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MALI SUB-NATIONAL GOVERNANCE PROJECT

Year 4 FY 2019 Annual and Quarter 4 Report
October 2018–September 2019



OCTOBER 2019

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Cover Photo: Actors of ACTE SEPT performing a sketch on transfer of resources from the central state to the Territorial Collectivities.

Photo credit: Mali SNGP, 2019.

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ACRONYMS AND ABBREVIATIONS

ACTE SEPT	<i>Acte de Sensibilisation, Education et de Promotion Théâtrale</i>
ADR	<i>Agence de Développement Régional (Regional Development Agencies)</i>
ANICT	<i>Agence Nationale d'Investissement des Collectivités Territoriales</i>
ARCADE	<i>Association de Recherche, Communication, Animation pour un Développement lié à l'Environnement</i>
ASACO	<i>Association de Santé Communautaire</i>
ASGM	<i>Artisanal Small-Scale Gold Mining</i>
ASM	<i>Artisanal and Small-Scale Miners</i>
BCG	<i>Bacille Calmette-Guérin</i>
BVG	<i>Bureau du Vérificateur Général CADD Cellule d'Appui à la Décentralisation et à la Déconcentration</i>
CARFIP	<i>Cellule d'Appui à la Réforme des Finances Publiques</i>
CCOCSAD	<i>Comité Communal d'Orientation, de Coordination et de Suivi des Actions de Développement (Communal Orientation, Coordination and Monitoring Committees for Development Actions)</i>
CSCOM	<i>Centre de Santé Communautaire</i>
CFCT	<i>Centre de Formation des Collectivités Territoriales (Center of Training for Territorial Collectivities)</i>
CGS	<i>Comité de Gestion Scolaire (School Management Committee)</i>
CGSP	<i>Contrôle Général des Services Publics</i>
CLOCSAD	<i>Comité Local d'Orientation, de Coordination et de Suivi des Actions de Développement (Local Orientation, Coordination and Monitoring Committee for Development Actions)</i>
COP	<i>Chief of Party</i>
CROCEP	<i>Comité Régional d'Orientation et de Coordination et d'Évaluation du Programme Développement du Secteur de la Santé (Regional Orientation, Coordination and Evaluation Committee)</i>
CROCSAD	<i>Comité Régional d'Orientation de Coordination et de Suivi des Actions de Développement (Regional Orientation, Coordination and Monitoring Committee for Development Action)</i>
CSO	<i>Civil Society Organization</i>
CSREF	<i>Centre de Santé de Reference</i>
CT	<i>Collectivité Territoriale (Territorial Collectivity)</i>
DGB	<i>Direction Générale du Budget</i>

DGCT	<i>Direction Générale des Collectivités Territoriales</i>
DNCF	<i>Direction Nationale du Contrôle Financier</i> (National Financial Control Department)
DNTCP	National Directorate of the Treasury and Public Accounting
DRG	Democracy, Human Rights, and Governance
DRM	Domestic Resource Mobilization
DTS	Deconcentrated Technical Services
EDM	<i>Énergie du Mali</i>
EIG	Economic Interest Group
FA	Field Agents
FCFA	Franc de la Communauté Francophone d’Afrique
FERASCOM	<i>Fédération National d’Associations de Santé Communautaire</i>
GIZ	<i>Deutsche Gesellschaft für Internationale Zusammenarbeit</i>
GM2i	<i>Interface de Gestion Municipale Intégrée</i>
GOM	Government of Mali
GSB	<i>Groupe de Suivi Budgétaire</i>
IKMS	Information and Knowledge Management Systems
INTOSAI	<i>Organisation Internationale des Institutions Supérieures de Contrôle</i>
IR	Intermediate Result
IT	Information Technology
JCI	<i>Jeune Chambre Internationale</i>
LQ	Learning Question
M&E	Monitoring and Evaluation
MEF	<i>Ministère de l’Economie et des Finances</i> (Ministry of Economy and Finance)
MoE	<i>Ministère de l’Education</i> (Ministry of Education)
MoH	Ministry of Health and Public Hygiene
MSI	Management Systems International
NGO	Non-Governmental Organizations
NINA	National Identification Number
OCLEI	<i>Office Central de Lutte contre l’Enrichissement Illicite</i> (Central Office for the Repression of Illicit Enrichment)
PDESC	<i>Programme de Développement Économique, Social et Culturel</i> (Economic, Social, and Cultural Development Program)

PEA	Political Economy Analysis
PFM	Public Financial Management
PREM	<i>Plan de Réforme de la Gestion des Finances Publiques au Mali</i> (Reform Plan of Public Finance Management in Mali)
PRODESS	<i>Programme de Développement Sanitaire et Social</i>
RC	Regional Council
RDCC	Regional Development Coordination Committee
SCCS	<i>Section des Comptes de la Cour Suprême</i>
SIRA	Selected Integrated Reading Activity
SNGP	Sub-National Governance Program
TA	Technical Advisor
Td	Tetanus-Diphtheria
TDRL	<i>Taxes de Développement Local et Régional</i> (Local Development Taxes)
TOC	Theory of Change
TOT	Training of Trainers
UEMOA	<i>Union Economic Monétaire Ouest Africaine</i>
UNHAS	United Nations Humanitarian Air Service
USAID	United States Agency for International Development
WILDAF	Women in Law and Development in Africa

PROJECT OVERVIEW

The Mali Sub-National Governance Project (SNGP) is the fourth generation of decentralization and local governance support project funded by the United States Agency for International Development (USAID) in Mali. SNGP follows the Shared Governance Projects, called PGP and PGP2 (Programme de Gouvernance Partagée – Shared Governance Program (2003–2012), implemented by Management Systems International (MSI), and the Women in Local Governance Project, implemented by a consortium of Development & Training Services (dTS, now referred to as Palladium) and Winrock International (2003–2005).

Mali SNGP is a five-year, United States (US) \$22 million program (based on successful implementation of activities achieving project objectives after the third year, a two-year option period was exercised). The overall goal of Mali SNGP is “to advance Mali’s decentralization process by creating and institutionalizing effective financial and asset management procedures, containing corruption, and improving overall operational efficiency in the management of Mali’s financial resources between Bamako and the regions, thus ensuring that public funds intended for decentralized services are delivered effectively and transparently.” The program focuses on public financial management (PFM) as a catalyzing theme, and consists of three major interrelated components with cross-cutting encouragement and implementation of gender integration throughout all three components:

1. Strengthen national and regional PFM systems;
2. Improve coordination and communication between national and sub-national governments and civil society; and
3. Improve the capacity of the *Contrôle Général des Services Publics* (CGSP) to conduct performance audits that meet international standards (*Union Economic Monétaire Ouest Africaine* [UEMOA]), and to monitor public spending and service delivery at national and sub-national levels.

Since February 9, 2016, when USAID/Mali awarded Tetra Tech the five-year contract, Mali SNGP has engaged in laying a strong foundation of collaboration with the then-Ministry of Decentralization and State Reform¹ through its *Direction Générale des Collectivités Territoriales* (DGCT) and senior staff within sectoral Ministries, such as the Ministry of Health and Public Hygiene (MoH); *Ministère de l’Éducation* (Ministry of Education [MoE]); Ministry for Family; Ministry for Children and Women’s Promotion; *Ministère de l’Économie et des Finances* (Ministry of Economy and Finance [MEF]); *Cellule d’Appui à la Réforme des Finances Publiques* (CARFIP); CGSP; *Agences de Développement Régional* (Regional Development Agencies [ADRs]); and *Conseils Régionaux* in Bamako, Sikasso, Kayes, Kidal, Mopti, Koulikoro, Gao, Tombouctou, and Ségou.

The approach to project implementation is based on the Theory of Change that identifies key barriers to decentralization. Mali’s political environment is characterized by a lack of capacity and accountability, poor intergovernmental coordination, weak communications between national and sub-national governments and civil society, and equity deficits. To overcome these shortcomings, Mali SNGP supports USAID’s Democracy, Human Rights, and Governance (DRG) Strategy to “Support the

¹ The name of the project’s line ministry has changed following repeated cabinet shakeups. The project’s current anchor ministry is the Ministry of Territorial Administration and Decentralization, following the last cabinet reshuffle. The Ministry of Local Development is the anchor of the *Agence de Développement Régional* (ADR) no longer exists and ADRs are now reporting to Conseiller Technique Charge des ADR within the Ministry of Territorial Administration and Decentralization. The project continues to work with the *Direction Générale des Collectivités Territoriales* (DGCT). DCGT is in charge of the performance of Territorial Collectivities (CT) and reports to the Ministry of Territorial Administration and Decentralization.

establishment and consolidation of inclusive and accountable democracies to advance freedom, dignity, and development.”

EXECUTIVE SUMMARY

SUMMARY OF RESULTS FOR YEAR 4

The overall performance of USAID’s Mali SNGP project implementation in Year 4 has been solid, given the geographical scope of activities and the growing fragility of the security environment in the center and north of the country. Mali SNGP worked toward impacting all levels of collectivities and communities through its support to the *Agence de Développement Régional* (Regional Development Agencies [ADRs]). The project provided training in the areas of PFM, regional development planning and budgeting, and resource mobilization techniques, and held effective public hearings at the regional level and in selected *cercles* and communes. Mali SNGP supported the quarterly meeting of project-established Regional Development Consulting Boards to help improve the coordination of development efforts and actions among regional actors. Section 9.0 Monitoring & Evaluation lists specific project results; key achievements include:

YEAR 4 KEY ACHIEVEMENTS

- Provided technical assistance to *Collectivités Territoriales* (Territorial Collectivities [CT]s) in **4** regions (Ségou, Sikasso, Gao, and Koulikoro), to improve their planning processes and increase their domestic resource mobilization capacities. Trainings focused on assessment of potential of taxable elements, zoning allocations in preparation for land sales, market assessment, procurement, management of infrastructure transferred to the communes, and pricing of taxes levied at the weekly markets. In this regard, the project reached a total of **5** communes and **3** cercle councils, training **550** elected officers, among them **136** women.
- Held a Training of Trainers (TOT) and facilitated a series of follow-on regional training sessions on results-based budgeting and decentralization and regionalization for deconcentrated technical services and CTs in the regions of Ségou, Koulikoro, Kayes, Bamako, Tombouctou, and Gao. A total of **596** people were trained, including **153** women.
- Trained and/or provided technical assistance to elected communal leaders on the *Programme de Développement Économique, Social et Culturel* (Economic, Social, and Cultural Development Program [PDESC]) development process in the regions of Sikasso, Koulikoro, Mopti, and Ségou. A total of **151** communes were reached and a total of **417** communal leaders received training, including **85** women. As a result, the CTs’ five-years plans were developed and improved by including more consultations with communities to ensure that their respective interests were considered.
- Provided technical assistance to Regional Councils in target regions on 2019 budget development. The project organized public hearings on budget disbursement processes, sub-national entities, and administrative accounts (previous and upcoming year) at both the regional and communal levels within the regions of Koulikoro, Kati, Sikasso, Ségou, Gao, Tombouctou, Dioila, and the District of Bamako. A total of **2,257** people attended the hearings, including **754** women.
- Organized public hearings at both national and local levels to increase communities’ participation in local development programming and budgeting, reinforcing CTs’ domestic resource mobilization efforts, and improving transparency in CTs’ planning and financial management practices. More than **1,354** men and **343** women participated in these public hearings.
- Introduced CTs in the region of Sikasso to the use of a communal management software to strengthen the efficiency of communal officials in managing their CTs. The tool is being tested in 10 select communes to help communal authorities monitor their expenses and draft their financial

reports in order to respond to citizens' needs in a more effective manner. A total of **154** participants, among them **17** women, from **50** communes attended the training.

- Completed an Artisanal Small-Scale Gold Mining (ASGM) Assessment as a challenge and opportunity in improving decentralized local tax revenue. The objective of this ASGM Assessment was to identify the strengths, weaknesses, and opportunities in the governance framework for ASGM with an emphasis on decentralized tax collection, transparency, and service delivery. Recommendations from the Assessment will be applied in Year 5.
- In coordination with the USAID Selected Integrated Reading Activity (SIRA), Mali SNGP provided training on school management in a decentralized system of governance to reinforce the management capacity of local actors and increase children's access to education. More than **2,246** people, among them 490 women, attended the 56 training sessions, which covered 329 communes.
- Supported regional consultation meetings (attended by more than **3,241** people attended, including **849** women) throughout target regions to bring stakeholders together to discuss development strategies:
 - *Comité Régional d'Orientation de Coordination et de Suivi des Actions de Développement* (Regional Orientation, Coordination and Monitoring Committees for Development Actions [CROCSAD]);
 - *Comité Régional de d'Orientation et de Coordination et d'Évaluation du Programme Développement du Secteur de la Santé* (Regional Orientation, Coordination and Evaluation Committee [CROCEP]) of the *Programme de Développement Économique, Social et Sanitaire* (PRODESS); and
 - Regional Development Consulting Board meetings.
- Organized awareness raising and advocacy campaigns through radio debates in Kayes, Koulikoro, Sikasso, Ségou, Mopti, Gao, and Tombouctou. Partner community radios stations aired **12** programs and **51** broadcasts of themes related to CT domestic resource mobilization, citizen participation, and gender integration in seven local languages (Bambara, Arabic, Soninke, Tamashèque, Songhai, Pheul, and Khasonké).
- Mali SNGP successfully conducted a media training on PFM for journalists in Ségou and Sikasso to promote communication among actors on public finance management. A total of **147** journalists received the training, including **24** women.
- Trained **156** controllers and inspectors, including **22** women, in performance and compliance audit. Participants came from the General Auditor's Office and the Ministries of Education, Agriculture, Public Transparency, Transportation, Energy and Water, Land Tenure, Interior, Environment and Sanitation, Fishery and Livestock, Social Affairs, and Civil Protection. As a result, many auditors and controllers are now capable of conducting performance and compliance audits according to *Organisation Internationale des Institutions Supérieures de Contrôle* (INTOSAI) norms.
- Successfully conducted a Gender Analysis to examine advances and gaps in recent gender equality and women's empowerment, and how Mali SNGP has addressed them. Data collection covered approximately **100** people through **40** interviews and group discussions. The Gender Integration Plan developed in the assessment will be implemented by Mali SNGP in Year 5.
- Supported **7** field audit missions for CGSP and the ministerial inspections. The field audit missions at both national and communal levels covered such topics as: poverty alleviation, women's access to free C-section, children's vaccination programs, girls' schooling, and human resources management (See Component 3).

- Organized **4** public hearings and **2** town debates on the added value of the CGSP's audits in terms of good governance and held information-sharing workshops on audit findings and recommendations at the regional and communal levels. Participants included representatives of deconcentrated technical services, CTs, and civil society organizations (CSOs). The purpose was to raise their awareness of the importance of audit institutions and the role they play to promote transparency and accountability of governance entities at both national and subnational levels. A total of **775** people, among them **170** women, attended the town hall meetings.
- Successfully conducted Mali SNGP Annual Review for Year 3. Mali SNGP shared key achievements with high officials from the Government of Mali (GOM) and other stakeholders and showcased sketches and video clips developed to communicate and inform Malian citizens about key messages on decentralization and local development.
- Completed the hiring of eight additional field agents (FA) in collaboration with regional and local partners. FAs are embedded within Cercle and Communal Councils in the four demonstration regions, Ségou, Mopti, Sikasso, and Kayes, to contribute to the advancement of decentralization and trigger local development efforts at the cercle and communal level.

YEAR 4 CHALLENGES

Throughout Year 4, Mali SNGP implemented Work Plan activities in a very difficult security environment. Worsening security conditions from Mopti and the northern regions posed a challenge for the project in effectively contributing to development efforts. The team faced particular difficulty in implementing activities in Tombouctou and Gao. Traveling in the north is also complicated by the uncertainty and limited availability of seats on United Nations Humanitarian Air Service UNHAS flights.

The absence of public administration in the Kidal region has slowed project implementation. Despite the move of the newly appointed Governor in 2018 to Kidal followed by the progressive redeployment of deconcentrated technical services, SNGP has not been able to extend its services effectively there. Therefore, the Technical Advisor (TA) was reassigned from Kidal to Dioila, one of the newly created regions near the Sikasso region.

The deteriorating security environment in Mopti negatively impacted project implementation in the region and hampered Mali SNGP technical assistance through our embedded TA at the cercle and communal level. The team expects that hiring of two new FAs will increase the project's presence in the region and enable the team to access areas that have previously been harder to reach.

At the institutional level, Mali SNGP continues to face challenges due to the instability in the leadership of key GOM ministries. The May 5, 2019 cabinet reshuffle resulted in the appointment of Mr. Boubou Cisse, a former Minister of Economy and Finance, as the fifth Prime Minister under the Keita government. Mr. Boubacar Bah, a former Mayor and President of the Association of Malian Municipalities, has been appointed as Minister of Territorial Administration and Decentralization, Mali SNGP's anchor and primary counterpart. This is a new shift from previous years, wherein the project navigated through the Ministry of Territorial Collectivities and the Ministry of Local Development, both of which have since been dissolved. Nevertheless, the project's entry point to the government still remains the DGCT, which reports to the Ministry of Territorial Administration and Decentralization.

Though SNGP is reunited with the Ministry of Territory Administration and Decentralization, this may not be enough to overcome all coordination and programming challenges for Mali SNGP activities. It takes time for those newly appointed to lead the other Mali SNGP partner Ministries of Education, Health, and Women's Promotion to become acquainted with Mali SNGP activities and buy into them. To address this issue, the team requested that USAID draft a letter to the new Ministries and request

that Mali SNGP make a presentation on project objectives and achievements since the launch of the project in 2016.

Project activities in Ségou and the southern part of Mali have operated relatively challenge-free. As a result, Mali SNGP carried out a large number of activities in these areas that have helped to improve the status of decentralization in these regions.

I.0 YEAR 4 AND QUARTER 4 ACTIVITIES, ACHIEVEMENTS, AND IMPACTS

This Annual Report covers key Mali Sub-National Governance Program (SNGP) achievements in Project Year 4, detailing progress made under each component from October 2018–September 2019. Because this Annual Report coincides with the end of Quarter 4, a separate Quarterly Report has not been prepared. Instead, the present report includes specific notes of Quarter 4 work under respective components and associated activities. It is important to note that the Option Period was awarded mid-way through Year 4 and a Work Plan was approved in June 2018. The Work Plan covered the remainder of the Option Period with the intention to do minimal revision for Year 5. This Annual Report therefore reports on activities for the entire year but follows the Option Period work plan.

I.1 ELECTIONS CONSIDERATIONS

Mali held the first round and run-off presidential elections in July and August 2018, respectively. The President took office on September 4, 2018. Over the course of Year 4, apprehension around the elections continued to be palpable and affected participation by government partners in Mali SNGP activities. A number of support efforts envisaged under Activity 19 were postponed due to the perceived fragile security environment and social discontent associated with delays in the implementation of provisions of the Peace Agreement. As a result, the term of the Members of Parliament (elected at the National Assembly) and elected officials at the cercle and region-levels, which expired on December 31, 2018, were extended twice.² This double extension is intended to allow for more time to meet the security and political conditions for holding the legislative and local elections. Hence, Mali SNGP was only able to include in its assistance package those locally/communal elected officials from the last municipal elections held in 2016. Project assistance to communal officials covered the regions of Sikasso, Koulikoro, Kayes, Mopti, and Ségou, and the northern regions of Gao, Tombouctou, Taoudéni, and Ménaka. This assistance included training related to communal management; public finance management (PFM); leadership; and *Programme de Développement Économique, Social et Culturel* (Economic, Social, and Cultural Development Program [PDESC]) development. This situation is likely to prevail until legislative-, cercle-, and regional-level elections are held in 2020.

Another election-related challenge that may continue to undermine Mali SNGP activity implementation is the growing social and political tension around the revision of the Constitution, which is contested by a large portion of the political parties and civil society organizations (CSOs). For the Government of Mali (GOM), the objectives of conducting this revision are to expedite the implementation of specific provisions of the Peace and National Reconciliation Agreement. The heavy administrative burden in accessing the National Identification Number (NINA) card (a compulsory document for citizens to be able to vote) also represents a huge challenge to conducting the local elections fully.

² Once until June 30, 2019 and again until May 2, 2020.

I.2 NATIONAL-LEVEL EVENTS AND CONTEXT

I.2.1 MALI SNGP AND PARTNERS REVIEW YEAR 3 ACTIVITY IMPLEMENTATION

On May 23, 2019 Mali SNGP held its Annual Review meeting to share program achievements and challenges during Year 3 with partners and highlight plans for the remaining years.

The Minister of Territorial Administration and Decentralization chaired the review. Attendees included:

- The U.S. Ambassador;
- Mali SNGP's Chief of Party (COP);
- The Mayor of Bamako's Commune 3; and
- A total of 120 participants from partner organizations including USAID-funded projects, the GOM's *Agence de Développement Régional* (Regional Development Agencies [ADRs]), Deconcentrated Technical Services (*Cellule d'Appui à la Décentralisation et à la Déconcentration* [CADDs]), *Comités de Gestion Scolaire* (School Management Committees [CGSs]) and *Fédération Nationale des Associations de Santé Communautaire du Mali*.

The annual review provided an opportunity for Mali SNGP to present the live theater and songs developed this quarter on the advocacy themes to disseminate the government's financial records and Quota Law 052 on gender representation in government.

Participants recognized Mali SNGP's contribution in promoting good governance, transparency, accountability, and citizen participation in PFM at the local level. Recommendations from stakeholders for the Option Period include:

- Provide technical assistance to *Collectivités Territoriales* (Territorial Collectivities [CT]s), particularly those affected by Mali's ongoing security crisis, to develop their PDESCs;
- Involve village chiefs in SNGP training sessions and improve their understanding of their roles and responsibilities in a decentralized system of governance;
- Support the transfer process of resources from the central state to the CTs;
- Support Transitional Colleges and Interim Authorities of the northern regions in holding consultative boards with emphasis on the related transfer of powers/responsibilities and resources;
- Track and follow up on field audit recommendations;
- Support CTs in mobilizing resources; and
- Provide more details on the classification of regions, particularly on differences noted between regions.

I.3 REGIONAL TECHNICAL SUPPORT AND ASSISTANCE TO ADRS AND DECONCENTRATED SERVICES

During Year 4, Mali SNGP embedded Technical Advisors (TAs), provided technical support to partner ADRs and deconcentrated technical services on a broad spectrum of activities. Activities included supporting the ADR management, staff, and boards of directors; regional and local development planning; improving revenue generation in the regions; local development projects; collaboration with

regional donors; and debates around the creation of new regions. During Quarter 4, the TAs assisted the ADRs and CTs in identifying the tax potential of local authorities and managing market facilities with a view to improve mobilization of domestic resources and contribute to drafting and validating local development plans. At the CADD level, the TAs strengthened the capacities of CGS, produced training materials, and developed and disseminated tools to support the transfer of resources from the state to CTs in the areas of health and education.

2.0 COMPONENT ONE: STRENGTHENING NATIONAL AND SUBNATIONAL PUBLIC FINANCIAL MANAGEMENT

2.1 CONTEXT AND SUMMARY

To modernize its PFM system, Mali adopted new *Union Economic Monetaire Ouest Africaine* (UEMOA) Guidelines in 2018. Despite this, Malian budget actors lacked the skills to undertake their roles and responsibilities to implement the Guidelines effectively.

In March 2019, the GOM enacted a new Decree³ to determine the modalities of transferring services of the state to CTs based on the different fields of responsibilities.

Throughout Year 4, SNGP provided technical assistance to the decentralized technical services of the state and local authorities through the strengthening of budget cycles with the aim to improve the provision of basic social services to the populations. At the regional level, SNGP held training sessions in PFM, PDESC development, and budget development processes, which increased the capacity of local government stakeholders. Project activities such as public hearings helped in improving good governance through transparent budget management and accountability on the part of elected officials. The project also trained CTs from the region of Sikasso on the application of *Interface de Gestion Municipale Intégrée* (GM2i), a financial and administrative management software that will assist communal officials to manage the communal operations better.

2.2 OUTCOMES AND ACTIVITIES

2.2.1 ACTIVITY 1: RE-EVALUATE AND REVISE THE PROJECT THEORY OF CHANGE AND KEY PROJECT INDICATORS⁴

Output 1.1: Theory of Change Validation Process and Revised Project Indicators, as Necessary.

In collaboration with key stakeholders, Mali SNGP successfully revised the Theory of Change (TOC) during a two-day workshop held in April 2019. The workshop's purposes were to examine the initial TOC, analyze its strengths and weaknesses, and revise it to reflect the current context of the country. A total of 52 participants from ministries and state technical services, financial services, and control bodies, subnational governments, CSOs, and USAID implementing partners were present. On examining the initial TOC, participants recommended updating the constraints relating to the “*lack of political will*” and the “*lack of trust between the state and Subnational Governments*” due to the fact that recent major changes have been achieved in the decentralization context, notably the creation of institutions such as the High Council of Subnational Governments and the *Agence Nationale*

³ Decree n° 2019-0258 / P-RM of March 27, 2019 aims to ensure the permanent provision of these services to CTs with the related resources to enable them to effectively undertake their mandate. The transfer is conditional on 1) the missions exercised by the institution fall within the exclusive responsibilities of CTs; 2) the missions carried out are of an operational nature; 3) the local and regional authorities demonstrate that there is a need; and 4) the transfer does not result in a financial deficit to the state.

⁴ An initial Political Economy Analysis (PEA) was completed in June 2016 and a follow-up “Mini-PEA” was conducted at the end of Year 3. This activity speaks, in part, to Section C.4 (Component 1)(a) of the Contract.

d'Investissement des Collectivités Territoriales (ANICT), and the transfer of resources to Subnational Governments along with the promotion of gender equity in the Quota Law.⁵

The TOC was reformulated by target beneficiaries and took into account new contextual elements, such as Mali's political environment, the need for increased capacity and accountability, improved intergovernmental coordination, and improved communications between national and sub-national governments and civil society. Participants identified risks to the implementation of the TOC, including assessments of the hypotheses, risks with achieving objectives, external factors including the security and socio-political environment (elections, constitutional reform, conflict), and internal and organizational management within Mali SNGP. The revised TOC validated the original hypotheses but provided a more nuanced approach. Annex I to this report includes the revised TOC.

Output 1.2: Mini-Political Economy Analysis (PEA) to Update the Project Team and Partners on the Progress of Mali's Decentralization.

During Year 1, Mali SNGP conducted a PEA. In Year 3, Mali SNGP conducted a further "Mini-PEA" to assess GOM progress quickly. USAID completed a Democracy, Human Rights, and Governance (DRG) assessment in Year 4 of project implementation. The recent assessments provide key findings on Mali's current political and development objectives and are available to the project team as guiding principle for future planning of activities during the optional years. Therefore, with the concurrence of USAID, the project determined not to proceed with the implementation of this activity, but rather to use the funds to focus on more communal-level assistance.

2.2.2 ACTIVITY 2: SUPPORT WORKSHOP ON REGIONALIZATION STRATEGY

Output 2.1: Three-Day Workshop on Implementation of the Regionalization Strategy.

The national workshop on the implementation of Mali's Regionalization Strategy is planned for Year 5.⁶ The project will first conduct a regional-level information-sharing and analysis of the progress and challenges faced by regional actors. Lessons learned and recommendations will be shared with participants (central state technical services and partners supporting GOM ongoing decentralization and regionalization policy).

Output 2.2: Mini-Work Plan for the Northern Regions.

Mali SNGP, in collaboration with all of Mali's ADRs, CADDs, deconcentrated technical services of the state, and the CTs, held a special workshop on May 22, 2019 with the ADRs of the northern regions and Mopti to prioritize relevant activities given their security context. The northern ADRs reviewed the work plan and selected activities that would provide the greatest added value and should be prioritized in their regions.

2.2.3 ACTIVITY 3: RECRUITMENT OF FIELD AGENTS FOR TARGETED REGIONAL COUNCILS/ CERCLES

Based on the new orientation of Mali SNGP for the Option Period that provides more presence at the cercle and commune levels, additional technical assistance will be provided to local elected officials through field agents (FAs) within four regions considered as project demonstration regions, Kayes, Sikasso, Ségou and Mopti, to maximize the effects of project intervention and ensure sustainability.

⁵ 052 passed in 2015.

⁶ Refer to the Option Period Work Plan.

Output 3.1: Up to Eight Additional FAs Embedded within ADRs, Cercle Councils, or Communes of Mopti, Ségou, Kayes, and Sikasso.

During Quarter 3, Mali SNGP launched the recruitment process of additional FA to be embedded with local collectivities (cercle and communal councils) within the project's four demonstration regions. All eight FAs have been hired during **Quarter 4**. Each demonstration region received two FA, placed as follows: Ségou (Bla and San), Sikasso (Sikasso and Kabiola), Kayes (Kayes and Kenieba) and Mopti (Bandiagara and Mopti). An orientation workshop for staff on-boarding was held on August 20 and 21, 2019 in Bamako. Newly recruited FAs were introduced to their host CTs in the regions of Mopti, Ségou, and Sikasso. The Kayes FAs will be officially introduced in October. In Mopti, the FAs will support the cercles of Mopti and Bandiagara in planning their development and already provided support to ADR Mopti in the preparation of technical support plans for the 2019 financial year. They assisted the ADR in reviewing the consultants' tender documents for developing six PDESCs for the communes of Mopti and Téninkou cercles.

2.2.4 ACTIVITY 4: STUDY ON AVAILABILITY OF RESOURCES IN EDUCATION AND HEALTH

Output 4.1: Health and Education Sectors Resource Flow and Mapping Study (with Recommendations and Associated Strategy).

Mali SNGP conducted a study on the resources available in the health and education sectors to improve CTs' access to education and health in the regions of Kayes, Sikasso, Ségou, and the District of Bamako. One international and two local consultants with expertise in health and education conducted the study, which mapped the flow of resources in the education and health sectors, analyzed the respective budgets, and identified key actors and management entities, as well as the process of transferring funds to the regional level. The Study Report will orient Mali SNGP in identifying and/or initiating approaches to support local collectivities' resource mobilization capacities in these sectors.

During **Quarter 4**, with the international consultant's arrival, SNGP hosted education and health decentralization stakeholders (CADDs of the Ministries of Education, Health and Public Hygiene, and Economy and Finance [MoE, MoH, and MEF, respectively]) to review and vet the data collection tools for the study. The data collection has been completed and analysis and drafting of study report is underway and final draft will be presented by the end of October 2019. The report will include a mapping of the funds flow in the two sectors and a booklet on budgeting process (program-based budgeting) in the health and education sectors will be developed and validated during the validation workshop (Outputs 4.2 and 4.3).

Output 4.2: Booklet on Budgeting Process (Program-Based Budgeting) in the Health and Education Sectors.

This activity will take place in Year 5.

Output 4.3: Validation Workshop to Test the Findings of the Health and Education Study.

This activity will take place in Year 5.

2.2.5 ACTIVITY 5: TECHNICAL ASSISTANCE TO THE STAFF OF CADD WITHIN THE MOE, MOH, AND MEF TO IMPROVE THEIR BUDGETING PROCESSES – PROGRAM-BASED BUDGETING

Mali SNGP TAs embedded within the CADD of the MoE, MoH, and MEF provided consistent support to improve their budgeting processes based on the program-based budgeting.

Output 5.1: Support CADD Spot Checks Focusing on Budget Planning and Execution, Budget Projections, and Reporting and Posting PFM Information on their Respective Websites.

During this reporting period, Mali SNGP, through the MEF-embedded TA, supported CADD spot checks in the Kayes, Sikasso, Koulikoro, and Ségou regions to assess the status of the transfer of funds and competencies/responsibilities from the central level to CTs and examine the effectiveness of the transfer. Key findings showed that deconcentrated technical services (DTS) do not effectively monitor the process because of their own lack of financial resources and often do not follow proper procurement procedures. Consultation is still ongoing for the posting of PFM information on their respective websites. All target CADDs have their own websites but they have shown less interest in posting their financial information because they are concerned that the information is too sensitive for publication and they are apprehensive about the public's reaction.

Through its embedded TA at MEF, the project closely monitored the actions of the Technical Committee of the *Plan de Reforme de la Gestion des Finances Publiques au Mali* (Reform Plan of Public Finance Management in Mali [PREM]) to ensure the effective implementation of the PREM strategy. The project assumes that if the central state increases its fiscal revenue mobilization, then chances are likely that it will meet its commitment to transfer more resources (30 percent of the national budget) at the sub-national level. According to the PREM technical committee, the status of state transferred funds to CTs still falls below expectations. In 2018, the amount of national budget transferred to CTs equaled 326.2 billion CFA, compared to 261.8 billion CFA in 2017. Although there this represents an increase of 64.4 billion CFA, the transfer level is still well below the state's commitment. At the time of writing, the state transfer rate for 2019 is 19.77 percent, compared to 18.30 percent for 2017. At the current pace, it will be many years before the 30 percent goal is met. Therefore, without a significant improvement, CTs will need to continue to look for their own sources of funding for the foreseeable future. While Mali SNGP will continue to monitor PREM actions through *Cellule d'Appui à la Réforme des Finances Publiques* (CARFIP), the project's support to CTs to increase their resource mobilization capacities (both external and domestic) remains a focus area for Year 5 activities, especially in the demonstration regions.

Output 5.2: Technical Assistance Provided to the CADD Staff to Develop a Monitoring and Evaluation Plan to Assess the Performance of Local Entities.

Mali SNGP, through its embedded TA, provided technical assistance to the CADD/Education in the design of a data collection and analysis tool for the monitoring of training sessions delivered to CGS and to measure their effectiveness under the European Union-funded PROF Project (Support Project for Basic Education). As a result, the new tool is being used by the MoE and its partners to monitor CGSs' performance. The tool enabled the CADD/Education to have reliable information on the effectiveness of the training delivered to the CGSs.

2.2.6 ACTIVITY 6: TECHNICAL ASSISTANCE TO THE MEF, MOE, AND MOH TO IDENTIFY AND EVALUATE THE EFFECTIVENESS OF HUMAN AND FINANCIAL RESOURCES TRANSFER TO THE REGIONAL LEVEL

After more than three decades of implementing decentralization, the technical capacity of CTs remains weak in terms of the effective preparation of planning and budgeting for local development initiatives, including provision of basic services like health and education. Despite Mali SNGP efforts, CTs' knowledge and capacity regarding local development and budgeting often remain limited. The project provided training and technical assistance to partners CADDs to monitor the effectiveness of the state's transferred budget at the regional level as outlined below.

Output 6.1: At Least Three Regional Assessments of the Effectiveness of Transfer of both Financial and Human Resources Conducted.

In Year 4, Mali SNGP helped the MEF to disseminate the guide for the preparation and execution of state budgetary resources transferred to the local authorities. The aim was to make the guide available to the actors of budgetary management and CTs for effective mobilization and implementation of state's transferred budgetary resources.

The CADD/MEF TA carried out regional assessments of the effectiveness of both financial and human resources in the regions of Ségou, Kayes, Sikasso, and Koulikoro. During the regional assessments, Mali SNGP also organized participatory public information sessions in Ségou, Sikasso, and Kayes gathering 211 participants (77 in Ségou, 67 in Sikasso, and 67 in Kayes) from CTs and DTS. Generally, speaking CTs receive state resources late because the Governors of the regions do not receive the funds provision order on time, CTs do not know how to access the available resources, and Association de Santé Communautaire (ASACO) and CGS are not informed in time by the ordering officers at the commune level.

Figure 2.1: Distribution of the Government of Mali's Education Budget 2018

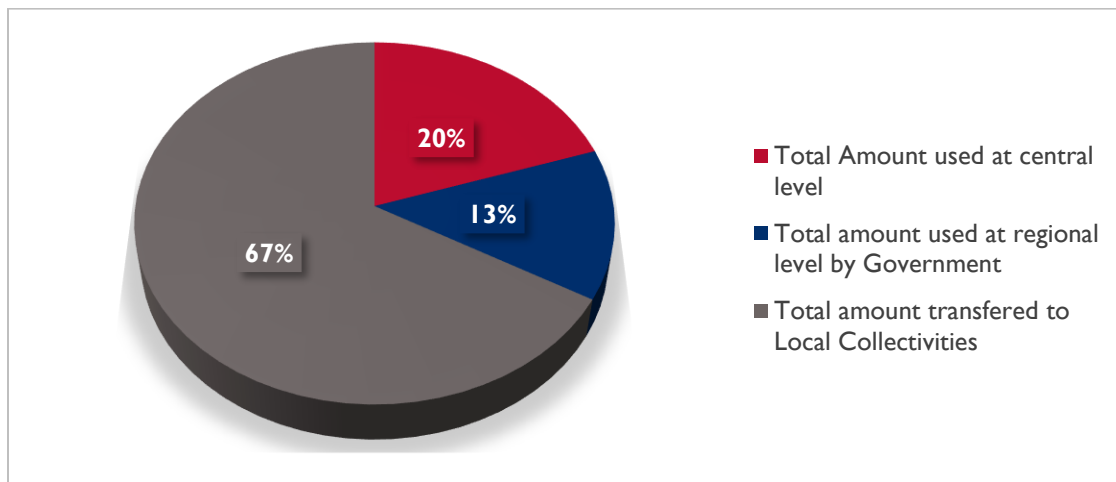
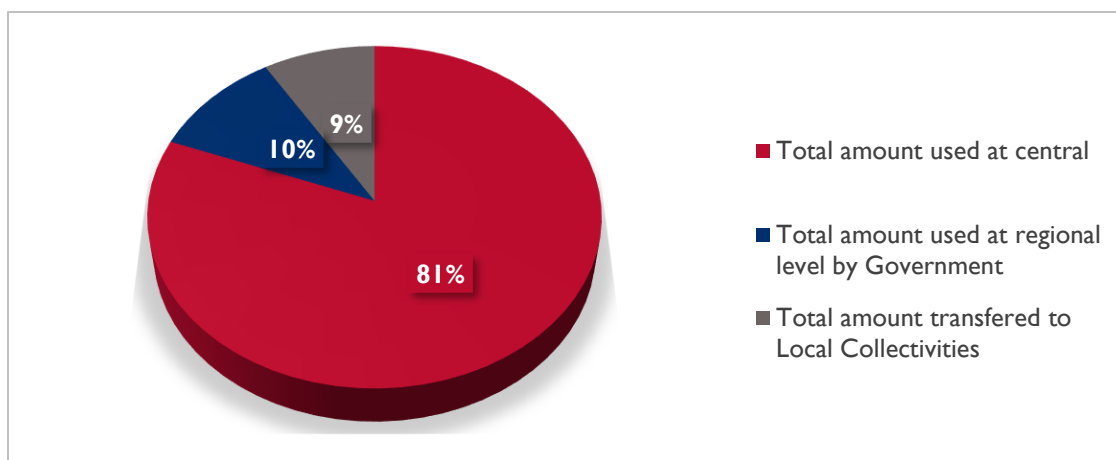


Figure 2.2: Distribution of the Government of Mali's Health Budget 2018



The charts (above) show the difference between the amount of the state budget used at the central level versus transferred to the regional and CT levels in the health and education sectors in 2018. In the education sector, 67 percent was transferred to the CTs and 10 percent to the regional level, whereas in the health sector only 9 percent was transferred to the CTs, and 10 percent to the regions, leaving 81 percent of the health budget still at the central state level. Possible reasons for such a low transfer in the health sector is the fact that the state does not have confidence that the local authorities have the skills to manage large amounts of money. One approach to deal in part with this failure by the state to transfer health sector funding is to amend Decree 02-314⁷ (dealing with the responsibilities transferred from the state to CTs in the health sector at the commune and cercle levels) to mandate the transfer of resources to the regions. Finally, the comparatively better rate of transfer to the education sector at the regional level may be put down to the larger transfers required to pay local salaries.

Output 6.4: Support Revision of Decree Decentralizing the Health Sector.

In response to a request from CADD/Health, the project launched a review process of Decree 02-314 to consider an amendment that takes into account mandatory transfers to the regional level. The study will be completed by the end of October 2019.

Output 6.2: Advocacy Messages to Increase the Level of Transfer of Both Financial and Human Resources to the Regional Level.

In Year 4, the project conducted a number of advocacy campaigns through community radio in the local languages of Bambara, Peulh, Sonrhaï, Tamashèque, and Khasonké. These campaigns focused on CTs mobilizing internal resource and the state's mandate to transfer 30 percent of the national budget. (See Activity 22 for more details on project advocacy activities.)

Output 6.3: Bi-annual “Pause and Reflect” Sessions with Counterpart Institutions.

This activity will take place in Year 5.

2.2.7 ACTIVITY 7: TRAIN KEY REGIONAL ACTORS IN RESULTS-BASED BUDGET PLANNING/IMPLEMENTATION

Output 7.1: Training of Trainers (TOT) on Results-Based Budget Planning/Implementation.

In order to make the management of public funds more efficient and transparent, as of 2018, Mali committed to adopting program-based budgeting to comply with international standards for PFM. Mali SNGP implemented training sessions on program-based budgeting in Ségou, Kayes, Koulikoro, Mopti, Bamako, Gao, and Tombouctou.

Training of Trainers: In collaboration with *Direction Générale du Budget* (DGB), Mali SNGP organized a TOT for state and subnational governments actors and CSOs in Ségou in Quarter I. The workshop brought together 77 people, including 15 women, from:

- The National Assembly;
- Technical services of the MEF (CARFIP, DGB, National Directorate of the Treasury and Public Accounting [DNTCP], *Direction Nationale du Contrôle Financier* [National Financial Control Department (DNCF)], Taxes)

⁷ June 4, 2007

- Ministry of Territorial Administration (*Direction Générale des Collectivités Territoriales* [DGCT], ANICT, *Centre de Formation des Collectivités Territoriales* (Center of Training for Territorial Collectivities (CFCT)), ADRs, and CADD);
- Women in Law and Development in Africa (WILDAF); and
- *Groupe de Suivi Budgétaire* (GSB).

The TOT was very practical and used as a venue to draft training modules with GOM technical staff and representatives of CTs based on the UEMOA Directives. Project technical staff and national consultants subsequently used the modules to conduct regional trainings throughout Year 4 (see Output 7.2). DGB used the Mali SNGP training modules to train civil servants and CTs in the new budgeting approach.

Output 7.2: 3 Workshops in Three Locations Grouping Regions (Bamako, Mopti, and Gao) in Program-Based Budget Planning/Implementation.

During Year 4, Mali SNGP organized regional workshops on program-based budget planning and implementation in Bamako, Mopti, Gao, Koulikoro, Kayes, Kita, and Tombouctou. While originally planned as a group activity, the training requests and related number of participants far surpassed Mali SNGP expectations. To be more effective, the team therefore determined to carry out individual regional trainings instead. Representatives of the National Directorates of State Financial Services, including DNTCP, DNCF, and CFCT DTS of the state and members of CSOs (including *Fédération Nationale d'Associations de Santé Communautaire* [FERASCOM], CGS, GSB, WILDAF, and women and youth associations) attended the sessions. More than 346 participants, including 46 women, from 35 CTs received training. The low number of women participating in these project trainings reflects their limited number as elected leaders and in appointed positions.

Participants reported that this training session improved their knowledge and understanding of concepts related to program-based budgeting, participatory budgeting, financial procedures of CTs, and the new missions of the Office of Financial Control.

In Quarter 4, Mali SNGP carried out the training workshop for Tombouctou's CTs and DTS: From September 2–4, 2019, Mali SNGP carried out a program-based budgeting and results-based management training for elected officials of Tombouctou CT. A total of 81 participants, including 10 women, attended the workshop and included elected officials from regional, cercle, and commune levels. The training provided participants with an opportunity to learn about ongoing policy reforms related to decentralization, PFM, and program-based budget preparation and execution.

Output 7.3: At Least Three Joint TA, CADD MoE, MoF, MoH Field Visits to Strengthen Local Collectivities and DTS Regional Development Planning and Budgeting.

This activity will take place in Year 5.

2.2.8 ACTIVITY 8: TECHNICAL ASSISTANCE TO CADD/HEALTH TO TRAIN LOCAL COLLECTIVITIES, ASACOS, THEIR FEDERATIONS, AND HEALTH MANAGEMENT COMMITTEES ON PFM AND LAWS GOVERNING HEALTH MANAGEMENT IN A DECENTRALIZED SYSTEM

Output 8.1: Conduct Up to Five Health Sector Roles and Responsibility Training Sessions (in the Demonstration Regions and the District of Bamako) with the Aim of Training at Least 350 Participants.

Initially, the CADD/Health requested Mali SNGP to support a pilot training session, grouping the actors of the health centers (*District Sanitaire*) of Communes 1 and 2 of the District of Bamako before extending it to other regions. Terms of reference were developed and subsequently approved in June 2019. Through Mali SNGP's TA, a budget was also submitted and approved. However, the CADD conditioned the execution of the activity upon the direct provision of the funds. Mali SNGP remains ready to support the implementation of this activity in accordance with the procedures when the CADD agrees.

Output 8.2: Provide Training to ASACOS and their Associated FELASCOMs and FERASCOMs in the Demonstration Regions on Internal Good Governance and Sound Management Practices.

This activity will take place in Year 5.

2.2.9 ACTIVITY 9: STRENGTHEN THE CAPACITY OF TERRITORIAL COLLECTIVITIES, ADRS AND DECONCENTRATED TECHNICAL SERVICES IN REGIONAL DEVELOPMENT PLANNING

The Decree No. 2017-051⁸ on CTs requires all decentralized authorities to submit their management reports to the public. During Year 4, Mali SNGP worked with CTs, communes, CSOs, and deconcentrated services to local governments to strengthen their capacity to analyze budgets, draft new budgets, and conduct public hearings. Mali SNGP in Year 4 expanded its activities to the cercle and commune levels. The project used multi-step approach to strengthen local stakeholders' capacity in PFM and improve their ability to monitor development planning, expenditures, and resulting services. To this end, Mali SNGP supported CTs in holding workshops and public hearings (see Annex 2).



"This training is welcome in the region. Following the last communal elections almost 75% of the communal leaders are newly elected and therefore needed training in many areas including program-based budgeting to understand their communal management roles and responsibilities." - Koïna Ag Ahmadou, Governor of Tombouctou

Output 9.1: Organize 3 Regional Workshops to Train 150 Key Regional Actors/Stakeholders on Decentralization and Regionalization Concepts.

(See Activity 17.1: PFM, Decentralization, and Regionalization workshop in Gao.)

Output 9.2: At Least One Public Hearing per Region and the District of Bamako on the Simplified Budget 2019.

Mali SNGP originally planned to train CTs on the process of producing local citizen (simplified) budgets, but it was determined that the need existed to support CTs and local communities in the process of planning, examining existing budgets and related financial reports, and conducting public hearings for citizen participation and increasing local officials' accountability. During these workshops and hearings, citizens were able to have their voices heard and gain an understanding of the importance of paying taxes and the relationship of taxes to the provision of basic social services. Mali SNGP's local partner GSB played an important role in these activities, particularly in building the capacities of CSOs in conducting budget and financial report analyses. Participants included government officials, DTS, CSOs, and local citizens.

⁸ October 2, 2017

Table 2.1 (next page) illustrates the number of people participating in the workshops and public hearings carried out by the project in Year 4.

Table 2.1: Participants in Public Hearings on CT’s Preliminary Budgets and Financial Reports

Location	Activity	Attendance		
		Men	Women	Total
Koulikoro, Sikasso, Ségou, Mopti, Gao, Bamako District, Urban Communes of Sikasso and Ségou, and Rural Commune of Yangasso	Public Hearings on Draft Budgets of Regional Councils and Communes	933	204	1,137
Rural Communes of Guegneka, Nangola, Finkolo, and Kaboila; Yangasso Urban Commune of Sikasso; Regional Council of Sikasso; Cercle Council of Koutiala; and Bougouni and Bamako District	Public Hearing on the 2018 Financial Reports of Rural Communes	2,897	767	3,664
TOTAL		3,830	971	4,801

During **Quarter 4**, these activities continued, as outlined in the table in Annex 2. In order to promote citizens’ participation, transparency, and accountability, Mali SNGP supported the District of Bamako, the Rural Communes of Pélingana and Yangasso, and the Regional Council (RC) of Tombouctou to hold public hearings on the management report. In preparation of the public hearing, the project conducted analysis workshops with members of CSOs to build their capacities on budget analysis so that they could fully play their role as a citizen watchdog in the management of CTs. These events gathered a total **497** participants, including **96** women. Participants included village and neighborhood chiefs and representatives of ASACO, CGS, youth councils, and women’s organizations. The public hearings allowed for participants to examine the 2018 accounts and understand CTs budgeting processes, resource mobilization capacities, payment of local taxes, and resulting development issues in

Best Practice

At the Yangosso public hearing (Ségou region), the mayor explained that the main resources for the financing of planned activities of the newly elaborated PDESC 2018–2022 are based on taxes paid by the citizens of the commune. She then gave public awards to the top three villages and individuals that had paid their taxes. The public wards offered to the best-tax-paying villages a competition among the 30 villages composing the collectivity. As of September 2019, 19 villages have already paid all their taxes for 2019 and 14 villages have paid more than 90%.



The Sous Prefet of Yangasso hands an award for paying local taxes to the Chief of Niamaso Village.

their community.

During the Bamako public hearing, the Secretary General of Bamako District Council reminded participants of “the importance of the analysis workshop on the District’s management report as it allows the population to take a critical look at the District’s actions, which contribute to strengthening democracy. The Code of Territorial Collectivities makes it mandatory to hold public hearings on budgets and management reports of Territorial Collectivities.”

The Director of Finance of the Bamako District Council provided an overview of the investments/expenditures and revealed that “the 2018 budget of the District Council amounted to more than FCFA 43 billion and the implementation rate was 75%.” She invited civil society representatives to

raise awareness among citizens about the payment of their taxes and said, “We cannot ask the Territorial Collectivities to take more action if the population does not pay their contributions regularly.”

The public hearings ended with participants making recommendations for improving the district’s resource management and communication strategies to reach out to more citizens. The recommendations included using local languages in CTs’ communications and coordinating with local leaders (neighborhood chiefs) in awareness raising activities among the population to increase collection rates of taxes and users’ fees.

Output 9.3: Support Local Collectivities in the PDESC Design Process Based on the Revised National PDESC Development Guide.

Mali SNGP trained the CTs of the Cercle of Macina on the development of PDESC: Mali SNGP, in conjunction with the ADR-Ségou, organized a workshop on October 3–5, 2018 for all 12 CTs of the Cercle of Macina (11 rural communes and one cercle council) on PDESC development process. Macina was one of the two cercles that did not benefit from the intervention of LuxDev and *Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH* (GIZ), and therefore Mali SNGP provided support in creating their five-year development plans. The workshop gathered a total of 54 participants, including 11 women.

Due to an influx of newly elected officials from the November 2016 elections, one-third of workshop participants had never benefited from a training on PDESC development. Of the 12 CTs, 4 had not started PDESC development and 8 decided to increase the participation of CSOs in PDESC creation, an important step to ensure that the PDESC reflects the needs and priorities of local communities.

Following the training, the Director General of ADR-Ségou organized a follow-up facilitated by the embedded TA and the Planning Officer of ADR-Ségou and gathered the mayors of Kolongo, Folomana, Souleye, Matomo, and Macina CTs to validate the budgets and seek financial support from local and international partners.

Output 9.4: Support ADR in the Effective Implementation of their Mandate (i.e., Assistance to CTs in Mastering their Projects Implementation Processes [Maîtrise D’ouvrage] and Resource Mobilization)

During Year 4, Mali SNGP organized over 16 sessions on PFM in the District of Bamako, the Rural Communes of Pélingana and Yangasso, and the RCs of Tombouctou and Sikasso. These sessions comprised multiple phases from analysis workshops examining the financial reports followed by public hearings to build the capacity of CSOs and other stakeholders to understand budget concepts and the accounting process of their local governments. Elected officials presented their annual financial reports and responded to questions from citizens engaged in overseeing public management practices. The public hearings in some CTs helped the communities realize that their top development priorities were not considered in the large budgets developed. In other CTs, public hearings had not been organized for the last nine years. These hearings provided an opportunity to the communities to advocate for the inclusion of their needs and priorities in the budgets and thus greatly increased citizen participation in the budgetary process for their respective local governments. This ultimately helped to improve transparency in managing public finances and allow for more social accountability.

2.2.10 ACTIVITY 10: TEST AND SUPPORT THE ESTABLISHMENT OF AN ACCOUNTS TRACKING SYSTEM FOR REGIONAL COUNCILS AND LOCAL COLLECTIVITIES

In the second quarter of Year 4, Mali SNGP organized an information sharing workshop to present to local authorities of the Sikasso region a communal management software (*Interface de Gestion Municipale Intégrée* (GM2i)). The tool offers automatic features for the management of birth registration and

analysis of accounting and financial data (budget, revenues, ad expenditures) for CTs. The tool is user-friendly and easily accessible, as it was developed in response to the needs of CTs with a commonly used spreadsheet software (Microsoft Excel). It does have some limitations relating to the volume of data to be processed (e.g., number of villages is limited to 20 and the number of families is limited to 200) and software system requirements (the tool works only on Windows 2007 and Microsoft Office 2007). As such, SNGP is researching the possibility of extending the features of the tool in order to make it more robust, flexible, and scalable. The use of this tool will ultimately result in a strengthened culture of accountability in PFM.

Output 10.1: Develop Training Materials for GM2i Pilot Implementation and Provide Training to 117 Communal Councils in Sikasso.

Mali SNGP, in collaboration with *Association de Recherche, Communication, Animation pour un Développement lié à l'Environnement* (ARCADE), developed training materials and provided training to elected officials in the Sikasso region on the use of the software package. During the first workshop, the ARCADE facilitator and inventor of the GM2i tool explained to representatives of elected officials from the region the importance of the software tool in monitoring the administrative and financial management of CTs; the civil register; the taxation roles; and the management of health, education, and village water systems. The use of this tool will allow local authorities to carry out the implementation of transferred responsibilities in the context of good governance while respecting the criteria of transparency and accountability. This workshop of 109 participants represented the communal councils in Sikasso and the DTS. Mali SNGP limited the training to two elected officials each from 50 CTs, which totaled 100 Communal Councils. This represented a slightly smaller number than the 117 planned but effectively reached the goal of training a large number that would be available to select for piloting.

USAID representatives from the Accelerated Economic and the Food for Peace Teams and USAID Washington attended the presentation. Elected officials expressed their interest in adopting the tool to improve the daily management of their CTs. Most communal leaders confirmed that they have computers available and are ready to use the software as part of a pilot project.

Output 10.2: Pilot GM2i Software in Sikasso and Assess Its Feasibility for Expansion.

Ten CTs were selected to pilot the software following an evaluation process based on criteria such as the number of villages in the CT, the availability of a computer and power supply, tax revenue collection, and the existence of internal governance mechanisms (e.g., board meetings and public hearings). Through its TA in the Sikasso region, the project provided technical assistance in Quarter 3 to the first follow-up mission to monitor the use of the software tool in the 10 pilot communes in Sikasso: Missirikoro, Zangaradougou, Gongasso, Diomaténé, Natien, Kourouma, Dogoni, Kapolondougou, Finkolo-Ganadougou, and Blendio. This mission aimed to implement the communal management tool in the 10 pilot communes and identify the difficulties encountered by financial advisors in the use of the tool. The mission team confirmed that the software was deployed in all 10 of the pilot communes. Beneficiaries are ready to use the tool to manage the flow of financial information in their communes and recognized the importance of the tool in improving reliability and transparency in the processing and tracking of financial and civil register information. The mission team observed that those trained (secretaries general and payment administrators) have an appreciable level of understanding in the use of the tool and they are confident that it will improve their performance in managing budgets, revenues, and expenditures while increasing the quality of the financial statements they produce. The project will conduct spot-check missions in Year 5 to evaluate the effectiveness of the tool and findings will be shared with USAID and reported in next quarterly report.

The beneficiaries raised some concerns regarding the eventual non-acceptance of statements generated using GM2i (e.g., liquidation sheets, payment orders, and credit notices) by tax collectors and the

financial controllers due to a lack of harmonization with official documents. As such, they recommend the harmonization of documents.

Output 10.3: Conduct a TOT Session for TAs and ADRs, and Expand to Other Regions.

Mali SNGP launched the TOT workshop on the use of the software tool in Sikasso in March 2019 with 50 participants. Based on a practical and participatory approach led by international consultant Bernard Seigle-Ferrand, this training provided the opportunity to secretaries general and payment administrators of CTs to learn how to use the GM2i and acquire skills relating to accounting data entry procedures, data computation, data analysis, and the generation of reliable and transparent financial statements. Mali SNGP's embedded TAs were also trained during this workshop to be able to provide technical assistance to other CTs in their respective regions on the use of the software tool.

Initiated the deployment of GM2i tool in Tombouctou: In Quarter 3, the embedded TA in Tombouctou met with the local authorities of the urban commune of Tombouctou to share with them the features of the communal management software, including budget, revenue, expenditure management, and civil register management. The First Deputy Mayor welcomed the fact that this tool will not only help increase traceability of expenditures but also improve transparency in the management of the municipality's resources. The TA, in collaboration with the local Mayor's office, will establish a deployment plan of GM2i tool at the urban commune of Tombouctou in Year 5.

2.2.11 ACTIVITY 11: INCREASE LOCAL COLLECTIVITIES DOMESTIC RESOURCES MOBILIZATION CAPACITY

Mobilizing domestic resources remains a primary concern for CTs in addressing development challenges they face. Most CTs lack the capacity to mobilize internal resources and continue to depend on state-transferred resources that remain insufficient to help them provide the basic social services to their communities. In addition to the pilot activities, Mali SNGP continues to provide support to the regions and particularly to the communes to increase their ability to mobilize their own domestic resources.

During Quarters 1 and 2, through the ADRs, Mali SNGP provided technical assistance to the CTs in the regions of Koulikoro, Sikasso, and Ségou to increase their domestic resource mobilization (DRM) capacities. Assistance included helping elected officials to manage their weekly markets better and collecting service user fees. In Koulikoro, the project assisted the communes of Sagabala and Doubabougou to assess the number of shops and vendors attending their weekly fairs and provide recommendations on the most effective way to levy fees in the market place such as establishing private *groupe d'intérêt économique* (economic interest groups [EIGs]).

The urban commune of Bougouni (Sikasso Region) has significant tax potential. A previous analysis of the commune's capacity of collecting market fees is estimated at more than CFAF 15 million per year. Unfortunately, the actual amount of taxes collected from the market does not currently reach CFAF 2 million per year. The project provided assistance to the communal officials to complete an inventory of market equipment, and an assessment of the tax potential to help increase their market revenue collections. This activity will continue in Year 5.

Mali SNGP provided technical assistance to the rural commune of Kaboila (Sikasso Region) in their resource mobilization efforts. Support included the mobilization of grassroots communities around the management of market facilities, establishment and training of EIGs steering committees, identification of the tax potential of local markets, preparation of market operators' tax directory, establishment of market ticket prices, and establishment of EIGs. This technical assistance resulted in the delegated management of commercial equipment (local markets) to EIGs, enabling the Dallé market to levy market duty in May 2019 for an estimated amount of CFAF 1,500,000. The official remittance

ceremony of this revenue took place on Thursday 25 July 2019 at the mayor's office. Mali SNGP's technical assistance in resource mobilization enabled the rural commune of Kaboila to increase the commune's budgetary resources, estimated at CFAF 3,798,000 (more than doubling the estimate) for the 2019 budget year. As a result of this activity, participants recommended the capacity building of EIGs in the financial management of local markets and extending this resource mobilization process to other CTs in the Sikasso region.

In Quarter 4, support continued with the ADR Koulikoro requesting Mali SNGP's support in the identification of taxable sources in 21 communes in the Koulikoro Region. Held on August 27, 2019 at the regional council in the presence of local authorities, Mali SNGP's COP, and the Deputy Director of the DGCT, the launch for the census of taxable sources in 21 communes of six cercles in the Koulikoro region was attended by 72 participants, including 6 women. Among the participants were mayors of the 21 communes, general secretaries, elected representatives of the regional council, and the state's financial technical services. The training targeted surveyors and members of the communal census commission set up in each targeted commune. Participants were informed about the texts related to local taxes and communal taxation, the taxes and services/users' fees as imposed by the General Tax Code for CTs, and the taxes and services/users' fees that may be imposed by the legislative body of a commune. They were given information on the process of instituting a local tax, the proper completion of collection forms, and how to enter data in the Excel sheet and calculate the commune's tax potential. To ensure effective implementation of the assessment, the embedded TA helped the ADR to identify the number of villages per commune for the 21 communes, estimated population of each village, and number of households/families per commune. As a result, a total of 36,980 households/families have been identified for all the 20 rural communes. The assessment is ongoing regarding the urban commune of Koulikoro and efforts to identify the number of households that exist in the commune.

The rural commune of Sourountouna (Ségou) made a request to update its taxable base. On September 5, 2019, the ADR Ségou with the support of Mali SNGP organized a scoping meeting on the census of taxable sources in the commune. The initiative of Sourountouna Communal Council to identify taxable sources is justified by the need for a real estimate of taxes to be paid by households, needs expressed by some of the heads of households to the mayor, the lapse of tax base since 1996, and the need to improve domestic resource mobilization in the commune in order to take better account of the concerns of the population.

Output 11.1: Conduct at Least Two Pilot Activities in Two Demonstration Regions to Trial Local Resource Mobilization Approaches.

During the first quarter of Year 4, in a prelude to the launching of the pilot activity on DRM, a workshop was held in Sikasso and brought together 56 participants, including 11 women. The purpose of the workshop was to share financial data on local taxes to enable local and regional authorities to work with communities to develop realistic budgets and understand how tax revenues are spent. The financial data was collected from various tax services, including the Tax Office, Treasury Office, Office of Land and Property Rights, Water and Forest Service, Teaching Academy, Regional Directorate of Health, and the local hospital and analyzed in order to prepare for budget development. Three papers were shared during the workshop, which discussed: royalties on public lighting (presented by *Énergie du Mali* [EDM]); exemptions (presented by the Tax Office); and property taxes and their distribution (presented by the Office of Land and Property Rights).

Based on the recommendations from the *Report on Approaches to Regional Resource Mobilization*, finalized in March 2019, Mali SNGP started the initial process of identifying pilot projects to increase the CTs resource mobilization capacity. The pilot projects aim to improve tax/user fee administration processes, revenue forecasting, and revenue collections. As a first step in the process, the project

produced the Resource Mobilization Pilot Manual, submitted to USAID in June. Pilots are planned for Sikasso and Bamako as they both asked for assistance in this area. The pilots will facilitate improvements in collections and support the improved processes for the collection of the user service fees potentially in the areas of garbage collection, markets, and water supply, among others.

Piloting DRM capacities of the Rural Commune of Koboila: Mali SNGP provided technical assistance to the rural commune of Koboila (Sikasso Region). In **Quarter 4**, Mali SNGP organized a working session to review the progress of the activities selected for the implementation of two pilot projects on CT's resource mobilization, specifically mobilization of the electricity and water user fees for the Sikasso Urban Commune and the mobilization of the patent (business taxes) on economic facilities for the Koboila Rural Commune. During the meeting, participants reviewed the *Guide on Approaches to Resource Mobilization* and the various pieces of legislation governing electricity and water management in Mali. The texts governing the two types of resources were also shared with the ADR of Sikasso to be analyzed by their legal department in order to identify the actors involved in mobilizing and managing the taxes, *patentes* and/or users' fees collected from the targeted sources of domestic resources.

With regard to electricity users' fees, the communal council of Sikasso made available to Mali SNGP the emission and collection slip for August 2019 and the related invoices, showing a total amount of 4,623,717 CFA francs as of August 22, 2019, which should be paid into a bank account after certification by the commune. This report is sent each month by the electricity company, EDM, to the Sikasso City Hall. In an analysis of the users' fees emission and collection slip, it appears that the amounts that are regularly announced include not only the electricity user fees but also value-added tax that takes into account only public lighting. Electricity used by private businesses and by families (residences) are not included. The team also noticed that there is a lack of information on the identity and management of the bank account to receive the funds. The electricity users' fee is recorded on the invoices and collected by *Energie du Mali, Société Anonyme* (EDM, SA) yet the commune is not involved in the process. No information is provided to the commune on the management of the funds levied on electricity users' fees. Water distribution in the commune is entrusted to water committees through an agreement between the commune and these committees. The funds are regularly paid into the commune's bank accounts. Project technical staff will continue working with the communal staff to set up a mechanism that will help effectively levy the services users' fees and therefore increase their DRM capacities. Piloting activities are in progress.

The team met with representatives of the rural commune of Koboila to discuss and analyze the texts governing the collection of *patentes* on economic facilities in the Republic of Mali. Based on the discussions, the team found out that the commune has no information on the basis for calculating the *patentes*. Although, some economic facilities are exempt from paying the *patentes*, decentralization regulations require the State to reimburse the amount due to the commune.

Output 11.2: Share Lessons Learned through Pilot Activities through a Joint Workshop.

This activity will take place in Year 5.

2.2.12 ACTIVITY 12: ASSESSMENT OF PROPERTY TAX SYSTEMS FOR IMPROVED REVENUE GENERATION IN BAMAKO

Output 12.1: A "Revenue Generation" Report Produced with Recommendations on Property Tax Calculation and Collection Reforms for Bamako.

This activity will take place in Year 5.

Output 12.2: Commencement of a Pilot Program to Implement the Report Recommendations.

This activity will take place in Year 5.

2.2.13 ACTIVITY 13: ASSESSMENT OF REVENUE GENERATING OPPORTUNITIES IN THE MINING SECTOR

In Mali, numerous minor taxes and user fees nominally exist but many are not particularly effective in terms of being a useful source of domestic government revenues. One exception to this may be local mining taxes that apply to Artisanal and Small-Scale Mining (ASM), particular gold miners. There are ASM activities in the gold sector in a number of regions, including Kayes, Sikasso, and Koulikoro. While collections of these taxes are quite small, they remain a largely untapped resource by CTs. As part of its support to CTs to increase their DRM capacities, Mali SNGP believes that effective management of ASM activities may present opportunities for local government, communities, and miners to work together to improve government revenues while reducing conflict and improving education and health outcomes within communities.

Output 13.1: Assessment Report Produced with Recommendations on Revenue Generation from Licenses, Royalties, and Taxes from Mining Activities, Especially in the Informal and Small-Scale Gold Mining Sector.

During Quarter 3, Mali SNGP completed the Assessment of Artisanal and Small-Scale Gold Mining (ASM) activities in the gold sector in three of the project target regions: Kayes, Sikasso, and Koulikoro. (See ASM report for key findings and detailed recommendations.)

Based on the findings, the project identified strengths and weaknesses in the current governance (including PFM) approaches to ASM as it relates to gold mining. In relation to the key recommendations on how Mali can promote increased government revenue, transparency, and service delivery in the ASM gold sector, Mali SNGP will consider piloting co-management models around corridors or in mining concessions in Kayes, focusing trainings to make trade and miner organizations, central government agencies, deconcentrated local governments, decentralized entities, and customary authorities aware of their respective roles and responsibilities with regard to ASGM management and build efficient working relationships between them. During Year 5, the project plans to work on a design for the pilot project that can test the effectiveness of the assessment recommendations.



*Participant at the pilot training in Bamako of women in leadership positions sharing her experience.
Photo: Mali SNGP.*

2.2.14 ACTIVITY 14: EXPAND TRAINING TO DECISION-MAKING WOMEN IN THE MALIAN CIVIL SERVICE

In Year 3 of project implementation, Mali SNGP through local partner WILDAF developed a directory on women (Cadre A) in senior decision-making position with six ministries. One of the key recommendations flowing from that activity was the need to undertake a ‘training needs assessment’ in Year 4 to identify key training needs for women occupying senior decision-making posts in the Malian civil service (in the Ministries of Economics and Finance; Women, Children, and Family; Territorial Administration and Decentralization; Health and Public Hygiene; National Education; Higher Education; and Innovation and Scientific Research) to build their capacity.

Output 14.1: Design and Implement a Needs Assessment for Training Women in Decision-Making Positions.

In November 2018, through Banyan Global and WILDAF, the project held a work session for women in senior decision-making positions to identify their training needs. Participants included representatives from the six Mali SNGP partners ministries, the *Centre National de Documentation et d'Information sur la Femme et l'Enfant*, and representatives of CSOs. In total, 29 of the 37 participants were women. Subsequently, in Quarter 3, WILDAF held a one-day workshop with representatives from the aforementioned ministries and CSOs (10 women and three men), to validate the identified training themes to ensure that they addressed the needs and priorities outlined in the assessment. The themes included gender and development, women's leadership, citizen/civic participation and accountability, and gender-responsive budgeting within the context of decentralization and regionalization.

Output 14.2: Design and Implement a Pilot Training Program for Women in Decision-Making Positions in Bamako for Six Ministries Based on the Results of the Needs Assessment.

In **Quarter 4**, Mali SNGP, through Banyan Global and WILDAF, used the data collected in Activity 14.1 to develop modules for the trainings. The training modules aim to develop the leadership and gender-responsive budgeting skills of the women in senior decision-making positions to enhance their ability to influence planning and decision-making in their respective positions.

The pilot training of women in leadership position was carried out on September 25–27, 2019 in Bamako. The training targets were women leaders and men from Ministries, CTs, and CSOs. The main themes were women's leadership, civic engagement, accountability, gender-responsive budgeting, and coaching. In total, 35 participants attended the workshop, among whom 5 were men. The training modules will be refined using pre- and post-training surveys and additional technical assistance on gender-responsive budgeting from two external consultants. During Year 5, through WILDAF, Mali SNGP will roll out the training in four other regions (Activity 14.3). In addition to the training, the project is putting in place a virtual network or coalition of women leaders to mentor other women leaders.

Output 14.3: Expand Training to 180 Women in Decision-Making Positions from Six Ministries in the Four Demonstration Regions and the District of Bamako.

This activity will take place in Year 5.

Output 14.4: Design and Carry Out a Study Tour to Investigate Best Practices for the Effective Application of the Quota Law.

This activity will take place in Year 5.

3.0 COMPONENT TWO: IMPROVE COORDINATION AND COMMUNICATION BETWEEN NATIONAL AND SUBNATIONAL GOVERNMENT AND CIVIL SOCIETY

3.1 CONTEXT AND SUMMARY

Throughout Year 4, SNGP implemented public awareness raising activities on budget planning cycles and the allocation processes at the subnational level. SNGP engaged national television, local print media, and radio stations to provide coverage of the events on its social media platforms to help reach a wider audience. SNGP organized many public hearings and debates, including radio programs at both national and regional levels. Many of the organized hearings were held during the analysis of 2018 financial reports and corresponding budgets under Component 1. The events focused on compliance with the decentralization regulations and the enforcement of norms that local collectivities need to follow. These events placed special focus on budget planning and implementation and citizens' consultations and involvement to ensure overall transparency and accountability. The project also contributed in building strong and sustainable links with media to increase Malians' understanding and ability to play their role in the budgeting cycle effectively (planning, implementing, and evaluating).

During Year 4, Mali SNGP revised its Communications Plan and Advocacy Strategy to ensure that the remainder of the project will contain a strong advocacy component that will inform citizens and foster communication by and with the government creating an environment that demands local governments address the needs of its citizens.

3.2 OUTCOMES AND ACTIVITIES

3.2.1 ACTIVITY 15: REGIONAL PLANNING FOR SUSTAINABLE WEBSITE DEVELOPMENT AND MANAGEMENT

Output 15.1: Provide up to Six Regional Information Technology (IT) Training Sessions to ADRs and RCs to Improve their Capacity with Respect to Information and Knowledge Management Systems (IKMS) Use and Management.

In Year 4, Mali SNGP carried out computer trainings in the regions of Koulikoro, Tombouctou, and the District of Bamako to government partners, DTS, and to CSOs. Training included the use of Microsoft Office software (Microsoft Word, Excel, Access, and PowerPoint). The new skills acquired will help them collect and analyze data on health, education, agriculture, and other related sectors.

In Quarter 1, Mali SNGP delivered a five-day training on Geographic Information System to the DTS and CSOs of Tombouctou. Representatives from the ADR; Regional Council; such DTS as the Tax Office, Budget Office, Treasury Office, and the two education academies; Regional Health Directorate; the Teaching Academy; ANICT; GSB; WILDAF; the Transitional College; and Governorate of Taoudéni participated in the training. These basic training sessions provided the participants with tools and knowledge to map areas of interventions and achievements of their institutions and helped participants to improve work performance. The project trained a total of 30 people, including 10 women.

Facilitated the development of Monitoring and Evaluation Plans for the ADRs of Koulikoro and Bamako: In 2018, Mali SNGP supported the ADRs of Ségou, Gao, and Kayes in developing their Monitoring and Evaluation (M&E) plans. These initial M&E plans were based on the first draft of the DGCT’s Technical Note evaluating the performance of ADRs. In November 2018, the DGCT produced a second version of the Technical Note that highlighted the performance indicators of the ADRs. This second note was used to develop the M&E plans for the ADRs of Koulikoro and Bamako. Mali SNGP organized a capacity building workshop for January 22–24, 2019 on developing a M&E plan targeting the ADRs of Koulikoro and Bamako. Facilitated by Mali SNGP’s M&E and IKMS Specialist, the workshop aimed at providing technical assistance to both ADRs in developing their M&E plans. Seven participants, including one woman, attended the workshop where they developed a logical framework, a multi-year performance framework, a database, and data collection tools for both ADRs. The development of M&E plans will help the ADRs to improve performance by setting targets and monitoring their efforts at achieving results.

Output 15.2: Facilitate the Development of up to 12 “Sustainability Plans” across Six Targeted ADRs and RCs.

This activity will take place in Year 5.

Output 15.3: Up to Six Updated ADRs, RC, and Target DTS Websites Publishing the Latest PFM Data.

In Year 4, websites were created by Mali SNGP for only three ADRs. For Mali SNGP to ensure sustainability, the ADRs needed to show interest through their commitment to pay for the annual fees for hosting the website. The three ADRs who agreed to pay for their own hosting fees were Kayes, Koulikoro, and Gao.

In Quarter 2, Mali SNGP held training workshops in both Kayes and Koulikoro aimed at building the capacity of the staff of the respective ADRs on database creation and website management. The websites for both ADRs were launched at the trainings (www.adrkoulikoro.org and www.adrkayes.com)

Participants were trained on how to create and manage a database using Microsoft Access for information and knowledge management purposes. Participants learned how to upload text, images, and video content to the website. The website will help the ADRs to communicate better with citizens, diaspora, and other stakeholders on the ADRs’ role, mission, responsibilities, achievements, and related reporting. Citizens will thus have the opportunity to comment online on the ADRs’ activities and engage in discussions on regional development issues.

Planning is in process for creating a website for the ADR of Gao in Year 5.

Output 15.4: Facilitate the Establishment of up to 12 Social Media Accounts for Target Regional Entities Established/Publishing PFM Data in a Timely Fashion (e.g., Annual Budgets and Administrative Accounts)

Mali SNGP accompanied website developments with social media accounts, including Facebook (<https://www.facebook.com/adr.kayes.7>), Twitter (<https://twitter.com/AdrKayes>), and Instagram (<https://www.instagram.com/kayesadr/>) for the ADR of Kayes. Mali SNGP plans on including the same and other social media platforms to the other websites when they are created.

3.2.2 ACTIVITY 16: UPDATE/DEVELOP COMMUNICATIONS STRATEGY

Output 16.1: Working with the DGCT and CFCT, Design and Implement a Communications Campaign to Disseminate Key Decentralization and PFM Information.

(See Activity 22 for the narrative relating to this Output.)

3.2.3 ACTIVITY 17: BUILD CAPACITY AND PROMOTE COMMUNICATION AMONG ACTORS ON PUBLIC FINANCE MANAGEMENT

Output 17.1: Two Regional Workshops (Gao and Tombouctou) on PFM, Decentralization, and Regionalization.

In Quarter 4, Mali SNGP organized a workshop on PFM, Decentralization, and

Regionalization: Mali SNGP organized a training workshop in Gao from July 30–August 5, 2019, under the chairmanship of the Governor of Gao Region, in the presence of the First Vice-President of the Gao Regional Interim Authority, the Deputy Director General of ADR, and the Mali SNGP representative. The workshop brought together participants from the regions of Kidal, Ménaka, Tombouctou, and Gao and the cercles of Ansongo, Bourem, and Almoustraté. In addition to elected officials, the technical services, civil society, prefects, and sub-prefects of Gao and the cercles of the region were invited. A total of 69 people attended the session, including 15 women.



Opening ceremony of the training workshop on PFM, Decentralization, and Regionalization.

Photo: Mali SNGP

During the workshop, a number of difficulties were identified, in particular the non-application of basic decentralization texts to the regionalization context, human and financial resources, and the absence of consulting boards between stakeholders in decision-making. These shortcomings contribute to the continued struggle the region and local CTs have in carrying out their mandates under the decentralization framework. It was recommended that the GOM honor its commitment to accelerate the concomitant transfer of competences/responsibilities and resources at the sub-national level and establish a regional development fund to strengthen decentralization and boost sustainable development.

Output 17.2: Four Networking, Advocacy, and Writing Communication Workshops (Two Each for the Northern and Southern Regions) for Interim Authorities/RCs and Local CSOs.

This activity will take place in Year 5.

Output 17.3: Media TOT in Four Regions: Bamako, Sikasso, Gao, and Tombouctou (for Tombouctou and Taoudéni).

Mali SNGP organized an awareness raising and training session for media stakeholders and journalists on PFM (October 25–28, 2018): To inform Malian citizens on PFM using media, SNGP organized a training workshop for 30 media stakeholders and news reporters, including six women. Participants came from Taoudéni, Tombouctou, Kidal, Ménaka, and Gao. The training enabled journalists to strengthen their understanding of Mali's PFM systems and to improve gender perspectives in their reporting on PFM. Participants produced several radio and audio-visual products, some of which were aired on local radio stations and on *Office de Radio diffusion-Télévision du Mali*.

In **Quarter 4**, in order to strengthen citizens' access to reliable information on PFM, Mali SNGP provided a training workshop on July 15–19, 2019 gathering 59 media stakeholders, including 13 women, from Sikasso, Ségou, and the Mopti regions. The workshop aimed to improve participants' understanding of issues such as planning, implementation, and evaluation of local development programs (PDESC); result-based budgeting approach; missions of the Financial Control Office; the new financial regime of CTs; gender-responsive budgeting; and Quota Law 052.

As part of a synergy initiative among USAID programs, Mali SNGP partnered with the National Democratic Institute, Internews, and the *Coalition pour l'Observation Citoyenne* to provide training modules on journalism and gender, gender-based violence, women's political participation in elections, and recommendations for an inclusive political dialogue. On the final day of training, journalists were deployed in the field and interviewed citizens and locally elected officials to collect information and produce radio pieces, and print articles using the new knowledge and skills gained during the training.

Output 17.4: Training of Traditional Communicators and Interim Authorities in Citizen's Participation in Regional Development Process and Peace Building as Referred to in the National Reconciliation and Peace Agreement.

This activity will take place in Year 5.

Output 17.5: Conduct a Two-Day National Budget Process Workshop in Bamako, Inviting about 100 Participants including Parliamentary Committees, with National-Level CSOs.

Mali SNGP supports the analysis of the GOM 2019 Finance Bill: Mali SNGP through local subcontractor GSB organized on November 1, 2018 a public debate on the analytical note of the Mali Finance Bill for year 2019. This public debate aimed to strengthen the management of public finances. More than 200 people attended, including officials from the Prime Minister's Office, Ministry of State Reform and Transparency of Public Life, MEF, National Directorate of Budget, Financial Control Office, CARFIP, CSCRP, Office of the Auditor General, national non-governmental organizations (NGOs), projects and programs, and over 150 representatives of CSOs, including 20 women from the National Youth Council and *Collectives des Associations et Organisations des Femmes* (Confederation of Women Organizations).

The analysis revealed some inconsistencies with the GOM 2019 Bill. There is a decrease in tax revenues of the 2019 Finance Bill compared to previous years and an increase within ministry and/or institution budgets. For example, there is an increase of more than 61 percent in the Presidency of the Republic budget; more than 18 percent in the Ministry of Defense and Veterans Affairs budget; more than 12 percent in the Ministry of Security and Civil Protection budget; more than 59 percent to State Security budget; and more than 25 percent to the Ministry of Youth, Employment, and Citizen Construction budget. Decreases are noted in other ministries such as Education, Health and Public Hygiene, and Agriculture. The analytical note from the workshop can be downloaded here: <http://groupepdesuivibudgetaire.org/wp-content/uploads/2018/10/NOTE-ANALYTIQUE-DU-PLF-2019.pdf>



Stressing the importance of citizens' access to information in building a peaceful and prosperous nation, the Sikasso Governor's representative stated during the opening ceremony of the Media Training that "every informed citizen is a resource."

Output 17.6: Provide Technical Assistance to the Key Commissions at the National Assembly in Budget Analysis and How to Develop Questions during the Budget Adoption Process.

Mali SNGP has not carried out activities related to the National Budget involving national-level officials due to the repeated extension of existing elected government officials and the continued delay in elections. In addition, the reshuffling of ministries and appointed officials has complicated the working environment. The project plans to monitor the situation and carry out this activity in Year 5, circumstances permitting.

Output 17.7: Provide Technical Assistance to the Sub-National Councils in Budget Analysis and How to Develop Questions during the Budget Adoption Process.

(See the analytical workshops and public hearings under Activity 9 for this Output.)

Output 17.8: Collaborate with the DGB to Support the Production of 2000 Simplified Version of the National Budget (Citizen's Budgets).

A total of 3,000 copies of the simplified version of the National Budget (*Budget Citoyens*) were produced. Plans for dissemination will be carried out under Activity 18 in Year 5.

3.2.4 ACTIVITY 18: DEVELOP AND DISSEMINATE CITIZEN'S BUDGETS

This Activity is planned for Year 5.

3.2.5 ACTIVITY 19: PROVIDE ORIENTATION FOR NEWLY ELECTED OFFICIALS

Output 19.1: Design and Implement a Series of Orientation Sessions for Newly Elected Officials (Distinguishing General Orientation from Targeted Orientation Focusing on Women, Youth, and People with Disabilities) to Help Orient Them to Their Roles, Responsibilities, and Available Resources in the Context of Regionalization and Decentralization.

This activity will take place in Year 5.

3.2.6 ACTIVITY 20: SUPPORT TO CROCSADS, CROCEPS AND REGIONAL DEVELOPMENT CONSULTING BOARD (RDCB)

Output 20.1: Through TAs, Facilitate Two Regional *Comité Régional d'Orientation de Coordination et de Suivi des Actions de Développement* (Regional Orientation, Coordination and Monitoring Committees for Development Actions [CROCSADs]), Two *Comité Locale de Coordination et de Suivi des Actions de Développement* [CLOCSADs (Cercle Level)] and Two *Comité Communale de Coordination et de Suivi des Actions de Développement* [CCOCSADs (Commune Level)]

The CROCSADs are government-designed mechanisms that serve as communication and coordination tools of regional development actions as well as a planning and implementation monitoring tool. However, the funding the Government allocates for holding the CROCSADs is insignificant, which results in very few regions being able to hold the recommended two annual sessions.

In Year 4, the project supported the holding of ordinary and extra-ordinary CROCSAD sessions in the District of Bamako, Kayes, and Sikasso; and CLOCSAD in the cercles of Koulikoro (February 5, 2019), Bafoulabé and Yelimané (August 19). While development issues discussed during the CROCSAD differ

from one region to another, the ultimate goals remain similar and discussions focused on the review and validation of the Regional Strategic Development Plan and Regional Development Plans. CROCSADs also provided an opportunity to present validated projects to be submitted for Contrat Plan Etat Région (CPER - State-Region Contract Plan). Regional officials, presidents of regional and cercle councils, elected officials, technical staff of sub-national governments (Secretaries General), the senior leadership of the ADR Sikasso, members of CSOs, technical services in the region, and representatives of development partners intervening the regions attended. Mali SNGP will continue to support the holding of these regional and local development coordination meetings to reinforce transparent and participatory management of public funds in regional planning.

The 2019 CROCSAD for the regions of Sikasso (July 30, 2019) and the District of Bamako (September 19, 2019) were held in Quarter 4. The CROCSAD of Sikasso brought together over 100 participants including the prefects from the seven circles of the region, presidents of regional and cercle councils, elected officials, technical staff of sub-national governments (Secretaries General), the senior leadership of the ADR Sikasso, members of CSO organizations, technical services in the region, and representatives of development partners. During the District of Bamako ordinary session, discussion focused on the implementation of recommendations from two Mali SNGP-supported activities: (1) the round-table meeting with decentralization donors on the implementation of PDESCs of subnational governments in the District of Bamako on May 2–3, 2018 and (2) the Regional Consulting Board in Bamako on powers/responsibilities transferred in education and health sectors (February 12–13, 2019). Print media and local radios covered the event (see article published in a daily independent newspaper Le Republicain, <https://www.maliweb.net/politique/gouvernance-locale-leducation-la-sante-et-le-change>). A total of 162 participants, including 8 women, attended the events.

Output 20.2: Through TAs, Participate in Five Regional Comité Régional de d’Orientation et de Coordination et d’Évaluation du Programme Développement du Secteur de la Santé (Regional Orientation, Coordination and Evaluation Committee [CROCEPS]) and Make a Presentation on Health Governance in Each.



*Administrative and local officials at the regional consulting board on responsibilities/powers and resources transferred in the education and health sectors in Mopti.
Photo: Mali SNGP/Issa Imhasse*

From February 28–March 5, 2019, Mali SNGP, through embedded TA, participated in the CROCEP in Ségou, Tombouctou, and Koulikoro. About 130 people including 18 women participated in the CROCEP. Participants included heads of the Planning and Statistics Units for Health, Social Development, and Advancement of Women; the representative of *Programme de Développement Économique, Social et Sanitaire* (PRODESS) partners; administrative and political authorities; heads of regional and sub-regional technical services; representatives of the civil society; and projects and programs operating in the health and social development sectors. During the meetings, discussions focused on the low level of financial resources mobilization by CTs, limited access to quality health care, and difficulties in the medical evacuation and referral system due to hijacks of ambulances (particularly in the region of Tombouctou) that causes instability of health workers that affects the provision of health care services to the local populations.

Established conducted Regional Development Coordination Committee (RDCC) meetings in seven regions: The Project took the initiative to establish RDCCs in an effort to encourage coordination and communication between stakeholders in regional development. Mali SNGP worked with ADRs to hold RDCC meetings in the regions of Ségou (December 4–5), Gao (December

21–22), Taoudéni (December 9), Bamako (February 12–13), Kayes (May 16–17), Sikasso (May 31), and Mopti (July 10–12). Participants included representatives from the ADRs, Regional Councils, DTS, CSOs, and partners intervening in the education and health sectors. The purpose is to facilitate coordination among actors to discuss development opportunities and challenges. Participants also discussed the effectiveness of transferred resources in the education and health sectors and how the system in place is impacting the delivery of basic social services at the local level. The consulting board meetings brought together 385 participants, including 70 women. Despite the GOM efforts to transfer more resources at the CT level, officials believed that the resources are still not enough to address all the challenges they face to improve communities' access to quantity and quality basic health and education services. In both sectors, particularly in the health sector, the bulk of the resources are still managed by the state through the Ministry and the technical services.

3.2.7 ACTIVITY 21: CONDUCT PFM BEST PRACTICES, LESSONS LEARNED WORKSHOP, AND INTERNATIONAL CONFERENCE

Output 21.1: National PFM Best Practices and Lessons Learned Workshop for All Stakeholders.

Output 21.2: An International (Regional) Conference in Mali on Best Practices in PFM.

Output 21.3: Published Report Distilling PFM Best Practices and Lessons Learned (National and Regional) to be Published on MoH, MoE, MEF, and CGSP Websites in Addition to Hard Copy Dissemination to the Public.

Output 21.4: Report on the International Conference Highlighting Best Practices, and Key Recommendations that Could be Adaptable to the Malian Context.

With concurrence of USAID, Mali SNGP decided not to proceed with implementing this activity but rather focus on providing more technical assistance to elected officials within the cercles and communes. Activity 21 is therefore removed from the Mali SNGP work plan.

3.2.8 ACTIVITY 22: ADVOCACY TO INCREASE CITIZENS' UNDERSTANDING OF THEMES RELATED TO PFM, GENDER RESPONSIVE BUDGETING AND LEADERSHIP, RESOURCE MOBILIZATION, AND AUDITS

Output 22.1: Revised SNGP Project Communications Strategy and Implementation Plan.

Output 22.2: Implementation of Communications Strategy in Accordance with its Terms.

Mali SNGP carried out a variety of advocacy work throughout Year 4. Radio campaigns in Bambara, Soninké, Kassonké, Peulh, Songhai, Tamashèque, and Arabic accompanied activities in the regions through project Advocacy Committees with the following advocacy activities taking place:

- 1) Advocacy campaign on the Quota Law in six cercles of the region of Ségou (October 8-18, 2018):** The first phase of the advocacy campaign on the political participation of women and sensitization on the quota is complete. The second phase of the advocacy campaign on the Quota Law, also known as the Gender Law, was conducted in Macina, Niono, Barouéli, San, Bla, and Tominian, October 8-18, 2018).
- 2) Advocacy campaign on resource mobilization in the region of Tombouctou (December 3-11, 2018):** The key messages of this campaign advocated for improving the transfer of resources from the state to the region, updating the assessment of taxable resources, increasing the capacity of tax collectors, and raising awareness on the responsibility of citizens to pay their taxes.

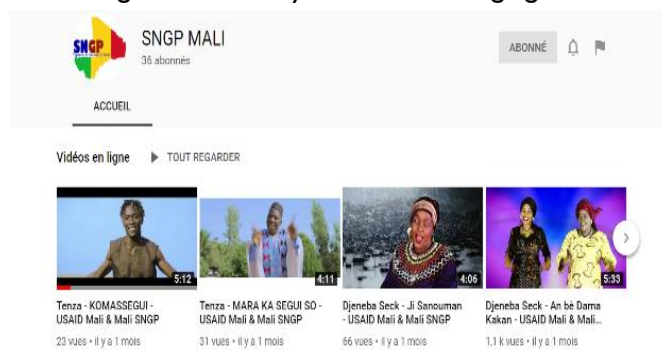
- 3) **Advocacy workshop to develop key messages on resource mobilization in Sikasso (March 2–4, 2019) and Gao (July 25–29, 2019):** Sikasso, like many other regions in Mali, is experiencing enormous difficulties in mobilizing domestic resources, particularly the *Taxes de Développement Local et Régional* (Local Development Taxes [TDRL]) and the property tax. The representative of the tax services (*Direction Régionale des Impôts*) pointed out that some owners of rented houses refuse to declare their properties. They pass tenants off as homeowners, which is a ruse to avoid paying taxes. The Tax Office representative made the following recommendations that were subsequently discussed on radio shows: the establishment of a modern and digitized framework for tax collection, a reform of the TDRL by allowing it to be a Residence Tax per household, creation of a tax census service at the level of each commune, establishment of local tax services at each regional level, and taxing undeveloped lands.
- 4) **In Quarter 4, Mali SNGP organized an advocacy campaign on resource mobilization in Gao’s CTs:** From July 25–August 2, 2019, Mali SNGP carried out an advocacy campaign in Gao focusing on the mobilization of CTs’ domestic resources. The Regional Advocacy Committee developed a set of advocacy messages (arguments) based on data collected from the technical services, and results/recommendations from the consulting board. Radio debates were aired in Sonrhaï on local radio stations in Gao. On the basis of the advocacy messages, the Regional Advocacy Committee organized a radio program to inform citizens about domestic resource mobilization and the difficulties faced by CTs in terms of resource mobilization and the connection to tax paid by citizens.

Output 22.1: Revised SNGP Program Communications Strategy and Implementation Plan.

In Quarter 4, Mali SNGP’s international Communications Consultant worked with the project and Malian stakeholders to revise the communication and advocacy strategy. Data and information collected were used to develop a revised communications and advocacy strategies as well as an Implementation Plan for Year 5.

Produced information and awareness raising tools on decentralization: One of the key activities is a coordinated campaign based on communication products and events aimed at changing the attitudes and behaviors of citizens and government actors in order to accelerate the decentralization process in Mali. During Year 4, Mali SNGP contracted with *Acte de Sensibilisation, Education et de Promotion Théâtrale* (ACTE SEPT) and two Malian musicians to produce skits and songs on four decentralization themes. The program also worked with the two Malian musicians to create songs and produce video clips on citizen participation, access to basic social services based on audit findings and impact on maternal and child health, the importance of public hearings to promote accountability, and Quota Law 052. Both the skits and songs are culturally effective messaging tools and will be used in wide information sharing and awareness raising campaigns on decentralization that Mali SNGP will conduct during the final years of the project.

As part of the digital marketing aspect of its Communication Strategy, Mali SNGP maintains an active presence on social media channels (Twitter, Facebook, and YouTube) used for the dissemination of project’s activities and information products. In Quarter 4, Mali SNGP published 25 tweets and 8 Facebook publications reaching some 15, 000 internet



Screenshot of Mali SNGP YouTube channel displaying the four video songs produced by the program in Quarter 4.

users. On YouTube, the program shared the videos files of four songs on advocacy themes reaching a total of 1,200 views.

4.0 COMPONENT THREE: CGSP CONDUCTS PERFORMANCE AUDITS THAT MEET INTERNATIONAL STANDARDS AND IS ABLE TO MONITOR SERVICE DELIVERY AT THE NATIONAL AND SUB-NATIONAL LEVELS

4.1 CONTEXT AND SUMMARY

Mali SNGP is tasked with improving the auditing function of the GOM through its official department the *Contrôle Général des Services Publics* (CGSP). During Year 4, Mali SNGP continued building capacity and skills of the auditors and inspectors of CGSP, *Bureau du Verificateur Général* (BVG), and *Section des Comptes de la Cour Suprême* (SCCS) to conduct performance audits. Mali SNGP also extended capacity building efforts to the legal advisors of the *Section des Comptes de la Cour Supreme* (Supreme Court Accounts Department). Performance audits aim to provide an independent examination of government services that will help to improve the programs the government provides (see below). Mali SNGP continued ensuring quality of the audits by providing technical advice and oversight of the audits. The project promoted dissemination of the audit results with stakeholders and public at the public debates and town hall meetings, and in the mass media, and continued supporting CGSP with promoting its work with the public through an upgraded website. Mali SNGP also assisted its counterparts with the development of the gender audit approach and a public policy evaluation. Mali SNGP initiated the development of the audit recommendation tracking system for CGSP to help the agency to monitor the implementation of the audit recommendations, and supported CGSP in its advocacy for financial sustainability and independence. In 2019, CGSP regained its independence, and it is currently under the Prime Minister's Office as before.

4.2 OUTCOMES AND ACTIVITIES

4.2.1 ACTIVITY 23: TRAINING IN PERFORMANCE AND COMPLIANCE AUDITS

Mali SNGP supported CGSP and the ministerial inspection to build their capacities in performance and compliance audits.

Output 23.1: Two Training Sessions on Performance and Compliance Audits Based on Manuals (after the TOT)

Organized a training session on compliance and performance audits: In Quarters 1 and 2, Mali SNGP organized a training for controllers from CGSP; the General Auditors Office; and inspectors from Ministries of Education, Agriculture, Public Transparency, Transportation, Energy and Water, Land Tenure, Interior, Environment and Sanitation, Fishery and Livestock, Social Affairs, and Civil Protection. The Secretary General of the Ministry for State Reforms and Transparency of Public Life presided over the opening ceremony, along with Mali SNGP's COP and the Deputy Chiefs of CGSP and BVG. A total of 48 participants, including 7 women, attended the training sessions. The purpose of the trainings was to increase the institutional capacity of these entities as they conduct compliance and

performance audits in accordance with CGSP's updated Procedures Manual and equip the controllers and inspectors with the methodology, tools, and techniques required to conduct performance audit missions in accordance with INTOSAI (Organisation Internationale des Institutions Supérieures de Contrôle) international standards.

Output 23.2: Support GOM Controller's Services to Conduct Four Performance Audit Field Missions on ASACOs (Maternal and Children's Health and Poverty)

Mali SNGP supported and provided oversight of seven field audit missions conducted by CGSP and the ministerial inspections. The field audit missions covered such topics as poverty alleviation, women's health with a focus on access to free C-section, access to clean water, children's vaccinations, girls' schooling, and performance audit of human resources management at the Ministry of Culture and Tourism. Audit mission were conducted from February to September 2019 in Point G, *Centre de Santé de Référence* (CSREF) of Commune 5 Bamako, *Centre de Santé Communautaire* (CSCOM) Torokorobougou, Ségou, Fana, Baraouli, Diankinébougou, and N'Tabakoro within the Social Safety Network Program, Jigi Sémé Yiri, and the *Direction Nationale du Tourisme et de l'hotellerie*.

Regarding the poverty alleviation, the audits showed that monetary transfers to the poorest community members were to be used for food, health, rent, and education. Often the amounts collected are not directly used for these purposes, but the audits showed that some beneficiary households perceive the money given as goodwill and use it to engage in small businesses. The profit is then used to feed the family and address multiple needs. All targeted households benefit from three daily meals with an improvement in quality. These were all seen as possibly positive findings.

For the vaccination programs audits revealed:

- In 2017, CSREF Commune 5 and Asatoqua District Bamako, all targeted children have not been vaccinated; the vaccination rate varies from 95 percent to 98 percent depending on the type of vaccine.
- In 2018, at the level of the CSREF of Commune 5 of the District of Bamako, all targeted children have not been vaccinated; the vaccination rate varies from 93 percent to 98 percent depending on the type of vaccine.
- in 2019, at the level of CSREF of Commune 5 of Bamako District, all children have not been vaccinated, the vaccination rate varies from 85 percent to 100 percent depending on the type of vaccine.
- Bacille Calmette-Guérin (BCG) and Tetanus-Diphtheria (Td) vaccine requirements have not been fully covered.

On March 28, 2019, Mali SNGP and three audit teams presented the findings and the recommendations that concern following the international audit standards of the first three audit missions in the presence of Greg Pearman from the United States State Department of Fiscal Transparency Fund, who provided positive feedback about how CGSP was carrying out its performance audit missions.

Output 23.3: Support Five Additional Training Sessions for 16 Ministries' Inspectors, the CGSP, and SCCS

Five training sessions were held on performance audits: Mali SNGP provided support to the CGSP in conducting five training sessions of five-days each (May 20–24, July 8–12, July 22–26, August 13–16, and August 26–30) on performance audits training a total of **121** controllers and inspectors (20 women and **101** men). Through these training sessions, the newly recruited inspectors gained the necessary skills to conduct performance audits in an effective and efficient way, ensuring compliance

with international norms. Mrs. Konaté Salimata Diakité, Head of CGSP, expressed her appreciation of project assistance “Mali SNGP’s support in building the capacity of the Office of CGSP to conduct audits in accordance with international standards, undoubtedly contributes to the achievement of GOM’s vision in public finances control in Mali.”

4.2.2 ACTIVITY 24: ASSISTANCE TO THE COORDINATION BOARD (BVG, CGSP, AND SCCS)

Output 24.1: Development of Audit Recommendation Implementation Tracking Guide (Coordination Board) with One Pilot Mission.

Developed Audit Recommendation Tracking Guide: To follow up on audit recommendations and ensure greater transparency, Mali SNGP assisted CGSP to put in place a tracking system of audit recommendations and their implementation status. Through Management Systems International (MSI), an IT assessment was carried out of the CGSP IT capacity including hardware, software and connectivity as a prerequisite for housing and managing the tracking system. The assessment showed the need for improving Local Area Network access.

By the end of the reporting period, Mali SNGP developed a minimum viable product of the Audit Tracking system accessible to authorized project personnel for testing. Mali SNGP refined the system based on the CGSP feedback. Further refining is required upon testing the system with populated data and usage by multiple users. The project plans to finalize the process during Quarter 1 of Year 5.

Output 24.2: Support CGSP’s Website and Database System Management for the Implementation of Audit Recommendations and Ministries Responses.

Provided support to maintain CGSP website: In 2018, Mali SNGP supported creating and launching a website for CGSP to facilitate the dissemination of audit reports and increase the visibility of the audit institution. Throughout Year 4, the Mali SNGP IT expert provided technical assistance to CGSP in improving the website and ensuring that it is updated with the latest content. Mali SNGP also provided an initial and refresher training to three CSGP personnel on updating and maintaining the website and building their capacity in managing the website to ensure the visibility of the institution and effective dissemination of its audit reports and recommendations. The training helped CSGP keep the website up-to-date and share news and audit reports online in a timely manner.

Output 24.3: Support Coordination and Organization of Board Council Meetings.

Mali SNGP supported the quarterly meetings of the Coordination Board of Audit Institutions (CGSP, BVG, and SCCS) established by the project in May 24, 2018. These quarterly meetings serve as effecting settings for the auditors of these GOM control services to coordinate their actions better and plan their upcoming activities. Through the national Coordination Board, Mali SNGP built auditor capacities and helped auditors reach out to citizens during a joint field visit to share their mandate and how their work contributes to combating corruption and ensuring transparent management of public funds.

Output 24.4: Develop a Public Policy Monitoring Guide.

Supported the development of a public policy monitoring guide: In view of developing a public policy monitoring guide for CGSP and the SCCS, Mali SNGP recruited an international consultant who conducted a field visit in Mali from August 12–25, 2019 to discuss approaches and develop a common vision among stakeholders. During his trip, he met with CGSP, the Environment Inspectorate, the Livestock and Fishery Inspectorate, the Finance Department of the Prime Minister’s Office and SCCS. The discussions focused on the outline of the manual and the evaluation concepts. The participants (four men at CGSP, and 19 participants from the SCCS, of which 5 were women), showed great

interest in the development of the manual. During the second trip to Mali in September, the expert conducted a four-day workshop to present and validate the manual. The manual will be finalized in Year 5, Quarter 1 (Before end of October 2019).

Output 24.5: Two Supreme Court Accounts Department Training sessions: (1) Evaluation of Annual Financial Reports of Government Agencies; and (2) Management Procedures for the Disciplinary Chamber of Finance and Budget.

Mali SNGP, through MSI, supported two training sessions in five days for the auditors of SCCS: 1) training of 24 auditors, including eight women, on the proceedings before the Disciplinary Board (June 24–28, 2019); 2) training of SCCS staff on evaluation of annual financial performance reports. The training focused on the validation of program-based budgeting reports (administrative accounts and other accounts related to the implementation of the budget at the national level). The President of SCCS, Mama Sininta, shared his appreciation of Mali SNGP support: “I deeply appreciate this initiative. It’s all about annual performance reports evaluation. This evaluation falls under the new mandate assigned to the Section des Comptes in 2016 under Law 046 of September 2016. Under this law, the Section des Comptes is expected to advise on annual performance reports. This training will build the capacities of staff to do this job. Therefore, we have no other choice than to take the training with keen interest to get the best out of it.”

4.2.3 ACTIVITY 25: COMMUNICATION ABOUT AUDIT/AUDIT FINDINGS

Output 25.1: Organize Two Information-Sharing Workshops on Findings of Recommendations Follow-up Missions.

Mali SNGP held two information sharing workshops on the findings and recommendations from the audit missions. The objective of the workshops was to promote transparency and accountability of the audits and facilitate citizens’ access to information about the audits and the results. Both workshops were held in Quarter 4.

Information sharing on findings of audit recommendations in Ségou (on July 3–4, 2019) **and Kati** (September 11–13, 2019). The workshops brought together 236 participants, including 68 women. The organizers of the workshops shared with participants the recommendations from audit missions and sought to encourage citizens to serve as a watchdog, keeping public institutions accountable and demanding publication of audit findings and the implementation of recommendations. Mayors; municipal advisors; CSOs; other agents of CTs; and representatives from CGSP, internal inspection, and the *Association des Municipalités du Mali* attended.



Opening session of the training session for staff of the Section des Comptes on annual performance review. From right to left: Zeinabou Diarra, SNGP Component 3 Team Lead; Mama Sininta, President SCCP; and Mr. Naciri Mohamed, MSI Trainer.

Output 25.2: Five Debates and Presentation of Annual Audit Reports by CGSP, BVG, the Section des Comptes, and Office Central de Lutte contre l’Enrichissement Illicite (Central Office for the Repression of Illicit Enrichment [OCLEI]).

During Year 4, Mali SNGP successfully held four public hearings on the added value of audit in good governance. Public hearings were held in Koulikoro (October 12, 2018); Bamako (March 2019), Kita (August 6–7 2019), and Bamako (September 19, 2019). During these regional events, auditors and

controllers' members of the Coordination Board (CGSP, BVG, and SCCS) and OCLEI informed participants of the value of audits in reinforcing good governance; the missions of their institutions; and challenges related to auditing, governance, transparency, and accountability in Mali. Recommendations from the audits were also shared. Participants were representatives from DTS, CTs, USAID, the Malian Chapter of Transparency International, and CSOs. Mr. Craig Pearman, representative of the Washington-based Fiscal Transparency Initiative Fund and Mrs. Hannah Akinbiyi, the Economic Officer of the State Department (US Embassy Mali) also attended the meeting. A total of **408** participants including **86** women participated.

Output 25.3: Two Town Hall-Type Meetings on Audit Findings.

Mali SNGP held two town hall-type meetings on audit findings in order to inform citizens of the value of audits and how they contribute to public finance management. The project supported meetings in **Dioila (June 20, 2019) and Kati (September 11–13)**. The town hall meetings were facilitated by CGSP, BVG, SCCS, and representatives of Interior Inspectorate, bringing together **265** participants, including **59** women. The mayors of all the communes from the cercles of Dioila and Kati attended these town hall meetings.

4.2.4 ACTIVITY 26: PILOT AUDIT MISSIONS TO IMPLEMENT LESSONS LEARNED

Output 26.1: Conduct Three Performance Audit Missions (Including One on Gender Integration in Audit after Training).

Gender audit manual for CGSP: Mali SNGP is in the process of finalizing the gender audit manual for CGSP to integrate gender considerations in the audits and to develop and conduct a gender audit training based on the manual. The gender audit manual provides practical guidelines and tools for conducting gender audits according to international standards. The final manual will be available in the first quarter of Year 5.

Supported five performance audit missions: Mali SNGP provided support to four audit missions following the performance audit training of inspectors. The missions targeted the localities of Massigui, Niena, and Kayes (held in June 2019) and Yanfolila (held in August) with the inspectors of the interior Inspectorate. The key findings focused on: good governance practices at the commune level (based on the management guide on CTs), proper maintenance of civil records, procurement procedures at the commune level, and gold mining. The Mali SNGP Component III Team Leader ensured the proper application of the performance audit methodology. The audits found many shortcomings across all of the sectors audited. For example, regarding marriage certificates, the commune of Massigui was not using the official template for the certificates. In communal governance, the deliberations were not recorded in the official register. For procurement, official procedures prescribed by law are not followed by communal officials.

The fifth audit mission started on September 23, 2019 for a period of one month. It concerns the performance audit of livestock and fisheries inputs. Eight controllers are in the process of carrying it out in Kayes, Koulikoro, Ségou, Sikasso, and Mopti.

5.0 GENDER-RELATED ACTIVITIES

5.1 DEVELOPMENT CONTEXT

In the context of financial decentralization, the gender-related activities are reflected in the initial gender analysis and follow-on analysis that Mali SNGP through Banyan Global and WILDAF carried out from June–July 2019 (Activity 29). The analysis outlined key findings and recommendations, by program component, on how CSOs, associations of women and youth, and citizens can participate in PFM and the PDSEC budgeting process in their communities, so that the budget of their regions/communes reflects their needs and priorities. The analysis also includes a Gender Integration Plan that provides a roadmap for Mali SNGP activities to enhance gender equality along the project’s three components, to be reinforced during Year 5 of implementation. The Gender Integration Plan focuses on the following strategic approaches:

1. Capacity building of key stakeholders such as gender sectorial committees/gender focal points of key ministries (Health, Education, Economy and Finances, and Women’s Promotion, among others);
2. Awareness raising and advocacy campaigns on key themes such as Quota Law 052 to increase the political and civic participation of women and youth and their associations and political parties; and
3. Technical assistance to increase women’s and youth participation and inclusion in the planning, implementation, and monitoring of development plans and budgets at all levels.

In Year 4, Mali SNGP continued to integrate gender equality in PFM, governance, and local development aiming to increase the participation of women and men in national- and regional-level development planning, implementation, and monitoring. The project carried out activities to deepen the application of previous regional trainings on gender-responsive budgeting and women’s leadership and collaborated with USAID’s Selected Integrated Reading Activity (SIRA) to carry out a training of trainers’ sessions of CGSs and communal education commissions on school management in a decentralized context. (See details under Activity 31.)

5.1.1 ACTIVITY 27: INTEGRATION OF LESSONS LEARNED FROM THE WILDAF GENDER-RESPONSIVE BUDGETING TRAINING SESSIONS

Output 27.1: Develop and Pilot Gender-Responsive Budgeting and Women’s Leadership Training Follow-up Questionnaires.

After two years of conducting trainings on gender-responsive budgeting and women’s leadership, WILDAF, Mali SNGP, and Banyan Global determined that it was necessary to assess whether training participants retained and applied what they had learned, as well as whether participants had additional training or mentorship needs. A survey will be conducted and completed in Quarter 1 of Year 5 and the training modules will be revised accordingly to respond to participants needs better.

Output 27.2: Train WILDAF Staff, Focal Points, and Regional Authorities to Use the Questionnaires.

In March 28–29, 2019, WILDAF headquarters staff held a capacity-building workshop targeting WILDAF focal points on the administration of data collection. The project successfully trained the WILDAF staff, focal points, and regional authorities to use the questionnaires. A total of 15 participants (including one man) from Koulikoro, Kayes, Sikasso, Ségou, Mopti, and the Bamako District attended the workshop.

Output 27.3: Undertake Data Collection Across Eight Regions and Bamako.

The WILDAF focal persons undertook data collection simultaneously on June 18–23, 2019 in Ségou and Koulikoro in four cercles. Of 50 persons to be interviewed, the focal points reached out to 14 in Koulikoro and 16 in Ségou, with the remaining persons being interviewed during the second phase of the data collection. The tool will be rolled out in the remaining regions in Year 5. After the data is collected, the analysis will provide information as to whether additional trainings and technical support is needed to enhance the application of concepts and lessons learned.

Output 27.4: Prepare a Report on Gender-Responsive Budgeting Training Skills Application and Additional Professional Development Support Needs in Eight Regions and Bamako.

This activity will take place in Year 5.

Output 27.5: Provide Targeted Professional Development Training Based on Findings from the Gender-Based Budgeting Skills Application Report in Eight Regions.

This activity will take place in Year 5.

5.1.2 ACTIVITY 28: PROVIDE CAPACITY-BUILDING OF NEWLY ELECTED WOMEN, YOUTH AND PERSONS WITH DISABILITIES ON ADMINISTRATION AND FINANCIAL SYSTEMS OF COLLECTIVITIES

Output 28.1: New/Adapted Participant and Trainer Training Manuals.

Output 28.2: 20 Regional Training Sessions Training Approximately 405 Newly Elected Women, Youth, and Disabled Malians.

Output 28.3 Support PDESC and PFM Training Activities Focused on Women, Youth and Disabled/Vulnerable -Focused CSOs.

This activity will be carried out in coordination with Component I in Year 5. Since WILDAF does not have the required technical expertise to carry out this activity, Banyan Global will provide funding and recruit a national consultant to conduct this activity. The scope of work will be drafted in the Quarter I of Year 5.

5.1.3 ACTIVITY 29: SNGP GENDER ANALYSIS

Output 29.1: Conduct the Year 4 Follow-up Gender Analysis and Produce a Report on the Findings.

During **Quarter 4** (from June–July 2019), Mali SNGP partners Banyan Global and WILDAF carried out a follow-on qualitative gender analysis. The analysis identified recent gender equality and women’s empowerment advances and gaps, and how Mali SNGP has addressed them. The team gathered primary data from 100 key stakeholders in the regions of Ségou, Sikasso, and Bamako through individual interviews and focus groups from the governorate, ADR, DTS, and CSOs.

The research team developed and validated a Gender Integration Plan, by program component, which emphasized the need for continued work in strengthening decentralized governance and PFM systems with respect to gender integration, increasing gender sensitivity in political and civic participation, and increasing civil community engagement and activism in Mali’s decentralization process and in the realization of Mali’s National Gender Equity Policy.

5.1.4 ACTIVITY 30: WOMEN'S LEADERSHIP TRAINING

Output 30.1: Complete Round 2 Women's Leadership Development Training.

In the second round of women's leadership training, WILDAF provided trainings in Kayes and Mopti simultaneously from October 10–12, 2018 and in Bamako from January 23–25, 2019. The objective of these trainings was to improve the performance of local and national actors in respect of their roles and responsibilities in local development planning and implementation, and adopting good governance practices (increased participation, accountability and responsiveness). Specifically, the leadership training allowed participants to gain a better understanding of the principles of leadership, leadership styles, and the qualities of good leaders. The targeted participants were representatives from national-level ministries, DTS, CTs, and CSO. In Kayes and Mopti, 90 people participated in the training, among whom 53 were women. In Bamako, 48 people participated, among whom 29 were women.

Output 30.2: Carry out a Third Round of Training of Trainers to Other Partners Working in Mali SNGP Priority Regions.

This activity will take place in Year 5.

Output 30.3: Complete Facilitator and Participant Training Manuals.

Prior to the women's leadership development training, WILDAF, in coordination with Banyan Global, drafted the training tools (facilitation and participant guides) to conduct the training in different regions. The tools were shared with, and approved by, USAID.

5.1.5 ACTIVITY 31: CAPACITY BUILDING OF SELECTED SCHOOL MANAGEMENT COMMITTEE AND ASSOCIATION (CADD) OF STUDENTS' MOTHERS ON THEIR ROLES AND RESPONSIBILITIES

Output 31.2: Train 150 Women on the Management of Local Organizations and School Canteens, Including the Designation of a Girls' Safety Focal Point (from among the Mothers who Manage the School Canteens) in Each School.

Mali SNGP builds the capacity of 150 women in decentralized management of education: Conducting capacity building for School Management Committees (CGSs) and Association of Students' Mothers (SMAs) will enhance their understanding of their roles and responsibilities in school management; increase their knowledge about the availability of resources (GOM and partners) to carry out their work; and strengthen engagement in sectors involved in school management (such as water, hygiene, and health) and their respective actors. During Q1 of Year 4, Mali SNGP, in collaboration with the CADD/Education, successfully organized and facilitated three training sessions on decentralized management of school canteens. The CADD training took place in Fana on October 18–20, 2018 for the first group of participants from Koulikoro, Kayes, and Bamako. The training for the second group took place in Ségou on October 28–30, 2018 for participants from Ségou, Sikasso, and Mopti. The third training took place on November 13–15, 2018 in Gao for participants from Gao, Ménaka, Tombouctou, and Kidal. In partnership with the National Center of School Canteens, 150 women (members of CGSs, Association of Students' Mothers, and CSOs), were trained on their roles and responsibilities of management committee members on child nutrition, hygiene, and general well-being and school maintenance. The three-day training addressed the following topics: challenges to decentralization; identification of different actors and their roles in decentralized school management; comprehension of important political guidelines and transferred competences in school management; and relationships among water, hygiene, food, sanitation, and health in school settings. The CADD/Education resource people carried out the training. The training sought to enhance the quality of education for boys and girls, improve school hygiene and nutrition, and prevent gender-based violence in school settings.

Output 31.3: Follow-up Training for Mothers Designated as Girls' Safety Focal Points in Each School on How to be a Referral Person to Prevent and Respond to Gender-Based Violence.

Mali SNGP provided assistance to CADD/Education in creating terms of reference for training the pool of Focal Points for the prevention of gender-based violence in school settings. This training aims to strengthen the capacity of Focal Points in CGSs and Associations of Students' Mothers in preventing gender-based violence and providing support to schoolgirls in facing safety concerns in school settings. The training will take place in Year 5.

Output 31.4: TOT on CGS Financial Management Record/Bookkeeping and Internal Governance Practices.

This activity will take place in Year 5.

Output 31.5: Coordinate with the SIRA Project to Develop Training Modules for 56 Regional Workshops, Inviting Members of Communal Commissions in Charge of Education and CGS in SIRA Target Communes. About 56 Training Sessions Will be Organized with 2,000 Participants in Attendance.

During Quarter 4 (June 30–July 15, 2019) Mali SNGP, in collaboration with SIRA, strengthened the capacity of trainers on decentralized management of schools and community participation activities. The TOT emphasized informing participants about:

- Their roles and responsibilities within the context of decentralized management of schools.
- The process of setting up a CGS democratically and the importance of signing partnership agreements among local authorities, the CGS, and other actors active in decentralized school management.

The training targeted the technical assistants embedded in Mali SNGP, regional coordinators of SIRA in charge of the community participation, and ADRs. It brought together 104 participants, including 27 women, and strengthened their ability to carry out trainings so that they in turn can provide training to other actors on decentralized management of schools.

In **Quarter 4** (July 1–August 8, 2019), Mali SNGP and SIRA partnered with the CADD of the Ministry of National Education and the DGCT of the Ministry of Territory Administration and Decentralization to train mayors, secretaries general, and members of the commune-level education commissions on decentralized school management. The two projects trained 2,419 school management personnel in 327 communes in their joint focus regions of Sikasso, Ségou, Koulikoro, and the District of Bamako. The training beneficiaries included mayors (327), members of commune-level education commissions (1,635), secretaries general of communes (327), government appointed education officials in the regions (53), community development agents (64), and community participation regional coordinators (13). The training sessions started simultaneously in Bamako and in the regions of Koulikoro, Ségou, and Sikasso. In total, Mali SNGP provided a total of 17 sessions, all of which were held in the Sikasso region: in the cercles of Bougouni 1, Bougouni 2 Sikasso, and Koutiala; and the communes of Garalo, Kléla, Kignan, M'pessoba, Zangasso, Yanfolila 1, Yanfolila 2, Kadiolo, Niéna 1, Niéna 2, Yorosso, N'Kourala, and Mpéssoba 2.

These trainings served to strengthen the capacities of members of commune-level education commissions and secretaries general in exercising their roles and responsibilities in the context of school governance. The sessions were facilitated by the Regional Community Participation Committees, SIRA staff, Mali SNGP embedded TAs, the personnel of the Support Unit for Decentralization/Deconcentration of the Ministry of Education (CADD/Education), and CFCT. The vast

majority of participants stated that they acquired new knowledge enabling them to be more effective in the decentralized management of school, and in playing their role in implementing community participation activities in promoting reading and writing skills.

6.0 RESULTS

6.1 LEARNING QUESTIONS

As part of monitoring the effects and changes induced by the project, data collection missions were conducted in the regions of Ségou and Koulikoro at the end of Quarter 4. To monitor Mali SNGP effects on beneficiaries, some learning questions have been formulated by project staff and GOM stakeholders to support the revised TOC.

The data collection tools and techniques are based on interviewing individuals and using collective survey cards. In Quarter 4, Mali SNGP staff conducted individual interviews and organized focus groups in the regions of Ségou (July 28–August 10, 2019) and Koulikoro (August 26–September 8, 2019), targeting regional- and local-level councils (cercle and communal), representatives of DTS, and CSOs. The research questions were built around two major learning questions (LQs) or sub-themes, each corresponding to the expected results of two of the three components of the project. For this reporting period, the analyzed data relate only to the two following LQs and sub-question:

LQ 1: *To what extent do the Central Government and Territorial Collectivities demonstrate increased capacity in planning, implementing, reporting and managing public finances?*

LQ 1A: *To what degree are the specific needs of women, young people, and vulnerable people considered in terms of planning and budgeting?*

LQ 2: *Does Citizen's access to information improve the demand for and the provision of basic social services and accountability?*

6.2 DATA ANALYSIS

In Ségou, the questionnaire was administered in the cercles of Ségou, Bla, and San (two communes per cercle). In Koulikoro, questionnaire was administered in chief town of Koulikoro Region; cercles and commune; Kangala cercle headquarters; Diola; and the rural communes of Mégutan, Minidian, Kéniegué (Kagnoko), Kaladougou, and N'Golobougou. A total of 58 individuals were interviewed in Ségou and 82 in Koulikoro, with a total of 20 focus groups (13 in Ségou and 7 in Koulikoro) held in both regions. Participants were representatives of the deconcentrated technical services such as *Direction Regional du Budget*; *Direction Regionale de la Santé*, *Academie d'Enseignement*, and *Directionale Régionale de l'Hydraulique*; the Regional Office of Treasury; educational amination centers; school directors; elected leaders; and CSOs including representatives of local women's and youth associations.

The results below include the positive effects of Mali SNGP and its partner ADRs in Ségou and Koulikoro through technical support, capacity building sessions for partners on the mobilization and management of public finances, planning and resource mobilization tools, and support for public analysis and public hearings of financial reports and the accounts of the CTs. The results show that the CTs concerned have increased their capacity in planning, implementing, reporting, and managing public finances, and in addressing the specific needs of women, youth, and vulnerable people in the planning process.

6.3 LEARNING QUESTIONS I AND IA

6.3.1 FINDINGS FROM SÉGOU REGION

Improving CTs Planning Process.

Regarding **LQ I**: “*To what extent do the Central Government and Territorial Collectivities demonstrate increased capacity in planning, implementing, reporting and managing public finances?*” and **LQ IA**: *To what degree are the specific needs of women, young people, and vulnerable people considered in terms of planning and budgeting?*, the project aims to measure improvement of local partners’ development planning and budgeting processes. Of those who responded, 67 percent agree that the CT planning process has improved, compared to 8 percent who disagree and 25 percent who only think it has partially improved. The reasons for improvement are related to project assistance to CTs in improving their PDESC development process and to holding public hearings regularly around their budgets. Holding these public hearings gives citizens and CSOs the opportunity to learn if their concerns and needs are considered in the planning and budgeting process of local development programming, thus reinforcing a culture of transparency and accountability.

Regarding communities’ participation in local development planning, due to Mali SNGP assistance, more citizens at the local level now understand the importance of their involvement and are more knowledgeable of their roles and responsibilities in the development of their communes. Local authorities of the CTs within the communes also claim to respect the decentralization principles of inclusiveness and participation. Of those interviewed, 58 percent reported that the planning process of development activities in their communes is inclusive compared to 17 percent who think that they are neglected not consulted during the process. For example, in the rural commune of Yangasso, people were recruited to identify the needs of citizens in the different villages of the commune; in the urban commune of Ségou, the youth were involved in the census of taxable material and the TDRL in 2019.

Taking into Account the Needs of Vulnerable Groups in the CTs PDESC and Budgets.

In Ségou, 54 percent of the 58 respondents indicate that the needs of vulnerable groups are taken into account in the development processes of these planning documents. In the urban commune of Ségou, women in the focus groups confirmed that their needs were addressed by the successful inclusion of school construction and renovation and infrastructure (market renovation) project in the PDESC of the communes. For example, in the rural commune of Yangasso, the PDESC takes into account women’s and youth interests such as:

1. The installation of speed bumps in Koutienso and Wacoro on the Ségou/San road to reduce the number of road accidents in these areas;
2. The creation of vegetable gardens and the construction of a mill platform in the village of Sofolosso;
3. The building of a wall around their football field; and
4. The rehabilitation of the youth center included in the PDESC.

Mobilization of Domestic Resources by Local Collectivities.

Regarding CTs’ capacity to mobilize sufficient domestic resources, the data analysis in Ségou reveals that 63 percent of respondents believe that local resources are not mobilized at a rate to meet the needs of the communities. However, CTs continue to have great difficulties recovering patents and other local taxes, which is partially explained by a lack of trust between elected officials and citizens due to a lack of accountability. According to Mr. Abdias Thera, President of the CGS of the cercle of Tominian, “*If the refunds were done according to the rules of decentralization, that could increase the change*

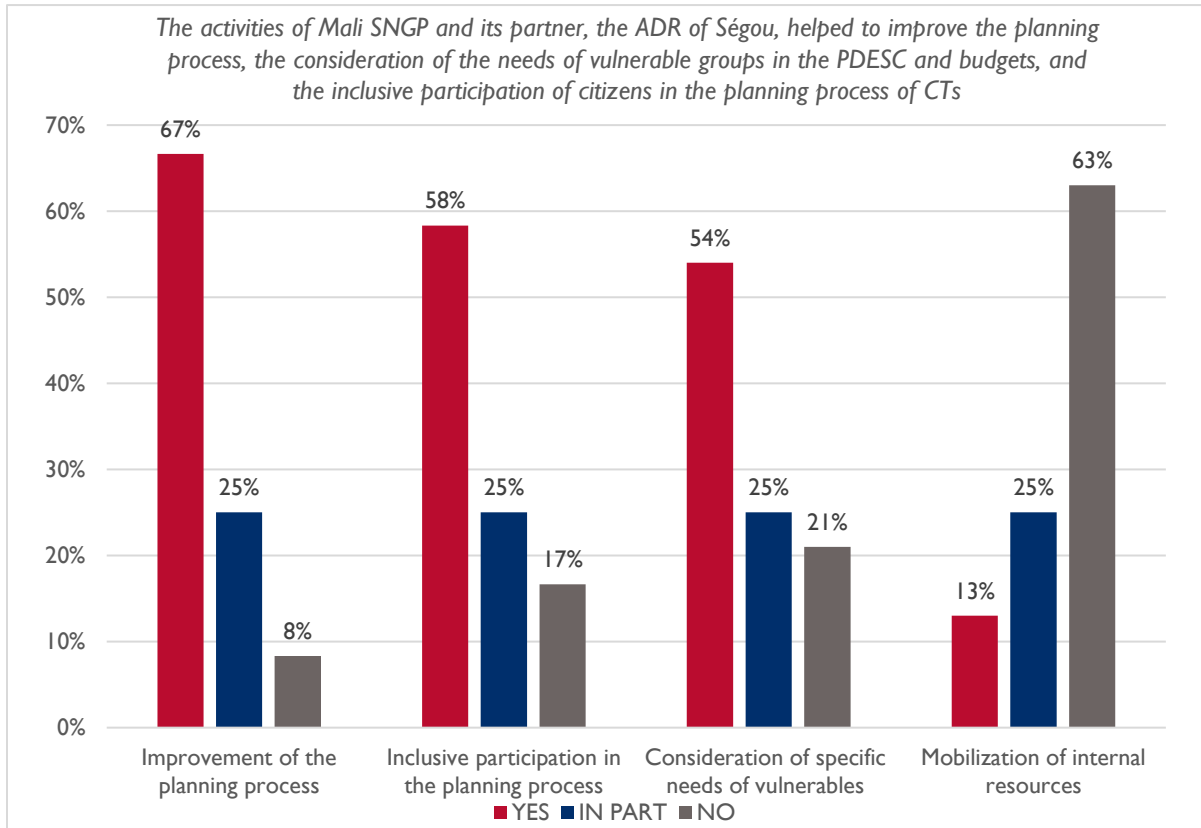
of behavior of taxpayers. Citizens refuse to pay the patent and TDRL because they do not know what the local authorities are doing with their tax money.”

Despite these challenges, there has been a slight improvement in the tax collection rate of TDRL. The public hearing organized by the project on the administrative account of the mayor of the rural commune of Yangasso in October 2018 had the following effects:

- Total taxes and duties recovered from CFAF 11,182,950 in 2018 (64 percent of the total revenues expected for 2018) to CFAF 15,588,675 in 2019 (91 percent of total revenues expected for 2019), an increase of CFAF 4,405,725 (39 percent increase);
- In September 2019, of the 30 villages that make up the Commune, 14 have paid more than 90 percent of their taxes due and 19 have paid 100 percent of their taxes due for the year. In 2018, only eight villages had paid 100 percent of the taxes (with nine paying 90 percent).
- The village of Yangasso (capital city), which raised 665,475 FCFA in 2018, increased revenue to 1,116,125—an increase of 450,650. It should be noted that the village of Yangasso was previously classified as a bad payer in the annual review of financial reports.

Figure 6.1 below highlights the perceptions of the added value of Mali SNGP’s interventions in Ségou in improving the CTs planning, implementation, reporting, and managing of public finance processes and increasing inclusive participation of local actors in their development programming, taking into account the needs of vulnerable groups. However, during the exercise, the majority of respondents expressed their concerns regarding the low rate of revenue mobilization compared to the various development needs.

Figure 6.1: CTs’ Planning Processes in Ségou



6.3.2 FINDINGS FROM KOULIKORO REGION

Improving CTs' Planning Process, taking into account the needs of vulnerable groups in PDESC and Budgets

Given the results of the analysis of the data in Figure 6.2 for Koulikoro, 96 percent of respondents find that the CT planning process is increasingly participatory and inclusive, with 87 percent believing that the priorities of young people and women are taken into account in the PDESC and the budget. The planning process has improved significantly, according to 92 percent of the respondents. While improving the planning process is a reality, the mobilization of internal and external resources remains a major challenge for local and regional authorities. Only 48 percent of respondents think that the mobilization of the resources is adequate. This groups believes that the transfer of state resources to local authorities remains ineffective.

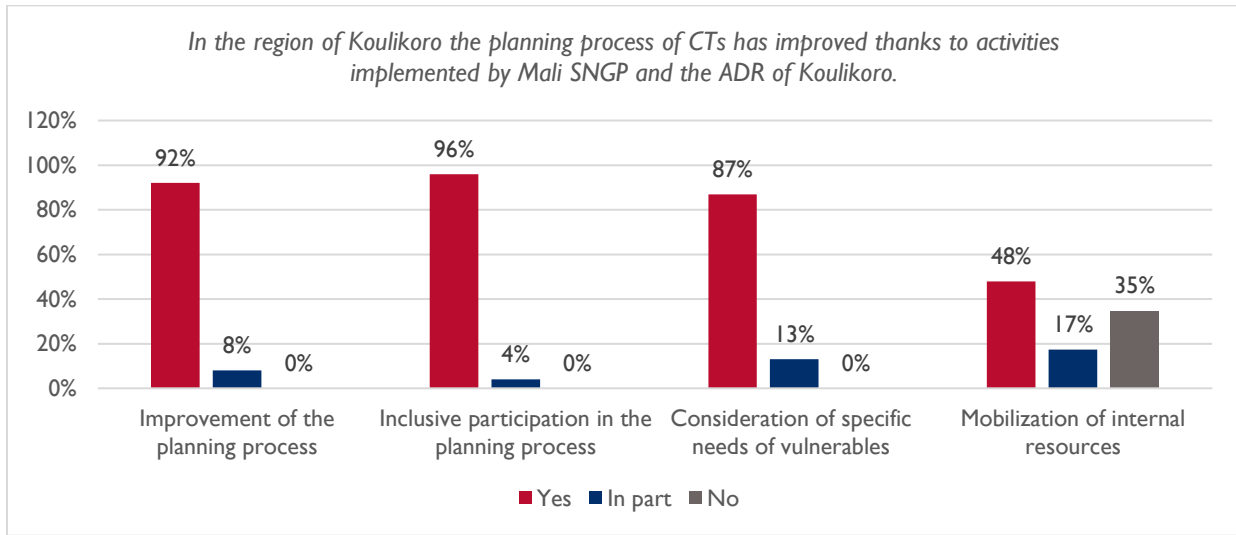
Thanks to the technical support of the project, a functional budgeting committee was set up at the Koulikoro Regional Council level, a first according to the chief of the accounting and financial department of the Council. This committee involves all the players in the process of drawing up the Regional Council's budget, analyzing the needs of the citizens, and setting priorities. The work of the commission makes the planning process of the Koulikoro Regional Council more participatory, inclusive, and transparent. Technical services are increasingly appreciative of the collaboration with communities and the quality of the documents submitted to them. The First Assistant to the Prefect of Diola and the Local Authorities Officer at the Regional Directorate of the Treasury stated that the support of Mali SNGP and the ADR contributed to making the planning documents and the budget forecasts of certain local authorities from the Koulikoro region more realistic and coherent.

Mobilization of CTs' Domestic Resources.

Generally, CTs' internal resources mobilization rate remains very low. During the survey, 48 percent of respondents estimated that although the rate of revenue has increased by 35 percent, the amount is still not sufficient for the needs of the CT. However, some communities in the Koulikoro region are experiencing a high level of mobilization, such as the rural commune of N'Golobougou, in the Dioila cercle, which mobilized 98 percent of potential revenue in 2017. The Secretary General of the N'Golobougou commune stressed the importance of citizens seeing the value of paying taxes by saying, *"When people know how their money is spent then the resource mobilization rate will increase."*

This accomplishment is explained by the establishment of trust between the elected councils and the citizens through the production of the financial reports and the related public hearings, and the information and awareness campaigns organized with the assistance of the Mali SNGP program. During the public hearings, the status of tax recovery is presented by the villages to the public.

Figure 6.2: CTs Planning Processes in Koulikoro

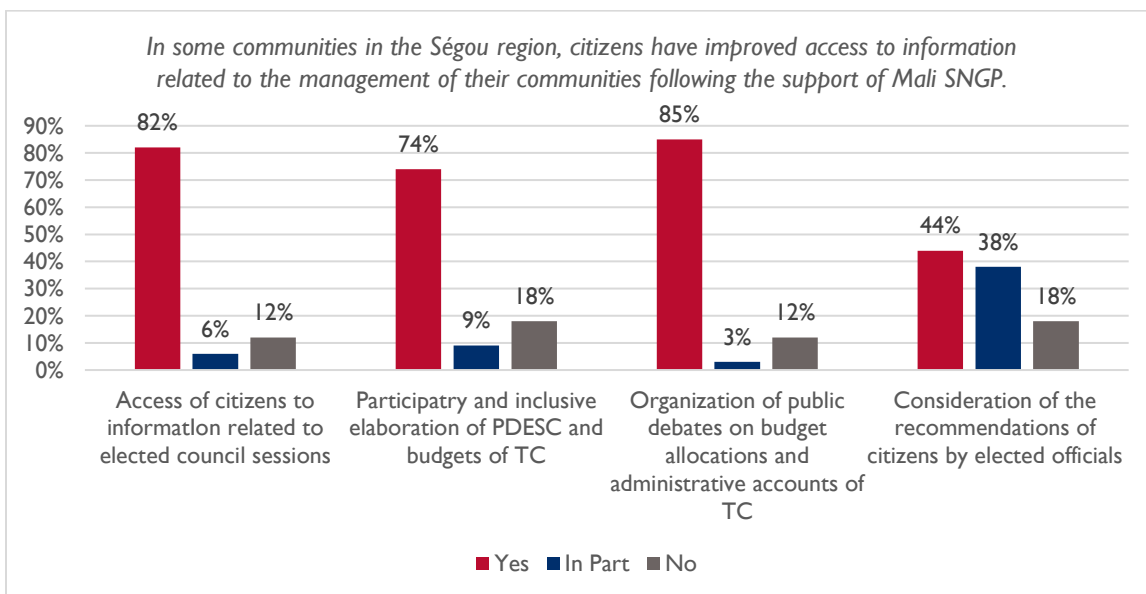


6.5 LEARNING QUESTION 2

6.5.1 FINDINGS FROM SÉGOU REGION

Regarding **LQ 2: Does citizen’s access to information improve the demand for and the provision of basic social services and accountability?** The analysis of Figure 6.3 indicates that citizens in Segou have access to information from elected council sessions; are involved in the process of drawing up the PDESC, budgets, and public hearings are held around budgetary allocations and accounts of the CTs, and their recommendations are taken into account by the elected councils. The activities carried out by the ADR of Ségou and Mali SNGP contributed significantly to this improvement.

Figure 6.3: Citizens’ Access to Information in Ségou



The analysis of the data recorded in Figure 6.3 indicates that 82 percent of the respondents appreciate the approach of the elected councils to disseminate information regarding the council meetings. They point out that meeting notices and minutes are always made public through posters. In some places, radio stations or town criers are used to broadcast meeting notices. Electronic versions of session reports and PDESCs and budgets are available.

Involvement of Citizens in the Development of PDESC and Budget.

Figure 6.3 indicates that 74 percent of those surveyed attests that citizens are involved in the elaboration of PDESCs and budgets. Respondents confirm the statements of the elected officials, who stated that everything is done to inform and invite the citizens when drafting the PDESC and budgets. CSOs working in health and education and women's and youth associations are those that generally respond to invitations from elected officials. Radio messages and the organization of hearings around the preliminary/draft budgets have been instrumental in informing the public.

Organization of Public Debates.

Figure 6.3 indicates that 85 percent of those interviewed said that local elected officials hold public hearings on their budgets and administrative accounts. The same sources acknowledge that these activities are technically and financially supported by ADR and Mali SNGP. Public hearings have been organized around preliminary budgets yearly in many of the communities since 2018 with the financial and technical support of ADR and Mali SNGP. This new format promotes a better understanding by citizens of the content of the budgets and accounts. The support of the ADR and Mali SNGP contributed to the improvement of the way the financial reports and administrative accounts were presented with more details provided on projections versus actuals in the education, health, water, operations, personnel, and travel sectors. This informs citizens about the use of resources and brings awareness to tax issues. The public sessions also helped to minimize unsubstantiated accusations and critique of local officials. In Yangasso, the public sharing of the financial reports of the Mayor's office in October 2018 created a climate of trust between elected officials and the population. The City Council took an additional step of organizing a Civic Day, in which family heads and teachers of the municipality came forward to volunteer to pay their taxes.

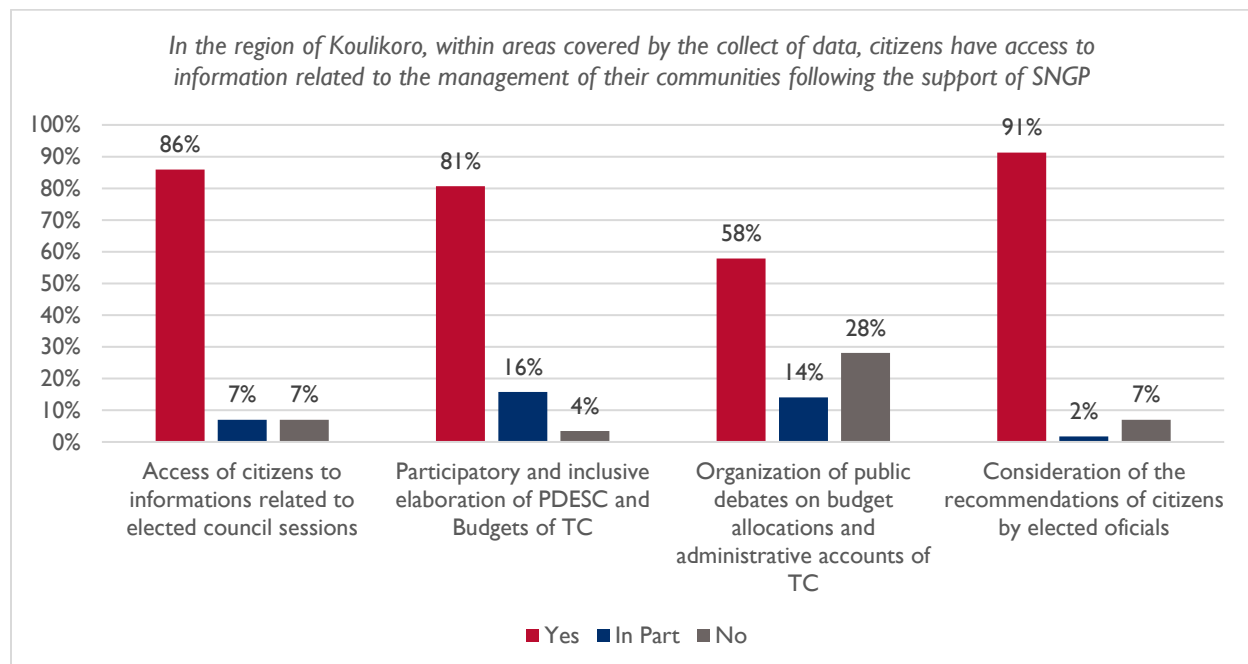
Taking into Account Citizens' Recommendations.

The data collected and analyzed (Figure 6.2) indicate that 44 percent of those questioned find that citizens' recommendations are taken into account by elected representatives. The President of the Ségou Urban Commune, Sékou Traoré, said: *"The concerns of youth have always been taken into account in the PDESC; but not always integrated into the actual budget. Still, in Ségou, the recruitment of the guards of the basic schools is a proposal of the President of the CGS, reflecting a proposal by a citizens' group that was integrated into the budget."*

6.5.2 FINDINGS FROM KOULIKORO REGION

Taking into Account Citizens' Recommendations.

Figure 6.4: Citizens' Access to Information in Koulikoro



The analysis of the results in Figure 6.4 (Koulikoro) shows that 86 percent of people interviewed feel that citizens have access to information, 81 percent find that they are involved in the community planning process, and 91 percent of them also believe that communities consider citizens' recommendations. Finally, 58 percent of the respondents met claim to take part in the review of financial status and the public hearings organized by their respective communities. These results come from Mali SNGP's and the Koulikoro ADR's efforts to strengthen communication between communities, technical services, and CSOs. The planning process is more participatory and inclusive.

To achieve this result, the communities benefited from the technical assistance and public hearings and meetings that were supported by Mali SNGP, particularly in the urban commune of Koulikoro and the rural municipality of Kaladougou.

The rural communes of Méguétant, Kagnoko, N'Golobougou, and Minidian also benefitted from the technical assistance of SNGP for the preparation of their planning documents and the public hearings. As a result of this technical support, the aforementioned communes (with the exception of Minidian) are involved in the organization of the public hearings and meetings; this contributes to strengthening the trust between the elected councils and the citizens and the increase in the TDRL's recovery rate. This has been confirmed by CSOs during the focus group sessions. Stakeholders in society affirm that the process of developing PDESCs and budgets is becoming more participatory, allowing the priorities of women, youth, and vulnerable groups to be considered and reflected in the planning.

The effects of Mali SNGP are also observed as a result of the field audits carried out with project support and the related public hearings at the local level, with technical services and local authorities to inform citizens of the missions of the GOM audit institutions. As a result of the application of the recommendations of the audit on girls' education supported by Mali SNGP, the Academy of Koulikoro improved its data collection process. Today, the Academy of Koulikoro has reliable data on girls'

enrollment. The Academy's commission in charge of girls' education – *scolarisation des filles* (SCOFI) - is now regularly informed on the status of girls' enrollment. Following the public debate on the audit and its results, the communities of the Dioila cercle are more familiar with the control structures and the added value of the audit in PFM and good governance. They are willing to work closely with the control structures to improve governance at the local level.

6.6 CONCLUSION

Prior to the implementation of the project's activities in these regions, elected officials in many CTs would hire consultants or work with a small group of people to develop their PDESC and annual budgets. Many were not following and applying the decentralization law and regulation that outlines a set process for communal planning, budgeting, and implementation of local development projects.

As a result of Mali SNGP's contribution to develop CTs' capacities, the findings of the survey and focus group discussions show improvement in the planning and budgeting process. CTs are now strongly involved in the decentralization process with many difficulties exposed, in particular the insufficiency of their own resources and the lack of effective transfers of state resources to local authorities. This results in the project planning in Year 5 to continue with support in 1) resource mobilization at the CT level including the two pilot projects; and 2) continuing with our advocacy work to encourage the state to transfer more resources to the local level. However, the support of partners such as USAID through Mali SNGP enabled certain CTs to respect the planning process and consider the needs of the citizens in their planning documents through the public hearings and debates organized on administrative accounts and budget allocations.

7.0 COORDINATION ACTIVITIES

As part of Mali SNGP's approach to maximize inductive effects of project interventions and strategy to ensure sustainability of project efforts, the technical staff provided technical assistance and support to other USAID implementing partners and donors' projects supporting Mali's decentralization and local governance processes at both the national and subnational levels. Some key synergy actions undertaken in Year 4 include the following.

Regarding gender integrations and youth involvement in regional development planning, the project collaborated with other development partners to promote women's leadership through training. In Koulikoro, the project embedded TA facilitated a session on women's leadership and empowerment during a one-day workshop focused on the Capacity Building Initiative (*Initiative de Renforcement des Capacités*) project funded by the Belgian Development Agency. The workshop brought together approximately 15 participants from women's organizations and the state (Ministry for Promotion of Women, Children, and Family; ADR; Confederation of Women's Associations, the NGO *Développement, Intégration et Valorisation du Rôle de la Femme*, and the food processing industry, among others).

Mali SNGP met with both USAID IPs (Think Peace and Peace, Stabilization, and Reconstruction Project-PS&R) and local partners (in Sikasso, Bandiagara, Mopti) such as Think Peace's *Equipe Mixte pour un Environnement Paisible*, PS&R Comité d'Engagement Communautaire, and the *Jeune Chambre Internationale* (JCI), a robust youth-led international association with national and regional branches in Mali. The purpose of the meeting was to share with the JCI Mali SNGP's approach and to explore partnership opportunities as well as involving JCI in Mali SNGP advocacy activities. Moreover, given its commitment to engage youth in future USAID programming in Sikasso, the Mali SNGP Contracting Officer's Representative attended the meeting with JCI Sikasso and shared USAID perspectives on youth engagement in future USAID projects. JCI was very receptive to the partnership and subsequently participated in planned project advocacy activities in the region.

In Ségou, Mali SNGP worked with the USAID-funded Peace Consolidation Project and ADR Ségou to identify opportunities focusing on the following areas of collaboration: development of PDSEC with special attention to conflict prevention, establishment of resource centers in CTs, mapping of youth organizations and capacity-building plans, and CTs' leadership in conflict prevention-management.

In collaboration with Lux-Dev, the project embedded TA in Ségou facilitated the training for 40 assistant facilitators to conduct village needs assessments in the process of developing PDESCs. Following the development of the first 10 PDESCs in 2018, the ADR-Ségou launched the second phase for the development of 10 other PDESCs financed by Lux-Dev in nine communes of Ségou cercle, and a commune of Baraouéli cercle. The training, conducted from June 13–15, 2019, aimed to introduce the 40 assistant facilitators to PDESC development through facilitation techniques and needs assessment tools. During the training, Mali SNGP's embedded TA shared with participants best practices regarding PDESC development and facilitation.

The project also explored synergy opportunities with USAID-funded projects in the health sector under the guidance of USAID on February 1, 2019 to identify avenues of synergies for better collaboration and impact on communities. The USAID-funded projects that participated in the meeting included Mali SNGP, High Impact Health Service, Human Resources for Health, Nutrition-Hygiene Project, and Global Health Supply Chain Program.

8.0 SUCCESS STORY



USAID
FROM THE AMERICAN PEOPLE

SUCCESS STORY

Mali SNGP provides Performance Audit Trainings for Local Inspectors to Improve Public Finance Management

Today, we have an auditors’ incubator thanks to the support of a USAID-funded program.



Photo Mali SNGP/Dramane DARAVE

Oumar Tounkara, rural engineering specialist and trainer in performance audit.

“With USAID’s support, auditors are able to conduct performance audit missions and thus contribute to the improvement of public finance management in accordance with the vision of the Malian authorities.”

Oumar Tounkara is a rural engineering specialist with 30 years of professional experience in Malian public administration. In 2016, he was appointed Inspector at the Inspectorate of Domains and Land Affairs. As he took office, he made a bitter observation: *“The moralization of public life begins first with the officers who are assigned to the Inspectorates. Very generally those who are appointed as Inspectors do not even know what an Inspectorate is, let alone, an audit.”*

In 2017, to respond to this shortcoming USAID-supported Mali Subnational Governance Program (Mali SNGP) in collaboration with the *Contrôle Générale des services publics* (CGSP) initiated a series of performance audit trainings for inspectors from the 16 Ministerial Inspectorates targeting approximately 170 inspectors. Oumar was one of the participants in this first wave of training that allowed him to *“be equipped with the performance audit methodology enabling him to fulfill his roles and responsibilities in verification missions.”* These performance audit missions are instrumental in ensuring that social basic services are delivered in due quantity and quality and that public funds are used efficiently. In cases where fraud or irregularities are detected, auditors provide recommendations for the improvement of the delivery of these social services and a better use of public resources thus contributing to good governance.

Oumar left the Inspectorate of Domains and Land Affairs in 2018 to take up a position as Technical Adviser to the Minister of Local Development, but his emerging passion for auditing convinced him to return to his position as Inspector a year later. As part of a Training of Trainers in performance audit organized by the USAID-supported Mali Subnational Governance Program, Oumar was appointed as trainer and has the responsibility to lead four training sessions for the benefit of other inspectors. The TOT training provided Oumar with the tools needed to build the capacity of his newly-appointed colleagues. *“With each appointment, the Chief Inspector refers the new inspectors to me. I train them in performance audit by sharing with them the basics of auditing”*, Oumar stated.

Oumar is delighted that *“today at the Inspectorate of Domains and Land Affairs, we have an auditors’ incubator thanks to the assistance of USAID-supported program. This incubator is pool of well-trained auditors ready to conduct performance audit missions in the field and thus contribute to the improvement of public financial management in accordance with the vision of the Malian authorities.”*

In order to promote good governance, Oumar calls on public authorities to motivate inspectors by providing them with better working conditions and attractive salaries so that they can remain in office and continue to work for the improvement of public finances management in Mali.

9.0 MONITORING AND EVALUATION

Indicator Name and Number	Reporting Frequency	Baseline Value	FY 19 Target	Fiscal Year Result	% Variance	FY 19 Target	FY 20 Target	Reason for +/- 10% variance
Intermediate Result (IR) I: National and Sub-National Public Financial Management Systems Strengthened								
1.4 Percentage difference between the value of funds budgeted for Education and value transferred for this service (disaggregated by region)	Annually	26.36%	23.50%	Data related to the execution of 2018 budget is not available.		23.50%	23.00%	The law adopting the Budget for 2018 « <i>La loi de règlement 2018</i> » has not yet passed so we cannot access the amount transferred.
1.5 Percentage difference between the value of funds budgeted for Health and value transferred for these services (disaggregated by region)	Annually	15.05%	13.50%	Data related to the execution of 2018 budget is not available.		13.50%	13.00%	The law adopting the Budget for 2018 « <i>La loi de règlement 2018</i> » has not yet passed so we cannot access the amount transferred.
1.6 Number of Civil Society Organizations participating in the budgeting process (disaggregated by Region)	Annually	3	40	REGIONS: <ul style="list-style-type: none"> • Kayes: 6 • Koulikoro: 10 • Sikasso: 10 • Ségou: 17 • Mopti: 16 • Gao: 7 • District Bamako: 10 TOTAL: 76	+90%	40	80	We have exceeded this due to the fact that we provided support to a large number of activities in the budgeting process in regions and down to the commune level and provided many capacity building sessions for civil society organizations on their watchdog roles.
1.7 Number of women benefiting trainings on PFM (disaggregated by Region)	Quarterly	0	1,000	REGIONS: <ul style="list-style-type: none"> • Bamako: 100 • Gao: 109 • Kayes: 64 • Koulikoro: 145 • Mopti: 149 	+12%	1,000	500	The high performance (+12%) is partly due to the strategy in place when organizing activities. It consists of encouraging

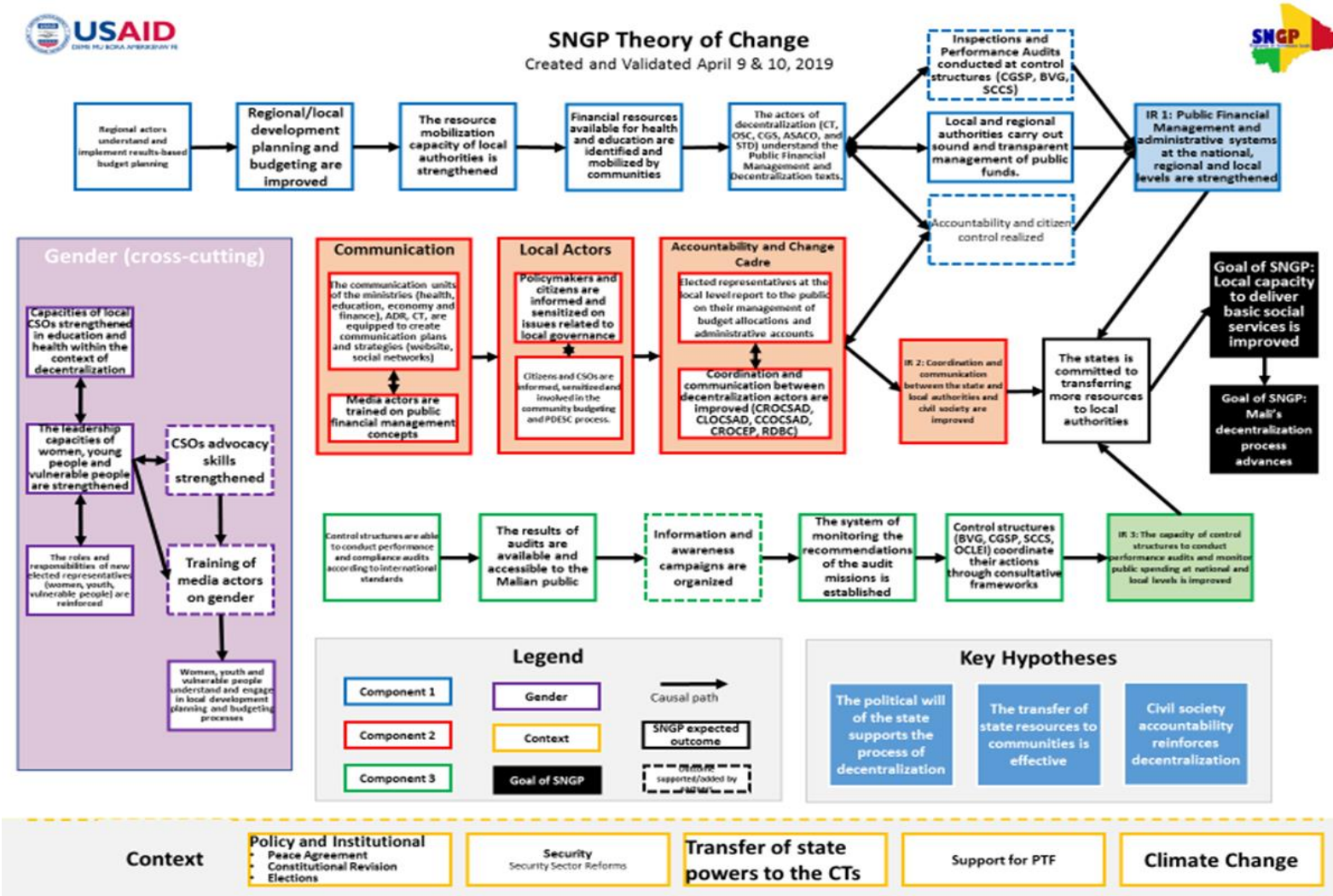
Indicator Name and Number	Reporting Frequency	Baseline Value	FY 19 Target	Fiscal Year Result	% Variance	FY 19 Target	FY 20 Target	Reason for +/- 10% variance
				<ul style="list-style-type: none"> • Ségou: 223 • Sikasso: 315 • Tombouctou: 17 TOTAL: 1,122				beneficiary entities to be represented by female participants when inviting them in activities. Another reason might be that women are increasingly imbued with their roles and responsibilities in public fund management thanks to the various awareness making activities that targeted women
1.8 Number of days of Technical Assistance provided to partners at national and sub-national level (GSB, WILDAF, ADR, CR, Technical Services): (disaggregated by region; service delivery	Quarterly	0	1500	REGIONS: <ul style="list-style-type: none"> • Bamako: 266 • Gao: 141 • Kayes: 177 • Kidal: 46 • Koulikoro: 244 • Sikasso: 359 • Ségou: 355 • Mopti: 115 • Tombouctou: 76 TOTAL: 1,779 SERVICE DELIVERY: <ul style="list-style-type: none"> • Budgeting: 449 • Decentralization: 424 • Education: 412 • Health: 78 • Resource mobilization: 107 • PDESC: 84 • Public Finance: 132 	+19%	1500	800	This performance (+19%) is due to the high demand of support from territorial collectivities, ADRs and Services (Central and Deconcentrated) of Government.

Indicator Name and Number	Reporting Frequency	Baseline Value	FY 19 Target	Fiscal Year Result	% Variance	FY 19 Target	FY 20 Target	Reason for +/- 10% variance
				<ul style="list-style-type: none"> Gender: 93 TOTAL: 1,779				
1.9 Number of Plan de développement économique, social et culturel (PDESC, or communal development plans) that include proposed activities in the Water, Sanitation, and Health/Health sector.	Annually	103	100	REGIONS: <ul style="list-style-type: none"> Kayes: 33 Sikasso: 20 Ségou: 41 Mopti: 3 Bamako 6 TOTAL: 103	+3%	100	115	Project exceeded target (+3%) because the CTs are implementing the laws related to the transfer of responsibilities in their planning due to the added value of Mali SNGP trainings utilizing the new national PDESC guide.
IR 2: Coordination and Communication between National and Sub-National Government and Civil Society Improved								
2.1 Number of public awareness raising activities on sub-national planning and budgeting (disaggregated by national & Sub-national, languages)	Quarterly	0	25	REGIONS: <ul style="list-style-type: none"> Bamako: 3 Gao: 3 Kayes: 0 Kidal: 0 Koulikoro: 6 Mopti: 2 Ségou: 7 Sikasso: 10 Tombouctou: 2 TOTAL: 33	+32%	25	15	Territorial Collectivities requested more support from Mali SNGP for the organization of public debates on their preliminary budgets than expected. Mali SNGP responded to the requests due the importance of the activity in terms of restoring trust between local elected representatives and local populations in the all the requesting areas.
2.2 Number of advocacy initiatives on sector governance issues undertaken by civil society organizations with USG support (disaggregated by region and themes)	Quarterly	0	80	REGIONS: <ul style="list-style-type: none"> Bamako: 1 Gao: 1 Kayes: 72 TOTAL: 74	-8%	80	40	The negative difference (-8%) is small and relates to the revision of the communications and advocacy plan and

Indicator Name and Number	Reporting Frequency	Baseline Value	FY 19 Target	Fiscal Year Result	% Variance	FY 19 Target	FY 20 Target	Reason for +/- 10% variance
				THEMES <ul style="list-style-type: none"> Resource Mobilization: 36 Civic participation: 38 TOTAL: 74				the plan for a full implementation of the plan during the remainder of the project.
2.3 Number of USG-supported activities designed to promote or strengthen the civic participation of women (disaggregated by type/Region)	Quarterly	0	20	REGIONS: <ul style="list-style-type: none"> Bamako: 5 Kayes: 5 Koulikoro: 4 Sikasso: 1 Ségou: 2 Mopti: 2 TOTAL: 19 THEMES: <ul style="list-style-type: none"> Public Finance: 12 Gender: 7 TOTAL: 19	-5%	20	10	The negative difference (-5%) is small and relates to the revision of the project's communications and advocacy plan and emphasis on implementation of the plan during the remainder of the project.
2.4 Number of framework of consultations held (disaggregated by region)	Quarterly	0	17	REGIONS: <ul style="list-style-type: none"> Bamako: 4 Gao: 3 Kayes: 10 Taoudéni: 1 Koulikoro: 2 Mopti: 1 Ségou: 3 Sikasso: 2 Tombouctou: 2 TOTAL: 28	+65%	17	10	In Year 4, the program exceeded the target for this indicator partially due to the large number of consultations held at the cercle level in Kayes where our TA participated.
IR 3. The Contrôle General pour Services Public (CGSP) capacity to conduct performance audits that meet international standards and ability to monitor public spending and service delivery at the national and sub-national levels improved.								
3.2 Number of days of Technical assistance provided to reinforce CGSP in the audit of performance and audit of conformity	Quarterly	0	100	244	+144%	100	100	The project exceeds targets in Year 4, because additional workshops and field missions were requested by

Indicator Name and Number	Reporting Frequency	Baseline Value	FY 19 Target	Fiscal Year Result	% Variance	FY 19 Target	FY 20 Target	Reason for +/- 10% variance
								partners- the Ministerial Inspections and the Accounts Section of the Supreme Court and The Inspection of the Interior. Considering the requested activities were in line with Mali SNGP objectives support was provided.
3.3 Number of communication activities organized on audit/audit findings	Annually	0	7	7	0%	7	5	Communication activities planned for Year 4 were all implemented.
3.4 Number of women controllers trained in performance audit and conformity audit	Quarterly	0	30	74	+147%	30	30	The project exceeds targets in Year 4; because additional workshops and field missions were requested by partners - Ministerial Inspections, the Accounts Section of the Supreme Court and The Inspection of the Interior. Considering the requested activities were in line with Mali SNGP objectives support was provided.

ANNEX I: REVISED THEORY OF CHANGE



ANNEX 2: ANALYSIS WORKSHOPS AND PUBLIC HEARINGS HELD AT THE LOCAL LEVEL

Quarter/Date	Location	Activity
October 2018	Urban Commune Koulikoro	Draft 2019 Budget
October 2018	Regional Council Mopti	Draft 2019 Budget
October 2018	Mopti Regional council	Public hearing on the development process of the draft budget of the Regional Council of Mopti
October 2018	Mopti	Analysis Workshop with CSOs
October 2018	Ségou	TA for the public hearing for the development of the draft budget for the urban commune of Ségou
October 2018	Ségou	Draft budget for the Regional Council of Ségou
October 2018	Bamako	Analysis Workshop with CSOs
October 201	Bamako	Public Hearing on the draft budget for fiscal year 2019
October 2018	Yangasso – Ségou	Public hearing on Draft Budget for 2019
October 2018	Urban Commune of Sikasso	Public hearing on Draft Budget for 2019
December 2018	RC Tombouctou	Public Hearing on 2018
December 2018	Rural commune of Sébougou	Public Hearing on 2017 balance sheet
April 2019	Kati Commune, Koulikoro	Public Hearing on PDESC
May 2019	Urban Commune of Ségou	Press conference and public hearing on their 2018 financial reports
June 2019	Finkola Commune, Sikasso	Analysis Workshop of 2018 Financial Reports
June 2019	Kaboila Rural Commune, Sikasso	Analysis Workshop of 2018 Financial Reports
June 2019	Rural Commune Kaladougou, Diola	Analysis Workshop and Public Hearing of 2018 Financial Reports
June 2019	Dioila Cercle Council	Public Hearing on the Financial Reports
QUARTER 4		
July 2019	Rural commune of Guegneka, cercle of Dioila	Public Hearing of Rural Commune's 2018 Financial Reports
July 2019	Rural commune of Nangola	Public Hearing of Rural Commune's 2018 Financial Reports
July 2019	Rural commune of Finkolo-Sikasso	Public Hearing
July 2019	Rural commune of Kaboila	Public Hearing
July 2019	Sikasso Regional Council	Analysis Workshop on Financial Reports
August 2019	Pelengana Rural Commune	Analysis Workshop and Public Hearing
August 2019	Tombouctou Regional Council	Analysis Workshop and Public Hearing
August 2019	Bamako District	Analysis Workshop and Public Hearing
September 2019	Yangosso Commune	Analysis Workshop and Public Hearing
September 2019	Sikasso Regional Council	Public Hearing

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