



2006 Survey on Monitoring The Paris Declaration

Country Chapters

BURUNDI

The 2006 Survey on Monitoring the Paris Declaration was undertaken in 34 countries that receive aid. The results of the survey are presented in two volumes. **Volume 1** provides an overview of key findings across 34 countries. **Volume 2** presents the baseline and key findings in each of the 34 countries that have taken part in the survey. This chapter is based primarily on the data and findings communicated by government and donors to the OECD through the Paris Declaration monitoring process. A more detailed description of this process, how this chapter was drafted and what sources were used is included in Volume 1, Chapter 2.

Both Volume 1 (Overview) and Volume 2 (Country Chapters) of the 2006 Survey on Monitoring the Paris Declaration can be downloaded at the OECD website:

www.oecd.org/dac/effectiveness/monitoring

A second round of monitoring will be organised in the first quarter of 2008 and will be an important contribution to the Accra High-Level Forum on Aid Effectiveness in September 2008.

7 BURUNDI

BURUNDI HAS A POPULATION OF AROUND 7.5 MILLION PEOPLE, with an average annual income of only USD 100 per capita (gross national income per capita). In 1990 (the most recent survey), 36% of the population were reported as falling below the national poverty line. In terms of the international poverty line, a 1998 survey reported that 55% of the population fell below the dollar-a-day mark and 88% below the two-dollars-a-day mark.

Burundi is a signatory to the Paris Declaration on Aid Effectiveness. As a country that has recently emerged from a protracted civil war, Burundi is launching poverty reduction initiatives that are crucial to the effectiveness of aid. In 2005, net official development assistance (ODA) was USD 365 million, up from USD 362 million in 2004 and USD 227 million in 2003. ODA as a percentage of gross national income (GNI) dropped from 55.9% in 2003 to 46.8% in 2005 (although this figure was at 39.4% in 2003). This chapter has been written on the basis of information provided for the baseline survey by the government of Burundi and 14 donors, together accounting for around 76% of ODA for 2005.

DIMENSIONS	BASELINE	CHALLENGES	PRIORITY ACTIONS
Ownership	Low	There are continued capacity constraints, particularly in the ability to absorb new finance.	Continue to define long-term vision through the poverty reduction strategy towards 2025, and to develop linkages between the budget and the strategy.
Alignment	Low	Donor concerns over the quality of country public financial management and procurement systems.	Continue to consolidate alignment with public financial management and procurement systems, and with the annual budgetary framework.
Harmonisation	Moderate	Uncoordinated donor missions.	Expand plans to create a national tracking mechanism for donor missions.
Managing for results	Low	Weak data quality as a result of capacity constraints.	Continue work on formulating a national statistical development strategy.
Mutual accountability	Moderate	No mutual assessment has taken place, although mechanisms are in place to do so.	Develop a framework for assessing aid effectiveness in line with Paris Declaration targets.

OVERVIEW
Box 7.1
Challenges
and priority
actions

OWNERSHIP

INDICATOR 1

OWNERSHIP IS CRITICAL to achieving development results and is central to the Paris Declaration. It has been defined as a country's ability to exercise effective leadership over its development policies and strategies. Achieving this – especially in countries that rely heavily on aid to finance their development – is not a simple undertaking. Nor, of course, can it be measured by a single indicator. For donors, it means supporting countries' leadership, policies, institutions and systems. This is commonly referred to as 'alignment' (see below). Donors are in a better position to do this when governments set out clear priorities and operational strategies (the main focus of Indicator 1 of the Paris Declaration).

As part of the World Bank's 2005 review of the Comprehensive Development Framework (CDF), Burundi ranked low, at D, on a scale from A to E (where A is the highest). This assessment is made on the basis of the following criteria: whether the country has a long-term vision, with medium-term strategy derived from that vision; whether there are country-specific development targets with holistic, balanced and well sequenced strategy; and whether there are the capacity and resources for implementation. Only countries in categories A or B are considered to have an operational strategy.

According to the World Bank's Aid Effectiveness Review for 2006, "the elements of a long-term vision through 2025, which is currently under preparation, are mentioned in the *Cadre Stratégique de Croissance et de Lutte contre la Pauvreté* (CSLP), Burundi's Poverty Reduction Strategy (PRS) for 2006-09". The responsibility for this lies with the Office of the Second Vice President of the Republic, who will report to the Council of Ministers, supported by an Interministerial Committee and Secretariat.

The focus of the CSLP is on improving the economy and reducing poverty. With regard to medium-term vision, the government is currently working with external partners to develop detailed sector strategies, particularly in the area of resettlement of internally displaced persons and refugees. The government is preparing a governance diagnosis and has formulated a health sector strategy and a gender action plan. New priorities include a multi-sector strategy for HIV/AIDS, a study on growth (particularly agriculture) and an education strategy. The preparation of a national community development programme, that entrusts local representatives with responsibility for local development activities, is being finalised. Given the country's recent exit from civil war, it is encouraging to see efforts being made towards strategic planning on a coherent basis. At the same time, these activities are still in their early stages and there is a long way to go before full ownership is possible in this area.

CSLP targets are in line with the Millennium Development Goals (MDGs), tailored to country circumstances with medium-term performance targets. The seven basic principles underlying the long-term vision of the CSLP are: refocusing the role of the state; maintaining peace and security; building capacity; renewed and sustainable economic growth; stronger community involvement; affirmation of the central role of women; and promotion of a new partnership with external partners.

The World Bank's Aid Effectiveness Review for 2006 notes that "preliminary action has been taken to develop a link between the budget and the CSLP through the establishment of a tracking system to monitor the flow of public spending to specific facilities, projects and activities". The allocations in the budget towards programmes aiming at poverty reduction have climbed significantly over recent years. There are plans to prepare sectoral Medium-Term Expenditure Frameworks in line with the CSLP, and periodic Public Investment Programmes at macroeconomic level and at individual budgetary sector level. Again, these activities are at a preliminary stage.

There is a system in place for co-ordinating external assistance, under the leadership of the Head of State and the Cabinet and with the input of all relevant ministries as well as other stakeholders. This system extends across the government, including structures dealing with formulation, sectoral issues, implementation and reporting. However, the government would do well to take more leadership over development assistance co-ordination. The country is still experiencing large capacity constraints, after a decade of conflict, particularly in terms of ability to absorb new finance and to design and implement pro-poor economic reforms.

The involvement of national stakeholders is growing, encouraged by a largely decentralised nationwide consultation process conducted by the government and a focus on participatory policy making. The process has seen widespread representation of civil society in CSLP formulation, not only in the consultation process but also in the government committees and structures. The private sector has a more central role, thanks to a focus on improving dialogue with the public sector. Parliamentary involvement in strategy formulation is also reported to be strong.

ALIGNMENT

FOR AID TO BE EFFECTIVE, it must be aligned with national development strategies and plans. Indicators 2 to 8 of the Paris Declaration seek to assess the degree of alignment attained, looking at a number of dimensions of alignment.

For Burundi, efforts towards alignment are proceeding slowly, perhaps because the civil war and the subsequent reliance on humanitarian aid have meant that new systems have had to be created towards Paris Declaration objectives. More work needs to be done in terms of building reliable country systems in particular.

BUILDING RELIABLE COUNTRY SYSTEMS

Under the World Bank's Country Policy and Institutional Assessment (CPIA) for 2005, which assesses the quality of budgetary and financial management, Burundi's public financial management (PFM) systems receive a rating of 2.5. This is significantly lower than the average of 3.2 for all International Development Association borrowers and this area represents a priority if the 2010 target of 3.0 is to be reached.

The World Bank's Aid Effectiveness Review report for 2006 applauds Burundi's efforts to prioritise the improvement of public expenditure management, track poverty-related resources by activity and by region, and monitor external assistance and government expenditure flows. In 2004, the government created an Audit Court to strengthen jurisdictional control over public financial management; the Audit Court is still being strengthened.

INDICATOR 2a

Meanwhile, the procurement system is being overhauled, with a revised procurement code adopted in October 2006. The government is making an effort to reduce the widespread and renowned corruption problem in the country. Much more needs to be done in all areas, however, particularly in terms of building capacity of users and tackling corruption at its core.

INDICATOR 2b

ALIGNING AID FLOWS ON NATIONAL PRIORITIES

According to the World Bank's Aid Effectiveness Review for 2006, the government is keen to take leadership over development assistance co-ordination, despite the fact that until now this has entailed work along thematic lines and externally funded sectoral programmes. In 2005, Burundi established the National Committee on Aid Coordination (CNCA) to continue improvements towards the 2010 target of 86%, both within government and between government and external partner agencies (with plans being for a partnership framework for the latter). The CNCA has become increasingly effective, but there is still considerable work to be done here, not least in terms of the current lack of data on budget recording. Most external partners either plan to align their strategies with the CSLP or already do. The government recognises the need for improved communication, both within the administration and between the government and external partners.

There are problems reflecting donor financial commitments fully and accurately in the national budget. Indicator 3 seeks to assess the degree to which aid flows are aligned with national priorities, using the proportion of aid recorded in the budget as a proxy.

The table provides government's budget estimates of aid flows for fiscal year 2005 (numerator) as a percentage of aid disbursed by donors for the government sector for the same period (denominator). This ratio tells us the degree to which there is a discrepancy between budget estimates and actual disbursements. The discrepancy can be in two directions: indeed budget estimates can be either higher or lower than disbursements. In order to have a single measure of discrepancy that is always less than 100%, the ratio is flipped when budget estimates are higher than disbursements. The baseline value for Indicator 3 in Burundi is 39%. Achieving the target agreed in Paris of 86% (halving the gap) for this indicator will require concerted efforts by donors and government.

INDICATOR 3
Table 7.1

	Government's budget estimates of aid flows for FY05 (USD m) a	Aid disbursed by donors for government sector in FY05 (USD m) b	Baseline ratio* c=a/b (%) c=b/a
African Dev. Bank	10	--	
Belgium	1	7	11%
EC	10	30	35%
France	--	7	
Germany	0	--	
Global Fund	0	11	0%
IFAD	3	4	69%
United Kingdom	--	1	
United Nations	0	44	0%
World Bank	47	79	60%
Total	72	183	39%

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

According to the survey return, the possible reasons include lack of communication within the administration and between agencies/non-governmental organisations and the government, and the impact of the exchange rate on the various currencies of donor disbursements. Late or un-programmed disbursement can affect recording of aid. Achieving the target agreed in Paris for this indicator will mean gradually closing this large gap over time, with particular attention to terms of reporting and communication.

INDICATOR 4
Table 7.2

How much technical assistance is co-ordinated with country programmes?

	Co-ordinated technical co-operation (USD m) a	Total technical co-operation (USD m) b	Baseline ratio (%) c=a/b
African Development Bank	--	--	--
Belgium	0	8	0%
European Commission	0	0	0%
France	0	3	0%
Germany	--	--	--
Global Fund	0	0	--
IFAD	--	0	--
United Kingdom	0	6	0%
United Nations	25	33	76%
World Bank	0	8	0%
Total	25	59	43%

CO-ORDINATING SUPPORT
TO STRENGTHEN CAPACITY

Capacity constraints significantly undermine the ability of country systems to capture and co-ordinate aid flows more effectively. The Paris Declaration commits donors to providing more co-ordinated support to capacity development under country leadership, with a target of 50% provided in this form by 2010. The survey indicates that currently 43% of reported technical assistance is considered co-ordinated in this sense.

Despite a lack of data for this indicator, Burundi seems to have done well to make progress towards achieving its 2010 target of 50%, but this really only covers the UN technical assistance programmes and does not stretch to other donors. At the same time, it is not entirely clear what interpretation is made of the phrase “co-ordinated programme under government leadership”. The government notes in the survey that co-ordination has different levels, and that only a minority provides technical co-operation in the context of programmes co-ordinated towards national development strategies. This will hinder work towards the 2010 objective and suggests that more work is to be done to enable fully co-ordinated technical assistance.

The government is working towards a request that its external partners provide assistance in fully operationalising the CNCA. The government confirms that although the 2010 target has almost been attained, Burundi will continue to make efforts towards maximising co-ordination, and particularly encouraging more key donors to co-ordinate around national development strategies. In addition, given that past assistance was concentrated more on humanitarian aid, it seems likely that the number of co-ordinated technical assistance programmes will increase as Burundi passes into a new phase of development. The World Bank’s Aid Effectiveness Review for 2006 reports that although capacity building is still fragmented, partnerships are emerging, particularly in economic management, institutional and policy reform, strengthening public administration and institutions for improving governance, and formulation and implementation of the poverty reduction strategy.

INDICATOR 5
Table 7.3

How much aid for the government sectors uses country systems?

	Aid disbursed by donors for government sector (USD m) a	Public financial management				Procurement	
		Budget execution (USD m) b	Financial reporting (USD m) c	Auditing (USD m) d	Baseline ratio (%) avg (b,c,d) / a	Procurement systems (USD m) e	Baseline ratio (%) e / a
African Dev. Bank	--	--	--	--	--	--	--
Belgium	7	7	0	0	33%	5	74%
European Commission	30	30	30	30	100%	30	100%
France	7	4	4	4	55%	0	0%
Germany	--	--	--	--	--	--	--
Global Fund	11	11	11	0	67%	0	0%
IFAD	4	--	--	--	--	--	--
United Kingdom	1	0	0	0	0%	0	0%
United Nations	44	0	2	1	2%	0	0%
World Bank	79	0	0	0	0%	0	0%
Total	183	53	47	35	24%	35	19%

INDICATOR 6
Table 7.4

How many PIUs are parallel to country structures?

	Parallel PIUs (units)
African Dev. Bank	--
Belgium	14
European Commission	4
France	1
Germany	--
Global Fund	0
IFAD	1
United Kingdom	0
United Nations	17
World Bank	--
Total	37

USING COUNTRY SYSTEMS

The Paris Declaration calls upon donors to step up use of country systems for public financial management and for procurement. Indicator 5a is a measure of the average use of three components of country public financial management systems by donors. The baseline survey for Burundi reports that an average of 24% of country PFM systems. For procurement, 19% of aid makes use of country systems. There are currently no targets for 2010. Given the low CPIA score for public budgetary and financial management (2.5), it is clear that this is a priority area for Burundi.

The Ministry of Finance and external partners (by means of a Memorandum of Understanding) are joining forces to improve co-ordination of assistance for public financial management reforms and budget support. As the results show, there is improvement to be made, with increased efforts needed in terms of weak country systems and capacity bottlenecks. It is anticipated by the government that the new phase of development (as opposed to humanitarian assistance) will go some way to improving this situation.

AVOIDING PARALLEL IMPLEMENTATION STRUCTURES

The Paris Declaration calls for a substantial reduction in the number of project implementation units (PIUs) that are parallel in the sense that appointment decisions and accounting relationships involve the donor alone. The baseline survey for Burundi shows a total of 37 parallel PIUs in existence. The target for 2010 is significantly lower than this, at 12. However, this may not be a true representation of the situation for PIUs in Burundi. The survey notes that some donors may have defined PIU differently and that the majority did not respond at all; the figures below represent the government responses. Additionally, there may be information lacking on PIUs given the absence of countrywide information. In general, these PIUs are to be found within the government structure, where appointments end with the project.

INDICATOR 7
Table 7.5

Are disbursements on schedule and recorded by government?

	Disbursements recorded by government in FY05 (USD m)	Aid scheduled by donors for disbursement in FY05 (USD m)	Aid actually disbursed by donors in FY05 (USD m)	Baseline ratio*	
	a	b	FOR REFERENCE ONLY	c=a/b (%)	c=b/a
African Dev. Bank	10	--	--		
Belgium	1	8	7	10%	
European Commission	10	43	30	24%	
France	--	7	7		
Germany	0	--	--		
Global Fund	0	12	11	0%	
IFAD	3	1	4		23%
United Kingdom	--	1	1		
United Nations	0	65	44	0%	
World Bank	47	0	79		0%
Total	72	137	183	53%	

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

The World Bank's Aid Effectiveness Review for 2006 states that although PIUs are handling externally financed projects, there is some movement towards implementing and integrating lighter structures, for example the forthcoming World Bank-financed Community Development Program. There will be a hurdle ahead in terms of the loss of jobs of personnel originally recruited for PIUs as the country moves to reduce the number of these.

PROVIDING MORE PREDICTABLE AID

If aid is provided in a predictable manner, then recipient countries are better able to plan and make effective use of aid. Indicator 7 seeks to assess the in-year predictability of aid, measuring the proportion of planned disbursements (as reported by donors), recorded by government in the national accounting system as having been disbursed.

The table looks at predictability from two different angles. The first angle is donors' and government's combined ability to disburse aid on schedule. In Burundi, donors scheduled USD 137 million for disbursement in 2005 and actually disbursed – according to their own records – significantly more than expected (USD 183 million). The discrepancy varies considerably among donors and is mainly due to late disbursements carried over to 2005 and to delays in implementing programmes. The second angle is donors' and government's

ability to record comprehensively disbursements made by donors for the government sector. In Burundi, government systems recorded USD 72 million out of to USD 183 million notified as disbursed by donors (40%), indicating that a significant proportion of disbursements were not captured, either because they were not appropriately notified by donors or because they were inaccurately recorded by government.

Indicator 7 on predictability has been designed to encourage progress against both of these angles so as to gradually close the predictability gap by half by 2010. In other words, it seeks to improve not only the predictability of actual disbursements but also the accuracy of how they are recorded in government systems – an important feature of ownership, accountability and transparency. In Burundi, this combined predictability gap amounts to 157 million (115% of aid scheduled for disbursement). Closing this predictability gap will require donors and government to work increasingly together on various fronts at the same time. They might work at improving:

- the realism of predictions on volume and timing of expected disbursements;
- the way donors notify their disbursements to government; and
- the comprehensiveness of government's records of disbursements made by donors.

INDICATOR 8

UNTYING AID

According to OECD data covering 75% of 2004 commitments, 60% of aid to Burundi is untied. The Paris Declaration commits countries and donors to make progress in further untying aid. The World Bank Aid Effectiveness Review for 2006 points to discussions on the possibility of future budget support, which may lead to an increase in the level of untied aid. However, all multilateral aid is untied.

HARMONISATION

BURUNDI IS WORKING TOWARDS HARMONISATION along with its donors, with particularly good results in terms of use of programme-based approaches (although this is less common for budget support). All actors need to consider further joint missions and shared analysis: at present, the implementation of these is concentrated in the hands of relatively few actors.

USING COMMON ARRANGEMENTS

54% of aid to Burundi is reported to use programme-based approaches (PBAs). However, this is unequally spread across the different areas of support. Around 4% of this total is accounted for by budget support, with around 53% constituting support through other PBAs.

Against a 2010 target of 66% for PBAs, Burundi appears to be doing well in terms of harmonisation of policies and procedures. According to the World Bank's Aid Effectiveness Review of 2006, there is a push for more harmonised arrangements from some development assistance agencies. Sector-wide approaches (SWAs) are under development and those agencies supporting these are aligning around a common strategy. The government of Burundi sees most assistance in 2005 centred on humanitarian aid rather than on development programmes, and that the former does not entail a programme-based approach.

INDICATOR 9
Table 7.6

How much aid is programme based?

	Budget support (USD m) a	Other PBAs (USD m) b	Total (USD m) c=a+b	Total disbursed (USD m) d	Baseline ratio (%) e=c/d
African Development Bank	--	--	--	--	--
Belgium	3	5	7	8	93%
European Commission	0	22	22	61	36%
France	4	0	4	9	43%
Germany	--	--	--	--	--
Global Fund	0	11	11	11	100%
IFAD	--	--	--	--	--
United Kingdom	0	0	0	7	0%
United Nations	0	32	32	46	69%
World Bank	0	0	0	--	--
Total	6	70	76	142	54%

CONDUCTING JOINT MISSIONS AND SHARING ANALYSIS

In its examination of co-ordinating donor missions, the baseline survey shows a result of 24%. This result is moving towards the 2010 target of 40%. The World Bank's Aid Effectiveness Review of 2006 states that more and more missions are being co-ordinated jointly. There is as yet no national tracking mechanism, but the CNCA has plans to begin working in this area. The government of Burundi acknowledges that a common effort between Burundi and the donors is necessary to distinguish the different types of missions with a view to possibly increasing the number of joint missions.

55% of country analysis was co-ordinated, according to the baseline survey. This is a strong result, making encouraging progress towards the 2010 target of 60%. The World Bank's Aid Effectiveness Review of 2006 confirms that analytical work is increasingly being carried out in partnership. Progress is so far satisfying, reflected both in the number of joint studies conducted and in the number of donors co-ordinating their initiatives. Among others, in June 2004, the government, World Bank, European Commission, Belgium and France conducted a Country Financial and Accountability Assessment (CFAA); the group of donors here plan to support the government in its implementation of CFAA recommendations. However, it should be cautioned that the vast majority of co-ordinated country analysis has been carried out by the UN and that other donors have not yet joined this trend (according to survey data).

How many donor missions are co-ordinated?

	Co-ordinated donor missions (missions) a	Total donor missions (missions) b	Baseline ratio (%) c=a/b
African Dev. Bank	--	--	--
Belgium	1	9	11%
EC	7	7	100%
France	6	8	75%
Germany	--	--	--
Global Fund	0	2	0%
IFAD	--	--	--
United Kingdom	1	1	100%
United Nations	37	112	33%
World Bank	0	0	--
Total (discounted*)	34	139	24%

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

How much country analysis is co-ordinated?

	Co-ordinated donor analytical work (units) a	Total donor analytical work (units) b	Baseline ratio (%) c=a/b
African Dev. Bank	--	--	--
Belgium	0	1	0%
EC	3	3	100%
France	0	6	0%
Germany	--	--	--
Global Fund	0	0	--
IFAD	--	--	--
United Kingdom	0	0	--
United Nations	19	20	95%
World Bank	0	0	--
Total (discounted*)	17	30	55%

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

INDICATOR 10a
Table 7.7

INDICATOR 10b
Table 7.8

MANAGING FOR RESULTS

INDICATOR 11 THE PARIS DECLARATION urges partner countries and donors to work together to manage resources on the basis of desired results, and to use information to improve decision making. This means both strengthening the capacity to undertake such management and helping to increase the demand for a focus on results. Indicator 11 targets one component of this effort, the establishment of cost-effective results-oriented reporting and assessment systems by the country.

The rating for Indicator 11 is based on the World Bank's 2005 assessment of the Comprehensive Development Framework. The rating is based on three criteria: the quality of development information, the degree to which stakeholders have access to it, and the extent to which there is a co-ordinated monitoring and evaluation of the country's development efforts. In this assessment, which included 55 countries, Burundi fell in group D, one of the lowest. With a target for 2010 of B or even A, there is serious work to be done in terms of strengthening managing for results.

The World Bank's Aid Effectiveness Review for 2006 explains that data quality is weak as a result of capacity constraints, and that parts of the country are still inaccessible owing to ongoing violence. Although the government has started to formulate a fully financed national statistical development strategy, its institutions are in need of modernisation. In 2006, a Core Welfare Indicators Questionnaire was conducted and a Public Expenditure Tracking Survey is planned as well as comprehensive poverty assessments every five years (with shorter surveys every two years). A new census is on the calendar for 2007-8 (the last one was in 1990).

However, information is easily accessible, with a new communication strategy planned for the CSLP. It will be necessary to ensure that the CSLP is more fully bilingual. The government places an emphasis on monitoring and evaluation of poverty reduction, and as such is preparing a three-year operational programme aimed at producing monitoring indicators for the CSLP. There are blueprints for a participatory monitoring and evaluation system. Of course, problems of limited capacity arise, particularly given the low pay scales for civil servants.

MUTUAL ACCOUNTABILITY

INDICATOR 12 THE PARIS DECLARATION calls for donors and partner countries to be accountable to each other for the use of development resources, and in a way that tends to strengthen public support for national policies and development assistance. This in turn requires governments to take steps to improve country accountability systems and donors to help by being transparent about their own contributions. Indicator 12 looks at whether there is a country-level mechanism permitting joint assessment of progress in implementing agreed commitments on aid effectiveness, including those in the Declaration itself, and specifically, whether such an assessment has taken place.

The baseline survey reports that no such assessment has taken place for Burundi in 2005. However, the World Bank's Aid Effectiveness Review for 2006 shows that the CNCA is considering developing a framework for assessing aid effectiveness, which would include indicators appraising both government and external partner performance in line with Paris Declaration targets.

BASELINES AND TARGETS

THE TABLE BELOW presents the 2005 baselines and the targets for Burundi. The baseline values are taken from the discussion above, which draws on various sources of information. The main source is the baseline survey undertaken in Burundi under the aegis of the National Co-ordinator (Pierre C. Abega Rurakamvye).

INDICATORS	2005 BASELINE	2010 TARGET
1 Ownership – Operational PRS	D	B or A
2a Quality of PFM systems	2.5	3.0
2b Quality procurement systems	Not available	Not applicable
3 Aid reported on budget	39%	85%
4 Co-ordinated capacity development	43%	50%
5a Use of country PFM systems (aid flows)	24%	No target
5b Use of country procurement systems (aid flows)	19%	Not applicable
6 Parallel PIUs	37	12
7 In-year predictability	53%	76%
8 Untied aid	60%	More than 60%
9 Use of programme-based approaches	54%	66%
10a Co-ordinated missions	24%	40%
10b Co-ordinated country analytical work	55%	66%
11 Sound performance assessment framework	D	B or A
12 Reviews of mutual accountability	No	Yes

Table 7.9
Baselines
and targets

ACRONYMS

PBA	programme-based approach
CDF	Comprehensive Development Framework
CFAA	Country Financial and Accountability Assessment
CNCA	National Committee on Aid Coordination
CPIA	Country Policy and Institutional Assessment
CSLP	<i>Cadre Stratégique de Croissance et de Lutte contre la Pauvreté</i>
GNI	gross national income
MDG	Millennium Development Goal
ODA	official development assistance
PFM	public financial management
PIU	project implementation unit
PRS	Poverty Reduction Strategy
SWAp	sector-wide approach