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Supporting domestic accountability in developing countries

Taking stock of the approaches and
experiences of German development
cooperation in Mali

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Preface

This case study has been prepared on behalf of the German Federal Ministry for Economic Cooperation and Development (BMZ) in the context of a larger study on German support for strengthening domestic accountability in partner countries. This larger study maps and analyses how different actors of German development cooperation, i.e. BMZ, the German embassies, development agencies, NGOs and German political foundations aim to support domestic accountability systems in six partner countries. To this end, a stock-taking exercise, involving literature-based research and telephone interviews was conducted in six partner countries: Bangladesh, Mali, Malawi, Mozambique, Peru and Tanzania.

Most research for this case study was conducted between September 2010 and November 2010. In addition, and with a view toward integrating and interpreting information from two important studies that were not available until the first quarter of 2011, the authors conducted some additional interviews and desk research in January and March 2011. At the time when most of the interviews were conducted, GTZ, InWEnt and DED had not yet been merged into GIZ. Accordingly, the old acronyms are used throughout the study.

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Furthermore, the author would like to thank all those who generously gave information, their time and insights in interviews and e-mail exchanges. Their names are noted in the list of interviewees in the annex. Last but not least, we would like to thank Stéphanie Colin and Barbara Greenberg for their help with proofreading, editing and the layout of this document.

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Disclaimer

The views expressed herein are those of the authors and should not be attributed to BMZ or any other party.

Acronyms

AfDB	African Development Bank
AMM	Association des Municipalités du Mali
ANICT	Agence Nationale d'Investissement des Collectivités Territoriales
ARIANE	Appui au Renforcement des Initiatives des Acteurs Non Etatiques
AU	African Union
BMZ	Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung
BVG	Bureau du Vérificateur Général
CARFIP	Cellule de d'Appui à la Réforme des Finances Publiques
CDI	Commissariat au Développement
CFCT	Centre de Formation des Collectivités Territoriales
CIM	Centre for International Migration and Development
CMDT	Compagnie Malienne du Développement des Textiles
CNSC	Conseil National de la Société Civile
CSO	Civil society organisation
CSCR	Cadre Stratégique pour la Croissance et la Réduction de Pauvreté (PRSP)
DCE	Délégation de la Commission Européenne (Mali)
DED	Deutscher Entwicklungsdienst
DNCT	Direction Nationale des Collectivités Territoriales
DVV	Deutscher Volkshochschulverband
EU	European Union
EID	Espace d'Interpellation Démocratique
FECONG	Fédération des Collectifs des ONG au Mali
FES	Friedrich Ebert Stiftung
FICT	Fonds d'Investissement des Collectivités Territoriales
GDP	Gross Domestic Product
GTZ	Gesellschaft für Technische Zusammenarbeit
HCCT	Haut Conseil des Collectivités Territoriales
IJJ	International Institute for Journalism
InWEnt	Internationale Weiterbildung und Entwicklung GmbH
KAS	Konrad Adenauer Stiftung
KfW	Kreditanstalt für Wiederaufbau
MATCL	Ministère de l'Administration Territoriale et des Collectivités Locales
ODA	Official Development Assistance
PAF	Performance Assessment Framework
PAGAM/GFP	Programme d'Action pour l'Amélioration et de la Modernisation de la Gestion des Finances Publiques
PACT	Programme d'Appui aux Collectivités Territoriales
PNACT	Programme National d'Appui aux Collectivités Territoriales
PARAD	Programme d'Appui à la Réforme Administrative et à la Décentralisation
PARADDER	Programme d'Appui à la Réforme Administrative, à la Décentralisation et au Développement Economique Régional
PASSIP	Programme d'Appui au Sous-Secteur d'Irrigation de Proximité
PBA	Programme-based approach
PDA	Programme de Développement Institutionnel
PDES	Projet de Développement Économique et Social
PEFA	Public Expenditure and Financial Accountability Framework

PPP	Purchasing power parity
PRSP	Poverty Reduction Strategy Paper
PRODEC	Programme Décenal de Développement de l'Education
PRODEJ	Programme Décennal de Développement de la Justice
PRODESS	Programme Décennal de Développement Socio-Sanitaire
RLS	Rosa Luxemburg Stiftung
SCCS	Section des Comptes du Cours Suprême
SHA	Secrétariat à l'Harmonisation de l'Aide
SNV	Netherlands Development Organisation
SWAp	Sector-wide approach
WAEMU	West African Economic and Monetary Union
USAID	United States Agency for international development
XOF	West African Francs CFA

Executive Summary

In the beginning of the 1990s, Malians took to the streets in protest against Moussa Traoré's dictatorial regime, which had ruled the country for more than 23 years. Lack of accountability, rampant corruption and worsening living conditions were at the heart of popular discontent with this regime and eventually resulted in democratic change.

Since then, the country has followed a road of transition to democracy and has engaged in a series of ambitious reform processes, including public financial management reform, a policy of decentralisation and wider administrative and state reforms.

In view of the country's history, mass poverty and the populations' low educational level, external observers were initially quite skeptical regarding the prospects for democratic forms of governance to take root in the country. However, whilst progress on these reforms has not been linear, recent opinion polls show that there is broad support for democratic and participatory forms of governance.

Ethnic tensions and secessionist tendencies of part of the country's Touareg and Moor population in the north of the country remain a continuing threat to Malian unity. After a relatively calm period following the 1996 peace agreement, conflict has flared up again several times since 2006, reaching another peak in 2009. Whilst this most recent Touareg uprising could be resolved, the security situation in the country has deteriorated due to activities by the terrorist network Al Qaeda. Moreover, the civil war in Libya, a country which had become an important donor, investor and destination for migrant workers from Mali, may render peace and the country's economic development even more fragile.

Aid has always played a significant role in Mali, as the country has continuously ranked amongst the poorest of the world in terms of human development. Considered a model of democratic transition in Africa and in great need of funds for fighting poverty, Mali has become a donor's darling and a "testing ground" for new aid modalities, such as budget support and other programme-based approaches.

In view of the large and diverse scene of donors and the country's high level of aid dependency, issues of aid effectiveness, and of domestic and mutual accountability have received increasing attention in policy dialogue and public debates. In the context of implementing the Paris Declaration, the Malian government and its partners have made a number of efforts to improve the harmonisation of aid. These include the establishment of an Aid Harmonisation Secretariat, an elaborate set of thematic groups for policy dialogue and the endorsement of a Joint Assistance Strategy by budget support donors.

In 2010, Mali was one of the few African countries that was classified as "free" according to the 2010 Index of Freedom in the World (Freedom House 2010). Civil liberties, such as freedom of speech, freedom of the press and freedom of association are not only anchored in the country's constitution and legal frameworks, but also respected by the authorities and claimed by (parts of) civil society. A particularly promising feature of Mali's current political culture is the popular support for democratic and participatory forms of governance. Moreover, recent opinion polls clearly show that decentralisation is gradually taking root in the country, making local government an increasingly important driver of vertical and horizontal accountability. Nevertheless, there is still a lot of scope for strengthening lines of vertical accountability, e.g. civil society's capacities to organise and to effectively monitor policy and budget processes or citizens' demand for accountability. However, on the whole, the political environment in Mali appears to be much more conducive to the emergence of new mechanisms of vertical accountability than in many other Africa countries.

Horizontal accountability is rather weak in Mali. Parliament only hesitantly assumes its control and oversight functions; the role of the judiciary is severely constrained by its lack of independence, weak professional ethics and lack of capacities. The highly fragmented system of internal and external financial controls has hampered the effectiveness of public management reforms. Nevertheless, in comparison with the situation a decade ago, considerable progress has been made in terms of budget transparency and bringing Mali's systems for managing public finances closer to international standards.

Informal aspects of governance are very strong in Mali and difficult for outsiders to assess. Donors are well aware that kinship, client-patron relationships, religious and traditional values impact heavily on "modern" accountability mechanisms and thus also on the external assistance that aims to strengthen such systems. How to deal with the informal aspects of governance and traditional lines of accountability has become an even more acute question for donors in the context of the shift towards new aid modalities such as general budget support.

German bilateral cooperation is concentrated in three sectors in Mali: decentralisation and good governance, 2) agriculture (focused on irrigation) and 3) water and sanitation. In all three of these sectors, bilateral cooperation has contributed to programme-based approaches and is preparing or exploring a shift towards sector budget support. Clearly, different actors of German development cooperation do give a lot of thought to issues of accountability in their own programmes, as well as in dialogue with partners and other donors. However, this focus is still inadequately reflected in present strategy and programme documents. Not surprisingly, efforts to strengthen domestic accountability systems were most systematically pursued in the focal sector "decentralisation and governance", for instance in the context of a joint GTZ/DED/KfW programme in support of local governments. By forging strategic alliances with other donors in the field of decentralisation and the German NGO DVV International, this programme has developed a number of multi-actor approaches and tools for strengthening the supply and demand side of accountability around local governments. Some of these tools have been widely replicated or are in the process of being codified in national laws.

Another important line of intervention of bilateral aid focused on strengthening potential drivers of (vertical) accountability around the national budget process and public financial management reform (in particular procurement and anti-corruption processes). Some first measures by InWEnt and GTZ in support of the Extractive Industries Transparency Initiative were complementary to these efforts. If expanded, assistance to the EITI could certainly provide new entry-points and opportunities for a more systemic approach to strengthening domestic accountability around budget processes at the national and decentralised level.

In addition to bilateral cooperation, three political foundations, the Friedrich Ebert Stiftung, the Rosa Luxemburg Stiftung and to a lesser extent the Konrad Adenauer Stiftung have run projects and programmes that were highly relevant for strengthening domestic accountability. This also holds true for Deutsche Welle (support to media) and DVV International, a German NGO that supports informal and adult education. In general, however, activities were not "labelled" as support to domestic accountability.

Synergies between the efforts of different German cooperation agencies to strengthen domestic accountability systems were perceived to be particularly strong around decentralisation and public financial management reform processes. Around other policy processes, such as the PRSP process and policies in the field of irrigation, German assistance to domestic accountability institutions was less systematic and more fragmented. Based on the findings in Mali, it can be argued that the current agreement on task division between the foundations and bilateral cooperation does not really provide sufficient incentives for synergies between the efforts of the different German organisations. In some regards, this agreement may also limit efforts to explore opportunities for promoting a more systemic approach that aims to strengthen

linkages and interaction between the various actors of vertical and horizontal accountability around policy processes in focal sectors of German development cooperation.

Most interlocutors emphasized that the German government's decision to provide general budget support had created new opportunities for bilateral cooperation to address domestic accountability issues with senior policy makers. Moreover, other donors acknowledged that due to KfW's and GTZ's sound expertise on budget processes and public financial management reform, Germany had been well very well-placed and effective in facilitating a common position for GBS-donors and a fruitful policy dialogue on accountability issues with the Malian government.

From the information available it seems that the general shift towards budget support and programme-based approaches has stimulated efforts of the Malian authorities to address certain shortcomings of horizontal accountability mechanisms. At the same time there is a constant risk of budget support donors substituting for domestic demand for accountability. General Budget Support donors are acutely aware this, but have different views on how best to avoid this.

One of the weak points of donors' current efforts to strengthen accountability systems in Mali appears to be their policy of communication on aid resources with the public. Given that this has been a recurring criticism in studies dealing with public financial management and the effect of budget support, this is an issue that should receive more attention in future assistance to strengthening domestic accountability. As perceptions on the role of different drivers of accountability in Mali point to the important role of media, it could be worthwhile for donors to jointly reflect on how to involve Malian media in such efforts and help these actors to overcome existing capacity constraints.

Introduction

Mali has always ranged among the world's least developed countries. In 2010 UNDP's Human Development Index ranked the country 160th of 169 countries. Mass poverty, illiteracy and low levels of education remain a fact of life for large parts of the population.

Nevertheless, the country has undertaken significant political and economic reforms since the early 1990s, including an ambitious decentralization programme that remains a central pillar of the country's democratization process and efforts to safeguard the country's territorial integrity against secessionist movements in the North.

Whilst external observers were initially quite sceptical on the perspectives of these reforms, the continued commitment of the country's leadership to democratic change convinced many Western donors that it would be worthwhile to invest in these reforms and to grant the country increasing amounts of external assistance.

Considered a model of democratic transition in Africa and in great need for fighting high levels of poverty, Mali has become a "donors darling". Moreover, in spite of its weak administrative capacities, the country soon became a testing ground for new aid modalities as sector basket funds, budget support and other programme-based approaches.

In view of rising levels of aid dependency and strong presence of the donor community, questions on the ownership of development policies and trade offs between external and domestic accountability have since long been debated in the development community and by Malian stakeholders for quite some time, but gained in importance in the context of budget support and other harmonized forms of aid (interviews, references). Moreover, Mali has been selected by GOVNET for a country case study on the role of aid in strengthening domestic accountability that was conducted in December 2010 (interviews).

This makes the country an interesting case for a stock-taking exercise on German approaches to domestic accountability.

This also explains why the country has been chosen as a case for two other studies that deal with different aspects of domestic accountability and which were conducted at the same time as our case: the Joint Evaluation of Budget Support (2003 – 2009) and a study on support to domestic accountability in Mali that was piloted by the OECD-DAC Governance Network (GOVNET) and the French Ministry of Foreign Affairs in the context of a larger project on aid and domestic accountability (DAC Network on Governance s.a.). Both of these studies explored how external assistance influences domestic accountability systems in Mali in the context of the shift towards programme-based approaches (interviews, ECO Consult et al. 2010).

In April 2010, the German Ministry of Economic Cooperation and Development (BMZ), a member of this GOVNET work-stream, commissioned an internal stocktaking exercise on German support to domestic accountability in Mali. The findings of this exercise were intended not only to inform German policymaking, but also to contribute to the wider discussion on support to domestic accountability in Mali and to feed into the research conducted by GOVNET (Loquai, C. et al. 2010, p. 32).

The study is structured as follows:

Chapter 1 briefly comments on the methodological approach, pointing to elements of the analytical framework that has been developed for the broader stock-taking exercise.

Chapter 2 analyses the larger political context and aid environment in Mali.

Chapter 3 takes a closer look at (potential) drivers of accountability and the relations between them. The chapter also identifies a number of policy processes and debates that were considered particularly important or relevant for the emergence of domestic accountability in Mali.

Chapter 4 maps and analyses German support for strengthening domestic accountability, focusing on a selected number of policy processes and issues. The chapter also looks at the complementarities and synergies between different lines of interventions and instruments of German aid.

Chapter 5 places German support in the context of wider donor efforts to strengthen domestic accountability systems, exploring complementarities and the scope for strategic alliances and a greater harmonization of approaches.

Chapter 6 summarizes key findings and draws some preliminary conclusions.

1. Methodology

The research for this case study followed the analytical framework and methodological approach that was developed for the larger stocktaking exercise on German support to domestic accountability¹. This framework acknowledges that domestic accountability is a somewhat elusive concept. For analytical reasons, it distinguishes the following two dimensions or lines of accountability:

- **Horizontal or intra-state accountability**, which refers to the inner system of checks and balances between state institutions and the capacities of these institutions to assume oversight, control or audit functions that render the actions of the state more accountable and transparent.
- **Vertical accountability**, which refers to the answerability of the state to its citizens as well as mechanisms that are used by citizens and non-state actors to hold institutions of the state accountable.

In line with recent research findings, the analytical framework for this study departs from the assumption that domestic accountability usually emerges through the interaction of a variety of state and non-state actors, who draw on specific principles, incentives and agreements as incorporated in legal frameworks, administrative procedures or traditions. The case study thus not only analyses how different actors of German development cooperation aim to support potential drivers of domestic accountability, such as Parliaments, national audit institutions, non state actors or media. It also looks at how actors of German development cooperation intend to facilitate political space and build institutional mechanisms that allow for potential drivers of accountability to engage in political debates and cooperate. The focus of the study thus rather lies on support for “domestic accountability systems”, including appropriate legal frameworks, procedures and institutional mechanisms, than for individual institutions.

The following actors are considered potential **drivers of domestic accountability**, in the sense that they are important pillars of the State’s system of checks and balances or play an important role in ensuring that the government and the administration are answerable to the citizens in democracies: parliaments, the judiciary, supreme audit institution, civil society organizations, political parties, ombudsmen, media, local governments and their associations (in decentralised political systems). Given that in many developing countries, including Mali, traditional authorities are important social and political, the study also looks at their role as drivers of domestic accountability and more generally at the influence of informal aspects of governance.

Recent research corroborates that domestic accountability is mainly a result of the interactions of domestic actors and politics (DAC, 2010; Eberlei, 2001; Morazán, and Koch, 2010). However, external actors, such as donors, regional organizations, international watchdog organizations, multinationals or international compacts can impact (positively or negatively) on domestic accountability. The specific role of these external influences is thus also considered in the analysis.

More detailed information on the assumptions and analytical orientations that have guided the research for this case study can be found in the inception report for the stock taking exercise (Loquai et al., 2010). The research was guided by a detailed list of research questions that are presented in the inception note.

¹ Cf. Loquai, C., et al. 2010.

Roughly speaking, they revolved around the following overarching research questions:

- To what extent has the objective to promote or strengthen domestic accountability systems been integrated in strategy and programme documents of German-Malian development cooperation?
- To what extent and how do German development organizations, i.e. the bilateral agencies, German NGOs and the political foundations as well as the Embassies support domestic accountability in the country?
- How complementary are the approaches and instruments of different actors of German development cooperation and how could they be combined to achieve greater synergies?
- What kind of support do other donors/their agencies provide in support of domestic accountability in the country and how can complementarities and synergies with German actors and their partners be enhanced with a view to greater harmonization and aid effectiveness?
- What obstacles and challenges have been encountered by actors of German cooperation (and the wider donor community) in their efforts to strengthen domestic accountability systems and what lessons have been learned?

In line with the general methodology, this study also presents practice cases that were considered particularly illustrative of the way in which German development cooperation aims to strengthen domestic accountability systems in Mali.

Methodologically, the research for this study draws on four components:

- a review of literature;
- a review of strategy and programme documents of German development cooperation;
- a series of semi-structured telephone interviews;
- additional information and comments the authors may receive when the draft of this case study is circulated with key stakeholders of German development cooperation.

In line with the methodology outlined in the inception note, the interviews mainly focused on representatives of different German development organizations, BMZ and the German Embassy. A full list of interlocutors consulted for this study is presented in Annex A. With a view toward exploring room for synergies and complementarities between the efforts of German development cooperation and those of other donors, the authors also interviewed representatives of other donors (the European Commission, the Netherlands Embassy and the Canadian Embassy). In addition, representatives of three Malian partner organisations proposed by German interlocutors were contacted for interviews. However, in the end only one interview, with the President of the Malian civil society network FECONG, materialised. In order to give the Malian perspective a greater weight in the study, the author drew to the extent possible on local press reports and studies by Malian NGO networks.

The general methodology for this study foresaw taking due account of other research conducted on domestic accountability and external assistance, in particular the Joint Evaluation of Budget Support and the above- mentioned GOVNET study on domestic accountability in Mali. Research for both of these studies was much more comprehensive than for our study, and involved interviews or consultations with key accountability institutions and donor representatives in Mali. Accordingly, this case study could certainly have benefited from insights gained in the context of this other research.

However, time-wise, it proved difficult to take the findings of these case studies fully on board. A first draft report of the Joint Evaluation of Budget Support was available in January 2011, but its content had not yet been cleared for quoting at the time we finished our study.

The GOVNET work-stream's case study on "Improving Support to Domestic Accountability in Mali" aims to generate a better understanding and evidence base about aid and domestic accountability, with a view toward informing donor policy and practice. Research for the GOVNET study was conducted in December 2010. A draft document was available at the time of writing of this study, but it could not be quoted (interviews).

2. Political context and aid environment

Mali's way to democracy has often been lauded as exceptional. To many, it came as surprise, that a country that had experienced decades of dictatorship and is one of the poorest of the world, managed to establish a democratic system that enjoys widespread popular support.

2.1. Democratic transition

Change came at the beginning of the 1990s, when popular protest and resistance began to form against the structural adjustment measures, corruption and worsening living conditions. These protests organised by students, trade unions, women's organisation, intellectuals and other actors of nascent civil society grew violent in 1991. The government tried to contain the riots with force and around 100 demonstrators were killed. Then, the military took the side of the protesters and brought down the dictator Moussa Traoré, who had ruled the country with the help of the armed forces for more than 23 years.

The transition was steered by an interim government, composed of representatives of the pro-democratic forces and large parts of the military. In 1991, the interim government organised a national constitutional conference broad participation of representatives of all sections of the society. This conference and the fact that the head of the interim government, Amadou Toumani Touré, kept his promise to step down and hold democratic elections, paved the way for a new democratic order. The first presidential and parliamentary elections in 1992 were won by Alpha Oumar Konaré and his Alliance for Democracy in Mali (ADEMA). Konaré immediately engaged in a programme of far-reaching political and economic reforms, including the country's first PRSP. He also managed to negotiate a peace agreement with the leaders of a rebellion of the Touareg minority in the North of the country.

A central pillar of Konaré's reforms and basis for the peace settlement with the Touareg was the government's commitment to an ambitious decentralisation process. It envisaged devolving power and resources to elected local government. The first free and democratic local elections (in rural areas) were held during Konaré's second mandate, in 1998 and 1999. In the following years, a three-tier local government system was established, whose basic entity are the country's 703 municipalities (communes).

Abiding to the constitutional limitation of presidential mandates, Konaré did not present himself for a third term. General Amadou Toumani Touré, the former leader of the interim government became his successor. Drawing on his popularity, he ran as an independent candidate and managed to gain 64% of the decisive second-round vote (InWEnt 2011, p. 4). Touré committed to pursuing and extending political and economic reforms. He was reconfirmed in office with 71% of the votes in 2007. This time he was running as a

candidate of the Alliance for Democracy and Progress (ADP), a coalition of 12 political parties (Seebörger 2011, p. 6). ADP also won the majority of seats (113 out of 147) in the 2007 Parliamentary election.

Opinion polls show, that there is broad support for a democratic political system. The majority of the population seem to take pride in what the country has achieved (Bertelsmann Stiftung 2009, p.12; Afrobarometer 2008). The current president's declarations that he will step down at the end of his second mandate are indicative of this tendency.

2.2. Secessionist tendencies, ethnic tensions and current threats to political stability

Mali is a multi-ethnic nation and part of the Tuareg and Moor population in the Northern regions of the country contests the legitimacy of the central state. Ethnic tensions in the North of the country have been a continuing threat to the unity of the country since independence. The causes of this conflict are rather complex. They relate among others to the colonial history of the country, decades of the repression and marginalisation of the Touareg and Moor minority in the Traoré era and land use issues.

The most violent period of this conflict, so far, occurred in the beginning of the 1990s, when the Touareg minority staged a rebellion, which brought the country at the brink of civil war. The 1996 peace agreement promised the Touareg increasing political autonomy and development. In the following years, the government made efforts of integration, e.g. including Touareg ex-combatant in the armed forces and administration and channelling development assistance development funds to the three Northern regions. The latter received powers of self-administration and a special status in the context of the decentralisation process. However, on the whole, the presence of the state, the offer of public services and economic opportunities for the population in the North remain weak. This partly explains a continued feeling of marginalisation and the fact that parts of the population resort to illicit activities to make a living (trafficking of arms and humans, banditism).

After a relatively calm period following the 1996 peace agreement, the conflict has flared up again, when Tuareg rebels attacked military barracks, demanding greater autonomy and more development assistance in 2006. Fighting continued between 2006 and 2008 and violence reached a new peak, when despite a peace agreement, one rebel faction attacked an army base and two Tuareg politicians, supporters of President Touré. The government retaliated and hundreds of rebels laid down their arms.

However, unlike in the 1990s, rebel groups presently do not seem to have the same levels of support from the Tuareg population. Moreover, the democratically elected governments have shown a great potential for solving (smaller) conflicts peacefully by dialogue or making concessions in the past.

Whilst this most recent Touareg uprising could be resolved, the security situation in the country has been deteriorating in the last years due to activities by the terror network Al Qaeda. Moreover, the civil war in Libya, a country which had become an important donor, investor and destination for migrant workers from Mali, may render peace and the country's economic development even more fragile.

2.3. Poverty and vulnerability to external shocks

Poverty is part of the life of the majority of Malians. In the 1970s and 1980s, Mali, a land-locked country of the Sahel-region, was struck by severe draughts which cost millions of lives. The country has continuously ranged amongst the poorest countries of the world in terms of human development and was ranked 160th out of 169 countries in 2010 (UNDP, HDI 2010). Poverty in Mali is predominantly a rural problem. In 2009 53.5% of the rural population were affected by income poverty, whilst in urban areas this percentage was only 23.5% (IMF 2011, p. 4). Chronic malnutrition remains an important problem for large parts of the population and life expectancy is low: Between 2003 and 2009, 32% of children aged under five were underweight (UNICEF, website) and life expectancy is low: 48 years in 2011 (World Bank 2011). With only 26.2% of the population being able to read and write, Mali's literacy rate was the lowest of all 178 countries ranked in the HDI in 2009. Whilst these figures have to be treated with caution, there cannot be any doubt that poverty is a reality for many Malians.

In 1998, the Malian government formulated its first national poverty reduction strategy with support of UNDP. This strategy was followed by two successive PRSPs. Analysts have emphasised that efforts to reduce poverty are limited by a number of factors: One is the continuously high rate of population growth estimated at 3% for the years 2007 to 2015 (reference). It means that even the relatively high rates of economic growth of the past years (5% in 2009) have not translated into gains in per capita income. Mali also shows a highly unequal income distribution. In 2006, the 46% of the national consumption accrued to the 20% of the population with the highest income (World Bank 2011, data website). The Bertelsmann Stiftung commented that social exclusion could be "one of the greatest dangers for transformation and social peace (BTI 2009, p. 28).

Another constraint is the country's great vulnerability to external shocks: Mali's economy depends strongly on the agricultural sector, which contributed for 37% to the GDP and employed around 70% of the population (World Bank 2011). This sector is vulnerable to climatic shocks and already affected by climate change. The export base is narrow, and revolving around cotton and gold. As a landlocked country Mali's economy is also very dependent on access to transport routes and oil prices. Low levels of education, a lack of skilled labour, high transport costs and a small market stand in the way of development of industries. As one interlocutor put it, "the country's economy largely revolves on gold, cotton and aid" (interview).

At the time interviewing a third generation PRSP was in preparation. It is foreseen that this new strategy document will address some of the above mentioned challenges, i.e. focus on four themes: population growth, climate change, youth employment and regional economic development (Botschaft Bamako 2010, p. 3).

2.4. External assistance, budget support and efforts of harmonisation

Official development assistance and other forms of external transfers, such as remittances, are an important resource for the country. In 2009, the country received 940 mio USD development assistance. In that year, 36 bi- and multilateral donors were present in the country. Assistance accounted for 10.3% of the GDP in 2009 and almost 11% in 2010 (Groupement BAC+/ADERC 2011, p. 9).

Western donors and multilateral organisations have always provided the largest share of aid resources to Mali. In the years 2008/2009, the biggest multilateral donor in 2008/2009 was IDA, which gave 140 million

USD on average during these years, followed by the EU institutions that granted around 126 million USD. With an average of 43 Mio USD per annum, Germany was fifth largest bilateral donor after France, Canada, the US and Netherlands (OECD-DAC 2010). In addition Mali has a comparatively large number of non-OECD donors that provide substantial support, including China, Libya, other Arab countries, India and Brasil is also substantial, and mostly focused on infrastructural projects (Groupement BAC+/ADERC. 2011, p. 11).

With a large and diverse scene of donors and high levels of aid dependency, Mali is a country where coordination and harmonisation of assistance is a “hot issue”. Since the end of the 1990s, various efforts have been made to ensure a better coordination, harmonisation and alignment of aid. Considerable progress has been made in the context of the implementation of the Paris Declaration in 2005. In 2006, the Malian government and donors of general budget support signed a joint framework agreement that establishes common procedures for policy dialogue and performance reviews. In the same year, specific framework agreements were signed on sector budget support in the field of education and health.

In 2007, the government adopted a National Action Plan on Aid Effectiveness for the years 2007 to 2009. In addition, donors have formulated a Joint Assistance Strategy (JAS) for the years 2008 to 2011, which emphasises their commitment to a profound change in aid modalities and outlines how donors envisage to better coordinate, harmonise and align their assistance. The JAS highlights the need to involve key accountability actors such as elected representatives and CSOs in the policy dialogue (Republic of Mali s.a., p. 38).

In 2008, the Malian government established a Secretariat for Aid Harmonisation under the auspices of the Ministry of Economy and Finance. This body has the mandate to ensure the implementation of the government’s aid effectiveness plan. In 2010, there was an elaborate framework for policy dialogue and reviews of the implementation of the CRCSP, which included:

- The Joint Government – Development Partners Commission (*Commission Mixte Mali/Partenaires Techniques et Financiers*), the main forum for high-level policy dialogue. In principle, this Commission is supposed to meet three times a year to progress with the implementation of the Paris Declaration and discuss fundamental policy issues. In practice, it has proved difficult to organise three meetings a year. Moreover, meetings have been described as rather formal and not sufficiently oriented towards results. At the time of writing, efforts were being made to render this forum more efficient.
- Biannual reviews of general and sectoral budget support.
- Monthly donor meetings at the level of embassies and/or heads of development agencies. The chair of these meetings rotated every year and alternated between bilateral and multilateral partners.
- 13 thematic groups, i.e. ten sector and three cross-cutting groups as well as a number of ad hoc groups have been set up for coordination between donors. These groups regularly meet with Malian actors. They are organised on a quarterly or bi-annual basis, depending on the theme.

Efforts have been made to associate civil society and other accountability institutions to policy dialogue in the thematic groups. According to interlocutors, these efforts have been successful to varying degrees, as civil society organisations and representatives of Parliament often lacked the analytical and organisational capacities to systematically participate and contribute to debates. Judging by the findings of the recently released “National evaluation of the implementation of the Paris Declaration (Phase 2)”, there is still

substantial scope for progress (MEF 2011). More recently, efforts have been made by civil society to organise a national forum and sector working groups to be able to systematically feed into policy debates.

The percentage of assistance granted in the form of budget support has sharply risen since the end of the 1990s: In 1999 budget support accounted for 12% of ODA; by 2008, this share had increased to 24% of all aid in 2009 (Groupement BAC+/ADERC 2011, p. 13). According to the Joint Evaluation of Budget Support an overall amount of 502.8 billion FCFA (around 7.66 billion EURO) of budget support were disbursed between 2003 and 2008, of which around 73% in the form of general budget support and the rest as sector budget support. The latter was provided for the following sectors: education (23.4%), health (5.4%), decentralisation and state reform (6.4%) and public financial management (0.6%). General and sector budget support accounted for around 8% of Mali's national budget in 2010/2011 (BMZ 2011a,

With a disbursement of 109.3 billion XOF in the period 2003 to 2008, the EC was by far the largest donor of budget support. Over the same period of time, the Netherlands were the bilateral donor of budget support, i.e. a total of 61 mio FCFA (ECO Consult et al. 2010, p. 26). Table 1 gives an overview of all the OECD donors that were engaged in budget support in 2008 or 2009.

In spite of this sharp rise in budget support, standard project/programme aid still remained the main aid modality used in Mali in 2008. Moreover, only 41% of ODA was channelled through national systems. In line with the Paris Declaration, donors had committed to raising this percentage to 66% (Groupement BAC+/ADERC 2011, p. 9).

Table 1: Donors who provided budget support in 2008/2009 per type and sector

General Budget support	Sector budget support			
	<i>Decentralisation</i>	<i>Education</i>	<i>Health</i>	<i>Public financial management</i>
ADB Canada Denmark EC France Germany Netherlands Sweden	European Commission	Belgium Canada Netherlands Sweden	Canada Netherlands Sweden	Canada

Source: ECO Consult et al. 2010, p. 13; BMZ 2009, p. 5.

At the time of interviewing, a number of new programme-based approaches were being negotiated. The following negotiations and preparations were mentioned as “ongoing” in interviews:

- negotiations on a common fund in support of civil society organisations,
- the formulation of a joint plan for technical assistance and a common investment programme in preparation for the negotiation of sector budget support for the field of “drinking water and sanitation”,
- the formulation of a sector wide approach in support of irrigated agriculture,

In the meantime, the negotiations on the civil society support fund have been successfully concluded. This list may not be exhaustive, but shows that there is a willingness on the part of the donor community and the Malian authorities to increasingly resort to programme based approaches.

3. Perceptions of domestic accountability systems and their drivers

Mali's democratisation process has been assessed as highly successful and since the transition to democracy the country has enjoyed relative political stability (Leininger 2008, p. 1, BTI 2009, p. 2). The constitution of 1992 has paved the way for a multi-party democracy that is anchored in the tradition of French constitutional law, but incorporates elements that are specific to the country's own political culture.²

This chapter takes a closer look at potential drivers of domestic accountability and the relationship between them. It looks at horizontal and vertical accountability, highlights the important role of traditional authorities and informal aspects of governance in Malawi and comments on the role donors. It also makes an attempt to visualise drivers of accountability in Malawi. The last section of the chapter refers to a number of policy processes and debates that were considered particularly important for the emergence of domestic accountability in Mali by interviewees.

3.1. Horizontal accountability

The Constitution of 1992 guarantees the separation of powers, oversight and control powers of the *Assemblée nationale* (Parliament). The latter is democratically elected for five years. However, in practice the **executive** is much more powerful and better equipped than the other powers.

President Amadou Toumani Touré is the central figure of Malian politics. The Constitution gives him a strong role: As head of state he is directly elected for 5 years, leads the executive, nominates the prime minister and the members of the council of ministers and guides national policy. The president is also commander in chief of the armed forces and has oversight functions over the judiciary.

Amongst the Ministries, the Ministry of Economy and Finance (MEF) and the Ministry for Territorial Administration and Local Government (MATCL) play a particularly prominent role. Another institution that could potentially play an important role as a driver of accountability, is the Commissariat au Développement Institutionnel (CDI), an institution that has been created in 2001 with a view to coordinate, monitor and evaluate Mali's ambitious programme of state reforms (the *Programme de développement institutionnel* - PDI). However, the institutional anchorage of CDI is weak. It has been attached to the Ministry of Public Service and has not been equipped with a strong mandate to coordinate or orient other ministries and its effectiveness has been limited due to capacity constraints, which are symptomatic in Mali. Hence, CDI's role as a driver of horizontal accountability was described as rather weak (interviews).

An important actor of the executive is the **military**. The armed forces played a crucial role in the bringing down the dictatorship and guaranteeing a smooth transition to democracy. They have been supportive of the democratic order ever since and play an important role in safeguarding territorial integrity and ensuring some presence of the state in the Northern areas affected by the Touareg conflict. Members of the military have been rewarded with positions in the government and administration. They are perceived to form an

² For instance, it provides for the political representation of the large Malian diaspora.

influential network around President Touré, who still considers himself a man from the military (BTI 2009, p. 8).

Maliens take pride in their culture of dialogue and the consensus orientation of politics. This culture has certainly substantially contributed to safeguarding the national unity of this multi-ethnic country and facilitated transition to democracy. However, the way, **President Touré** has institutionalized consensus politics during his first mandate has weakened the separation of powers and existing checks and balances. (Leininger 2008, p. 6). Unlike his pre-decessor, Touré won his first term as an independent candidate, who was brought to power by the *Mouvement Citoyen*, a group of influential NGO- leaders, representatives of the private sector and intellectuals who had mobilised popular support for his presidency. Given the great respect, he has enjoyed as one of the “fathers of Malian democratic transition”, he was able to unite all important political actors and parties in the *Consensus pour l'Unité Nationale*, after he had won the election. During his first mandate, there was thus no noteworthy parliamentary opposition and Touré could rule independently of party considerations (Leininger 2008, p. 6, BTI 2010, p. 7).

Since Touré's second mandate, there is a parliamentary opposition, the *Front pour la République et la Démocratie* (FRD). However, this opposition is very weak and cannot really control the government. **Parliament** was also perceived as rather weak with regard to oversight functions. The main reason for this was seen in the lack of effective procedures, insufficient administrative staff and logistical means, a lack of research services and thematic expertise, poor interaction with other accountability institutions as well as disfunctionalities of the latter (interviews, BTI 2009, p. 10).

Apart from the Parliament, there are two consultative bodies foreseen in the constitution that can advise and make proposals on national policies and programmes in their specific areas of competence: The Haut Conseil des Collectivités Territoriales (HCCT) and the Conseil Économique, Social et Culturel (CESC). Both of these potential drivers of accountability have been described in interviews as playing a negligible role.

The **High Council of Local Government (HCCT)** represents local government and the Malian diaspora³. It can provide a motivated opinion on all affairs relating to local and regional development. The members of the HCCT are elected every five years indirectly, i. e. by all municipal councillors. According to interviews, the HCCT only plays a role as a driver of accountability on such matters as the devolution of competencies and resources to local government and is rather weak, as it lacks decision-making or veto powers. Moreover, its members were said to have shown little interest and presence in important political debates (interviews).

The **Economic, Social and Cultural Council (CESC)** is composed of representatives of trade unions, associations and socio-economic groups designated by their peers and representatives of the Malian diaspora. The CESC has been established to ensure that the needs and concerns of the different actors of civil society are considered in national policies. Thus, it can draw specific needs or problems of civil society to the attention of the President, Government or Parliament and propose solutions. The constitution requires it to be involved in all committees on economic, cultural and social affairs, to be consulted on the finance law and all proposals for laws or plans in its areas of competence. However, none of the interlocutors consulted, including the representative of Malian civil society, mentioned the CESC as an important driver of accountability. Some argued that the institution was fulfilling a role as driver of accountability because of partisan tendencies and the fact that its president holds many other offices (interviews).

³ About 4 million Malians live outside the country (Anonymous 2010).

Mali's **judiciary** is very weak and ineffective as a check on the executive or Parliament (Winslow s.a., BTI 2009, p. 9). The country's legal system is still largely based on laws the country inherited at independence from France and incorporates elements of customary law. Since 1992 many new laws and decrees have been issued to make the system more conform to African realities. At the local level, traditional chiefs substitute for the judiciary of the modern state, which is hardly present in rural areas. The Supreme Court is the country's highest ranking judicial institution. It has both judicial and administrative powers. There is also a separate constitutional court and a high court that can try senior governmental officials for treason. In principle, the constitution guarantees the independence of the judiciary. However, judges are appointed by the Ministry of Justice, which supervises law enforcement and the judicial function. The President also heads the Superior Judicial Council, which has oversight functions over the judiciary (Winslow s.a.). This limits the independence of the judiciary. Moreover, the judiciary generally described as lacking professionalism, qualified human resources and being pervasively corrupt. As a consequence, abuses of office are rarely pursued, the rule of law is weak and citizens' trust in the judiciary is very low (Freedom House 2010, BTI 2009, p. 9, Winslow s.a., Afrobarometer and Michigan State University s.a., p. 22 and 24).

Mali does not have a **Supreme Audit Institution (SAI)** in Mali, although a directive of the UEMOA commits the government to creating such an institution. There are presently a number of structures that have the mandate to fulfil internal and external auditing functions. However, their mandates partly overlap and the functions they do not "add-up" to what an SAI would have to deliver (interviews).

The two key institutions with a role in external control are the **Section des Comptes de la Cour Suprême (SCCS)**, the audit section of the Supreme Court, and the **Bureau de Vérificateur Général (BVG)**.

According to the Constitution the **SCCS** is the supreme institution for the control of public finances. It is part of the Supreme Court and responsible for delivering a declaration of general conformity of the national budget (and a number of other public sector accounts) with the law and writes the *Loi de Réglement du Budget* (the budget execution law). The declaration of conformity should allow the national Assembly to examine the proposal of the budget execution law. In addition the SCCS has the mandate to audit the accounts prepared by public sector accountants. In the context of decentralisation the SCCS has also been charged with ensuring the regularity of the budgets of the local governments (Nicolau et al. 2010, p. 26). The SCCS reports directly to Parliament and works independently from the executive power.

However, the functioning of this institution is severely constrained by a lack of financial and human resource. In the context of public financial management reforms, recommendations and efforts have been made to strengthen the independence and effectiveness of the SCCS, but increasing the number of magistrates and turning the institution into an independent *Cours des Comptes* would require a change of the constitution through a referendum. Interviewees noted that the Malian government had announced such a constitutional referendum in 2010, but at the time of writing, this project had not yet materialised and interlocutors were rather doubtful about its prospects.

The **Bureau du Vérificateur General (BVG)**, the second institution that has a mandate to perform external control functions over the budget, was established in 2003 as part of an initiative of the President to improve governance and curb corruption. Its mandate is to evaluate public policies, i.e. to control the performance and quality of public services, in particular as regards development projects and programmes. Its mandate is thus similar to that of the SCCS, in that it also has the power to audit public accounts, but it does not only focus financial audits, but also looks at the performance (Nicolau et al. 2010, p. 26, BVG 2008). The BVG is attached to the President's Office and can control the regularity and sincerity of revenues and expenditure of public institutions, the administration and all organisations that receive

support from the state and propose appropriate measures and action to public authorities. The BVG can be seized by any citizen or institution who would like a particular institution or structure to be controlled.

The Vérificateur has been inspired by the Canadian model of an auditor-general that follows the Anglo-Saxon tradition of a supreme audit institution, and has received substantial support from Canada and the World Bank. In comparison to the SCCS, it is much better resourced and enjoys considerable independence from government structures that it monitors (interviews).

In the last years, the BVG's report, which are addressed to the President of the National Assembly, the Prime Minister and the President of the Republic, have increasingly become a subject for discussion in the press and triggered public debate. They have exposed serious losses of public revenues resulting from customs fraud, tax evasion and mismanagement. The Auditor General has also regularly complained about the lack of prosecution of fraud and mismanagement (Bertelsmann Foundation 2010, p. 26).

The 2009 APRM assessment of Mali lauded the BVG as an example of good practice (MAEP 2009, p. 19). Perceptions expressed in interviews were more nuanced. European observers acknowledged, that the BVG has gained strength as a driver of accountability and triggered a number of important public debates on public financial management and corruption. Moreover, the institution's recommendations have been incorporated in reform policies and taken up in joint reviews of budget support. However, on the whole the position of the BVG remains rather weak. The institution does not have a constitutional basis and its first seven year mandate runs out in 2011. The BVG's reports are not yet subject to review by the Parliament. Moreover, there is no obligation for the government to follow up on recommendations or for the judiciary to launch investigations.

The BVG's open criticism of corruption cases did not go down well with the government. The Anti-Corruption Portal reports that the *Vérificateur Général* has been put under surveillance from authorities, because the reports of his institution provided evidence of corruption among high-level government officials who had considered themselves to be off-limits to the office's investigations (Anti-Corruption Portal 2010).

Apart from the two external audit institutions, there are a number structures that are tasked with internal control of public finances, such as the *Inspection des Finances*, which is responsible for monitoring the regularity and efficiency of expenditures of the Ministry of Economy and Finance, the *Cellule d'Appui aux Structures de Contrôle de l'Administration* which checks the internal auditing systems of each ministry, or the *Contrôle General des Services Publiques* (general inspectorate of public services). The latter is attached to the Presidency and also represents Mali in INTOSAI, as it is responsible for the standardisation of control methods and procedures, a task that is usually performed by a country's SAI (interviews).

The example of the audit functions illustrates a tendency of institutional fragmentation and proliferation which has been described as typical for Mali and as a great obstacle to effective horizontal accountability. In literature and interviews this tendency of institutional fragmentation is seen as a result of the country's aid dependency and strong rent-seeking tendencies within the administration and political elite (BTI 2010, p. 23).

In sum, horizontal accountability has been described as very weak. This is partly due to gaps in the legal and institutional framework, partly a result of the country's political culture and history (consensus politics, strong concentration of power in the executive) and capacity constraints. Moreover, procedures and relational capacities between the institutions that should ensure oversight and control functions appear to be poorly developed and impaired by institutional fragmentation.

3.2. Vertical accountability

The Constitution of 1992 guarantees human rights and civil liberties, including the right to vote, freedom of expression and the right of assembly and association. In fact, Mali is one of the few African countries to have been classified as “free” in the 2010 Freedom House ranking.

Civic education plays a crucial role in sensitizing people to their political rights and to issues relating to democracy and development. Both public institutions and civil society, including the media, have run civic education programmes and campaigns with a view toward increasing people’s awareness of democratic principles and opportunities to participate in public matters. Such efforts have received support from the donor community, including various German development organisations.

Whilst the awareness of civic liberties and citizens’ rights vis-à-vis local governments has increased, there are still serious obstacles to the political participation of citizens and to their exercise of democratic control. These include, for instance, a deeply rooted distrust of state institutions, the scant presence of public institutions in rural areas and in the northern regions, illiteracy and poor educational levels, poverty and cultural barriers for young people and women (interviews).

The Constitution promulgates equal rights for women and men, but in reality, women do not enjoy the same rights and opportunities as men. Examples of violations of women’s human rights are: widespread genital mutilation, legal disadvantages, limitation of access to land, discrimination with regard to inheritance rights (Winslow s.a.). These practices have their roots in cultural norms, and structural inequality is upheld by the widely-contested family law (*Code de la Personne et de la Famille*). Slavery and child trafficking are human rights abuses that are hardly sanctioned by the authorities, but present.

Elections have generally been assessed as free and fair, with the exception of the 1997 presidential and parliamentary elections. However, citizens’ participation has always been rather low, i.e. between 25 and 38% (Leininger 2008, p. 3). According to interviews, these rates reflect not so much a lack of understanding of democratic procedures, but rather factors such as a certain distance to institutions of the modern state, administrative barriers for citizens who may want to exercise their voting rights (e.g. lack of access to the required documents), and the fact that citizens may not feel that it is worthwhile voting in a context of “consensus politics”. Furthermore, the buying of votes and the fact that head of a family often exercises the voting rights for his dependents (women and children of age) has been identified as another factor that limits democratic control in Mali (interviews).

In 2009, Mali had more than 120 registered **political parties**, but only 14 were represented in Parliament. Apart from ADEMA-PASJ, the party that had the majority in the 1990s, **political parties** were not seen to play a role as drivers of vertical accountability. In general, political parties do not have real programmes on which their performance can be judged or which distinguishes them from their rivals. Political parties are strongly centred on individuals, and party membership tends to be seen as a means to access resources; internal accountability is weak (interviews).

From the findings of an Afrobarometer survey conducted in 2008, it can be concluded that **Parliament** does not really play a significant role as driver of vertical accountability, with 45% of the interviewed stating that MPS never spend time in their constituency and only 20% feeling that MPS listening to what people have to say (Afrobarometer and Michigan State University s.a., p. 26).

In the absence of effective public services, self-help organisations already played an important role in providing services before the advent of democracy. **Civil society** was also a crucial driving force for regime

change and democratisation in the beginning of the 1990s. In 2008, there were more than 8500 registered associations in Mali (Leininger 2008, p. 7). In general, these operate without political interference and are organised at different levels as associations and federations. However, in the northern parts of the country, the security situation makes the work of NGOs and civil society organisations rather difficult.

As Togola and Gerber note (2007), advocacy is considered the primary role of civil society organisations in Mali. Students, teachers and trade unions are politically active and influential and frequently show discontent with government policies by organising demonstrations. Farmers' organisations, that are organised at the local, regional and national levels have closely scrutinise the government's agricultural policy and mobilised their supporters against unpopular policy measures, such as the privatisation of the Malian Cotton and Textile Company, CMDT. Women's organisations are another group of CSOs that are well-organised and have successfully campaigned for increased political participation in local government.

There are a number of umbrella organisations at the national level, such as the *Sécretariat de concertation des ONG Maliennes*, the *Conseil de Concertation et d'appui aux ONG* (CCA-ONG) and the *Coordination des association et ONG Féminines* (CAFO), or the *Conseil National des Organisations Paysannes* (CNOP) that represent Malian NGOs in policy debates at the national level; civil society has also organised to influence policy at the regional level. More recently, Malian CSOs have also organised in the Forum ONG at the national level, in order to be able to engage more effectively in policy dialogue and debates around the national poverty reduction strategy.

Until recently there were relatively few CSOs that fulfilled a watchdog role, and these were largely concentrated at the national level. It was mainly the independent press and networks of journalists, such as the *Réseau Malien des Journalistes Contre la Corruption et la Pauvreté* that took an openly critical stance against corruption (Togola and Gerber 2007, p. 7). In the context of the shift towards budget support, interest in monitoring public resources and expenditures has increased and now there are a number of networks that scrutinise budget processes and public spending. These include, for example, the *Alliance Against Debt* and the *Groupe Suivi Budgétaire*.

The Malian constitution does not permit faith-based political parties, but Islamic associations and leaders are politically very influential actors of civil society. **Islamic leaders** advise high ranking politicians and have shown that they can mobilise large numbers of supporters against policies or reforms that they consider threatening to islamic or traditional values.

On the whole, and in comparison to other politically less liberal African countries, civil society in Mali is relatively strong and is an important driver of domestic accountability. Moreover, advocacy and watchdog organisations do communicate their positions through the press and often form strategic alliances to ensure outreach to the grassroots of society, e.g. in the context of civic education campaigns. The Malian government regularly consults and involves representatives of civil society in policy processes and some interlocutors argued that there was a tendency of CSOs to substitute for the weak role of Parliament.

There are nevertheless a number of factors that constrain the role of civil society organisations as drivers of accountability: There are no clear lines between civil society, business and politics. Many Malian NGOs do not aim to serve the public interest or charitable goals exclusively, but are also intended to provide employment and income to their founders or have been established with a view toward capturing aid resources. Moreover, many CSOs are lead by (former) civil servants and are highly dependent on external resources that are allocated through the executive. Interlocutors also deplored that CSOs often have a strongly partisan outlook (see also Togoland and Gerber 2007, p. 8). A weak capacity for policy analysis, competition between different civil society networks, lack of professionalism and a tendency to

sensationalise were seen as other factors that limited the effectiveness of civil society as a driver of vertical accountability (interviews, Togola and Gerber 2007, p. 8).

Mali's **media are amongst** the most free in the world. In 2010 Reporters without Borders ranked the country 28th of 178 countries in the world in terms of freedom of the press - that is, Mali was ranked ahead of some European countries. There have been some incidents of the government invoking criminal libel laws against critical journalists, and violence was employed against a journalist during national elections, but these actions have been publicly condemned and criticised and do not represent systematic repression of press freedom or of freedom of speech (BTI 2010, p. 8, Freedom House 2010). The country has more than 10 newspapers and over 100 radio stations. The latter are particularly important, in view of the high levels of illiteracy. Moreover, outreach of the written press is largely restricted to Bamako and a few big towns, as the audience beyond the urban centres is very small.

According to interviews, the media openly and critically report on political developments, public policies, election processes, corruption and the mismanagement of funds. The radio and increasingly TV also play an important role in civic education. However, the analytical and investigative skills of many journalists were described as rather poor in interviews. Consequently, articles and news items often just repeat official stances and information, without critically reviewing them. It was also noted that most newspapers and radio stations lack the expertise to cover complex economic and legal themes. These factors and journalists' tendency to focus on topics that sell at the cost of covering important societal debates were quoted as obstacles to the press achieving its full potential as a driver of accountability (interviews).

From interviews and studies it can be concluded that **local government**, in particular the municipalities, which are (geographically) closest to citizens, play an increasing role as drivers of vertical accountability. With the support of donors, some municipalities have developed new mechanisms for accounting to citizens. Interlocutors also quoted examples where mayors made strategic use of rural radios or collaborated with civil society to report to citizens or involve them in political debates. According to interviewees, all this has enabled citizens to recognize local government as a political player and has provided incentives for people to participate in local elections and to engage with local government. Indeed, participation in the last local elections, in 2009, was significantly higher than in national elections. Recent opinion polls also show that Malians have much more trust in the capacity of local councillors to listen to their concerns than in MPs (Afrobarometer and Michigan University, p. 26).

The role of Mali's two **local government associations** in demanding accountability or contributing to policy making was described as rather limited. According to interlocutors, the *Association des Municipalités du Mali* (AMM), which represents the country's 703 communes, has more political clout than does the *Association des Cercles et Régions du Mali* (ACRM). The AMM has received substantial external assistance from donors such as the Netherlands, Canada and France and has regional and some district antennas, but these function at varying degrees of effectiveness. In principle both organisations are involved in important policy debates, e.g. on the national poverty reduction strategy or the decentralisation policy (interviews). They could play a role as drivers of accountability; however, they don't have sufficient organisational capacities and thematic expertise to systematically feed into key policy processes. Moreover, the AMM has been riddled and weakened by increasing internal tensions. Therefore, none of our interlocutors considered these institutions as playing a significant role as drivers of vertical accountability.

In 1994, the former President of Mali established the **Espace d'Interpellation Démocratique** (EID), i.e. a forum which allows citizens to post complaints about public authorities. If the complaints or questions are not addressed by the 10th of December of the next year, the accused official has to make a public defence

and the matter can be referred to the responsible minister. This mechanism still exists, but according to interlocutors it has lost much of its dynamism, i.e. less and less cases are presented.

On the whole, it seems that mechanisms of vertical accountability are stronger in Mali than are mechanisms of horizontal accountability. Civil society organisations, the press and local government appear to be the strongest drivers of vertical accountability, but they cannot substitute for the lack of oversight and control exercised by the weak Parliament. Furthermore, they also face considerable capacity constraints. Consensus politics, cultural factors, the importance of informal relations and the great dependency on external assistance are prominent obstacles to the emergence of domestic accountability in Mali.

3.3. Informal aspects of governance and the role of traditional authorities

Informal networks and relationships strongly impact on governance (BTI 2010, p. 6, Leininger 2008, p. 10). Networks of acquaintance and kinship are an important part Malian society and politics and it has been argued that they further accentuate the concentration of power around the President (Leininger 2008, p. 10). Family ties are strong and in view of the absence of social security and high levels of poverty, solidarity is an important value of Malian society: those who are better off are approached by poorer relatives, friends, neighbours or members of the same tribe, who are considered part of the “extended family” for help. In practice this means that nepotism and corruption are widespread and that rent-seeking is both strong and widely accepted in public service. Informal relations, based on tribal loyalties, family relations or patron-and-client systems, often work against democratic checks and balances and can obstruct political empowerment (Cissé et al. 2007; BTI 2010, p. 71). As everybody, including high-ranking politicians, depends on their networks (“le réseau”), initiatives to curb corruption or strengthen accountability are often implemented half-heartedly (Leininger 2008, p. 10, interviews).

Traditional authorities and Islamic leaders are politically and socially influential in Mali. In rural areas in particular, tribal leaders and village chiefs play a rather dominant role due to the co-existence of modern and customary law. The role and influence of traditional authorities vary from one ethnic group to another and are changing in the context of decentralisation.⁴ However, on the whole, traditional authorities still play an important role in family and social conflicts, decisions on access to common resources (land, water, forest etc.) and cultural matters. In some regions, traditional authorities also draw on customary law to levy taxes and dues that conflict with the tax system of the modern state. According to the Bertelsmann Foundation, traditional and Islamic authorities are veto actors who have shown in the past that they can undermine the state’s power to govern (BTI 2010, p. 7). Good cases in point are their role in the debate on the reform of the family law or their resistance to the abolition of the death penalty (BTI 2010, p. 6).

It should be noted that traditional and Islamic leaders have acted as mediators in the conflict in the north and have contributed to safeguarding the unity of the Malian state. As these leaders are important intermediaries between the state and society and enjoy considerable social legitimacy, Malian politicians actively engage in dialogue with them. Accordingly, even though they may defend values that do not comply with the human rights anchored in the Malian constitution, they are not generally hostile to the modern state. They are in some regards important drivers of accountability, as they scrutinise government policies for their compliance with values that are shared by large sections of the population.

⁴ Some traditional leaders have supported the process and become elected councillors, others have boycotted the reforms, fearing to lose their political and social status to the municipalities. (interviews).

Most interlocutors expressed the view that for outsiders, it is generally difficult to understand exactly how informal relations and traditional institutions impacted on domestic accountability, but that their influence was substantial. A number of interlocutors argued that any interventions that aim to strengthen domestic accountability systems in Mali should take systematic account of the role of traditional institutions and of Islamic leaders.

3.4. The role of external actors and international compacts

Mali is highly dependent on aid. In the years 2000 to 2005 ODA accounted for more than 28% of the country's Gross National Income (World Bank 2007).⁵ Thus, donors have a considerable influence on governance, including on the role and relations between potential drivers of domestic accountability.

The role that donors play with regard to strengthening domestic accountability systems is difficult to assess. On the one hand, OECD donors and international organisations have provided substantial assistance to strengthen institutions and procedures with a view to strengthen horizontal and vertical accountability. On the other hand, the donor community has also been criticised for not paying enough attention to the effective use of aid and being too tolerant with regard to the rent-seeking and corrupt behaviour in view of disbursement pressures (BTI 2009, p. 23).

In interviews, representatives of the donor community expressed themselves doubts about the role they should play. Several interlocutors expressed the view that at the moment efforts to strengthen accountability around the budget process or to prevent corruption were largely donor-driven and that more ownership and political commitment was required. Otherwise it may become difficult to justify that an increasing amount of aid resources be granted in the form of budget support.

Regarding international compacts and agreements with a strong impact on domestic accountability systems, the West African Economic and Monetary Union (WAEMU) and the Extractive Industries Transparency Initiative were mentioned as particularly important.

Mali is a member of WAEMU. Article 67 of the organisations' founding treaty requires harmonization of budget legislation and procedures, in order to ensure their synchronization with multilateral surveillance procedures. With a view to this objective, the WAEMU Council of Ministers issued six directives for the field of public financial management that are to be implemented by the member states to be implemented in its eight member countries. The directives aim to harmonize the rules for budget preparation, presentation, approval, execution, control and reporting in all member States, to promote effective and transparent PFM in all member countries; and to enable comparability of public finance data for multilateral surveillance of national budgetary policies.

As one of the main gold exporting countries, Mali is an EITI candidate country. The validation process was officially initiated in September 2009. According to the assessment of the EITI Board dating December 2010, Mali is "close to compliant" and has been granted until June 2011 to complete the actions needed to achieve compliance (EITI website).

So far, Mali has undergone two PEFA assessments, one on 2006 and one in 2010. These assessments were regarded to provide not only information on the public financial management that is available in the

⁵ More recent figures on this aid dependency indicator were not available at the time of writing.

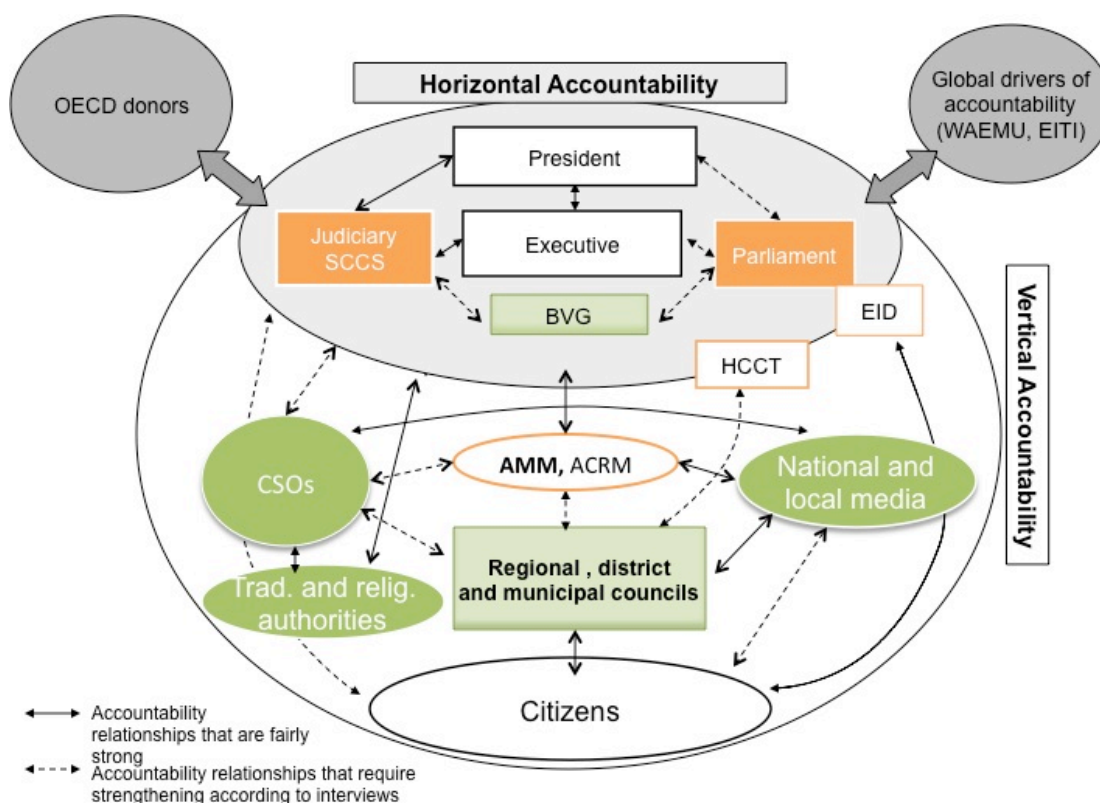
public domain, but also an important basis for dialogue on budget transparency and accountability systems around the budget process (interviews).

3.5. Visualising domestic accountability in Mali

Figure 1 makes an attempt to visualize potential drivers of domestic accountability and links between them. The figure reflects findings of the literature review and the perceptions expressed by the interviewees. They received a generic drawing and were asked to explain the role and relationships between drivers of domestic accountability in Mali.

The figure does not intend to give the full picture of the complex relationships between different drivers of domestic accountability. It just visualizes those institutions that could play an important role as driver of accountability, either because they have a legal mandate to exercise oversight or control functions (e. g. Parliament, the BVG, the SCCS, EID), or because of their self-assigned role (e. g. CSOs, media).

Figure 1: Domestic accountability in Mali



Source: Adapted from Morazán and Koch 2010 and Loquai et al. 2010.

Those institutions that are presently playing an important role of drivers of accountability are highlighted in green, those whose role is increasing are shaded in green. Actors with a dotted line are only rudimentarily fulfilling their functions as drivers of domestic accountability. Those that are particularly weakly performing are highlighted in orange. The dotted lines indicate weak relationships of accountability or interactions between drivers of accountability, which - according to the interlocutors consulted - require strengthening.

3.6. Important policy processes and debates for the emergence of domestic accountability

The following policy processes were mentioned as being particularly important for strengthening domestic accountability systems:

- the decentralisation process and the wider process of institutional reforms
- the PRSP process and the President's Project for social and economic development
- the budget process
- public financial management reform, including the fight against corruption
- the reform of the justice sector
- debates on issues related to agricultural policy, such as the privatisation of the CMDT or land rights
- the debate on the reform of the family law
- debates on reforms in the social sectors, in particular education

This section briefly comments on these processes and explains why they are crucial for the emergence of domestic accountability.

3.6.1 The National Decentralisation Policy and the larger process of state reform Programme

Mali's decentralisation process is considered to have substantially contributed to creating an enabling environment and institutional framework for strengthening domestic accountability in Mali since the beginning of the country's transformation to democracy. In spite of the fact that this process appears to have lost some of its dynamism in the last years, new institutional frameworks have been created that provide new chances for citizens' participation and control (interviews).

The term "accountability" did not feature prominently in legal documents or government declarations during the early phases of the decentralisation process. However, the legal framework and the way reforms were implemented in the 1990s left no doubt that they aimed to institutionalize new mechanisms for political participation and citizens' control. For instance, unlike in neighbouring countries, the Malian government invested quite heavily in communication strategies. This gave citizens the chance to participate in the territorial reorganization that paved the way for the establishment of 684 new communes (municipalities) in rural areas as the basic entity of local government. In 1998/1999 the first democratic local elections were held in these communes (elections in the existing 19 urban municipalities had already taken place in 1993). Following these elections, deliberative bodies (municipal councils) were established, and these elected an executive body (mayor and vice mayor). The councils of the two other tiers of local government (district councils and regional assemblies) are composed of delegates to the municipal councils, whose chief executives are elected by their respective council. Figure 2 shows the structure of the decentralised government system.

According to the legal framework for decentralisation, the three tiers of local government have substantial powers of self-administration and development planning; each tier of local government has specific competencies for delivering services, providing infrastructure and making policy (see Table 2). The law also provides for the participation of citizens in development planning and budgeting processes at the local level. Moreover, it clearly defines the areas in which the local councils have to consult local communities and their leaders before they can make decisions or take actions (PDM 2003, p. 242).

In rural areas in particular, where the population had no experience with local self-governance, local government institutions and procedures had to be built “from scratch”. Mayors and councillors had to learn how to govern and manage local affairs and new administrative infrastructure and procedures had to be developed. Citizens needed to be informed on the content of the reform, the mandate of the different levels of local governments and their own rights and obligations towards these new local authorities, in order to be able to hold their local representative accountable. Moreover, as local government was not established in an institutional void, there was and still is a need to define and negotiate their relations with other actors in local governance, such as traditional authorities, local communities *and associations as well as the* deconcentrated administrative and technical services of the central government.

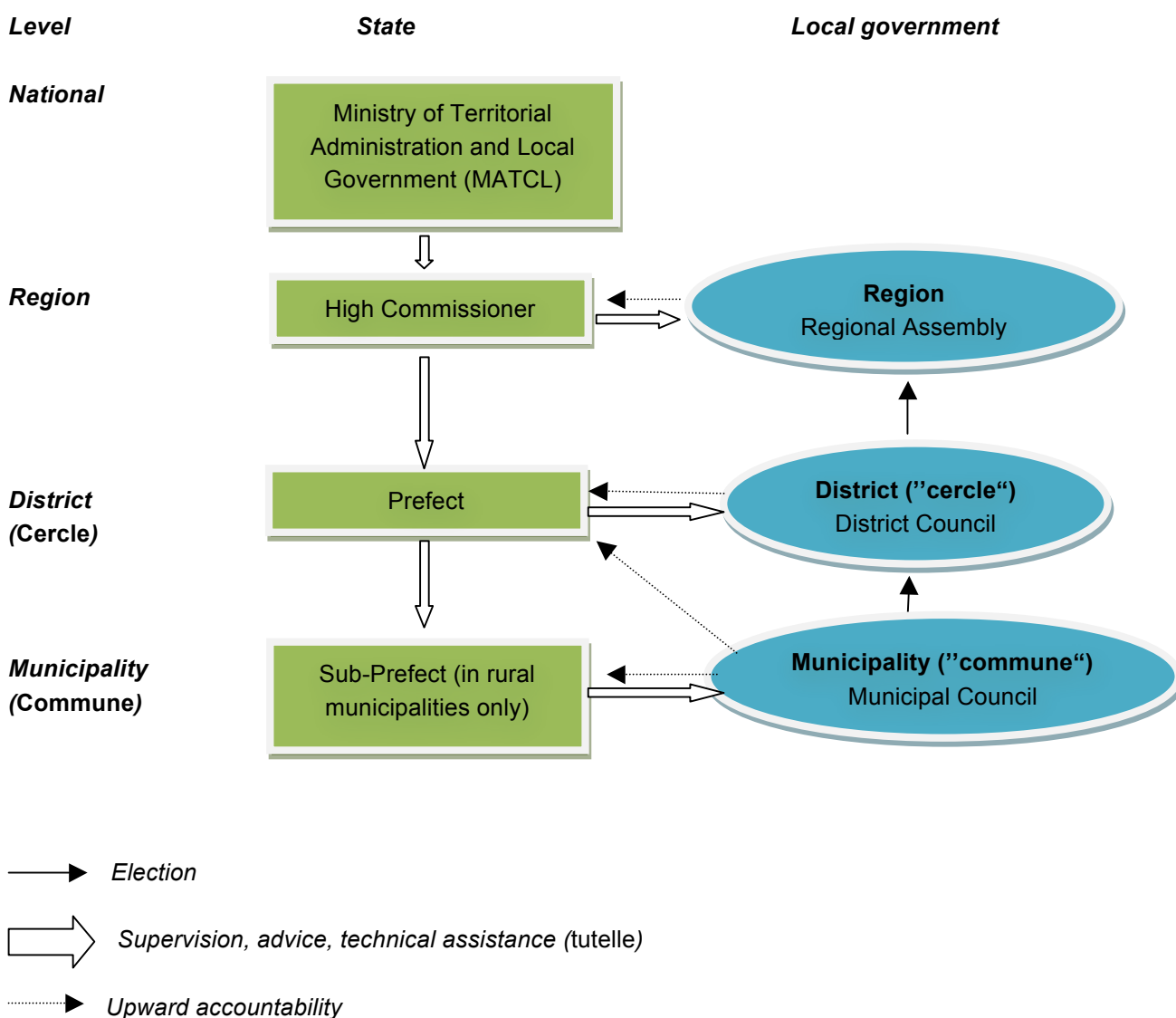
In the years following the first local elections, substantial progress was made in implementing the decentralisation policy. Two more rounds of local elections were held in 2004 and 2009, and today the communes, districts and regions are firmly established as decentralized institutions of Mali’s political system. However, in spite of an impressive array of donor-assisted efforts to strengthen local governments, the technical and financial capacities of many municipalities, in particular in remote rural areas, remain weak. Moreover, accountability systems around local governments still need to be (further) developed and institutionalised (interviews).

In 2005, the government also started implementing the National Programme of Institutional Development (Programme de Développement Institutionnel, PDI) in support of a comprehensive reform of the state and its administration. This programme aimed to help in adapting the country’s administration to the new democratic and decentralized political system and to strengthen public management. It also envisaged to improve public service delivery and to ensure that the administration takes due account of the needs and priorities of citizens. In this way, the reforms were to restore citizens’ trust in the state and strengthen its legitimacy (PDI, website). The PDI defined six pillars of state reform:

- the reorganization of the central state and the strengthening of public management
- the modernization of the processes, methods and procedures of the Malian administration
- the strengthening of deconcentration
- the consolidation of decentralisation
- the enhancement and better utilization of human resources and
- the improvement of the interaction between the administration, public service providers and their clients

This programme embedded the decentralisation process in wider state reforms. It recognised that decentralisation could not be successful if deconcentration and other administrative reform measures *lagged behind*. The PDI has been complemented by a financial management reform programme of the state (interviews).

Figure 2: Decentralisation and deconcentration in Mali



Source: Adapted from République du Mali. 2006. CSCR 2007-2011. *Cadre Stratégique pour la Croissance et la Réduction de la Pauvreté*, Bamako, p. 23.

Table 2: General and specific competencies of different tiers of local government in Mali

General competencies		
<ul style="list-style-type: none"> • Formulation and implementation of development programmes and land use plans, including budgets • Creation and management of own administrative and technical services, definition of statutes • Mobilisation and management of own resources (taxes, fees, personnel, loans, donations) • Public order and police 		
Specific competencies of the different tiers of local government		
Region	District (cercle)	Municipality (communes)
<ul style="list-style-type: none"> • Ensuring coherency between the development and land use plans of the districts • Higher education and vocational training • Regional health infrastructure • Assistance of vulnerable and needy population groups • Regional transport infrastructure • Environmental protection, tourism and energy 	<ul style="list-style-type: none"> • Higher levels of primary education • District health centres • Other infrastructure at the district level (e.g. district roads) 	<ul style="list-style-type: none"> • Pre-school, alphabetization centres, primary education • Polyclinics, dispensaries, community health centres First reference health centres • Municipal roads and public transport • Urban and rural water-infrastructure • Markets and fairs

Source: MDRI 2001. *Rapport de Mission. Bamako*, p. 15; DNCT und CNN s.a.. *Schéma institutionnel de la décentralisation au Mali*, [Bamako].

In 2006, the government issued a Framework Document for the National Policy on Decentralisation (*Cadre de politique nationale de décentralisation*). This document reviews what has been achieved and defines the objectives and a strategy for decentralisation in the coming years (2006 to 2014). The document outlines four strategic orientations:

- development of the capacities of local government
- improvement of the deconcentration of the central state
- development of local citizenship and
- development of private service providers at the local level

The strategy document contains a number of references to the objective of strengthening different lines of accountability. For instance, the section on local citizenship highlights the need to ensure that the population is more involved in decision-making processes and in the management of local services and infrastructure. This section also highlights the need to develop mechanisms that allow citizens to hold their local councillors and service providers to account for the quality of services, and to get involved in budgeting processes at the local level. Civic education, communication strategies and the creation of appropriate frameworks for dialogue between citizens and elected councillors are quoted as means for promoting a “culture of responsibility and accountability” (MATCL 2006, p. 19). The strategy also considers strengthening the oversight and advisory functions of the de-concentrated state administration vis à vis local government to be a strategic priority and announces a redefinition of roles and re-allocation of resources in line with the objectives of deconcentration and devolution (MATCL 2006, p. 19).

In comparison with neighbouring countries of francophone West Africa, the Malian government, supported by a group of donors, was quite early in showing efforts to define a coherent national approach to assist local governments. In 1999, the government presented a National Programme in Support of Local Governments (*Programme National d'Appui aux Collectivités Territoriales*, PNACT). Donors were invited to integrate their assistance for decentralisation in this programme, which revolved around two components - a national fund and grant mechanisms for local governments that was administered by the newly established Local Government Investment Agency (*Agence Nationale d'Investissement des Collectivités Territoriales*, ANICT) and a national instrument for technical cooperation. The latter consisted of a network of local government advisory centres that provided training and other capacity building services to mayors, local councillors and other actors of local governance. The PNACT was implemented from 2001 onwards and the government succeeded in mobilizing technical and financial assistance from a large group of donors of who coordinated and harmonized their approaches to varying degrees within the PNACT.

In 2007, when the first phase of the PNACT ended, the technical advisory centres, which were seen as a temporary support structure, were dissolved. As it was clear that Mali's local governments would still require technical and financial assistance for a number of years, a second phase, PNACTII, was launched. ANICT continued to provide financial assistance to local governments and some donors decided to channel part of their sector funds through this organization. According to the new strategy, ANICT would also administer a fund to build the technical capacity of local governments. However, as the government failed to come up with an effective alternative to the municipal advisory centres that could help local governments define their capacity building needs and define a plan of assistance, they had problems accessing these funds.

In order to overcome the lack of qualified staff with a background in local government, a Local Government Training Centre (*Centre de Formation des Collectivités Territoriales*-CFCT) was established under the authority of the Ministry of Local Government in 2007, which offers professional training to existing and future local government staff as well as to local councillors.

However, after more than 10 years, democratic decentralisation is far from accomplished. Most local governments are still struggling with serious capacity constraints and a lack of financial resources, as the so-called "transfer of competencies and resources" lags behind. Moreover, the de-concentrated administration of the central state, which is supposed to provide advisory services and assume certain oversight and control functions towards local government, is still insufficiently present at the level of the municipalities, in particular in the more remote rural areas and the northern regions of the country.

In 2009, the government presented the programme document for the PNACT III that covers the years 2010 to 2014 (MATCL 2009). This document acknowledges that local government still faces significant challenges with regard to improving local governance, anchoring participatory democracy and mobilizing its own resources. PNACT III gives high priority to improving the transparency of local governance and development by institutionalizing accountability and feedback mechanisms for citizens. It also foresees the contractualisation of relationships between local government, service providers and citizens in the field of service delivery, the definition of service delivery standards and the strengthening of technical, financial and legal control of local government by the national and de-concentrated administration. This should also involve annual inspections of local government and the publication of the results (MATCL, p. 23). Other strategic priorities are the improvement of capacities and mechanisms for the mobilization of local government resources and the transfer of national resources. On the whole this programme puts considerable emphasis on strengthening different lines of accountability, including citizens' participation and control (MATCL 2009, p. 16).

3.6.2 The PRSP process and the President's Project for Economic and Social Development

Interlocutors unanimously identified the policy process around the formulation implementation and monitoring of the national poverty reduction strategy as being key to the emergence of domestic accountability in Mali. The country is currently implementing a second generation PRSP, the Strategic Framework for Growth and poverty Reduction (*Cadre Stratégique pour la Croissance et la Réduction de la Pauvreté - CSCR*) for the years 2007 to 2011, which was adopted in 2006.

Whilst the country's first PRSP lacked ownership and was perceived to have been largely imposed by the donor community⁶, the formulation of the CSCR took account of the recommendations of an evaluation of its predecessor. This evaluation, which was conducted with the technical support of GTZ, clearly indicated the need for the stronger participation of civil society, Parliament and local governments in the formulation, implementation and monitoring of the next PRSP (GTZ 2005, p. 7 and 14).

Assessments of the participatory nature of the process of formulation of the CSCR differ. Donor representatives described the participation of civil society and local authorities in the formulation of the current PRSP as "much more substantial" (interviews). Views offered by members of civil society were much more critical. They noted that the time offered for providing input to the different rounds of discussion were often rather short, which made it difficult for CSOs and the Malian Association of Municipalities to mobilise the relevant expertise in time. These organisations also had problems in contributing systematically to discussions and the preparation drafts, as they lacked the human resources and expertise in the field of policy analysis and lobbying (interviews). Moreover, civil society participation was limited to members of the CNSC, a structure that represents only part of Malian civil society. According to a study conducted by FECONG, Parliament's role was limited to "validating" the document, and deconcentrated services, local government and the private sector were "sidelined" (FECONG 2008, p. 18).

Content-wise, the CSCR puts more emphasis on stimulating growth and developing the productive sector than the country's first PRSP; which was strongly focused on the development of the social sectors. The implementation of institutional reform and improvement of governance, including decentralisation, have remained important policy priorities in the second PRSP.

It should also be noted that the CSCR does give an important place to strengthening civil society organisations and acknowledges that these organisations should be involved in the formulation, implementation and evaluation of public policies.

In 2007, the year of the parliamentary and presidential elections, President Touré launched another strategic policy document, the Project for Economic and Social Development (*Projet pour le Développement Économique et Social du Mali, PDES*).

In the beginning it was unclear if this new policy framework would compete with the CSCR, but the government emphasised that the PDES was neither a parallel policy process, nor a new programme, but would complement the CSCR (Touré 2007). The government urged donors not to focus all of their support on the CSCR, but to also take account of other (complementary) strategy documents. This request was honoured and in 2008 donors pledged around 600 Mio Euros in support of the implementation of both policies.

⁶ In fact the preparation of the first PRSP started shortly after the government had adopted its first national poverty reduction strategy, which had been formulated with the assistance of UNDP. Moreover, its formulation was boycotted by parts of civil society, which conducted its own PRSP shadow process (FECONG 2008, p. 17).

In the context of this study it was not possible to assess the importance Malian accountability institutions attached to these two documents. In its 2010 BTI country report on Mal, the Bertelsmann Stiftung highlights the risk that PDES may become nothing but a “cosmetic policy tool” (BTI 2010, p. 17). While none of our interlocutors openly subscribed to this view, it is evident that the CSCR is the main strategic document around which policy dialogue between government, donors and civil society, as well as efforts to strengthen medium-term budget planning, revolve (interviews, Betley 2008, p. 6).

At the time of interviewing, preparations for the third PRSP had started. A number of interlocutors, including the representative of FECONG, were confident that the process of policy formulation would benefit from more substantial participation from civil society, Parliament and other accountability institutions than did previous exercises (interviews).

3.6.3 The budget process

Many interlocutors noted that the shift towards programme-based approaches had considerably increased the attention that budget processes, financial management reforms and accountability systems around these policy processes received.

Mali's budget process is anchored in the French administrative tradition. The budget procedure and relations between the government and the National Assembly are set out in the 1996 Organic Budget Law. The executive plays a rather dominant role in this process: the General Directorate for the Budget of the Ministry of Economy and Finance (MEF) initiates and coordinates the budget formulation process and prepares the draft budget appropriation laws that are discussed and adopted in Parliament. The Prime Minister allots the appropriations and the MEF executes the budget (Betley 2008, p. 7).

Parliament adopts the budget law (Loi de Finances) and the budget execution law (Loi de Règlement). Its role in budget matters is rather limited, because it can only introduce amendments that eliminate or reduce expenditures or that create or increase revenues (Betley 2008, p. 9). According to interviews, Parliament's involvement in the budget process is still weak, although it has improved substantially over the last years (interviews). Since 2008, Parliament's Finance Commission, which reviews and votes on the annual budget bill, has received support from a technical assistance unit that is financed by Denmark. Interviewees noted that the work of this unit and the fact that number of experienced MPs are now members of the Finance Commission have contributed to Parliament taking a more active role in debates on budget matters, e.g. making use of its powers to question government representatives and to conduct hearings and investigations (interviews, KfW 2009b - Vermerk). Nevertheless, the 2010 PEFA report concluded that “Parliament does not yet have the necessary capacities to ensure its mandate of control over budget execution” (Nicolau et al. 2010, p. 7). In particular, the follow-up of audit reports remains weak, also due to a backlog in the preparation of relevant documents. For instance, in autumn 2010, the SCCS had not yet submitted the Budget Execution Law for 2008 (interviews).

The absence of an effective supreme audit institution, the fragmentation of external audit functions, capacity constraints of existing institutions and uncertainties about the future of the external audit functions were all considered to constrain progress in the field of public financial management. In this context it was also highlighted that both external audit institutions, the BVG and the SCCS, had assumed only part of their mandate and that overall audit coverage of public expenditures by both institutions remained only partial.⁷ For instance, in view of its very limited human and logistic resources, the SCCS was by no means able to

⁷ According to KfW, SCCS and the BVG together covered only 50% of public expenditures in 2008 (KfW 2008, p. 7).

audit the accounts of the country's 761 local governments. Moreover, both institutions' interaction with other accountability institutions and the follow-up of their reports and recommendations remains insufficient (Nicolau et al. 2010, p. 4, interviews).

The involvement of civil society in the budget process has been described as rather weak. This was attributed mainly to the lack of specialised capacity and low educational levels of civil society representatives at the grassroots level, and the fact that there was no tradition of providing information on budgetary matters to the wider public (interviews, Nicolau et al. 2010, p. 44). Nevertheless, some new initiatives of CSOs have emerged. For instance, following a regional seminar on citizens' control of public action and domestic accountability organised by the Dutch NGO OXFAM Novib, the National Council of Civil Society (CNSC) has set up the *Groupe Suivi Budgétaire*, i.e. a sub-group of members that engage in dialogue and activities that aim to strengthen the capacities of CSOs in the areas of budget monitoring and lobby for a more transparent management of public resources (Forum de la Société Civile Malienne 2010). This group has been active in sensitizing CSOs on budget issues, mainly in the field of health and education, and has contributed to the public debate (Forum de la Société Civile Malienne 2010).

The press has started to report more extensively on issues related to the budget and budget support processes. There is some debate on budgetary issues on online platforms and important parliamentary debates have been broadcast (interviews, KfW 2009a, p. 1). However, press articles often focus on figures and official declarations and lack analytical information, as journalists lack expert knowledge on budget and public finance. Interlocutors also highlighted that in view of low levels of education and the limited outreach of newspapers, press articles reach only a very small part of the urban population (interviews). Interlocutors emphasized the need for more accessible and user friendly information in local languages.

In 2007, Fritz and Lang remarked that local levels of administrations do not play an important role in the drafting of the national budget (Fritz and Lang 2007, p. 7). Interlocutors confirmed that the national budget process remained rather centralised and that representative bodies of local government, such as the AMM or the High Council of Local Governments, did not play a prominent role in debates on the national budget, apart from discussions related to the transfer of resources to local authorities. It was also emphasized that many local governments still lacked the human resources and technical capacities for complying with legal provisions and for involving citizens in the budget process. However, the fact that local governments enjoyed - in principle - financial autonomy and were supposed to involve citizens in the drafting of development plans and budgetary decisions was seen to have provided an important stimulus for the emergence of new accountability systems around budget processes at the local level (interviews).

3.6.4 Public financial management reform

In 2005, the Malian government launched an ambitious programme of public financial management reforms, the *Plan d'Action d'Amélioration et de Modernisation de la Gestion de la Finance Publique* (PAGAM/GFP). The first phase of this programme, which forms an integral part of the PDI⁸, was implemented between 2006 and 2010. The PAGAM/GFP revolved around objectives that are highly relevant for strengthening domestic accountability, such as improving the preparation of the budget, strengthening fiscal administration, putting a greater share of external resources into the budget and increasing the transparency of procurement procedures.

⁸ The PAGAM/GFP gives content to the public finance pillar of the PDI.

According to its recent evaluation, the implementation of the programme has resulted in a number of notable improvements. For example, in the Ministry of Economy and Finance, improvements have been made in the drafting and execution of the budget, and in the procedures and quality of internal and external auditing and of the budget process – in spite of the above-mentioned remaining weaknesses.

An area in which progress has been slow to materialise is the modernisation of the public procurement system (interviews). Public procurement is considered to be one of the most corrupt sectors in Mali and tendering procedures have repeatedly been criticised as insufficient in the reports of the BVG (Business Anti Corruption Portal 2010, KfW 2008, p. 6, interviews). Reform measures that have been taken include the adoption, in 2008, of a new code of public procurement (Code de Marchés Publics) in order to render public procurement more compliant with international standards and with a directive of UEMOA. Present efforts focus on increasing the share of goods and services being publicly tendered and rendering the Direction Générale des Marchés Publics (DGMP), the institution that is responsible for controlling public tendering, more efficient and transparent, e.g. through deconcentration. Moreover, a new body for regulating public procurement (the Autorité de Régulation des Marchés Publics), that also addresses disputes and complaints on public tendering, was created in 2008, but its effectiveness was judged insufficient in the 2010 PEFA report (Nicolau 2010, p. 67).

Interlocutors were hopeful that many of these gaps could be addressed in the course of implementing the second generation public financial management programme, the Plan d'Action Gouvernemental d'Amélioration et de Modernisation de la Gestion des Finances Publiques (PAGAM/GFP II), which will cover the years 2011 to 2014. According to interlocutors, civil society representatives have been involved in the formulation of the second action plan and its first evaluation (interviews). Important objectives for public management reform in the coming years will be a further strengthening and deconcentration of the public procurement system, tax reforms and modernising the system of external financial control. Moreover, the new action plan is based on a more holistic view of public financial management systems and aims to involve (potential) drivers, such as the BVG, the National Directorate for Local Governments (DNCT) or the de-concentrated services that were somewhat neglected in the first phase of the programme (Nicolau 2010, p. 93, interviews).

3.6.5 The fight against corruption and the reform of the justice sector

The fight against corruption has - in principle – been an important component of the national poverty reduction strategy and reform of the management of public finances. In view of experiences with rampant corruption during the dictatorship, the Malian Constitution of 1992 established legal provisions for prosecuting abuse of office and corrupt practices (reference). In 2000 corruption again became an important issue on the political scene, when an increasing number of corruption scandals were reported in the press. In the same year, the government created an anti-corruption commission and later on the BVG.

In another effort to show commitment to the fight against corruption, a national consultation process on corruption was held. Discussions during these consultations, which involved civil society representatives, were described as open (interviews). However, it took the government more than a year to prepare and adopt a national anti-corruption plan based on the findings of this event (interviews, Ministère du Travail s.a.). According to its overall objective, the implementation of this plan aims to contribute to the restoration of trust between the state and its citizens by “moralising public life and strengthening mechanisms to prevent corruption and financial delinquency”. It presents a list of 99 action measures, but does not prioritise them. Interlocutors noted a lack of visible efforts to implement the plan. They argued that the lack of progress in the fight against corruption was due less to insufficient awareness of the negative

consequences of corruption, or gaps in the legal frameworks, but to a general reluctance to impose sanctions against contravening behaviour (culture of impunity). Apart from the above-mentioned informal aspects of governance, the above-mentioned weaknesses and high level of corruption of the justice sector were seen as key obstacles to more effective efforts to fight corruption.

In 2001, the Malian government embarked on a ten-year programme for developing the justice sector (*Programme Décennal de Développement de la Justice*, PRODEJ). According to external observers, however, implementation of these reforms has been slow and has somewhat stagnated since 2007 (interviews, BTI 2010, p. 9). In interviews donor representatives also acknowledged that, so far, few donors have been willing to commit substantial resources to these reforms.

3.6.6 Other policy processes and debates

Interlocutors highlighted, that even though institutions such as Parliament or the Judiciary often did not assume their role as drivers of accountability, Malians were willing to mobilise and to claim their stake in policy processes, if important societal or economic interests were at stake. The following debates were quoted as examples:

Debates on issues related to agricultural policy, such as the privatisation of the CDMT, protests against food shortages, or, more recently, the farmers' organisations' protest against the management of land rights by the Office du Niger, were considered to be highly relevant for the emergence of domestic accountability. Debates on food security were quoted as another example. The 2007 and 2008 citizens' protest against food shortages showed that citizens were willing to mobilise to hold government to account for insufficient prevention and management of food crises, which in the view of many were avoidable (interviews, BTI 2010). Since the protest, issues of food security have been monitored closely by a group of civil society organisations which are members of FECONG (interviews). The current debate on the management of land rights by the Office du Niger was identified by a representative of Malian civil society as another important process for the emergence of domestic accountability (interviews, Forum de la Société Civile Malienne 2010).

Debates on reforms in the education and health sector and service delivery in general were also seen as highly relevant for the emergence of domestic accountability systems. In fact, public policies that have been implemented over the last decade in these sectors have given community or user groups an important role in providing public services. As highlighted in interviews, these responsibilities have not been matched by an equally strong involvement in policy formulation or control over the allocation of public resources. Moreover, the Malian education sector has been suffering from strong politicisation by powerful interest groups, such as student and teacher unions, who have exercised control and watchdog functions but in a highly partisan way, marginalising other stakeholders from policy debate (interviews).

The **debate on the reform of family and personal law** was quoted by all interlocutors as an example of how domestic accountability could work in a country in which traditional and religious authorities played an influential role in day to day life and politics. In fact, family law has traditionally been overseen by *imams* or village elders, but the government has also legislated in this area. There have been various attempts to modernize the country's family law (*Code de la personne et de la famille*), to make it more compatible with constitutional principles and international agreements.⁹ In 2008/2009, the government made another attempt to push through reforms and Parliament adopted the proposal of a new family law in August 2009.

⁹ It included, for instance, provisions to raise the minimum marriage age of girls, make both men and women equal in marriage and give them the same inheritance rights.

This proposal introduced a number of changes in inheritance and marriage law, with a view toward granting women equal rights with men.

However, before the President - himself a supporter of the reform - could sign the law, imams (religious leaders) and traditional authorities mobilised thousands of their supporters to protest against this law for several weeks. In the view of the protesters, the proposed law was not in line with religious and traditional values shared by the majority of the predominantly Muslim population of the country. They also accused the government of bending to the will of donors and imposing Western values of emancipation that ran counter to the values of large sections of the population (interviews). In view of the massive protests, the President refused to sign the new law and sent it back to Parliament for review. It is interesting to note that in the midst of the protests, the EC issued a press declaration which emphasised that it was the government that had voluntarily committed to the reform of the family law and that the EC had not made disbursement of funds conditional upon the adoption of the law (DCE 2009).

Whilst representatives of donor agencies found this development regrettable from a gender and human rights point of view, they acknowledged that this protest reflected the discontent of large parts of the predominantly Muslim society with the proposed reform (interviews). Some quoted this debate as evidence of the fact that religious and traditional leaders in Mali made use of channels of democratic control to influence policy processes. Others quoted this case to illustrate that Parliament often did not perform its role as a driver of vertical accountability.

It is symptomatic of Mali's strong dependency on aid that the **debate on aid modalities, aid effectiveness and the use of external resources** was quoted as highly relevant for the emergence of domestic accountability by the Malian interlocutor. He argued that debates on aid effectiveness issues, on the implementation of the principles of the Paris Declaration and on the AAA had triggered discussions on the concept and practice of domestic accountability as well as on the role of different accountability institutions in policy formulation. The head of the Malian civil society platform FECONG also underlined that the debate on budget support and the principles of the Paris Declaration gave an impetus for Malian CSOs to reflect on how they could better assume watchdog functions. They had become increasingly aware of the need to organise to be able to participate in the thematic coordination groups and influence policy and the allocation of aid (interview).

From the information available, it can be concluded that Malian CSOs have made important contributions to the debate on the implications of the Paris Declaration, AAA and the consequences of new aid modalities. Reports and studies prepared by CSO networks illustrate this (FECONG 2008a, FECONG 2008b). However, all these efforts very much depend on external support, and external observers remarked that many civil society organisations were partisan and may just take on watchdog functions in some areas, because funding for watchdog functions was available (interviews).

4. German support for domestic accountability

Germany used to have a rather broad aid portfolio in Mali. In line with the commitments made in the Joint Assistance Strategy and the EU Code of Conduct, German bilateral development cooperation is now concentrated in three sectors: 1) decentralisation and good governance, 2) agriculture (focussed on irrigation) and 3) water and sanitation. In addition to assistance granted in these focal sectors, the German government provides general budget support. Moreover, GTZ has been running a programme of macro-economic advice to the Ministry of Economy and Finance. The long-term engagement of German technical cooperation in the field of environmental policy support was in the process of being phased out when the interviews were conducted.

Apart from interventions in these focal sectors Germany was also active in the field of health and education. In the education sector, there had been negotiations on a silent partnership with the Netherlands. However, negotiations on this partnership were not successful, due to differences in aid procedures between the two donors. Consequently, Germany does not provide any budget support or basket funding to this sector (interviews, BMZ 2009, p. 5).

At the time, the interviews were conducted, German bilateral cooperation contributed to programme-based approaches in all three concentration sectors. Moreover, in all its focal sectors, Germany was exploring or preparing a shift in aid modalities from joint or parallel financing to sector budget support. For instance, as lead donor for the sub-sector of irrigation, German development cooperation had been asked by the Ministry of Agriculture to assist with the preparation a country wide irrigation programme the "Programme National d'Irrigation de Proximité (PNIP) as the basis for a (sub)sector wide approach. This included the formulation and design of the necessary strategy documents, implementation and financing instruments. It was planned that eventually all donors should provide their financial contribution in the form of sector budget support (interviews, BMZ 2009, p. 9). The PNIP was finalised in February 2011 (Mariko 2011). According to interviews with different donor representatives, there were still a number of preconditions to be fulfilled before budget support could be considered. However, the PNIP already provided a framework for donor coordination (interviews).

In the field of water and sanitation, negotiations on a sector wide approach and sector budget support were also ongoing. A national programme, the *Programme Sectoriel Eau et Assainissement* had already been formulated, but the technical capacities of the responsible national authorities still needed strengthening, before sector budget support could be provided (interviews). Meanwhile, Germany was granting parallel financing and a contribution to a pool of technical assistance (BMZ 2009 p. 9). Efforts to negotiate a delegated cooperation with the Embassy of the Netherlands as a silent partner, were unsuccessful due to differences in procedures (interviews).

Germany had an important portfolio in the field of decentralisation. Support had been granted in the form of a cooperation programme of GTZ, DED and KfW since 2002. KfW's support has been contributed to a basket fund in support of the Local Government Investment Agency (ANICT) since then and GTZ has started to contribute to a technical assistance pool 2009. Other actors providing assistance in this sector were InWEnt, DVV International and Rosa-Luxemburg-Stiftung.

In 2010, all the German bilateral development organizations (GTZ, DED, InWEnt and KfW) were active in Mali and had inscribed their interventions in joint programmes. InWEnt mainly intervened through regional programmes, but had established increasingly close links with the other implementation organisations.

Amongst the German Political Foundations only Friedrich-Ebert Stiftung had a full-blown office in Bamako. Konrad-Adenauer-Stiftung was represented by a local expert and Rosa-Luxemburg Stiftung was managing its activities in Mali from its regional office in Dakar. Web-research and interviews with representatives of VENRO and headquarters of German NGOs yielded little information on relevant programmes and activities of non-governmental German development organisations in Mali. The only German NGO which was supporting interventions of relevance for this study, was the DVV international, an organisation that is specialised in adult education. Deutsche Welle had promoted training courses for journalists and radio managers in Mali.

The following section describes how the German development cooperation aims to contribute to strengthening domestic accountability. In line with the general methodology of the stock-taking exercise, we first analyse to what extent the objective of strengthening domestic accountability has been integrated in strategy and programme documents. In a next step, we focus on mapping different lines of support around a selected policy processes. In order to take due account of relevant lines of intervention of the foundations, DVV and Deutsche Welle, organisations that are not bound by the priorities defined in BMZ's country and sector strategy papers, the chapter also considers other lines of support.

4.1. Domestic accountability as a theme in strategy and programme documents

Table 3 lists the documents that were available for the analysis of strategy and programme documents. The two strategy documents of bilateral cooperation and the political and economic analysis which is an important for the preparation of the country strategy document, had been prepared before the BMZ had issue its position paper on "Promotion of resilient states", which provides some orientation on how to promote domestic accountability (BMZ 2009a).

The strategy papers for the water sector and decentralisation were in the process of being revised and therefore not available for the analysis (e-mail exchange). For the sector of decentralisation, the analysis could draw on a number of programme documents that had been prepared in december 2010 and thus should reflect recent thinking on domestic accountability in this sector. BMZ's governance assessment for Mali, which usually comments on domestic accountability and the functioning of key accountability institution was not available. However, the annual reports of the Head of Cooperation at the German Embassy in Bamako, provide information on the broad assessment criteria that structure the governance assessments and the 2009 and 2010 report were therefore included in the analysis.

Besides these strategy and programme documents of German *bilateral* cooperation, three non governmental organisations, Friedrich Ebert Stiftung, Rosa Luxemburg Stiftung and DVV International provided documents that described their programme in Mali.

The **BMZ strategy documents** make relatively little reference to domestic accountability. The country strategy paper mentions that assistance in the field of decentralisation and municipal development intends to strengthen a "culture of accountability" at the level of local governments (BMZ 2009, p. 10). Apart from this explicit reference to the objective to the concept of accountability, the strategy paper also highlights a number of lines of intervention that are clearly relevant for strengthening domestic accountability, notably German assistance for strengthening budget planning and implementation processes and support for the fight against corruption (BMZ 2009, p. 6). The document also lists a number of issues for policy dialogue that are relevant for the emergence of domestic accountability, such as the Malian commitment to implementing the EITI, fiscal decentralisation and the adoption of a national action plan for the fight against

corruption. However, on the whole the document does not really provide much guidance or a strategic vision on how to support the emergence of domestic accountability in Mali.

Table 3: Documents reviewed with regard to the integration of domestic accountability issues

Bilateral cooperation	<ul style="list-style-type: none"> • BMZ Country strategy paper (2009) • Political and economic analysis (2008) • BMZ Sector strategy paper agriculture (2008) • Joint programme proposal of CIM, DED, InWEnt, GTZ and KfW on the development cooperation programme „Municipal development and decentralisation (2010) • KfW proposal for general budget support for the implementation of the national poverty reduction strategy (2008) • Annual reports of the Head of Development Cooperation at the German Embassy (2009 and 2010) and BMZ internal assessment of Mali's development-orientation
NGOs and political foundations	<ul style="list-style-type: none"> • DVV international: Country Strategy Paper Mali, 2010. • FES annual reports 2005-2009 • RLS annual report 2009

The **political-economic analysis** provides analytical information to inform strategy formulation. This document makes only one explicit reference to accountability. It provides however a lot information that allows the reader to draw conclusions on the state of horizontal and vertical accountability in Mali. Important policy processes and debates, such as efforts to reform the family law, the privatisation of the CMDT, debates in the sector of education, the decentralisation and poverty reduction process are mentioned. Furthermore, the document contains a very detailed analysis of the role and weaknesses of a number of (potential) drivers of accountability (e.g. political parties, civil society and private sector organisations, justice sector), checks and balances and mechanisms of conflict resolution. The analysis also describes how informal aspects of governance can formal accountability mechanisms as well as the important role of Islamic leaders and traditional authorities (Leininger 2008, p. 6 and p. 17). The role of audit institutions is not addressed.

The **annual reports of the Head of Cooperation at the German Embassy** and the **BMZ internal assessment of Mali's development-orientation** comment on different accountability mechanisms as well as important debates and reforms that influence the emergence of horizontal and vertical accountability in Mali (e.g. the debate on the personal and family law, efforts to fight corruption, progress with strengthening accountability systems at the level of local government or the country's progress towards compliance with criteria of the EITI). The pre-defined reporting criteria do not require the Head of Cooperation to systematically assess different lines of accountability or to identify scope for promoting domestic accountability. Nevertheless, the annual reports of the Embassy give a good overview of factors that influence domestic accountability in Mali and provide hints on where German development cooperation can contribute to strengthening accountability systems and relevant reforms.

Information on budget transparency, corruption and the debate on the reform of the system of internal and external control features prominently in the analytical part of **KfW's programme proposal for general budget support**. This document makes a detailed analysis of the role and capacity of different accountability institutions around the budget process and weaknesses of the institutional and legal framework. The focus of the analysis lies on state institutions (executive, Parliament, audit institutions) the role of the media and watchdog organisations and interaction between state and non-state actors are not assessed (KfW 2008, p. 5-10).

The **strategy document for the agricultural sector** does not make any reference to domestic accountability. On the whole, this document strongly focuses on technical questions and does not provide much information on potential drivers of accountability outside the executive (BMZ 2007). It should be noted that the paper was prepared in December 2007, i.e. well before the debate on the principles of the Accra Agenda of Action and reflections on the influence of budget support on domestic accountability systems started in Mali.

The **joint programme proposal for on decentralisation and municipal development** of the bilateral German implementation agencies, makes many references to the concept of accountability (e.g CIM, DED, InWEnt GTZ KfW 2010, p. 5, 6, 13). The document also gives a good overview of the key challenges and factors that hinder the “demand” and “supply” of accountability at the local level as well as accountability relations between different tiers of government. The proposal leaves no doubt that strengthening accountability and mechanisms for multi-stakeholder dialogue are important concerns for the approach of German bilateral cooperation in the sector of decentralisation and municipal development.

The **2009 annual report of Rosa Luxemburg Foundation Stiftung**, an organisation that strongly focuses on rural development, civic education and citizens’ empowerment in Mali, is quite vocal on issues of domestic accountability, although it does not mention the concept as such. From the analysis and programmatic part, which highlight the importance informal aspects of governance, it appears that the organisation gives high attention to strengthening drivers and mechanisms of vertical accountability (Rosa Luxemburg Stiftung 2010, p. 12 and 20-22). The document also makes reference to the more problematic aspects of the implementation of the governments’ policy in the field of irrigation, such as the eviction or crowding out of smallholders by international investors (Rosa Luxemburg Stiftung 2010, p. 12).

The annual reports of **Friedrich Ebert Foundation** illustrate that many of the foundations’ activities directly or indirectly aim to strengthen drivers of domestic accountability and accountability around key policy processes. The description of activities, such as seminars or capacity building support for institutions, such as the Parliament, the *Espace d’interpellation démocratique*, political parties, trade union and the media clearly aim to strengthen control, oversight and watchdog functions and the transparency of specific policy processes (e. g. trade negotiations, reform of the justice and the security sector). The organization also takes a systemic view, in the sense that it focuses on state and non state actors and provides opportunities for them to engage in multi-stakeholder policy debates. Whilst FES clearly does a lot of work that could be classified as support to the emergence of domestic accountability, the latter is not an explicit objective of the foundations’ work.

The country strategy and programme document of **DVV International** does not mention strengthening accountability as an objective, but refers to a number of relevant objectives and activities. These include the strengthening of capacities of NGOs active in the field of non-formal and adult education to lobby and influence policy at the national and municipal level or assistance for developing watchdog functions, e.g. budget monitoring (DVV international 2010).

In sum, the documents of the Foundations and DVV International leave no doubt that the organisations support domestic accountability (institutions), but they do not label their activities as such.

4.2. Support for domestic accountability systems around selected policy processes and issues

In line with the analytical framework of the broader stock-taking exercise, this section identifies key lines of intervention in support of strengthening domestic accountability around four policy processes: the PRSP process, budget processes and policy processes in two focal sectors of German bilateral cooperation, i.e. decentralisation and agriculture. These two focal sectors were considered most relevant for the analysis by German interlocutors.

4.2.1 The PRSP process and overarching development policies

Germany has been providing general budget support for the implementation of the CSCR to Mali since 2009. The first commitment for the years 2009 and 2010 amounted to 5 Mio EURO.

German budget support aims to help the government implement the CSCR and the PEDs and follows the objectives of the Joint Assistance Strategy for the years 2008-2011. These emphasise the need for a joint follow-up of the development results of the two strategies with the GoM and “and account for these to respective public opinions” (Republic of Mali 2008, p. 23). Furthermore, the JAS commits signatory parties to “[s]upport the ... dynamics of the different types of actors according to the principle of national ownership and the roles and responsibilities of each actor while acknowledging the key importance of non-state actors (local government, parliament, civil society, the private sector” Republic of Mali 2009, p. 24).¹⁰

Since then, increased efforts have been made to help the government to better structure dialogue on the implementation and monitoring of the CSCR and the PEDs and to involve actors, such as Parliament, audit institutions, civil society, local government and the press in the thematic cooperation groups in which policy dialogue around the CSCR takes place. There is now a joint calendar for the annual reviews of general budget support and sector budget support in the field of health and education. These reviews are integrated in the cycle of annual reviews of the CSCR and the budget preparation cycle. The meetings of all the thematic groups around the CSCR and PEDs are open to the public and information on the different thematic groups and dates of meetings are posted on the site of the *Secrétariat de l'Harmonisation de l'Aide*.

According to a representative of civil society, this has made it much easier for civil society organisations to mobilise expertise in time and contribute to the meetings (interviews), although donor representatives noted that civil society contribution to these meetings was still rather weak. Press articles illustrate that information is freely shared with the media.

A German contribution to helping CSOs to organise themselves more effectively for dialogue on the CSCR was DED's support to the secretariat of the “Forum des Organisations de la Société Civile”, which has among other reasons been set up by Malian civil society organisations to allow them to more effectively participate in dialogue around the CSCR and PEDs. DED gave the forum financial assistance for setting up a website as an information tool. According to a civil society representative, the website has helped the thematic groups of the forum to organise and communicate and thus to contribute to policy dialogue around the CSCR (interview). Moreover, DED has sensitised networks of Malian NGOs and local government with whom the organisation works on the content of the CSCR (interviews).

¹⁰ Translation adapted by the author.

In interviews, representatives of KfW and the Embassy underlined that the objective of strengthening domestic accountability around the CSCR process is central to German budget support and reflects in the issues raised in joint reviews and other fora of policy dialogue (interviews).

GTZ has been providing technical assistance around the PRSP process since 2000, i.e. well before the German government became a donor of general budget support. GTZ has accompanied the formulation and implementation national poverty strategies by strengthening capacities for medium term global and sectoral financial planning within the Ministry of Economy and Finance and the Ministry of Planning and involving other national institutions, such as the central bank and de-concentrated administrative units of the above ministries (GTZ, BMZ s. a., p. 1). GTZ also helped the government to evaluate the experiences with the first PRSP (GTZ 2007). In 2007, GTZ conducted a study on the topic of "Strengthening Domestic Accountability in Mali by integrating the poverty reduction strategy and the budget". This study made a detailed analysis of the political and institutional weaknesses of the accountability system around the budget and the first PRSP process and draws lessons for future support. The study proposed that future assistance should also aim to strengthen the involvement of local government in implementing, reporting and monitoring of the national poverty reduction strategy, help to build technical capacities with civil society and Parliament to monitor budgets and provide support for the government to better structure dialogue around and monitoring of the national poverty reduction strategy.

Today, the GTZ focuses helping the government to integrate the CSCR in the national budget process, to ensure that the strategy's priorities are reflected in the budget allocation and implementation as well as monitored (see also the next section). To this end, the GTZ has provided advice and institutional support to the cabinet of the Ministry of Finance and Economics and the *Cellule CSLP*, a technical unit that has been tasked with coordinating the formulation and implementation of the national poverty reduction strategy. In 2009, the GTZ helped these institutions to prepare the evaluation on the implementation of the CSCR, which focused particularly on gender aspects. This kind of support aims to increase the transparency of budget allocation and expenditures as well as the government's accountability on the implementation of the poverty reduction strategy.

In addition to bilateral cooperation agencies, non-state actors such as the Friedrich Ebert Stiftung and the German NGO DVV international have also provided support to strengthening the capacities of specific drivers of accountability to engage in influencing and monitoring the CSCR process (see also below).

4.2.2 The budget process and public financial management reform

All the representatives of German bilateral cooperation who were based in Mali underlined that following the decision to grant general budget support, the priority given to strengthening accountability institutions around the budget and public financial reform process had increased. They also emphasised that the fact that Germany was participating in the joint reviews of budget support and related coordination with other donors had provided new opportunities to openly address accountability issues with senior government officials (including ministers) in policy dialogue and look at ways to better coordinate and harmonise support to accountability institutions.

From documents and interviews it can be concluded that BMZ and KfW (in cooperation with other general budget support donors) have systematically used the opportunities provided by the joint reviews and bilateral aid negotiations to discuss transparency and accountability issues around the budget process. Issues that have been raised in the joint reviews included, for instance, the need for more vigorous efforts to fight corruption and efforts to mobilise state revenues, the improvement of internal and external budget

control, progress with the devolution of competencies and resources to local governments or creating the institutional framework conditions for making public procurement more transparent (BMZ 2009, KfW. 2009c, MEF and PTF Mali 2010, interviews). Many interlocutors, including representatives of other donor agencies, reported that the German leadership of the review of general budget has been very effective in facilitating a fruitful policy dialogue with partners on these issues.

In addition to contributing to policy dialogue, German bilateral cooperation has supported a number of measures that aimed to make the budget process more transparent and oriented towards poverty reduction objectives. These measures included, for instance, the development of a project- and programme database for registering donors' contributions to the investment budget, the introduction of an operational guideline for improving and streamlining mechanisms of internal financial control with international standards, training courses for financial inspectors and assistance to the *Direction Général du Budget* for monitoring the expenditure chain. The GTZ also provided assistance to CARFIP for strengthening its capacities to implement the public management reform programme (PAGAM/GFP). Last but not least, the GTZ has also helped the Ministry of Finance to develop a transparent contractual basis for transferring budget resources from central government to local governments (e-mail exchange).

The focus of assistance provided by bilateral cooperation thus clearly lies on government institutions (ministries, tax administration) and the judiciary (SCCS). Much of this support is of a rather technical nature, focusing on macro economic planning tools, information systems, auditing and reporting skills and processes. However, as interviewees underlined, it is these capacities that are lacking and building them can contribute to creating the preconditions for other drivers of accountability to become active (e.g. parliamentary commissions that benefit from more timely and readable reports).

Strengthening accountability and transparency around the budget process is also the objective of training opportunities the International Institute for Journalism of InWEnt has been offering to journalists from Mali (and other African countries). In 2010, journalists from Mali took part in the two-week training course "Reporting on Public Spending" held in Nairobi. This course aimed to contribute to timely and quality reporting on the budget and use of public funds, by strengthening communication in budget management (IJJ 2010, p. 2). In the course participants were to gain a better understanding of concepts, procedures and best practices of public financial management, and the role of different actors involved, hints on how to liaise with civil society organisations and other stakeholders with an interest or mandate in budget oversight and control and the opportunity to exchange with participants from other countries on their experience (IJJ 2010, pp. 2f).

In addition to these lines of interventions around the national budget processes, GTZ, DED and KfW also promote the emergence of domestic accountability systems around budget processes at the decentralised level. These lines of intervention are described in the section on German support to democratic decentralisation.

Apart from these activities of bilateral German development cooperation, the German NGO DVV International has started to promote budget monitoring in its specific field of expertise: adult education. DVV has been promoting policy dialogue between government, networks of civil society organisations and other experts who are active in the area of functional literacy and non-formal education since 2002. In this way, DVV has contributed to strengthening participatory formulation of Mali's policy on non-formal education and the increase in national budget resources that are allocated to non-formal education. This process aimed to strengthen and give content to objectives on non-formal and adult education in the CRSP-process (interviews).

In the context of sectoral deconcentration and devolution of funds and competencies to local governments, it is likely that more funds for adult and non-formal education will be managed by municipalities. In its future work, DV international will therefore not only focus on strengthening the capacities of NGO networks and other stakeholders to influence and monitor budgets at the national level, but also at the local level (DVV international. 2010a, pp. and 2010b, p. 3).

Last but not least, Friedrich Ebert Foundation also reported that they were thinking about strengthening budget monitoring capacities of the Parliament, i.e. to provide training and other capacity building support to members of the Parliament for scrutinising the allocation to and spending of public resources in security sector (e-mail exchange with FES).

4.2.3 Policy processes and debates in the focal sectors of German cooperation

Support around the decentralisation process

German development cooperation has been supporting the Malian decentralisation process since its early phases in the 1990s. When the Malian government formulated its first National Programme in Support of Local Governments, the GTZ, DED and KfW engaged in a joint programme, the *Programme d'appui aux collectivités territoriales* (PACT) to ensure the coherence and complementarity of German financial and technical assistance in the context of this national initiative. Most bilateral German assistance for the decentralisation process has been provided by PACT, which has combined basket funding and financial advisory services for the Local Government Investment Agency (ANICT) granted by KfW with technical assistance aimed at building the capacities of local government and other stakeholders of decentralisation at the national and local levels. PACT has been operational since 2002 and is planned to run until 2013.

In addition, Germany finances a number of small measures that support decentralisation, e.g. DED supports municipal waste management and economic development as well as providing assistance to civil society to engage in dialogue processes with municipalities (CIM et al. 2010, pp. 9).

In 2010, InWEnt launched a new regional programme in support of capacity building for decentralisation in francophone Africa. In Mali, this programme has components that focus on strengthening local capacity builders, such as the Local Government Training Centre (CFCT). From the beginning, the national component of InWEnt's programme was formulated with a view toward providing complementary assistance to the GTZ, DED and KfW (interviews). Moreover, the director of CFCT had requested a CIM expert to advise the Centre on how to improve its management systems and modes of operation.

The modalities and priorities of German bilateral cooperation have evolved in line with the Malian decentralisation process and the design of the National Programme in Support of Local Government. The current joint programme proposal defines German bilateral development cooperation in the field of decentralisation and municipal development as a contribution to the National Framework Document (DCPND) and the third phase of the national support programme for local governments (PNACT III). According to interviews, PACT has contributed substantially to the discussion on the formulation of both of these documents.

The joint programme proposal for German assistance focuses on four areas:

- Improvement of the framework and processes of decentralisation
- Decentralised infrastructure and service provisioning and maintenance

- Strengthening municipal finances (i.e. resource mobilisation and financial management) as well as economic development
- Good governance and political participation

From interviews and programme documents, it can be concluded that strengthening systems of domestic accountability is an important objective in all four components. The need to promote dialogue between local government officials, citizens, civil society as well as the emergence of new lines of accountability between different actors of decentralisation processes is highlighted in the joint programme proposal and the annual report (CIM et al., pp. 5).

The following lines of support provided by German development cooperation in the field of municipal development and decentralisation appear to be particularly relevant for this stock-taking exercise:

- ***Helping to clarify the roles and responsibilities of different actors in decentralisation and local governance***

As highlighted by the focal sector coordinator for accountability mechanisms, in order to become effective, different actors of decentralisation processes and municipal development first need to know and understand their mandates and responsibilities. These are broadly defined within the framework for decentralisation, but local councillors, the staff of local government and the deconcentrated state administration and technical services often do not know their roles or how to interpret laws. Legal provisions have to be made operational in administrative procedures or agreements on cooperation and task division between different actors. This is also true for procedures that are to ensure the upward and downward accountability of local government, cooperation between different tiers of government and the oversight and control of local government. The fact that legal and administrative documents are issued in French makes it difficult for councillors and citizens, who are illiterate or have not mastered the official language to understand what their roles and responsibilities are. This in turn can lead to conflicts between elected local representatives and representatives of the state administration or service providers.

Since the beginning of the democratic decentralisation process, German development cooperation has invested strongly in training and capacity building with different actors of decentralisation in order to enable them to understand and assume their roles. Having supported the municipal advisory centres, PACT is now providing support for the CFCT. This centre offers professional training for the future and current staff of local governments, such as civil engineers, financial officers and administrators. Moreover, in collaboration with the German NGO DVV International, PACT has organised functional literacy courses for local councillors on topics of local governance. DED has contributed to capacity building measures for different actors of local governance in the context of the PACT programme and their own programmes, e.g. in the field of sanitation or agricultural development. The Rosa-Luxemburg Foundation was also planning to provide support for capacity building with different stakeholders of local governance, but at the time the interviews were conducted, the programme had not yet been defined (Rosa Luxemburg Stiftung 2010, p. 31).

- ***Strengthening participatory planning and multi-stakeholder dialogue processes***

One of the key features of PACT's approach is the programme's emphasis on multi-stakeholder planning and dialogue processes. Assistance for such processes has been provided in different areas, with a view toward helping local government to facilitate participatory planning and budgeting processes at the local level.

For instance, in collaboration with other projects and donors who provide support to local government, PACT has helped the Direction National de la Décentralisation to develop a methodology for participatory municipal development planning that involves representatives of local civil society, the deconcentrated technical services and administration. Over the years, this methodology has been refined and complemented by instruments that enable mayors and elected councillors to hold public hearings and engage in participatory evaluations of their performance throughout their mandate.

Moreover, with a view toward stimulating local economic development, the programme has developed an approach for a more transparent and accountable management of rural markets, involving all relevant stakeholders (local councillors, technical staff of the municipality, the association of market vendors, citizens). PACT has also developed approaches that aim to ensure the transparency and sustainable management of natural resources, such as land, water, forests and other natural resources. These resources are potentially an important source of income for local governments in rural areas, but also tend to be disputed due to competing claims by different users and the overlapping regulatory powers of modern and traditional institutions (e.g. chiefs, municipalities, representatives of the central state). Box 1 gives two examples.

Box 1: Practice case - Promoting frameworks for multi-stakeholder dialogue and collaboration

In the context of the PACT programme, GTZ and DED have developed a number of approaches that aim to help local government to assume competencies in the field of local development and the provision of decentralised services. The following two examples illustrate how these approaches have helped local government to engage in dialogue with other actors in local development and to develop transparent procedures for cooperation and the management of local affairs, including clear lines of accountability.

Developing new approaches to managing rural markets in Malian municipalities. In Mali, GTZ and DED have assisted local governments in rural areas to mobilise and account for revenues generated by local markets. This approach involves all relevant stakeholders, i.e. local councillors, relevant technical staff of the municipality, associations of vendors and representatives of the population who live close to the market. Based on a joint evaluation of the potential of revenues that could be generated around the market, representatives of the municipality and vendors negotiate the level of taxes and fees. A market management committee, elected by the vendors, then ensures that fees are collected. Part of the fees and taxes are then passed on to the municipality, which reinvests them in cleaning and maintaining the market infrastructure and improving the surroundings of the market (e.g. building public latrines, improving the drainage system or creating more parking spaces). GTZ's and DED's assistance has helped both the association of market vendors and the municipalities to manage revenues (taxes and fees) more transparently and in a cooperative way. Both entities now account for the use of these financial resources. According to interviews, this approach has not only helped municipalities to generate new revenues, but also contributed to improvements in market hygiene and the maintenance of infrastructure facilities. Market vendors and citizens have gained confidence in their elected representatives and are now more willing to pay taxes and fees, as they have seen that the resources are administered in a transparent way and spent on services that are of benefit to them.

Helping municipalities to manage and regulate small-scale mining sites in collaboration with artisan miners. Mining has a long tradition in Mali and small-scale mining is an activity that is expanding. Small-scale mining of ores and building materials generates income for local communities and stimulates local economic development, but also may also cause environmental degradation, new social problems and, potentially, conflict. For instance, miners tend to live in temporary settlements in make-shift accommodation without sanitation, close to the extraction sites. Working conditions are precarious, and prostitution, drug dealing and delinquency frequently emerge around extraction sites.

Municipalities have been vested with powers to manage and regulate small-scale mining activities on their territories and to levy taxes. However, due to lack of capacities and expertise, few municipalities assume these functions.

Together with municipalities, miners' associations and other stakeholders, PACT has developed and tested a methodology to help municipalities develop a partnership with the cooperatives or associations of miners that exploit sites and delegate management tasks to them. More specifically, the approach involves measures that aim to:

- sensitise the miners regarding the rights of the municipality to manage the site and to levy taxes
- establish frameworks for dialogue, negotiation and co-management of mining sites between representatives of miners and the municipality
- build awareness with miners and citizens of the municipality of environmental problems
- ensure that the municipalities use part of their revenues for investment in sanitation and activities that aim to limit environmental damage
- improve social cohesion, improve working conditions and create job opportunities in mining communities

In the context of this approach, PACT has developed a legal guide for local governments that explains existing legal provisions, their mandate with regard to managing, regulating and taxing mines and important terminology. This guide is freely available on the web.

It should be noted that advisory services for both approaches are provided by local capacity builders, whom the programme has trained in the methodology. This methodology has been tested and implemented in municipalities in the target areas of PACT, but can be replicated elsewhere.

Source: interviews, PACTc. L'exploitation des carrières et des mines dans les collectivités territoriales. Guide juridique: PACTd. Gestion communale des mines et carrières; PACTe. Gestion des foires communales. Bamako

• **Strengthening decentralised budget processes, public financial management and fiscal decentralisation**

PACT has provided technical assistance for strengthening the capacities of local councillors, municipal and representatives of the de-concentrated state administration to assume their respective responsibilities in the field of decentralised public financial management and to improve financial management systems at the sub-national level. On the job training modules, including components of peer learning, have been developed for different target groups (councillors, financial officers, supervisory authorities) and municipalities have been accompanied in their efforts to test and institutionalise budget procedures and financial management systems, which had to be built from scratch. In collaboration with a number of pilot municipalities, PACT has also developed an approach that enables municipalities to publicly account for and enter in a dialogue with citizens on the use of budgetary resources (PACTa). This approach has been widely replicated in the project area and beyond.

Local government is highly dependent on financial transfers from the central government. KfW has been contributing to the different grant mechanisms for local government since the beginning of the last decade and advised the government on the design of a performance based grant system for municipal infrastructure, that includes elements of cross-subsidisation. Moreover, the German Embassy, KfW and GTZ have taken an active role in policy dialogue on fiscal decentralisation and tax reforms. Fiscal decentralisation and local resource mobilisation will also be important topics for InWEnt's activities in support of local capacity builders, which will put a strong focus on developing training modules, exchange of experience and dialogue on fiscal decentralisation and issues of local resource mobilisation.

- **Support for strengthening M&E capacities and developing new accountability mechanisms**

German development cooperation has been a strong supporter of efforts to strengthen the capacities of national and local government to monitor and assess processes and decentralisation and municipal development. In collaboration with a number of other projects, PACT helped the DNCT to test and develop an instrument for self-assessment of local government in 2006. The programme also sponsored a regional knowledge management initiative that aimed to document and disseminate experience with different tools and approaches that aimed to strengthen M&E capacity of actors of decentralisation and local accountability systems (Le Bay and Loquai 2008).

Since then, PACT has developed methodology that systematically aims to anchor accountability mechanisms in policy cycles at the local level. At the beginning of their mandate, mayors and local councillors go through an “initiation” receive training on key issues of local governance and learn to engage in a dialogue with different actors of local development on their expectations and plans. In the course of their mandate, the elected officials are accompanied to conduct participatory planning processes and learn to publicly account for the implementation of their plans and the use of resources on a yearly basis (PACT 2009, PACTb). At the end of the electoral mandate, the municipal council then accounts for their performance to different stakeholders of local governance (*bilan communal*).

According to interviews, these institutional innovations have significantly contributed to raising citizens’ interest and understanding of the purpose of local self-governance, their willingness to pay taxes and improved perceptions on the legitimacy of local councillors. The mechanism of the *bilan communal* has received much attention from the Malian government and other donors and at the time the interviews were conducted, there were discussions on legally codifying this approach. It already features in the planning document of PNACT III as a measure to be replicated in the whole country (MATCL 2009, p. 13).

The GOVNET’s draft study on aid and domestic accountability in Mali has lauded PACT’s approach and argues that the project has the potential to significantly contribute to strengthening domestic accountability in Mali.

- **Support around policy processes in the focal sector “promotion of sustainable agriculture”**

German bilateral cooperation in the field of agriculture and environment has a strong focus on irrigated agriculture. From interviews and available documents it can be concluded that domestic accountability is currently not a strong focus of German bilateral cooperation in the field of agriculture and natural resource management area.¹¹ However, interviewees pointed to a number of project components and lines of intervention that appear to be relevant for this stock-taking exercise.

For instance, this Mali-Nord Programme which has been integrated in above mentioned Programme in Support of the Sub-Sector of Small Irrigation (PASSIP), has been involved in facilitating dialogue between the different parties to the conflict(s) in the Northern Mali. After the end of the 1990 Tuareg uprising, the programme played an important role in bringing the different parties to the conflict together to jointly reflect on new structures of local governance in the northern region of the country. The programme has also helped to communicate information on peace settlements in recent years with a view to helping create transparency on issues related to the conflict (GTZ website and interviews).

Other activities that were considered relevant for this study were the efforts of the GTZ technical advisor in the Ministry of Environment, to build citizens’ awareness on environmental issues and

¹¹ As mentioned above, the sector strategy paper made no reference to domestic accountability, a joint programming document was not available. The author would be grateful to receive additional information for updating this section.

activities of DED that aimed to strengthen organizational capacities of farmers' organization and their access to information on agricultural policies and market information (website and interviews).

GTZ has assisted the Ministry of Agriculture to draft a new sub-sector policy document for the field of small-scale irrigation (*Programme national d'irrigation de proximité - PNIP*). This document was validated in December 2010. It aims to provide orientations for all actors intervening in this sector (Ministère d'Agriculture 2010). Interlocutors mentioned that representatives of civil society and the regional assemblies had been involved in the process of preparation and had received assistance for analyzing and influencing policy formulation. Moreover, Germany has been leading the thematic sub-group "Irrigation" that was in the process of preparing a programme-based approach involving German sector budget (interviews). It will be interesting to see to what extent the shift towards such an approach will result in a stronger focus of support on strengthening potential drivers of domestic accountability and their interaction. However, interlocutors mentioned that the design of a joint financing mechanism for the PNIP would require the finalisation of sector policy document for agriculture and a related investment plan. Work on both were only slowly progressing (interviews, BMZ 2011b, p. 8).

In addition to bilateral German development cooperation, Rosa Luxemburg Stiftung is also active in the agricultural sector and runs a project that explicitly aims to strengthen domestic accountability around policy processes in the agricultural sector in Mali. Their project in support of farmers' organisation in Mali explicitly aims to strengthen the capacities of these organisations to assess, influence and monitor policies in the agricultural sector. Training and other capacity building measures intend to sensitise members of farmer organisations on important policy issues and debates in the field of agriculture and environment and enable them to engage in dialogue with the government and the private sector. LSA also supports analytical work that helps its target groups to identify avenues for influencing policy debates and to understand the implications of public policies on their livelihoods. Some of these activities were for instance targeted to helping farmer organisations to formulate a strategy paper that reflected the interests of small peasant farmers and could be used for lobbying and dialogue with the government. All these activities are jointly with a local partner, the NRO Institut de la Recherche et de Promotion des Alternatives en Développement (Rosa Luxemburg Stiftung 2010, p. 20).

4.3. Support to specific drivers of accountability and other policy processes

In addition to the above-mentioned efforts to strengthen support around key policy processes, organisations, such as the German political foundations, Deutsche Welle and some German NGOs have assisted particular drivers of domestic accountability.

The **media** have been identified as a key driver of accountability in chapter 3. Box 2 illustrates how different German development organisations aim to strengthen the **media** as drivers of accountability.

The German political foundations also provide support to a range of other actors, such as civil society networks, parties, ombuds-mechanisms and institutions of the judiciary. Often their activities aim to bolster, amongst others, control and oversight functions and focus on **strengthening relational capacities**, e.g. cooperation and debate between public authorities and civil society organisations with a view toward increasing public awareness on policy processes, such as the negotiations on trade agreements, such as the Economic Partnership Agreements or reform of the justice sector in the case of FES. The following examples give an idea of how the political foundations aim to strengthen the accountability functions of various institutions and their interactions:

The Friedrich-Ebert Foundation organised a number of training programmes and seminars for leaders and members of different **political parties**. These events aimed at facilitating the transparency and communication within parties, the cooperation between parties and media actors and parties' capacities to aggregate and articulate their members' interests in policy processes (Friedrich Ebert Stiftung 2009, p. 6). In previous years (2007-2009), the Friedrich Ebert Stiftung has also facilitated reflections and discussions on the role and governance problems of the **justice sector**. For this purpose, the foundation commissioned a study entitled "Governance of Justice in Mali". According to FES, discussions engendered by this study contributed to reviving the debate on the reform of the justice sector (Friedrich Ebert Stiftung 2009, p. 7). FES also helped **the Espace d'Interpellation Démocratique** to publish its proceedings and make it available to the interested public.

A project of the Rosa Luxemburg Stiftung pursued a rather comprehensive approach to strengthening **farmers' organizations**, with a view to enabling them to influence agricultural policy making. The project was implemented with the Malian NGO "Institut de la Recherche et de Promotion des Alternatives de Développement (IRPAD/Afrique)". It provided training on environmental issues for members of farmers' organizations, and helped to build their capacities for analysing the implications of agricultural policies and for lobbying. All these activities explicitly aim to capacitate farmers' organizations to engage in a dialogue with policy makers on policies that can better take the realities of small farmers' lives into account, together with the negative impacts and risks current agricultural policies impose on the livelihoods of this group of the population (Rosa Luxemburg Stiftung 2010, p. 5 and 20).

According to reports, the Konrad-Adenauer-Stiftung has supported **local government**, the **armed forces**, **CSOs** and political parties, mainly by offering key representatives of these institutions the opportunity to participate in regional training courses and seminars. According to information on the foundation's website, topics such as the accountability of local governments, democratic control of the armed forces and civic education have been addressed. However, the information available does not allow us to assess to what extent the foundation conceived these measures with a view toward strengthening domestic accountability systems (Loetzer K. 2010).

Interlocutors emphasised that these activities in support of the media were rather small and did not involve high costs. Nevertheless, they could have substantial impact, because journalists act as "convenors of political dialogue" and "catalysts of political awareness building" and played an important role as agent of civic education in Mali

From the information available, it seems that German support for media as drivers of accountability is rather fragmented. Some interlocutors deplored that there was no BMZ strategy or position paper on cooperation with the media. They argued that consequently existing expertise was not systematically used. Interlocutors also noted that there were few incentives for bilateral aid agencies to explore the possibilities of cooperation with other actors of German development cooperation who had expertise in supporting the media, such as Deutsche Welle, political foundations or some NGOs).

Assistance around the following policy processes that fall outside the focal areas of German aid was mentioned as also highly relevant in interviews:

InWEnt ran a programme of regional training courses on the EITI that aimed to provide a platform for EITI stakeholders from the government, the private sector and from the civil society of candidate countries to share experience and best practice and to learn from peers and experts. The German NGO DVV International promoted multi-stakeholder policy dialogue around policies of non formal and adult education at the local and national level. It also helped to strengthen the capacities of associations of service

providers to organise with a view toward ensuring that technical expertise was taken on board in policy formulation.

Box 2: Practice Case - Strengthening the media as drivers of domestic accountability

Although support to the media is not a specific focus of German development cooperation, a number of German development organisations have provided active support to media organisations with a view toward strengthening their role as drivers of accountability and as vehicles for building political awareness on important societal debates. The following examples of lines of interventions illustrate how this was done.

Training radio journalists for reporting on and “monitoring” election processes

The political foundations and GTZ regularly provide assistance to media actors around national and local election processes, with a view toward contributing to their transparency. For instance, during the 2007 presidential and legislative elections, the **Friedrich Ebert Stiftung**, together with **Deutsche Welle Academy**, organized a training course for radio journalists to enable them to produce high quality reports and features. The joint **GTZ/DED/KfW** programme in support of local governments has cooperated with municipal radio stations in efforts to encourage female candidates to run for local elections.

Strengthening local radio's role in civic education and building political awareness

For a number of years, the **Rosa Luxemburg Foundation** has provided support to the *Association Radio Kayira*, a local broadcaster. The assistance is intended to help this network association to develop high quality and up-to-date radio programmes providing information on political developments and debates (reports, commentaries, news). A particular focus lies on news features that can politically sensitize people in rural areas regarding their civic rights and raise their interest in topics such as human rights and civil liberties, corruption, good governance and gender, and to enhance listeners' understanding of political issues. The programmes also explain how citizens can engage politically and organize to influence policy making or defend human rights and their own interests. Many of the programmes have participatory elements and allow for interaction between listeners and journalists (e.g. question sessions or call-in debates). Moreover, the project also supports training activities for members (so called listeners' clubs) of *Association Radio Kayira*. The members of clubs of female listeners in particular have been helped to become politically active. They have been trained to set up women's organisations and to engage in political campaigning, so that they could run as candidates in municipal elections.

Promoting new technologies and instruments for stimulating political debate

Together with the private radio station Radio Kledu, the **Friedrich Ebert Stiftung** has established a well-known radio programme that brings together journalists and political decision makers to discuss topical issues. The programme is broadcast live. Particular attention is given to involving journalists working in the different regions of the country and to actively involving female journalists. Moreover, a seminar and a number of radio programmes have been conducted to sensitize Malian journalists on new media technology's potential for informing, educating and sensitising citizens.

Interlocutors emphasised that these activities in support of the media were rather small and did not involve high costs. Nevertheless, they could have substantial impact, because journalists act as “convenors of political dialogue” and “catalysts of political awareness building” and played an important role as agent of civic education in Mali.

From the information available, it seems that German support for media as drivers of accountability is rather fragmented. Some interlocutors deplored that there was no BMZ strategy or position paper on cooperation with the media. They argued that consequently existing expertise was not systematically used. Interlocutors also noted that there were few incentives for bilateral aid agencies to explore the possibilities of cooperation with other actors of German development cooperation who had expertise in supporting the media, such as Deutsche Welle, political foundations or some NGOs).

Sources: Interviews and e-mail consultations with representatives of Deutsche Welle, FES and the Programme d'Appui aux Collectivités Territoriales (PACT), the Rosa-Luxemburg Stiftung 2010, pp. 21; the Friedrich Ebert Stiftung, Annual Reports (2005-2009).

4.4. Complementarities and synergies between different actors and instruments of German cooperation

Interlocutors described cooperation between the different German bilateral cooperation agencies as very good and fruitful. The multi-level approach to strengthening domestic accountability and synergies between the interventions of the various bilateral agencies around budget processes, public finance management and decentralisation was seen as a strong point of Germany's approach to strengthening domestic accountability.

According to interviews, the KfW's PGF-manager, the manager of the GTZ's macro-economic advisory programme and the focal sector coordinator for decentralisation met almost weekly and frequently exchanged their experiences regarding strengthening budget transparency and public financial management at the national and sub-national levels. For instance, drawing on experiences that PACT had with improving the transparency of budget processes and public financial management at the local level, GTZ's macro-economic advisor could help his partners at the national level to review and adapt the law that governs the transfer of financial resources from central to local government (interviews, CIM et al. 2010, p. 16). There was also very close collaboration between the German Embassy, the PGF-manager and GTZ's macro economic advisor and other agents of German development cooperation in preparing the joint review of budget support, in order to ensure that issues relevant to strengthening domestic accountability, such as the transfer of resources to local government, tax reform, budget transparency and controls were adequately addressed and well-presented in policy dialogue with high ranking government officials.

Complementarities and synergies between the different lines of intervention in support of domestic accountability of German development organisations seemed to be particularly strong in the field of decentralisation. In the context of the PACT programme, DED's technical assistants and GTZ's experts were working as one team, jointly developing the above-mentioned approaches in support of multi-stakeholder dialogue and accountability systems at the local level. The experiences gained were then systematically documented with a view toward replication and integration in a legal framework and in national policies. Moreover, deliberate efforts had been made to join forces with DVV International in the field of civic education and with InWEnt in the field of capacity building.

From interviews, it can be concluded that Germany's decision to grant general budget support provided bilateral development cooperation with new opportunities for addressing issues of domestic accountability in high level policy dialogue. This holds true for issues that in the view of German development cooperation needed to be addressed in order to strengthen the accountability of specific institutions or mechanisms, as well as for technical or institutional innovations that had been developed and tested at the local level and could substantially strengthen accountability and the transparency of policy processes, if replicated at the national level.

Whilst agents of bilateral German development cooperation acknowledged that in general the German political foundations had a lot of expertise and experience in working with key accountability institutions, such as Parliament, the judiciary, ombuds-institutions and the press, the work of the foundations seemed to evolve largely separate from that of bilateral cooperation. According to interviewees, reasons for this were the independence of the foundations, differences in thematic focus, and the lack of in-country presence of some of the foundations who operate in Mali, as well as a lack of knowledge on potential areas for joint action (e.g. on the activities of RLS).

Some interlocutors expressed the view that it would be worthwhile to invest in a debate and exchange between the different organisations of German development cooperation on their respective efforts to strengthen domestic accountability systems and their experiences. Others argued that there were sufficient opportunities for exchange of experiences and exploring synergies, e.g. at meetings organised by the German Embassy. In their view the lack of cooperation between bilateral German cooperation and the political foundations was simply a reflection of the fact that their approaches were too different. It was also argued that a strict division of tasks between different groups of organisation was necessary, because bilateral cooperation could not simultaneously advise the ministry and provide support to the press, Parliament, opposition parties and institutions that are supposed to control the government. This latter support should rather be provided by the German political foundations.

Several interlocutors remarked that more attention should be given to assisting independent media as drivers of domestic accountability. They emphasised that journalists often lacked the professional skills or technology to thoroughly investigate, report objectively or to report on more complex issues, such as budget processes, reforms of the procurement or tax systems in a way that was interesting and easily accessible to their audiences. In this context, a number of interlocutors argued that the BMZ may need to take a stronger position with regard to supporting the media. Whilst recent strategy papers have mentioned the media as an important actor, a coherent strategy or position paper was missing in the view of these interlocutors. Consequently, they argued, German development cooperation intervened in a very fragmented way and there were no systematic efforts to make use of existing expertise in this field or to promote strategic alliances between best link strengthen interaction between Parliament, the Judiciary, the SCCS or other accountability institutions with the media (interviews).

5. The role of German support in wider efforts to support domestic accountability

In consultation with different representatives of German development cooperation in Mali, three representative of other donors were interviewed on their the broad lines of their approach towards strengthening domestic accountability: the European Commission, the Canadian Embassy who also manages the activities of the Canadian International Development Agency and the Embassy of the Netherlands, that defines the Netherlands' strategy for cooperation and manages i. a. the general and sector budget support that is granted to the Malian authorities. There was a broad agreement that these three donors did not only play a crucial role in promoting domestic accountability in Mali, but had also cooperated closely with different actors of German development cooperation in their efforts to contribute this objective.

Apart for information on their approach, the representatives of these donors were also asked for their views on the role of German development cooperation, the differences they saw with regard to their own organisations' approach and scope for greater synergies and complementarity between donors in their efforts to strengthen domestic accountability.

5.1. The Embassy of the Netherlands

In 2010, the Netherlands were the biggest bilateral donor of budget support in Mali. The Embassy of the Netherlands, which manages the bilateral aid portfolio, has also been a strong advocate of programme-based approaches since the beginning of the last decade.

In 2010, the Netherlands committed 52 mio EURO in bilateral development assistance, which was concentrated in three areas: health, education and economic development in the agricultural sector. Progress with regard to good governance is considered a priority in all concentration areas and the governments' commitment to this objective a pre-condition for Dutch budget support. Moreover, as a component of good governance, domestic accountability has become an important cross-cutting topic for the Netherlands which has been systematically mainstreamed in the Netherlands cooperation portfolio in the last years (interview, Bossuyt et al. 2009). At the same time, our interlocutor from the Embassy emphasised that it should be the Malian Government who takes appropriate initiatives in this regard and that there are limits to donors promoting domestic accountability systems through policy dialogue, financial or technical assistance (interview).

The Embassy usually does not directly provide support to potential drivers of domestic accountability. It considers that capacity building and other efforts to strengthen drivers of horizontal accountability should be undertaken and managed by the partner government. The role of the Embassy therefore mainly lies in discussing issues of domestic accountability with representatives of the Malian Government, bilaterally, in the context of sector dialogue and joint reviews and encouraging it to strengthen their domestic accountability systems, if necessary with the help of local, Dutch or international capacity builders.

In addition the Embassy has directly co-financed programmes of Malian organizations that are of relevance for strengthening domestic accountability. In the context of its support to human rights and democratization, the Embassy has for instance supported for several years the Malian Association of Human Rights (*Association malienne des Droits de l'Homme*) and the *Clinique juridique DEME SO*. The latter is a Malian NGO, that provides for instance advice to victims of civic rights abuses, runs civic education campaigns to inform citizens on their civic rights and their obligations towards the state and trains para-legal advisors in order to improve citizens' access to justice (website Clinique DEME So). Besides, a number of organisations that receive subsidies from the Netherlands Ministry of Foreign Affairs or manage programmes that are financed by the Dutch Embassy, have run activities that aim to strengthen domestic accountability systems in one way or another. There is no space for an exhaustive description, but the following examples can illustrate how they intervene:

SNV supports a host of activities aiming to improve the transparency of service provision, the accountability of local government and the capacity of Malian NGOs to provide input into national debates and dialogue on sector policies in the focal areas of Dutch cooperation. In the context of its efforts to support the country's decentralisation and municipal development, SNV has closely collaborated with GTZ and DED. Together with and their Malian partners, SNV has tested instruments that aimed to strengthen participatory planning and consultation processes at the local level and the accountability of the newly established local governments.

Moreover, SNV presently implements a capacity building programme for the Malian Association of Municipalities (AMM) that is funded by the Netherlands Embassy. This programme assists the AMM to develop their capacity to lobby more effectively with the central government for a transfer of resources to municipalities. It also advises the AMM on how to provide input to policy formulation and monitor the implementation of policies in the field of health and education (interview).

In collaboration with the **Royal Tropical Institute**, SNV helps to build multi-level partnerships to improve health standards in Mali. An important component of this programme is to assist different actors, such as the local community health associations and municipalities to define their respective roles and responsibilities, a pre-condition for transparency and accountability. In addition, tools and procedures have been developed with these actors for to jointly monitor and evaluate service delivery and health standards (reference).

The **Netherlands Institute for Multi-Party Democracy** runs programmes that aim to strengthen the outreach and policy formulation capacities of parties as well as dialogue and networking between civil society organizations and political parties on issues of common concern, such as the reform of the electoral system. These activities aim to contribute to promoting interaction between CSOs and parties, whilst strengthening their specific roles as drivers of accountability around election processes.

The **Dutch NGO Oxfam-Novib**, together with two local NGOs has conducted action research on citizens' access to legal processes and justice at the local level in Mali. Best practices have been identified with a view to replication (to be checked). In addition, OXFAM-Novib has supported the first large budget monitoring initiative, the *Programme citoyen de suivi budgétaire* which has been implemented by the Groupe Suivi Budgétaire (GBS). This programme was launched in the follow up of regional conference on "Citizens' control and of the GBS and its members to monitor budget processes at the national and local level, to strengthen the communication on budget related issues between CSOs, the government and donors and to help the network and its members to develop lobbying activities related to budget monitoring. In 2009, the GBS published a "National study on the participation of civil society organisations in the budget process in Mali" (Groupe de suivi budgétaire Mali 2009). This study provides a good overview of the state of art of CSO participation in budget processes or budget monitoring activities, focusing on the fields of health and education. The study also identifies opportunities for CSO's to strengthen their involvement and makes recommendations on how ensure greater access of CSOs to budget information and relevant debates. These recommendations include detailed proposals on how to institutionalize participation.

It should be noted that activities of the programme are strongly concentrated on the health and education sector. These sectors have received considerable amounts of sector budget support from the government of the Netherlands. Moreover, in the past, Dutch NGOs, such as SNV and Oxfam had pointed to problems of budget support "trickling down" and being accessed by target groups at the local level.¹² Thus SNV and OXFAM had also supported the a study on "The effectiveness of budget aid and implications for actors in the field of decentralisation and local development in Mali" which had pointed to the these problems and pleaded for a greater implication of NGOs and local governments in policy dialogue on budget support and the monitoring of budget support (FONGEM 2007).

5.2. The Canadian International Development Agency

Like the Embassy of the Netherlands, the CIDA has been a strong advocate of budget support in Mali. Moreover, Mali has been selected as a focus country in the context of Canada's new aid effectiveness agenda and in this context the Canadian Embassy had taken on the leadership of the Donor Group in 2010 (interview). Remarkably, Canada is one of the few donors that have chosen to engage in a more substantial way in the justice sector. Besides, the Canadian Government has supported the Government of Mali's efforts to fight corruption since the beginning of the last decade and helped to set up the BVG. For

¹² This information comes from previous research by the author.

these reasons, Canada was considered an important donor to consult in the context of this study by German interlocutors.

Canadian bilateral development cooperation focuses on the following areas: the social sectors (health and education), agriculture/food security and what is called “structural reforms”, i.e. institutional and public management reforms. In 2010, Canada provided budget support to the sectors of health, education and for public financial management. For this study, the following lines of intervention were considered most relevant:

Canada is lead donor for the justice sector and has supported the GoM's Project for the implementation of the ten year reform of the justice system (PRODEJ) since 2003. Assistance has focused on building the Ministry of Justice's responsibility to coordinate and implement the project as well as civil society's capacities to participate actively in the reforms with a view to ensure a greater transparency and accessibility of the justice sector for citizens (CIDA 2010). At the time of interviewing the Canadian Government had just approved a new 20 mio CAD (14.81 mio Euro) programme of technical and financial assistance. This programme will receive 2 mio crowns (0.85 mio Euro) of delegated assistance from Denmark (interviews). All of our interlocutors assessed the Canadian engagement highly relevant for strengthening domestic accountability systems.

In addition, Canada has supported the GoM's Institutional Development Programme, a line of support that was considered a contribution to strengthening the accountability and transparency of public service provision. In all these measures in support of institutional reforms high attention is given to partners capacities to mainstream gender concerns and develop affirmative action (interview).

Canada's sector budget support for public financial management aims to support the implementation of PAGAM/GF. Besides, assistance has been provided for accompanying capacity building measures. For instance, in 2009, consultants of the *Institute of Public Administration of Canada and Rights & Democracy*¹³ has helped the Cellule d'appui à la réforme des finances publiques, a unit of the Ministry of Economy and Finance to formulate a plan for phase II of the PAGAM/GF, including a strategy and an M&E mechanism. According to reports, the elaboration of the strategy followed a highly participatory approach, involving key stakeholders, such as representatives of ministries, of the public finances commission of the National Assembly, civil society, media and the donor community in policy formulation and the validation of the new strategy document. Important objectives of the second phase of PAGAM refer to the mobilisation of resources, the strengthening of the transparency of budget processes and fiscal decentralisation.

In autumn 2010, the Canadian government was planning to launch a new phase of a programme in support of the mobilisation of internal resources worth 18.5 mio CAD (13.48 mio EURO). This programme would focus on strengthening the capacities of two tax administrations, the Directorate General of Taxation and the National Directorate of Land Registry and Cadastre with a view to increase resource mobilisation. The project will also contribute to a more sustainable funding of the decentralisation process. The project was deemed highly relevant for strengthening domestic accountability, as it intended to increase the transparency of resource mobilisation and tax fairness through capacity building measures and improved information systems (interviews, CIDA 2010).

CIDA has been the strongest supporter of the Office of the Auditor General (OAG) of Mali, since it helped to establish this institution in 2003. The present project in support of the OAG mainly aims to assist this institution with anchoring modern audit standards, to improve internal management processes and

¹³ Rights & Democracy is a Canadian consultancy agency.

strengthen is communication strategy. Some other activities aim to improve the knowledge and skills of administrators and local experts and consultants who support the OAG's audit operations. The Canadian Embassy is acutely aware of the fact that the government has committed to building up a Supreme Audit Institution that is compliant with agreements made in the UEMOA. Our interlocutor also acknowledged that there are different views within the donor community on how external control should be exercised. However, he emphasised that the OAG has been established with strong support from the President, has become more and more performant, and that the institutions' reports received increasing attention by the press and the public. As long as the GoM did not chose to put away with the OAG, would therefore continue to support this institution in line with needs and plead for a clearer definition of tasks between the OAG and the Accountancy Section of the Supreme Court. A main focus of future support would like on strengthening the follow up of the reports of the OAG by Parliament and the institutions interaction and communication with other drivers of accountability, such as civil society, media, municipalities and private sector associations (interviews).

Finally, Canada is one of the donors who is planning to contribute to a common fund in support of civil society organisations that will be managed by the EU. Previously, Canada ran its own civil society support fund, which assisted selected civil society activities in fields such as lobbying, campaigning, mobilising public opinion for important political debates and strengthening domestic accountability around election processes, in particular, electoral abilities and skills of women and their representation of women in election management and monitoring structures (CIDA 2010, interviews). This fund had also provided support to the media. In addition Canada delegated 5 mio CAD (3.7 mio Euro) to UNDP's programme in support of civil society organisations (PAOSC). This programme mainly assisted apex organisations, civil society platforms and regional consultation frameworks. According to our interlocutor, this programme built CSO's institutional and organisational capacities that were necessary to allow them to play a role as watchdogs and active contributors to policy formulation. He also emphasised that together with other donors Canada has ensured that civil society is systematically invited to participate in policy dialogue of the thematic groups (interviews).

5.3. The European Commission

The EU has always been one of the biggest donors of the country. Consequently, European Commission manages a rather large portfolio of activities that are of relevance for this study. In the following we focus of key lines of intervention that were highlighted in interviews and can give a rough idea of the organisation's approach towards strengthening domestic accountability.

It should be noted, that at the time the interviews were conducted, the EC had not yet developed an explicit strategy or operational guidelines on how to support of domestic accountability in partner countries. Nevertheless the organization was considered to play an influential role, not only because it was the biggest donor of budget support, but also because it provided high levels of assistance to national policy processes, that were seen as particularly important for strengthening domestic accountability. Moreover, it was acknowledged, that the EC had facilitated the implement of a number of national programmes, by helping the government in the design phase, granting large amounts of assistance and which in turn provided incentives for smaller donors to engage and align (e.g. in the case of the PNACT and the PDI).

In 2010, the European Commission was implementing assistance from two European development funds: the 9th and the 10th EDF. Assistance under the 9th EDF (2003-2008) focused on three areas of concentration: 1) infrastructure development, 2) state reform and decentralisation and 3) assistance to the implementation of the national poverty reduction strategy (CSLP and CSCR). The total amount of

assistance foreseen under the 9th EDF amounts to more than 460 Mio Euros. Of this, 154 Mio Euros was provided in the form of general budget support, including institutional development assistance in support of public financial management reforms, M&E of the national poverty reduction strategy and the strengthening of statistical services. Another 72 Mio Euros have been granted in the form of sector budget support for a programme in support of decentralisation, deconcentration and state reform, the *Programme d'Appui à la Réforme Administrative et de la Décentralisation (PARAD)*. In addition the Commission set aside 7 Mio Euros for the *Programme d'Appui et Renforcement des Initiatives des Acteurs Non Etatiques (ARIANE)*, a programme in support of civil society organisations (DEU-Mali, website).

The 10th EDF (2008-2013) concentrates on two areas 1) governance, in particular support to state and public sector reform; 2) support for economic development in the three northern regions of the country and the Niger Delta. Under the 10th EDF the EU continues its general budget support (150 Mio Euros) and its sector budget support for state reform and decentralisation (55 Mio Euros). In addition, the EC has been contributing to the formulation of a new programme-based approach (common fund) in support of civil society organisations and has decided to contribute 4.5 bio FCFA (around 686,000 Mio Euros) to this fund, which it will also manage as lead donor (interviews).

In addition to support in these areas of concentration, the EC has been implementing a number of other projects and programmes, e.g. in the fields of culture, regional integration, rural development and food security. In addition, Mali has also received assistance from budget lines. As highlighted in interviews, some of this assistance, which is difficult to track, may be relevant for this study. For instance, in June 2008, the Commission financed 48 projects in support of NGOs in Mali, contributing 40 Mio Euros (DEU-Mali, website).

In view of this rather complex aid portfolio and limited interview time, our interview with the representative of the European Commission focused on the following lines of intervention, which he considered most illustrative of the EU's approach to strengthening domestic accountability in Mali:

- ***Institutional support for monitoring and dialogue around the PRSP process***

The EU has provided assistance for strengthening the capacities of Mali's statistical services at the national and decentralised levels to monitor poverty reduction indicators and prepare poverty assessments. The results of these assessments have triggered public debates on poverty and the government's poverty reduction policy (interview). The EU also helped the government to set up and operate the *Cellule CSLP* and later on the Secretariat for Aid Harmonisation, providing financial and technical assistance. These measures were considered important for generating information on the progress of implementing the national poverty reduction strategies and enabling the government to facilitate a dialogue around this policy process with donors and civil society (interview).

- ***Assistance to public financial management reform and around the national budget***

The EC's programmes in support of general budget support have always foreseen an institutional development component. This component provided, for instance, assistance for training and capacity building for specific drivers of accountability around the budget and PRSP process, such as the SCCS, and staff for the Ministry of Economy and Finance and the Treasury. Under this component the EC also co-financed analytical work, for example, a study that looked into ways to improve the process of certification of accounts by the SCCS, which does not have the capacity or means to assess the accounts of all the country's local governments. The EC has also helped the Malian government to improve budget transparency. The *Groupe Suivi Budgétaire* and the International Budget Partnership

has criticized the Malian Government for providing only minimal budget information in the past (interviews, Mben 2011). With technical assistance from the EU and help of the International Budget Partnership, the Malian Government released its first Citizen's Budget in February 2011 and became the first francophone African country to issue such a document. Its purpose is to provide citizens with information on the budget process and the content of the budget in an easily understandable way (MEF 2011, p. 1). Representatives of the media and local NGO networks such as the *Coalition des Alternatives Africaines Dette et Développement*, and the *Groupe de Suivi Budgétaire* were consulted on the document and invited to its presentation, an event that was covered in the press. In the next step a summary of the Citizens' Budget will be published in local languages for broader distribution (IBP website). In order to ensure that the information is relevant for potential target groups, the members of a rural community will be consulted on the kind of budget information that they would be interested in (e.g. information on grants and subsidies for agricultural or educational projects and micro-finance). The Citizens' Budget has been posted on the website of the CDI and the Ministry of Economy and Finance and a number of radio and television clips are being planned that will explain the initiative and the way money is spent to ensure outreach to illiterate citizens (IBP website)

- **Support for decentralisation and state reform**

Like German development cooperation, the European Union has been an ardent and generous supporter of the Malian decentralisation process. The Delegation of the European Commission in Bamako has played an important role in assisting the Malian government with the design of its instruments in support of local government and in providing the necessary financial resources for implementing the PNACT across the whole country, as bilateral donors tend to concentrate their assistance in specific geographical areas. Under the 9th EDF, the Commission started to provide sector budget support for decentralisation and state reform for the first time. Assistance was granted through the PARAD programme, which aimed to strengthen decentralisation, deconcentration and other aspects of state reform. In addition to granting financial and technical assistance for the implementation of the PNACT II, PARAD also aimed to help the government to strengthen the oversight and advisory functions of the deconcentrated state administration vis à vis local government, by offering training and better equipment. The programme has also financed external controls by private auditing companies of the quality of the investments made by ANICT.

PARAD also provided technical assistance to CDI to implement measures aimed at increasing the transparency of administrative procedures and making public services more demand-oriented. Some of these measures are also intended to prevent corruption. For instance, in cooperation with the French technical assistant, the EC has helped the CDI to make price lists of administrative services. The EC has also assisted CDI to prepare a campaign for raising citizens' awareness of their rights vis-à-vis service providers, the administration, and the cost of services. In this context it should also be noted that the performance assessment framework for the EC's sector for budget support in the field of decentralisation and administrative reform includes the requirement for the Prime Minister to instruct the de-concentrated services to make the costs of administrative procedures public.

Other activities of CDI that were supported by PARAD were intended to make services more accessible and user-friendly. These included the creation of citizens' bureaus, where citizens can hand in applications for specific administrative procedures and receive advice. Moreover, PARAD provided assistance for conducting citizens' opinion polls to measure the performance of local governments and public services. For instance, in 2010, CDI published the results of two surveys which looked, among other things, into perceptions on corruption and the specific obstacles females, the handicapped and old people faced in their efforts to access public services. The results and recommendations of these

studies have been made public and the initiative has been positively acknowledged by civil society organisations (interviews). Another important line of intervention of PARAD aimed to strengthen the capacities of tax services at the decentralized level. It was hoped that this would not only increase fiscal revenues, but also enhance the transparency of resource mobilization at the local level.

The new *Programme d'Appui à la Réforme Administrative, à la Décentralisation et au Développement Economique Régional* (PARADDER) will pursue the above-mentioned lines of intervention, but also give more priority to improving the internal and external control of local government and deconcentrated state administration (e.g., through inspections and financial controls). Furthermore, the programme will also help to reform local tax administration and public financial management at the local level. In line with the PNACT it also aims to strengthen systems for monitoring and evaluating the progress of decentralization, state reform and citizens' satisfaction with the performance of local governments, public services and the state administration (interviews).

- **Support for strengthening civil society organisations**

The EU has long provided assistance to civil society organisations in Mali. The Cotonou Agreement explicitly recognises the important role of civil society organisations as actors of development who should be involved in the formulation of development policies and programmes. Accordingly, since the 9th EDF, the European Commission has followed a new approach to promoting civil society in Mali that not only provides subsidies for projects of NGOs in a large number of different fields, but also aims to help them to understand their role in institutionalizing participation, consolidating democracy and the rule of law, facilitating access to justice and public services and as actors of (local) governance (interviews, DUE-Mali website).

This new approach was promoted in the context of the Ariane project, which ended in June 2010. With a view toward strengthening CSOs' participation in policy formulation and dialogue, Ariane offered capacity building support, for instance, training CSOs in lobbying, policy analysis, organisational development, communications and networking. It helped NGOs to set up fora for exchange and learning at the regional level, so they would be better informed of important societal developments and political debates. The assistance was addressed to civil society organisations in all their diversity, including media and faith-based organizations, and also promoted interactions between different groups of actors. For instance, before the 2009 local elections, the project supported an initiative of civil society in the region of Koulikoro to organise debates on different themes around the elections, in collaboration with 30 independent radio stations. The debates aimed to inform civil society and citizens on their voters' rights, the electoral process, how to access the necessary administrative documents for participation, etc. (Ariane website 2010).

According to interviews, the European Commission played a very active role in policy dialogue on governance and different aspects of domestic accountability. In 2010, the Delegation of the EC led thematic groups on "decentralisation and institutional development", "democratic process and civil society" and sub-groups on public financial management reform and statistics. Our interlocutor emphasized that policy dialogue was an essential instrument in the EC's efforts to strengthen domestic accountability and that many of the indicators and performance assessment frameworks for the EC's sector and general budget support were aimed at strengthening domestic accountability systems. For instance, it can be argued that the performance assessment framework of PARAD reflects the objective of strengthening vertical and horizontal accountability, as it contains indicators that refer to the capacity of municipalities to hold regular council sessions and to inform the "tutelle" about the content of these sessions.

The 10th EDF has also introduced a new instrument in support of governance, the so-called “governance incentive tranche”, a mechanism that gives ACP partner countries access to additional funding from the EDF on the basis of their commitment to deliver governance reform. There are several steps to the decision-making process on these funds; one is a governance profile that is prepared by the EC in dialogue with other donors, another is the “Governance Action Plan”, which is prepared by the partner country’s government. The latter forms the basis for decisions on payment of the incentive tranche and is – according to the EC – regularly reviewed with the partner government in the context of policy dialogue (Mali – Union européenne 2007, annex 9). Many of the actions announced in this plan are relevant to the objective of strengthening domestic accountability, e.g. the decentralisation of the *espace d’interpellation démocratique*, the improvement of anti-corruption legislation and the strengthening of the CSSC. However, critics of the governance incentive tranche argue that the governance action plan is a unilateral commitment to the EC, or rather a list of good intentions that is not followed up with the same rigour as the performance assessment frameworks of budget support programmes (interviews).

Interlocutors emphasized that in the context of the above-mentioned programmes, the European Commission had co-financed a lot of audits and analytical work that provided valuable insights and advice on how to strengthen domestic accountability systems. Moreover, in 2010, the Joint Evaluation Unit of the European Commission conducted an evaluation of budget support. This evaluation has analysed to what extent the budget support that was provided until 2008 improved governance and accountability. According to interviews, the evaluation has looked at the involvement of Parliament and civil society in budget processes. At the time of writing, the findings of this evaluation had not yet been made public, but it is expected that they will provide further food for the debate on budget support and domestic accountability in Mali (and elsewhere).

5.4. Perceptions on the role of German development cooperation and scope for strengthening synergies with assistance of other donors

All interlocutors remarked that the thorough expertise of German bilateral cooperation in areas such as public financial management reform, decentralisation and irrigation emphasized that the thorough expertise of KfW and GTZ on public financial management reform, decentralisation and irrigation was an asset.

The interlocutor from the EC remarked that they benefitted from cooperation with the PACT programme, because GTZ and DED had experts “on the ground” that had considerable experience with capacity building and had tested different approaches to strengthening multi-stakeholder dialogue and accountability systems at the municipal level. As lead donor, the EC could draw on this expertise in policy dialogue with Malian authorities. Moreover, Germany, Belgium and the EC were pooling technical assistance in support of the Local Government Training Institute. It was acknowledged that the PACT programme had taken the lead role in helping the Malian government to “pull this institution off the ground”, which could contribute to replicating good practice in the field of multi-stakeholder dialogue and accountability systems at the decentralized level. Our interlocutor also emphasized that there was good and close collaboration with KfW and GTZ’s project in support of macro-economic support, e.g. on issues such as corruption, public procurement and strengthening internal and external control.

The representative of the Canadian Embassy noted that a strong point of German development cooperation was its reliability. When asked about perceptions on the role of bilateral aid agencies and the political foundations, he noted that in general it was not easy for an outsider to understand the exact

mandates and responsibilities of the different agencies. This could make it difficult to explore scope for joint action.

The representative of the Embassy of the Netherlands described cooperation with German bilateral cooperation as “very fruitful” and “based on trust”. In line with the Joint Assistance Strategy and efforts to limit the number of focal sectors, the Netherlands and Germany have explored closer collaboration in the form of silent partnerships. However, it was mentioned that concretising these efforts proved more difficult than expected on both sides. For instance, negotiations between on Germany becoming a silent partner of the Netherlands in the field of education that were regarded as promising, finally did not succeed, because assessed as too risky by KfW’s headquarters. Efforts of the Netherlands Embassy to convince their headquarters to delegate funds to KfW in the area of irrigation, were equally unsuccessful for procedural reasons. Both, Dutch and German interlocutors, felt that these arrangements could have allowed for harnessing comparative advantages, simplifying procedures and pooling thematic expertise in the sector policy dialogue with the partner, including on issues of domestic accountability and deplored these missed chances.

Our Dutch interlocutor also noted the sound knowledge and expertise of the bilateral implementation agencies as a strong point KfW’s sound knowledge in the field of public finance and thorough preparation of the 2010 joint review of budget support was seen as a factor that had greatly contributed to a good dialogue with the Malian government. However, he also pointed to marked differences between Germany’s and the Netherlands approach to co-operation. According to the representative of the Embassy, the Netherlands development co-operation depart from the assumption that domestic accountability and budget transparency could best be strengthened by providing financial assistance in the form of budget support, or - if conditions did not allow for this, as basket funding for sector wide approaches. As for technical assistance, the Netherlands did not have a bilateral implementation agency and therefore followed a “less classical approach” than Germany (interview): They left it to the partner to decide which organisation would be best placed to provide capacity building or institutional support (consultants, NGOs, think tanks, training institutions etc.).

Moreover, Dutch and international organisations that received funding from the Foreign Ministry or the Embassy were encouraged to promote local capacity builders. From interviews and literature it can be concluded that the approach followed with these local capacity builders gives considerable attention to strengthening their internal and external accountability.¹⁴ In the view of our interlocutor, this approach could enhance ownership and was regarded as more appropriate in the context of a shift towards programme-based approaches than more classical forms of technical assistance.

Reports and information from interviews clearly showed that there are different ideas within the donor community on how the Malian Government could best develop institutional capacities to effectively perform all supreme audit functions. Representatives of German (and other European) development organisations tended to favour a solution that would be conform to the principles agreed in UEMOA. Canada, who had invested for years in strengthening the capacities of the Office of the Auditor General emphasised the expertise and increasing public recognition this institution had acquired. However, all donors acknowledged, that for political reasons and it was rather unlikely that the Malian Government would opt for one institution or the other institution, but rather try to keep both “alive”. In this context, the only feasible short term option may be to encourage the government to define a clearer task division between the BVG and the SCCS and invest in selective capacity building and networking between these institutions.

¹⁴ This information was obtained in interviews conducted in the context of other studies.

However, on the whole the debate on strengthening supreme audit functions clearly shows the limits of harmonisation and policy dialogue.

All our interlocutors shared the view that the shift towards budget support required parallel efforts to strengthen the capacity of CSOs and their networks to engage in policy dialogue with the government and the donors and to act as watchdogs. Their efforts to set up thematic discussion groups that would better allow to accompany and engage in policy dialogue with the Donor Group was welcomed in this regard. According to interlocutors the negotiations on a common fund for support to CSOs were already quite advanced. As Germany is already assisting civil society in other ways, Germany will not contribute to this facility. Representatives of other donor agencies and a Malian civil society network felt that it could nevertheless be worthwhile for the different actors of German development cooperation to reflect on how they would relate to this new funding instrument, e.g. sensitise CSOs they worked with on new opportunities for capacity building and financial support and to explore complementarities with their own measures. This last point was emphasised in relation to the work of the Political Foundations. For some non-German interlocutors it was hard to understand, how these organisations related with German bilateral cooperation and what was their specific mandate and expertise with regard to promoting CSOs as drivers of accountability.

Conclusion

A more accountable and participatory government system was central to Mali's democratic transition in the 1990s. This was an important promise of the *Pacte National*, that brought the civil war in the north of the country to an end. Commitment to more accountable forms of governance also features prominently in strategy documents for the decentralisation programme, and for the state and public financial management reform programmes that have been implemented by the government.

Undoubtedly, considerable reform efforts have been made by the country's national and local authorities in terms of strengthening democratic institutions, experimenting with new procedures and mechanisms that aim to engage the various groups of Malian society in dialogue on key policy processes, including dialogue with those donors who have subscribed to the joint assistance strategy. The fact that civil liberties, such as freedom of speech, freedom of the press and freedom of association are not only anchored in the constitution and other legal frameworks, but also respected by the authorities and claimed by civil society, has favoured the emergence of new lines of vertical accountability. A particularly promising feature of Mali's current political culture is the popular support for democratic and participatory forms of governance. Moreover, recent opinion polls clearly shows that decentralisation is gradually taking root in country, making local government an increasingly important driver of vertical and horizontal accountability.

Of course, there is still a lot of scope for strengthening lines of vertical accountability, e.g. civil society's capacities to organise the effective monitoring of policy and budget processes, improving citizens' awareness and capacities for using their civil rights and demanding accountability and improving local governments' capacities to enter into dialogue and communicate with citizens. However, on the whole, the political environment appears to be much more conducive to the emergence of new mechanisms of vertical accountability than in many other Africa countries.

Mechanisms of horizontal accountability are still very weak in Mali, which is worrying. Parliament only hesitantly assumes its control and oversight functions; the role of the judiciary is severely constrained by its lack of independence, weak professional ethics and a lack of resources and capacities and the

fragmentation of the system of internal and external financial controls, has hampered the effectiveness of public management reforms. Nevertheless, compared to the situation a decade ago, considerable progress has been made in terms of budget transparency and bringing Mali's systems for managing public finances closer to international standards. From the information available it seems, that the general shift towards budget support and programme based approaches has stimulated efforts of the Malian authorities to address certain shortcomings of horizontal accountability mechanisms.

Clearly, informal aspects of governance are very strong in Mali and difficult to assess for outsiders. Informal relations will always have an effect on assistance that aims to strengthen formal accountability mechanisms. The strategies and approaches of German development cooperation have taken informal aspects of governance into account. This is particularly evident with regard to German support for decentralisation and local governance. In this field particular attention has been paid to strengthening local governments' capacities to facilitate multi-stakeholder dialogue and to involve all relevant actors, including traditional institutions, in new approaches to local governance, service provision and economic development. From the information available it also seems that in the focal sector of decentralization, most attention has been given to a systemic perspective and making use of the specific expertise of different German development organisations with a view to strengthening domestic accountability. This has clearly contributed to the perception that German support for decentralisation plays an important role in building and strengthening domestic accountability systems in Mali.

Other important lines of Germany's support to domestic accountability revolve around the budget and financial management processes. Interviews with other donors leave no doubt that the knowledge and expertise of the German implementation organisations are much appreciated and perceived as an asset in policy dialogue with Malian authorities.

Efforts to strengthen the synergies and complementarity between the approaches of German development organisations and with other donor agencies seem to have been largely focused on bilateral aid. The potential knowledge and expertise of the German political foundations in areas such as parliamentary oversight and control, strengthening the accountability functions of political parties and support to the media is recognised, but not really harnessed for wider efforts of the donor community to strengthen domestic accountability systems. The main reason for this seems to be the independence of political foundations and agreements on a rather rigid division of tasks between German bilateral aid and the foundations.

The stock-taking exercise has shown that the different actors of German development cooperation do give a lot thought to issues of accountability in their own programmes, as well as in dialogue with partners and other donors. However, this focus is not really reflected in present strategy and programme documents - the joint programme proposal for German support to decentralisation is an exception. The development of a joint vision of the different actors of German development cooperation on this issue, including an assessment of scope for strengthening complementarities and synergies between different instruments and lines of intervention could be worthwhile. Such efforts should also look into possibilities for better harnessing the specific expertise of the foundations and scope for creating more synergies between the approaches of bilateral cooperation and the foundations' work.

Perceptions on the role of different drivers of accountability in Mali point to the important role of media. A number of German development organisations have involved or targeted media organisations in their work. With a view toward strengthening the systemic perspective of German support to domestic accountability, it could be worthwhile to jointly reflect on lessons learned in working with the media. BMZ may also want to provide more visibility and operational guidance to bilateral aid on how to support the media as a driver of domestic accountability (e.g. typical capacity constraints of the media, available German and regional

expertise that could be involved in approaches of support, specific risks and challenges, examples of good practice in different country contexts and political systems).

At the time the research for this study was conducted, there were discussions on stepping up German support for the implementation of the EITI in Mali. A stronger engagement in this area could indeed complement existing capacity-building efforts by InWEnt and PACT's support to bottom-up multi-stakeholder approaches for a better management of mining sites and revenues. Moreover, synergies with present efforts to strengthen public financial management could be developed. In view of the prominent role of the extractive industries for the Malian economy and the fact that few other donors offer assistance in this area, a stronger focus of German development cooperation around the EITI process seems highly relevant.

One of the weak points of donors' current efforts to strengthen accountability systems in Mali appears to be their policy of communication on aid resources with the public. Given that this has been a recurrent criticism in studies dealing with public financial management and the effect of budget support, this is an issue that should receive more attention in future assistance to strengthening domestic accountability and in debates in thematic coordination groups. Another issue that deserves attention is the risk of external actors substituting for Malian drivers of accountability.

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Annex: List of interviews and persons consulted by e-mail

Name	Institution	Function
German bilateral cooperation		
Ms. Birgit Joußen	BMZ/German Embassy	Head of Cooperation
Mr. Güther Roos	KfW	Country Director Mali
Mr. Dirk Betke	GTZ	Focal Sector Coordinator, Director of PACT
Mrs. Hilke Roeder	GTZ	Coordinator of the PASSIP Programme
Mrs. Friederike von Stiegitz	GTZ	Head of the GTZ Office in Mali
Ms. Ingrid Rösner	InWEnt	Senior Project Leader, Decentralisation and Administrative Cooperation
Mr. Holger Marienburg	InWEnt	Senior Project Leaders, Division Economic Policy/Good Governance
Mrs. Anke Weymann	DED	Country Director
German political foundations and NGOs		
Ms. Annette Lohmann	Friedrich-Ebert-Stiftung	Representative of FES in Bamako
Mr. Henner Hildebrand	DVV International	Head of Regional Desk Africa
Other donors		
Mr. Jacob Waslander	Embassy of The Netherlands	First Secretary
Mr. Thomas Feige	European Commission	Former Head of Macro-Economic Unit, Delegation of the European Commission in Bamako; currently: Policy Desk Officer, Unit 3, Economic Governance and Budget Support, DGDEV
Mr. Jorge Rodriguez Bilbao	European Commission	Policy Officer Governance, DG DEV
Mr. Claude Goulet	Canadian Embassy	Deputy Director for Canadian Cooperation
Ms. Lisa Williams	OECD/ DAC GOVNET Secreteriat	Advisor, GOVNET Work-stream on Improving Support for Domestic Accountability
Partner organisations		
Mr. Bakary Doumbia	Fédération ds Collectifs des ONG au Mali (FECONG)	President

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