

As subnational governments' responsibility for resource allocation and service provision has increased, so has the importance of transparency, participation, and accountability at this level. Recognizing this, as well as the scarcity of academic and policy literature on the subject, the International Budget Partnership's (IBP) Open Budget Initiative commissioned 10 pilot studies on the subject. The studies were carried out by the IBP's partners in Argentina, Brazil, Bolivia, China, Croatia, Ecuador, India, Mali, Mongolia, and Peru. In contrast to the methodology developed by the IBP for its Open Budget Survey (the IBP's biennial assessment of transparency in national government budgets), the methodologies for these subnational studies were developed by the organizations that implemented the studies.

For more information on the International Budget Partnership or the Open Budget Initiative, contact [info@internationalbudget.org](mailto:info@internationalbudget.org) or visit [www.internationalbudget.org](http://www.internationalbudget.org).

## Measuring Subnational Budget Transparency, Participation, and Accountability: Mali

Research conducted by Groupe de Recherche en Économie Appliquée et Théorique

### Background

With the passage of its new Constitution in 1992, Mali began a process of territorial decentralization. In 1999 Parliament passed a bill creating regions and circles (new subnational governing units), in addition to the previously established communes, and local elections were organized. Much of the authority over public resource management rests with locally elected officials and, while the central government provides technical, infrastructural, and supervisory support, civil society organizations play a key role in holding the local governments accountable. To promote public access to information and budget transparency and participation at the subnational level, the Groupe de Recherche en Économie Appliquée et Théorique (GREAT) recently undertook a study of budget transparency at the subnational level. GREAT developed a Communal Transparency Index, using research and questionnaire data from eight rural, urban, and semi-urban communes in Mali: Bamako, Ségou, Koutiala, Karan, Markala, Cinzana Gare, and Kouniana. The index was designed to evaluate the public availability and comprehensiveness of information on communal revenues, expenditures, and debt, as well as that

on the commune's performance in achieving its economic policy objectives.

### Methodology

The questionnaire used by GREAT Mali in their evaluations included 85 questions on seven communal budget documents (Budget Proposal of the communal executive committee, Enacted Budget, Citizens Budget, In-Year Reports, Mid-Year Report, Year-End Report, and Audit Report). Sixty-two of the questions were used to develop the index. The questions were divided into three sections: 1) questions on access to and the distribution of budget documents; 2) questions on communal executive committee's budget proposals for previous, current, and future years' budgets, and 3) questions on the availability of information on budget formulation, approval, execution, and monitoring and evaluation. The additional questions not included in the index addressed public participation in budget processes and the effectiveness of subnational oversight by the supreme audit institution.

GREAT sought researchers who were familiar with budgets and the budget process in Mali; therefore,

two city hall officials, a technical and financial partner (TFP), and a civil servant in each commune completed the questionnaire. The data from the survey results were converted into percentage scores and disaggregated by document type and researcher category.

## Key Findings

GREAT Mali identified five main findings across the communes studied:

- 1) The communal Budget Proposals do not provide:
  - a) information about economic forecasts;
  - b) links between the budget and the public policy objectives made by the central government and the commune;
  - c) execution indicators;
  - d) information about government poverty reduction policies; or
  - e) analysis of the distribution of tax burden.
- 2) The Enacted Budgets are produced but not made available to the public.
- 3) No communes produce or publish a Citizens Budget.
- 4) The communes prepare In-Year and Mid-Year Reports but do not make them available to the public.
- 5) Audit Reports are prepared occasionally, but there are no channels of communication between the SAIs and the public.

The document most likely to be made available to the public was the Budget Proposal, though it does lack some important elements as outlined above. The survey finds that many of the communes produce documents but do not publish them. One easy and quick way to become more transparent is to make these documents publically available.

The questions not included in the index scores, particularly those regarding the supreme audit institution, yielded important findings. GREAT's analysis finds that the SAI's performance is inadequate because it:

- 1) lacks sufficient resources to carry out its mandate effectively;
- 2) does not distribute the Audit Report on the final communal expenditures at the appropriate time;
- 3) does not provide adequate channels of communication with the public; and
- 4) does not report on the monitoring measures taken by the communes.

## Dissemination

To disseminate its subnational budget transparency study, GREAT held a workshop to share its results and recommendations with municipal and national government officials from the Direction Nationale des Collectivités Territoriales. The DNCT is the national office in charge of developing and implementing decentralization policies, and its officials expressed interest in sharing the survey tool with a wider audience of public finance officials. For more information, contact Boubacar Bougoudogo at [bougoudogo@yahoo.fr](mailto:bougoudogo@yahoo.fr).

## Recommendations

GREAT offers the following recommendations for communal governments to improve their budget transparency index scores. Communal governments should:

- 1) publish the budget documents they already produce (i.e., Budget Proposals, In-Year Reports, Audit Reports);
- 2) produce and publish a Citizens Budget;
- 3) increase the comprehensiveness of the Enacted Budget and the Year-End Report; and
- 4) provide the public with opportunities to testify at communal budget hearings.

Chart 1: Communal Transparency Index Scores

