par les habitants et est responsable de la gestion financière et de la vie quotidienne des écoles. Il doit rendre des comptes à la collectivité territoriale et est censé se financer par le biais des contributions des parents et de fonds levés sur place. Le CGS a pour vocation de permettre aux habitants de mieux s'approprier et superviser leurs écoles. Lorsqu'il fonctionne correctement, il contribue à la résolution de problèmes locaux, à la gestion des ressources et à l'organisation de manifestations avec la communauté pour nettoyer et entretenir

l'établissement. Il parvient aussi à inciter les familles à scolariser leurs filles, à améliorer la discipline des élèves et à endiguer l'absentéisme. Chaque CGS est censé établir un plan et un budget pour l'école et rendre compte de ses activités aux membres de la communauté.

L'expérience prouve que la création, l'opérationnalisation et la supervision des CGS ne sont pas aussi simples que prévu. La dernière évaluation réalisée par le MdE, en décembre 2009, révèle qu'un grand nombre de CGS ne sont pas fonctionnels. Dans la mesure où la plupart de leurs membres ne comprennent ni leur mission ni leurs relations avec les collectivités territoriales et les administrations de l'État, leurs demandes sont souvent irréalistes et non satisfaites (MEALN 2009). Si l'on ne renforce pas leurs capacités et l'apprehension de leur rôle et de leurs responsabilités, il y a fort à craindre que les CGS ne restent des enveloppes vides qui finiront par déconsidérer l'État aux yeux des citoyens, convaincus que celui-ci est incapable de fournir des services publics efficaces. L'évaluation du ministère souligne que le renforcement des capacités des CGS exige un travail en profondeur de longue haleine sur une zone géographique extrêmement vaste. Les services locaux de l'État ne sont pas équipés pour entrer en contact avec tous les CGS de sorte qu'il faut solliciter les ONG et les entreprises privées locales.

Évaluation de la performance des enseignants

Toutes les parties prenantes interrogées ont souligné le déficit qualitatif persistant de l'éducation. La responsabilité de la qualité de l'enseignement dispensé incombe aux CAP. Ceux-ci sont censés inspecter les établissements, en s'appuyant sur les cahiers des visites, mais manquent de personnel qualifié. Les collectivités territoriales ont aussi beaucoup de mal à surveiller la qualité des écoles.

4.4 Le soutien des donneurs aux acteurs de la reddition intérieure de comptes dans l'éducation

Plusieurs projets des donneurs s'attachent à renforcer la qualité des services éducatifs en réunissant les administrations locales, les parents et l'administration d'État. L'USAID gère trois programmes qui permettent de créer des liens entre ces acteurs:

- le Programme harmonisé d'appui au renforcement de l'éducation (PHARE) cherche à relever la qualité de l'éducation en finançant la formation des enseignants, l'amélioration des programmes d'études et le développement des capacités des CAP à mesurer la performance scolaire. Depuis 2008, le PHARE teste une nouvelle approche de l'examen des performances qui rassemble élèves, parents, conseils communaux et administration d'État pour discuter des résultats des établissements ;
- le Programme d'appui à la déconcentration et la décentralisation de l'éducation apporte une assistance technique aux deux ministères en charge de l'éducation, en améliorant les compétences techniques au plan national et local. Un volet du programme étudie des solutions pour relever la qualité des constructions financées par l'ANICT en impliquant les collectivités territoriales, les CGS et les CAP. Il met aussi au point, avec le ministère et l'ANICT, un certificat de qualité qui sera signé par les deux parties et par l'USAID ;
- le troisième projet s'intéresse à la constitution des CGS et à l'amélioration de la coordination entre acteurs locaux, afin de resserrer les relations notamment entre les CGS, les CAP et les collectivités territoriales. C'est là un aspect essentiel pour la redevabilité et la transparence sur la manière dont les écoles sont gérées. Le projet de l'USAID reste très modeste par rapport aux besoins : il couvre actuellement 10 % des écoles.

La JICA gère la plus importante initiative de soutien à la gouvernance scolaire locale, à travers son Projet d'appui aux comités de gestion scolaire (PACGS). Il s'agit d'améliorer la gestion décentralisée des

écoles en renforçant les capacités des CGS et en les aidant à comprendre leur rôle, leurs contraintes et leurs responsabilités vis-à-vis des habitants et des collectivités territoriales. Depuis le lancement du projet, la JICA a contribué à l'installation de 1 456 CGS. Son objectif est d'en créer 9 000 au total pour couvrir le pays tout entier. Les CGS sont élus à l'issue d'un vote secret organisé par un modérateur local. L'un des 14 sièges à pourvoir est réservé à une femme. La formation met l'accent sur la gestion participative, la transparence et la pérennité. Elle vise aussi à améliorer les relations de travail entre les représentants locaux de l'État, les collectivités locales et les CGS.

Malgré toutes ces initiatives, les donneurs constatent la lenteur du processus de création d'une demande de redevabilité dans l'éducation. Étant donné le nombre d'établissements, il faut opter pour une approche mobilisant les acteurs de terrain. Il faut aussi avoir une bonne compréhension de la politique locale et de l'influence des chefs coutumiers. Les interventions de la JICA exigent beaucoup de moyens, de la gestion des subventions locales à l'identification et la formation des ONG locales pour organiser des ateliers et parraîner les nouveaux CGS. La création des comités scolaires pourrait s'inspirer de l'expérience des nombreuses écoles communautaires et confessionnelles. Les normes éducatives sont réputées y être bien supérieures à celles des établissements publics et les parents sont particulièrement impliqués dans la gestion. On voit à nouveau par là que les systèmes informels de redevabilité restent puissants au Mali et peuvent tirer d'utiles enseignements du système formel.

4.5 L'impact des donneurs sur les possibilités de reddition intérieure de comptes : appui budgétaire sectoriel

Une quinzaine de donneurs soutiennent le secteur de l'éducation à travers des apports financiers et des projets. Pour alléger la pression que le nombre de programmes extérieurs fait peser sur les capacités de gestion et d'exécution des pouvoirs publics, le gouvernement et les donneurs sont convenus en 2004 de recourir à l'ABS. Ils cherchaient ainsi à renforcer la coordination entre les donneurs et à permettre un meilleur alignement de l'aide sur les procédures nationales. En 2006, les secteurs de la santé et de l'éducation ont fixé les modalités de l'ABS. Le choix de ces deux secteurs s'explique par :

- l'existence de politiques, stratégies et plans de mise en œuvre clairs, associés à des cadres financiers pluriannuels ;
- l'alignement de la majorité des interventions des donneurs sur la stratégie gouvernementale et l'adoption par ces derniers de plans d'action annuels ;
- l'acceptation par les donneurs de recourir aux procédures conçues spécifiquement pour chaque secteur en matière de budget, de marchés publics, de finance, de comptabilité et d'audit ;
- l'existence d'un cadre avancé de dialogue et de suivi, doublé d'une bonne coordination entre les donneurs, prévoyant notamment des revues sectorielles conjointes.

Aujourd'hui, les donneurs reconnaissent la solidité de leur coordination dans l'éducation, grâce à une approche sectorielle (SWAP) bien établie et l'encadrement de l'acheminement de ressources extérieures par les PISE. Le dialogue entre l'État et les donneurs est lui aussi bien ancré au sein du Groupe thématique.

L'ABS a suscité un certain nombre de réserves, certains regrettant que ses modalités soient restées trop proches des caractéristiques de l'approche projet. Le ministère des Finances garantit la traçabilité de l'ABS dans l'éducation, conformément aux exigences des donneurs d'affecter les fonds à un usage spécifique et de reporter les ressources non utilisées sur l'exercice budgétaire suivant.

Les contributions pour le SBS à l'éducation entre 2006 et 2009 se décomposent comme suit:

Année	Montant	% de soutien sectoriel des donneurs
2006	33 millions EUR	40 %
2007	44.2 millions EUR	84 %
2009	46.2 millions EUR	70 %

Source : ODI (2009).

Le MdE a affecté une partie de ces fonds à des activités spécifiques prévues dans les plans d'action du centre, des régions et des cercles. Les fonds ABS aux dépenses de fonctionnement sont décaissés en respectant les procédures budgétaires nationales, à l'instar du versement des salaires des enseignants qui sont directement payés par le centre. Les fonds destinés aux investissements (comme la construction d'écoles) sont décaissés par l'ANICT en concertation avec le MdE.

Les réunions de revue sectorielle conjointes entre les donneurs et les autorités permettent d'évaluer les progrès réalisés par ces dernières en fonction des conditions macroéconomiques et sectorielles fixées pour le décaissement des fonds. L'importance des fonds SBS alloués à l'aide projet soulève de sérieuses interrogations quant à l'adéquation du niveau de soutien accordé au renforcement des institutions et des capacités. Nous l'avons vu, l'un des grands problèmes freinant l'amélioration des services éducatifs au Mali tient à la qualité même de l'éducation. Cette lacune exige de développer la formation et le renforcement des capacités pour inciter le secteur public à opter pour une nouvelle définition des performances, moins axée sur le nombre d'écoles construites que sur la qualité de l'enseignement et l'adéquation des bâtiments. L'ABS à l'éducation n'entretient pas de lien explicite avec le renforcement des institutions ou les programmes d'assistance technique – au risque que le renforcement des capacités ne soit relégué au second plan (ODI Mokoro 2009). Le chef de file du groupe de travail des donneurs est en train de recenser le soutien des donneurs au secteur, ce qui pourrait permettre de mieux aligner les modalités d'aide à l'avenir.

L'évaluation met aussi en lumière certaines failles de l'ABS en termes d'impact sur la redevabilité. Elle souligne notamment le fait que les administrations locales soient obligées de recourir à des procédures budgétaires spécifiques pour les fonds d'investissement de l'ANICT, ce qui affaiblit les systèmes officiels du gouvernement et interdit de renforcer les capacités là où les besoins sont les plus criants. L'introduction de procédures spéciales visant à garantir une saine gestion financière des fonds alloués aux collectivités locales pour la construction des écoles dérogeait de toute évidence à la volonté de renforcer la décentralisation et la déconcentration. À cet égard, les prescriptions de responsabilité mutuelle l'ont emporté sur le renforcement de la reddition intérieure de comptes. Au lieu de demander au gouvernement de recourir à des procédures budgétaires exceptionnelles, les donneurs devraient tenter de conforter les systèmes financiers et les institutions considérés comme les maillons faibles des processus de programmation et de dépenses.

Actuellement, les donneurs cherchent tous des moyens de supprimer les affectations et la traçabilité dans leur futur ABS et d'améliorer les processus de programmation et de suivi du MdE afin de renforcer la redevabilité intra-gouvernementale. En mai 2010, lors de la revue annuelle de la décentralisation et de la réforme de l'État, ils ont aussi beaucoup insisté dans leurs échanges avec le gouvernement sur la nécessité d'améliorer la supervision et le contrôle internes et externes des investissements de l'ANICT. On voit par là que la communauté internationale entretient un dialogue franc et ouvert avec les autorités sur les questions de redevabilité et de supervision.

De toute évidence, ce dialogue contribue à améliorer la redevabilité et certains effets positifs se font déjà sentir, comme le soulignait l'évaluation de 2009 :

- l' ABS a contribué à rendre le secteur plus transparent pour les ministères de l'Éducation et des Finances, dans la mesure où le financement sectoriel fait désormais appel aux procédures budgétaires nationales, ce qui permet une meilleure visibilité et un plus grand contrôle que par le passé. Il a aussi conforté le pouvoir de supervision du ministère des Finances sur le secteur et amélioré les discussions entourant les arbitrages budgétaires avec le MdE. Cela prouve que l' ABS et le respect par les donneurs des procédures budgétaires nationales peuvent améliorer les contrôles financiers intérieurs effectués par le centre et aider le gouvernement à mieux gérer et planifier ses ressources ;
- l'ABS a favorisé la décentralisation du secteur en affectant des fonds à des activités régionales et locales et en accordant des ressources directement à l'ANICT qui gère le FNACT pour les collectivités territoriales. Cet apport de ressources à la périphérie signifie que les structures locales du ministère et les collectivités territoriales respectent désormais les procédures budgétaires nationales. Cela montre aussi que les contrôles internes peuvent être mieux exploités et contribuer ce faisant à améliorer la redevabilité au sein même du gouvernement.

5. CONCLUSIONS ET RECOMMANDATIONS: IMPLICATIONS D'UNE APPROCHE

Le soutien budgétaire offre une plateforme politique idéale pour favoriser la reddition intérieure de comptes : lors de la quatrième revue budgétaire conjointe, organisée en octobre 2010, les donneurs se sont exprimés d'une seule voix, demandant au gouvernement d'améliorer les structures de contrôle et de lutter contre la corruption. La Commission européenne a de nouveau insisté sur ce point dans le 10e FED conclu avec le gouvernement, en intégrant des indicateurs de décaissement pour le SBS à la décentralisation qui mettent l'accent sur la conception et la mise en œuvre d'une stratégie nationale prévoyant des contrôles internes et externes. Les donneurs privilégient donc l'établissement de relations et la concertation dans leur dialogue politique avec les autorités mais aussi dans leurs incitations à décaisser les différentes tranches de soutien budgétaire.

Le soutien à la redevabilité reste cloisonné: les activités des donneurs continuent de porter avant tout sur les différents acteurs du processus de redevabilité au lieu d'essayer de créer des relations entre eux. Les choses commencent à évoluer au niveau local, grâce à des programmes novateurs comme le PGP et le PACT, même si la majorité des projets opte toujours pour une approche institutionnelle. Il est visiblement possible de créer des liens entre le soutien aux fonctions d'audit interne dans les ministères et à leurs structures décentralisées et le travail du BVG, pour que ce dernier ait accès à des informations plus détaillées pour établir ses rapports sectoriels. L'établissement d'un lien direct entre le PAOSC, le Programme conjoint de renforcement des capacités de l'Assemblée nationale du Mali (RECAN) et les réformes de l'administration publique du PDI semblerait également judicieux.

Faire un inventaire des mécanismes de redevabilité mandatés par le cadre légal et les exploiter : lors du dialogue tripartite gouvernement, PTF et OSC de janvier 2012, les participants ont noté l'existence d'espaces de redevabilité, tels que les séances de restitution des comptes administratifs des maires des Collectivités Territoriales, mais la faible participation des OSCs dans certains de ces cadres. Un inventaire des textes législatifs permettrait aux OSCs mieux cibler leurs campagnes de plaidoyer et leur contrôle de l'action publique. A travers le PAOSC et/ou les Groupes Thématiques sectoriels, la société civile et le Gouvernement, avec l'appui des PTFs pourraient faire une analyse approfondie au niveau de chaque secteur sur ce que les cadres juridiques / traditionnels offrent comme espace de redevabilité, puis capitaliser sur l'existant et définir ce qui marchent et ne marchent pas afin de pouvoir définir une feuille de route pour institutionnaliser et opérationnaliser la redevabilité . Cela pourrait suivre une approche pilote, visant deux ou trois Groupes Thématiques.

Examiner les défis et les opportunités liés à la redevabilité informelle: le renforcement de la reddition intérieure de comptes exige une compréhension profonde de l'économie politique locale et de ses répercussions sur la réforme du secteur public. La culture patrimoniale et le clientélisme du Mali, conjugués à des relations informelles de dépendance, rendent difficile une évolution de la structure de décision, extrêmement centralisée, et la promotion de la concurrence et de la remise en cause politiques. Il s'agit là de défis importants à relever pour les donneurs soucieux de renforcer la reddition intérieure de comptes. Mais ces défis sont autant d'opportunités pour se rapprocher des chefs coutumiers et atteindre par leur intermédiaire les populations locales, collecter les impôts et décider les familles à scolariser leurs filles. Les programmes de développement devraient également chercher à cibler les organisations religieuses. Cette couche sociale a montré son pouvoir politique lors des révisions au Code de la famille, ce qui prouve qu'elle est une force importante qui ne peut pas être ignorée dans de futurs programmes de redevabilité et de bonne gouvernance.

Développer la demande des administrés dans le processus de décentralisation: le cadre mis en place par les pouvoirs publics pour la décentralisation offre une réelle perspective d'établir un système de

redevabilité au niveau local réunissant la société civile, les autorités communales, les services déconcentrés de l'État et les assemblées régionales. Ce cadre a beaucoup contribué à placer la participation des citoyens au cœur du processus de décentralisation lors des phases de préparation, d'exécution et de supervision des budgets locaux et des services publics. Les CGS introduits dans le secteur de l'éducation et les associations de santé communautaire (ASACO) mises en place dans le secteur de la santé sont un moyen de donner un pouvoir accru aux citoyens sur la gestion des services locaux. Mais la participation de la population et la demande de redevabilité ne vont pas de soi. L'expérience à ce jour montre qu'il faut continuer à renforcer les capacités et à accompagner les acteurs locaux pour aider les citoyens, les administrations locales et les autorités coutumières à travailler ensemble et à institutionnaliser les relations de redevabilité.

Combiner les approches descendante et ascendante: une approche ascendante mettant davantage l'accent sur le renforcement des capacités est essentielle pour développer une demande de redevabilité là où les citoyens ont effectivement des contacts avec les autorités. Parallèlement, il est important d'agir au niveau central, là où les ministères élaborent les politiques et où il est possible d'influer sur le cadre juridique pour instaurer un environnement plus favorable à la redevabilité. Le PGP et le PACT, qui s'appuient sur une approche plutôt ascendante tout en intervenant sous l'égide et l'orientation du ministère central, pourraient combler cette lacune plus rapidement. Les donneurs pourraient envisager d'étendre ces programmes pour toucher davantage de communes. Le succès des ASACO et de leur Fédération nationale des associations de santé communautaires du Mali, FENASCOM, pourrait offrir des leçons et des exemples de bonnes pratiques en termes d'association actives au niveau local et national et capable aussi bien d'influencer les politiques nationales que de faciliter la participation citoyenne dans la prestation de services publics dans les communautés.

L'impact positif potentiel de l'appui budgétaire sur la redevabilité entre l'État et les citoyens: l'appui budgétaire peut avoir des effets positifs sur la redevabilité entre l'État et les citoyens dès lors que les indicateurs de décaissement intègrent spécifiquement les initiatives engagées en ce sens, comme les conclusions des audits internes, la publication des rapports d'audit ou encore les rapports d'avancement de la stratégie de lutte contre la corruption. L'octroi de ressources financières aux collectivités locales qui découle de la décentralisation a largement contribué à responsabiliser les autorités locales. L'ABS à l'éducation a pour sa part renforcé la transparence du système, qui facilite la tâche des ministères de l'Éducation et des Finances, puisque le financement sectoriel respecte désormais les procédures budgétaires nationales. Il permet aussi d'avoir une meilleure visibilité et un plus grand contrôle sur le secteur qu'auparavant. L'ABS a également conforté le pouvoir de supervision du ministère des Finances sur le secteur et rendu les discussions avec le ministère de l'Éducation sur les arbitrages budgétaires plus constructives. On voit par là que l'ABS et le respect par les donneurs des procédures budgétaires nationales peuvent améliorer les contrôles financiers internes effectués par le centre et aider le gouvernement à mieux gérer et planifier ses ressources.

Relier et combiner les modalités d'aide: l'appui budgétaire a certainement un rôle à jouer au Mali quand il s'accompagne d'une aide projet capable de remédier directement aux déficits de capacités et de rassembler des acteurs de tous horizons au sein de « communautés de responsabilité ». La combinaison de plusieurs modalités d'aide clairement reliées entre elles déboucherait sur une approche plus systémique du renforcement de la reddition intérieure de comptes et rendrait effectif le changement institutionnel et transformationnel.

Utiliser et améliorer les systèmes financiers nationaux plutôt que les contourner: l'introduction de procédures spéciales pour assurer une bonne gestion financière des décaissements de l'ANICT déroge de toute évidence au mouvement visant à renforcer la décentralisation. À cet égard, les prescriptions de responsabilité mutuelle l'ont emporté sur le renforcement de la reddition intérieure de comptes. Au lieu de demander aux autorités de recourir à des procédures budgétaires exceptionnelles, les donneurs devraient

chercher à utiliser et renforcer les institutions et les systèmes financiers considérés comme les maillons faibles des processus de programmation et de dépenses.

Revoir les systèmes de suivi et d'évaluation afin d'y intégrer des indicateurs de la redevabilité: l'étude a mis en lumière plusieurs instruments de S&E novateurs qui réunissent les différents acteurs de la redevabilité. Les enquêtes d'opinion sur la programmation du S&E effectuée par les donneurs pourraient constituer une source importante d'informations pour déterminer la demande de redevabilité et la capacité de réaction des services publics. L'indice des capacités locales de gouvernance du PGP offre à la population et aux conseillers communaux la possibilité de discuter des performances des collectivités locales par rapport à un ensemble clair de critères doublés d'indicateurs tangibles. Les résultats obtenus permettent de développer une vision commune du succès, de renseigner sur les besoins de développement des capacités et d'aider les parties prenantes concernées à établir un plan d'action pour tracer les futures modalités d'intervention de la collectivité.

Améliorer l'accès à une information publique claire et utile pour les citoyens : le gouvernement fait des efforts importants pour rendre l'information publique, mais l'impact de ces initiatives reste incertain. Un sondage pour évaluer l'efficacité de ces efforts serait utile et pourrait informer de futures campagnes d'information publique. Lors du Dialogue tripartite du 25 Janvier 2012, plusieurs participants ont lamenté le présent format du budget des citoyens, notant que celui-ci pèse plusieurs kilogrammes une fois imprimé et qu'il est difficile d'accès. Ils semblaient ignorer que le Ministère de l'Economie et de Finances a publié sur site internet un document de 13 pages, expliquant brièvement le processus d'élaboration du budget de l'État et ses principaux contenus (http://www.cdi-mali.gov.ml/upload_document/doc36.pdf). Le manque de connaissance de ce document par les membres de la société civile lors du dialogue suggère que les citoyens pourraient bénéficier d'une meilleure campagne de communication et de sensibilisation sur le budget des citoyens de la part du Gouvernement.

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ANNEXES

Annexe 1. Les donneurs et la programmation des finances publiques

Source financement	Montant (Euros)	Date début	Date fin	Bénéficiaire	Objectif	Activité 1	Activité 2	Activité 3	Moyens
AFD	1 670 000	2008	2011	CPS/éducation	Statistiques Éducation	Développement maintenance informatique (ISU)	Formation des agents	Appui à l'exploitation des données	AT, fonctionnement
AFD		2010	2010		Renforcement SIGE	Établissement schéma directeur informatique			AT moyen terme
AFD	145 050	2009	2010	DAF et CPS/ Éducation	Élaboration du rapport de suivi technique et financier	Appui à l'élaboration des outils de collecte	Appui à la consolidation des données		AT moyen terme
AFD	421 050	2009	2010	DAF/Éducation	Appui passation de marchés	Formation aux niveaux central et déconcentré	Appui à la mise en place d'un JEMP	Appui à la consolidation d'outil standardisé	AT long terme
ACDI	4 000 000 \$CAN (±3 000 000 €)	2009	2012	BVG	Renforcement institutionnel	Formation des vérificateurs	Développement des outils de vérification		Assistance technique, formation, équipement
ACDI	4 000 000 \$CAN (±3 000 000 €)	2010	2013	CARFIP	Renforcement des capacités	Appui à la mise en œuvre et au suivi du PAGAM/GFP			Assistance technique
ACDI		2010	2013	CPS et DAF santé et éducation et DAF MÉF	Renforcement des capacités	Appuis ciblés : GAR, gestion budgétaire, égalité entre les sexes, etc.			Assistance technique

Source financement	Montant (Euros)	Date début	Date fin	Bénéficiaire	Objectif	Activité 1	Activité 2	Activité 3	Moyens
ACDI	18 000 000 \$CAN (±13 500 000 €)	2010	2014	DGI / Direction nationale des domaines et du cadastre	Renforcement institutionnel	Élargissement de l'assiette fiscale	Amélioration de l'impôt foncier		Assistance technique, formation, équipement
ACDI	3 500 000 \$CAN (±2 600 000 €)	2010	2013	CDI	Mise en œuvre efficace du P.O. PDI	Appui aux audits organisationnels et à la préparation de textes	Appui à l'élaboration de manuels de procédures et d'outils	Appui à la formation continue	Assistance technique
ACDI	20 000 000 \$CAN (±15 000 000 €)	2008	2011	Ministère de l'Éducation	Appui à la gestion décentralisée de l'éducation fondamentale	Planification	Formation		Assistance technique
ACDI	19 000 000 \$CAN (±14 200 000 €)	2010	2016	4 Directions régionales de la santé et structures décentralisées	Renforcement des systèmes de santé décentralisés	Planification	Formation		Assistance technique
ACDI	14 000 000 \$CAN (±10 500 000 €)	2011 (en planification)		DRH / Santé	Appui à la politique des RH	A définir	A définir	A définir	A définir
CE	27.000.000	2010	2014	CDI, AGETIC, MEF, DNCT, ENA/CFCT, AR (Ségou, Mopti, Tombouctou, Gao, Kidal)	Renforcement institutionnel Réforme de l'État et Décentralisation	Renforcement des capacités	Appui au développement économique régional	Mise en œuvre des plans d'actions des PSDR	AT long terme et court terme, Formation, équipement, investissements
CE	3.000.000	2009	2011	SCCS, DNPD, CGSP, DGI, DGMP, DGB, CCSI, CPS, CCSLP	Renforcement institutionnel	GFP	Statistique, Processus CSCRP	Gestion SBG-SBS par le GdM, Coordination des aides extérieures	AT long terme et court terme

Source financement	Montant (Euros)	Date début	Date fin	Bénéficiaire	Objectif	Activité 1	Activité 2	Activité 3	Moyens
BAD	12.500.000	2007	2012	DNCT, DNPD, INSTAT, DNAT, FAFPA, API-Mali Assemblées régionales Kayes, Ségou, Koulikoro Sikasso, Mopti, Secteur privé régional	Renforcement du cadre institutionnel, organisationnel et de gouvernance territoriale de la décentralisation économique	Renforcement des capacités opérationnelles des acteurs de décentralisation	Concertation et dialogue au niveau des régions et des Espaces économiques partagés	Suivi-évaluation Régional par les acteurs	
Pays-Bas Ambassade	5.176.000	2009	2011	CPS / SDR (Agriculture)	Passage à l'Approche Sectorielle	Préparation politique Développement Agricole	Préparation Programme d'Investissement Secteur Agricole 2012-2022)	Renforcement CPS et les DAF du secteur (MA, MEP, CSA. SEDIZON)	AT Équipement Formation Concertations
CNUCED/France	40.000	2010	2011	DGDP	Renforcement des capacités	Production de statistiques de la dette	Analyse du portefeuille de la dette		Ateliers, formations
Gouvernement du Mali	645.000	2010	2011	Douanes	SYDONIAWorld	Renforcement des capacités	Formation du personnel	Extension géographique	AT CNUCED
GTZ	1 800 000	2009	2012	DNSI	Renforcement institutionnel	Programmation et revue SDS	Renforcement analyse économique	Formation continue (central et local)	
GTZ		2009	2012	Cellule CSLP	Renforcement du dialogue avec la société civile	Appui aux structures de la société civile dans le cadre du suivi du CSCLP	Amélioration qualité des revues	Amélioration de la concertation	
GTZ		2009	2012	DNPD		Maintenance et formation à GEPRIMA	Appui au cadrage macro	Formation analyse économique	
GTZ		2009	2012	DGB	Renforcer les capacités d'élaboration des budgets	Appui CDMT	Formation des agents		
GTZ		2009	2012	DGB	Renforcement de l'exécution budgétaire	Formation des ingénieurs de la cellule informatique de la DGB			

Source financement	Montant (Euros)	Date début	Date fin	Bénéficiaire	Objectif	Activité 1	Activité 2	Activité 3	Moyens
GTZ		2009	2012	CARFIP	Renforcement de capacité	Formation en GAR et en GRH des cadres de l'administration			
GTZ		2009	2012	DNTCP	Appui institutionnel	Appui au renforcement du contrôle interne	Appui au perfectionnement des nomenclatures	Formation des inspecteurs et cadres des régions	
GTZ		2009	2012	DNTCP	Appui institutionnel	Appui au suivi des collectivités territoriales			
France / MAE	?	2007	2011	Cabinet, DGI, DGD	Renforcement institutionnel	AT	Suivi relations contractuelles avec PTF (dont le SBG) - mobilisation recettes fiscales et formation impôts – Lutte contre la fraude : stratégie et formation. Mobilisation recettes douanières	Appui formation via la CARIP	3 AT long terme : Cabinet 2008-2011, Impôts 2007-2011 ; Douanes 2010-2011
France / MAE	?	2010	2012	SHA et CT/CSLP	Renforcement institutionnel	Appui à l'élaboration et au suivi du CSCRP	Appropriation, Alignement et Harmonisation de l'Aide	Formation continue	AT long terme, fonctionnement équipement
AFRITAC de l'Ouest (AFW)	?	2010	2012	Administration douanière Direction générale des douanes (DGD)	Modernisation de l'administration douanière	Mise en place d'un système automatisé de gestion des risques			Assistance technique, formation.
AFRITAC de l'Ouest (AFW)	?	2010	2012	Administration fiscale Direction générale des impôts (DGI)	Renforcement de l'administration fiscale	Appui à la Direction des moyennes entreprises pour améliorer ses opérations	Suivi de la mise en œuvre du plan stratégique de la modernisation de la DNDC		Assistance technique

Source financement	Montant (Euros)	Date début	Date fin	Bénéficiaire	Objectif	Activité 1	Activité 2	Activité 3	Moyens
AFRITAC de l'Ouest (AFW)	?	2010	2011	Gestion des dépenses publiques Directions nationales du Trésor et du Budget	Appui à la mise en œuvre des réformes Budget/Trésor	Assistance aux groupes de travail Budget/Trésor et gouvernance (PAGAM)	Revue des programmes budgétaires (Budget de programme)	Assistance à la transposition et à la mise en œuvre de nouvelles directives de l'UEMOA sur le cadre harmonisé des finances	Assistance technique
AFRITAC de l'Ouest (AFW)	?	2010	2011	Gestion de la dette Direction de la dette publique (DDP)	Renforcement de la gestion de la dette	Plan d'action pour la préparation d'une stratégie de la dette à moyen terme (MTDS)			Assistance technique
AFRITAC de l'Ouest (AFW)	?	2010	2014	Statistiques de finances publiques DNTCP, DB, DGD, DGI, DNDC, INSTAT	Renforcer les capacités des services du Trésor, du Budget, de la Douane, des Impôts et du Domaine et du Cadastre	Techniques d'élaboration et de classification des données du TOFE	Appui aux travaux du Groupe technique pour la mise en œuvre de la Directive UEMOA, portant TOFE		Assistance technique
AFRITAC de l'Ouest (AFW)	?	2010	2011	Statistiques du secteur réel Institut national de la statistique (INSTAT)	Renforcer la maîtrise du processus d'élaboration des comptes nationaux selon le SCN 93	Appui à l'élaboration des comptes nationaux de l'année 2007	Appui à l'élaboration des comptes nationaux de l'année 2008		Assistance technique
ASDI (Suède)	3 500 000	2009	2012	INSTAT	Appui renforcement des capacités statistiques	Coordination et management INS	Enquêtes ménages	Formation initiale et continue	AT long terme et court terme financement fonctionnement
ASDI (Suède)	Preparation en cours	2011	?	CPS/ environnement	Renforcement institutionnel	capacités statistiques relativ aux changements climatiques	?	?	AT

Source financement	Montant (Euros)	Date début	Date fin	Bénéficiaire	Objectif	Activité 1	Activité 2	Activité 3	Moyens
PNUD	73 176	2010	2011	CPS-DAF-DGB-DNPD-CSLP	Renforcement des capacités en matière de planification et de gestion stratégique du développement	Formation sur le manuel de programmation, de suivi- évaluation des investissements publics	Formation sur les outils pour l'élaboration et le suivi du budget spécial d'investissement	Renforcement des capacités en modélisation macroéconomique et budgétaire à moyen terme	Atelier de formations
PNUD	381 123	2010	2011	SHA	Renforcement des capacités du SHA	Ressources humaines (experts locaux)	Mise en place d'un Système d'analyse, d'évaluation et de gestion de l'aide	Revue de l'application des politiques nationales de gestion de l'aide	Études Équipement
Danemark	241 333	2007	2012	DAF Min Agriculture, DAF Min emploi Trésor régional, ACCT	Renforcement capacités de suivi/évaluation				Assistance technique
Danemark	131 000	2010	2014	DAF Min d'eau, trésor régional, ACCT	Renforcement capacités de suivi/évaluation				Assistance technique
Danemark	666 666	2007	2012	MINAGRI	Renforcement des capacités				Assistance technique
Danemark	2 000 000	2010	2014	Min EAU, DNH, DNCNP	Renforcement des capacités				Assistance technique
Danemark	666 666	2007	2012	Min emploi	Renforcement des capacités				Assistance technique
Danemark	666 666	2007	2012	MEIC	Renforcement des capacités				Assistance technique
Danemark	?	2010	2010	GdM	Évaluation PEFA				Assistance technique
UNICEF	?	2008	2012	CPS/éducation (entre autre)	Programme éducation de base	Formation des personnels services centraux en planification et gestion	Équipement et logistique (central, académie, CAP)	Appui à la réalisation des annuaires régionaux	AT fonctionnement équipement

DCD/DAC/RD(2012)9/RD2

Source financement	Montant (Euros)	Date début	Date fin	Bénéficiaire	Objectif	Activité 1	Activité 2	Activité 3	Moyens
CTB (coopération belge)	3.500.000 €	2010	2014	MATCL (SG, DNCT, DNI, CADD, CPS)	Appui institutionnel	Le MATCL a renforcé sa capacité d'améliorer la performance des représentants d'Etat dans l'exercice de leur tutelle	Les capacités techniques du MATCL sont durablement renforcées pour assurer ses missions dans la mise en œuvre du PNACTIII	Le MATCL dispose des instruments efficaces et durables de coordination et de suivi/évaluation	AT long terme, étude, formations, fonctionnement, ...
CTB (coopération belge)	1.000.000 €	2011	2012	MACEC	État civil	En formulation			
CTB (coopération belge)	7.000.000	2010	2014	Assemblée régionale de Koulikoro, Gouvernorat de Koulikoro, CT de la région de Koulikoro	Appui à la décentralisation et déconcentration dans la région de Koulikoro	La fourniture de biens et services durables et de qualité aux populations par les CT est améliorée	L'AR de Koulikoro a les capacités de piloter et impulser le développement économique régional	Les services de l'Etat accompagnent et contrôlent efficacement les collectivités de la région	AT long terme et court terme, Formation, équipement, fonds DER,
CTB (coopération belge)	500.000 €	2010	2011	CPS SDR (développement rural)	Renforcement institutionnel	Renforcement des capacités	Missions de monitoring et d'évaluation		AT long terme, Missions de suivi et monitoring, ateliers, ...
CTB (coopération belge)	7.800.000 €	2010	2014	Assemblée régionale de Tombouctou, Gao et Kidal	Développement économique régional, renforcement des capacités	Renforcement des capacités	DER		AT long terme, Formation, équipement, fonds DER,
KfW	En cours d'identification			CGSP / Section des Comptes	Renforcement institutionnel				

Source financement	Montant (Euros)	Date début	Date fin	Bénéficiaire	Objectif	Activité 1	Activité 2	Activité 3	Moyens
BM	10.000.000 USD	2010	2013	MEF, MATCL, MLAFU, MEALN, MS	Assistance technique pour la mise en œuvre de la décentralisation budgétaire	Décentralisation budgétaire: appui à la DNCT, la DGI, la DGMPDS, la DNB, le MLAFU pour renforcer le cadre permettant le transfert d'autorité du niveau central au niveau local pour la gestion budgétaire	Pilotes pour la déconcentration et la décentralisation dans les secteurs de l'éducation et de la santé	Mécanismes de surveillance du processus de décentralisation : mise en place de systèmes de surveillance et de suivi pour les ressources humaines et la gestion budgétaire au niveau local	AT court terme, équipement
BM	45 000 USD	Sept 2009	Juin 2010	DNB (MEF)	Harmonisation des CDMT sectoriels	Élaboration d'un diagnostic des forces et faiblesses des CDMT actuellement disponibles au Mali	Élaboration d'une méthodologie commune de préparation et de suivi des CDMT	Formation des cadres de la DGB et des départements ministériels concernés à l'utilisation de cette méthode	AT court terme
BM	484 000 USD	2007	2010	Bureau du Vérificateur Général	Appui aux institutions d'audit				

Annexe 2. Rapport d'atelier: Dialogue Tripartite Gouvernement/PTF/OSC du 25 janvier-Rapport établi par Mr. Amadou Malet pour l'OCDE-DAC-GOVNET et le Secrétariat à l'Harmonisation de l'Aide (SHA)

Contexte du Dialogue Tripartite

Le dialogue tripartite est un espace de dialogue politique mis en place par les acteurs au développement du Mali. Cet espace de dialogue politique implique les acteurs que sont : le Gouvernement du Mali (GdM), les Organisations de la société civile (OSC, représentées par le Forum des OSC) et les Partenaires techniques et financiers du Mali (PTF). Le dialogue a lieu deux fois par an autour d'un thème d'intérêt commun.

C'est ainsi que la question de la « redevabilité » a été retenue par les trois acteurs comme thème principal de la présente session du Dialogue tripartite. Etant donné que le Réseau sur la gouvernance (GOVNET) du Comité d'aide au développement (CAD) de l'OCDE avait réalisé une étude sur « *L'apprentissage pour l'amélioration du soutien des PTF à la reddition intérieure de comptes* », il a été convenu entre les différentes parties prenantes que ce Dialogue soit basé sur la restitution de cette étude et des échanges en vue de recueillir les contributions et les recommandations de ces derniers.

Objectifs de l'atelier:

La restitution de l'étude sur « *L'apprentissage pour l'amélioration du soutien des PTF à la reddition intérieure de comptes* » vise à susciter des débats sur cette question entre des représentants du Gouvernement malien, des PTF et de la Société civile. Plus spécifiquement, il s'agit de:

- Engager une discussion franche à la fois sur le rôle des PTF et des institutions domestiques sur les questions de redevabilité au Mali ;
- Initier un processus d'apprentissage pour améliorer les pratiques des PTF ;
- Encourager plus largement des pratiques et comportements plus favorables au(x) système(s) de redevabilité.

Les acteurs qui ont participé aux débats sont principalement les représentants des Ministères sectoriels, des Groupes Thématisques des OSC et ceux des PTF en cohérence avec les thématiques traitées par l'étude (les processus budgétaires, de décentralisation et la prestation de services dans l'éducation).

Le rapport d'étude devra donc être ainsi discuté et, à partir des discussions, amendé au besoin. Le rapport final devra être présenté de manière à être utilisable par un large public international. Les conclusions de ce dialogue multipartite devront également être intégrées à un document de travail plus large d'orientation pratiques, détaillant des principes d'actions sur l'aide, la redevabilité et la gouvernance, *Draft Synthesis of Guidance on Aid, Accountability and Democratic Governance*.

Organisation du Dialogue Tripartite :

L'organisation logistique du Dialogue Tripartite a été assurée par le Secrétariat à l'Harmonisation de l'Aide (SHA, sous tutelle du Ministère de l'Economie et des Finances), le Pool Technique des Partenaires Techniques et Financiers avec l'appui financier du Réseau GOVNET de l'OCDE. L'étude elle-même a bénéficié du soutien du Ministère français des Affaires étrangères.

Les autres acteurs impliqués dans l'organisation du Dialogue Tripartite ont été le Forum des Organisations de la Société civile, et le Chef de File (actuellement assuré par l'Union Européenne) du Groupe Thématisque des PTF « Processus démocratique et OSC ». La liste des participants est annexée au présent rapport.

La session s'est déroulée dans les locaux de l'Hôtel « SALAM » de Bamako le 25 janvier 2012 et a été modérée par un consultant recruté à cet effet.

Déroulement de la session:

La session a commencé par une cérémonie d'ouverture au cours de laquelle quatre interventions dont trois allocutions et un discours d'ouverture ont été prononcés. Les allocutions ont été faites respectivement et dans l'ordre suivant par : le Président du forum des OSC au Mali, le Représentant de la Coopération Française et le Chef de file général des PTF au Mali. Le Discours d'ouverture a été prononcé quant à lui par le Secrétaire Général du Ministère de l'Economie et des Finances représentant son Ministre de tutelle assurant la présidence de la session du Dialogue tripartite.

A la suite de ces discours, il a été procédé à un tour de table de présentation des participants. Ce tour de table des participants a été suivi de la présentation des résultats de l'étude par les Consultants à travers deux contributions titrées comme suit :

- « Améliorer le soutien à la redevabilité intérieure : vers une stratégie systématique » présentée par Raundi Halverson Quevedo de l'OCDE/GOVNET et
- « Projet d'orientations relatives à l'aide, la redevabilité et la gouvernance démocratique » présentée par Julie Léonard de PricewaterhouseCoopers.

A la reprise des travaux qui étaient présidés par le Président du Secrétariat à l'Harmonisation de l'Aide, les participants ont été invités dans un débat en plénière à se prononcer sur les trois questions-clés soulevées par l'étude qui s'intitulaient comme suit :

- Quelles sont les actions de redevabilité pour les OSC : Comment et où demander des comptes ? quelles actions des OSC sur les questions comme : le budget citoyen, le rapport du BVG ?
- Les outils et les appuis dont les OSC ont besoin ;
- La dernière question qui était relative à comment engager la population dans la demande de redevabilité ?

Ces trois questions ont fait l'objet de plusieurs échanges entre les participants ponctués de propositions d'actions et de recommandations à l'endroit de tous les acteurs du dialogue tripartite.

Une synthèse de ces propositions et recommandations a été proposée par le modérateur pour clore les travaux de la session.

Ce qu'il faut retenir aussi par rapport au déroulement de la session de dialogue, c'est l'option consensuelle d'aborder ces questions en plénière en lieu et place des travaux de groupe initialement prévus.

Le mot de la fin portant essentiellement sur les remerciements à l'adresse des participants, des consultants et des parties prenantes au dialogue tripartite a été prononcé par le Président du Secrétariat à l'harmonisation de l'Aide (SHA) au nom de son département de tutelle.

Contenu des communications et des échanges :

Les communications:

Dans les différents discours prononcés, les intervenants ont exprimé leur adhésion au principe de la redevabilité dans les relations entre l'Etat et les citoyens à travers une implication effective des

OSC dans l’élaboration et la mise en œuvre des politiques et programmes. Ils ont aussi insisté sur l’importance de la prise en compte et du soutien des PTF et des Gouvernements donateurs sur la question de redevabilité. Les deux communications versées comme résultats de l’étude et contributions au débat ont, quant à eux, porté essentiellement sur la présentation des principales conclusions de l’étude en général et du cas malien en particulier.

Ainsi, dans les recommandations générales de l’étude, les consultants ont mis l’accent sur l’importance de :

1. chercher à comprendre, penser et agir localement étant donné que les modèles importés peuvent ne pas être adaptés à tous les cas. Une recommandation faite à ce niveau est de travailler en tenant strictement compte des réalités locales,
2. adopter une approche systémique qui consisterait à prendre en compte tous les acteurs impliqués dans les processus ;
3. jeter des passerelles (en référence à la constitution de mouvements, de réseaux et de coalitions composés de représentants des différents secteurs) et enfin à
4. prendre de la hauteur dans la mesure où l’aide peut saper les processus intérieurs de reddition de compte.

Les recommandations spécifiquement au cas malien et qui corroborent celles faites au niveau général sont entre autres de :

1. développer la demande des administrés dans le cadre du processus de décentralisation dans une perspective d’évolution à long terme,
2. combiner les approches ascendante et descendante ;
3. lier et combiner les différentes formes d’aide ;
4. utiliser et améliorer les systèmes financiers nationaux plutôt que les contourner ;
5. revoir les systèmes de suivi et d’évaluation pour y intégrer des indicateurs de la redevabilité entre l’Etat et les citoyens ;
6. créer un dialogue sur le cadre institutionnel sur la redevabilité entre l’Etat et les citoyens.

C’est sur la base de ces recommandations que les consultants ont invité les participants au dialogue à se prononcer sur les trois questions annoncées plus haut dans le déroulement de la session.

Les échanges:

Des interventions et du débat sur ces questions, la session a retenu :

- Sur les actions de redevabilité des OSC : les participants au dialogue ont identifié des facteurs favorisants dans le cadre de la redevabilité au Mali comme :
- L’existence d’espaces de redevabilité comme : l’Espace d’Interpellation Démocratique (EID), le CLOCSAD¹³⁴, le CROCSAD¹³⁵, les Séances de restitution des comptes administratifs des maires des Collectivités Territoriales, le Bilan communal, etc.

¹³⁴ CLOCSAD : Comité Local d’Orientation, de Concertation et de Suivi des Actions de Développement

¹³⁵ CROCSAD : Comité Régional d’Orientation, de Concertation et de Suivi des Actions de Développement

- La participation des OSC aux différents espaces de dialogue et à tous les échelons (local, régional et national) ;
- L'existence d'un corpus juridique donnant la latitude aux OSC de demander des comptes (loi sur les associations, code des Collectivités Territoriales, lettre circulaire du Ministre des finances pour le processus budgétaire, etc.) ;
- Ils ont relevé cependant certaines faiblesses sur cette question comme :
 - La faible maîtrise des textes constituant le corpus juridique,
 - La focalisation sur la seule redevabilité financière ;
 - La question de l'accès à l'information ;
 - La faible capacité d'influence des OSC,
 - La faible pro-activité des OSC.

Sur les besoins d'appui des OSC et sur la question du comment engager la population dans la demande de redevabilité, les participants ont rappelé l'existence d'un certain nombre d'outils déjà utilisés comme : le Bilan de fin de mandat du conseil communal, les restitutions publiques des budgets communaux, etc. Ils ont aussi fait des recommandations qui sont présentées ci-bas dans les conclusions et recommandations de la session.

Recommandations de l'atelier:

La session a retenu les recommandations suivantes :

- Faire un inventaire exhaustif des espaces de participation existants et des textes du cadre juridique et les amender au besoin ;
- Renforcer les cadres de concertation existants ;
- Appuyer les OSC à participer aux cadres de concertation ;
- Prendre en compte les autres aspects de la redevabilité au-delà du financier ;
- Prendre en compte les espaces informels existants (les identifier, les valoriser et les renforcer) ;
- Travailler sur la question de la disponibilité de l'information à temps (rapports d'audit et de contrôle) ;
- Renforcer le processus de décentralisation (transfert concomitant de compétences et de ressources) ;
- Approfondir la réflexion sur la prise en compte des chefferies traditionnelles ;
- Réfléchir sur l'utilisation des nouveaux médias ;
- La reprise de l'Etude par les consultants de l'OCDE en tenant compte des observations faites par l'Atelier et la transmission de la version corrigée au SHA pour diffusion au niveau national

Conclusions:

L'atelier a relevé l'existence au Mali d'un cadre législatif et règlementaire qui a été considéré comme favorable au développement de la Redevabilité et de la reddition des comptes. Cependant, ce cadre législatif et règlementaire semble très peu connu et maîtrisé par les acteurs qui doivent promouvoir la redevabilité et la reddition des comptes. A cet effet, l'une des conclusions clés de cette session du Dialogue tripartite a été de constater l'importance de la thématique abordée mais aussi et

surtout la nécessité pour les acteurs de prolonger le débat au-delà de la présente session. A ce propos, l'atelier a proposé et retenu un certain nombre d'actions à mener comme :

- La conduite d'un inventaire exhaustif des textes législatifs et règlementaires qui soutiennent la redevabilité et la reddition des comptes et d'en faire une large diffusion,
- Le renforcement des capacités des OSC de manière à pouvoir leur faire jouer le rôle de catalyseur dans la reddition des comptes et la redevabilité de l'Etat vis-à-vis des citoyens ;
- La reprise de l'étude de façon à tenir compte de la réalité sur le terrain en matière de dispositif institutionnel et de cadre législatif et réglementaire relatif à la redevabilité et à la reddition des comptes au Mali.