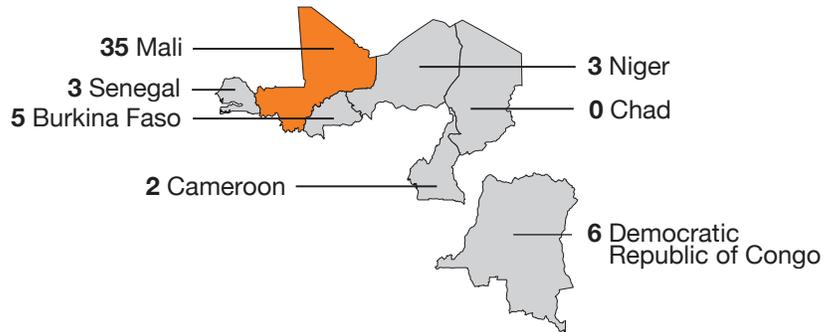
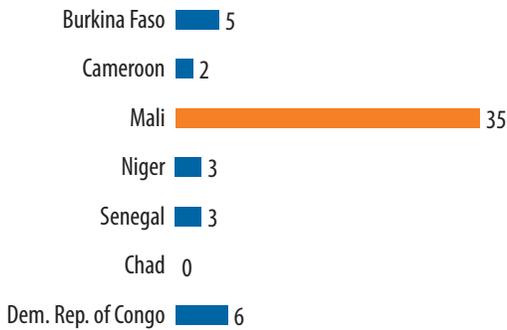




Overall score: **35** (Out of 100) Provides minimal information to the public in its budget documents during the year.

How Does Mali Compare to Its Neighbors?



Key Findings

The scores for 92 questions from the Open Budget Survey 2010 (see text box) are used to compile objective scores and rankings of each country's relative transparency. These scores constitute the Open Budget Index (OBI).

Mali's OBI 2010 score is 35 out of 100, which is less than the average score for the 94 countries surveyed. Mali's score indicates that the government provides the public with minimal information on the central government's budget and financial activities assessed by the survey. This makes it quite difficult for citizens to hold the government accountable for its management of the public's money.

Information in Public Budget Documents

Adequacy & Availability of Eight Key Budget Documents

| Document | Level of Information Grade* | Publication Status |
|-----------------------------|-----------------------------|-------------------------|
| Pre-Budget Statement | E | Produced, Not Published |
| Executive's Budget Proposal | C | Published |
| Enacted Budget | A | Published |
| Citizens Budget | E | Not Produced |
| In-Year Reports | E | Produced, Not Published |
| Mid-Year Review | C | Published |
| Year-End Report | E | Published |
| Audit Report | E | Produced, Not Published |

* Grades for the comprehensiveness and accessibility of the information provided in each document are calculated from the average scores received on a subset of questions from the Open Budget Survey 2010. An average score between 0-20 (scant information) is graded as E; 21-40 (minimal) is graded as D; 41-60 (some) is graded as C; 61-80 (significant) is graded as B; and 81-100 (extensive) is graded as A.

An **Executive's Budget Proposal** is the government's most important policy instrument. It presents how the government plans to raise revenues and where these funds are allocated, thus transforming policy goals into action. Mali publishes an Executive Budget Proposal, but it is not sufficiently comprehensive. Major gaps in information are found in the following areas:

- It lacks information that can help explain the relationship between the government's revenue and expenditure plans and its policy and macroeconomic goals. This information is important if the executive wishes to facilitate a broader debate about planned expenditures.
- It lacks information on certain fiscal activities that can have a major impact on the government's ability to meet its fiscal and policy goals, including information on extra-budgetary funds, quasi-fiscal activities, tax expenditures, contingent and future liabilities, and financial and other assets. Absent this information, the public does not know the government's complete fiscal position.
- It lacks information on outputs and outcomes. This information is important for those who are interested in monitoring the budget's impact.

A **Pre-Budget Statement** sets forth the broad parameters that will define the government's forthcoming budget. While the Pre-Budget Statement is produced for internal purposes in Mali, it is not made public.

An **Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. In general terms, the Enacted Budget should provide the public with the data it can use to assess the government's stated policy priorities and hold it to account. Mali publishes a comprehensive Enacted Budget.

A **Citizens Budget** is a nontechnical presentation of a government's budget that is intended to enable the public — including those who are not familiar with public finance — to understand a government's plans. Mali does not produce a Citizens Budget.

In-Year Reports provide a snapshot of the budget's effects during the budget year. They allow for comparisons with the enacted budget figures and thus can facilitate adjustments. While In-Year Reports are produced for internal purposes in Mali, they are not made public.

A **Mid-Year Review** provides a comprehensive overview of the budget's effects at the midpoint of a budget year and discusses any changes in economic assumptions that affect approved budget policies. Information in this report allows the government, legislature, and the public to identify whether or not adjustments related to revenues, expenditures, or borrowing should be made for the remainder of the budget year. Mali publishes a Mid-Year Review, but it is not sufficiently comprehensive. It does not, for example, include a discussion of the changes in economic outlook since the budget was enacted.

A **Year-End Report** compares the actual budget execution to the Enacted Budget. Year-End Reports can inform policymakers on tax policies, debt requirements, and major expenditure

OPEN BUDGET SURVEY 2010

Mali

The International Budget Partnership's Open Budget Survey assesses the availability in each country assessed of eight key budget documents, as well as the comprehensiveness of the data contained in these documents. The Survey also examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAI), as well as the opportunities available to the public to participate in national budget decision-making processes.

Research to complete this country's Open Budget Survey was undertaken by:

Pr. Massa Coulibaly et Boubacar Bougoudogo
GREAT Mali
BP. E1255 Bamako
+223 66 74 22 20
massa@greatmali.net

priorities, facilitating adjustments for upcoming budget years. Mali publishes a Year-End Report, but it has serious deficiencies. It does not, for example, explain the difference between the original macroeconomic forecast, estimates of non-financial data, and performance indicators, and the actual outcomes for that year.

An **Audit Report** is an evaluation of the government's accounts by the country's supreme audit institution (SAI). It reports whether the government has raised revenues and spent national revenue in line with the authorized budget, whether the government's bookkeeping is balanced and accurate, and whether there were problems in the management of public funds. While an Audit Report is produced for internal purposes in Mali, it is not made public.

Public Participation and Institutions of Accountability

Beyond improving the availability and comprehensiveness of key budget documents, there are other ways in which Mali's budget process can be made more open. These include ensuring the existence of a strong SAI that provides effective budget oversight, and providing greater opportunities for public engagement in the budget process.

Are oversight bodies effective in their budget role?

| Oversight Institution | Strength** |
|-----------------------|------------|
| Legislature | Strong |
| SAI | Moderate |

** Legislature and SAI strengths are calculated from the average scores received for a subset of questions from the Open Budget Survey 2010. An average score between 0-33 is graded as weak, 34-66 as moderate, and 67-100 as strong.

According to the Open Budget Survey 2010, budget oversight provided by Mali's legislature is strong. However, it does not hold open budget discussions at which the public can testify.

According to the Open Budget Survey 2010, budget oversight provided by Mali's SAI is inadequate because it does not:

1. have sufficient resources to meaningfully exercise its mandate;
2. issue timely Audit Reports on the final expenditures of national departments;
3. have proper channels of communication with the public; and
4. adequately report on follow-up steps taken by the executive to address audit recommendations for remedial action.

Recommendations

Mali should:

- Publish budget documents that are already being produced — the Pre-Budget Statement, In-Year Reports, and Audit Report — on the government's website;
- Produce and publish Citizens Budgets;
- Improve the comprehensiveness of the Executive's Budget Proposal;
- Provide opportunities for the public to testify at legislative hearings on the budget; and
- Increase the powers of the SAI to provide more comprehensive oversight of the execution of the budget.