Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 equally weighted indicators to measure budget transparency. These indicators assess whether the central government makes eight key budget documents available to the public online in a timely manner and whether these documents present budget information in a comprehensive and useful way.

Each country receives a composite score (out of 100) that determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

**How has the OBI score for Mali changed over time?**

<table>
<thead>
<tr>
<th>Document</th>
<th>2010</th>
<th>2012</th>
<th>2015</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
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<td><img src="#" alt="Green" /></td>
<td><img src="#" alt="Green" /></td>
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</tr>
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<td>Executive’s Budget Proposal</td>
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<td><img src="#" alt="Green" /></td>
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<td>Enacted Budget</td>
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<td><img src="#" alt="Green" /></td>
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<td>Citizens Budget</td>
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<tr>
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<td><img src="#" alt="Green" /></td>
<td><img src="#" alt="Green" /></td>
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<tr>
<td>Mid-Year Review</td>
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<tr>
<td>Year-End Report</td>
<td><img src="#" alt="Red" /></td>
<td><img src="#" alt="Green" /></td>
<td><img src="#" alt="Green" /></td>
<td><img src="#" alt="Green" /></td>
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<tr>
<td>Audit Report</td>
<td><img src="#" alt="Red" /></td>
<td><img src="#" alt="Red" /></td>
<td><img src="#" alt="Green" /></td>
<td><img src="#" alt="Green" /></td>
</tr>
</tbody>
</table>

How comprehensive and useful is the information provided in the key budget documents that Mali publishes?

- **Pre-Budget Statement:** Published late
- **Executive’s Budget Proposal:** Produced for internal use only
- **Enacted Budget:** Published late
- **Citizens Budget:** Published late
- **In-Year Reports:** Produced for internal use only
- **Mid-Year Review:** Produced for internal use only
- **Year-End Report:** Produced for internal use only
- **Audit Report:** Not produced

Mali’s score of 39 out of 100 is near the global average score of 42.
Mali’s score of 39 on the 2017 Open Budget Index is lower than its score in 2015.

Since 2015, Mali has decreased the availability of budget information by:
■ Failing to publish the Citizens Budget online in a timely manner.

Moreover, Mali has failed to make progress in the following ways:
■ Not making the Year-End Report available to the public.
■ Producing a Mid-Year Review but failing to make it publicly available.
■ Not producing an Audit Report.

Key Budget Documents

**Pre-Budget Statement**: discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government’s economic forecast, anticipated revenue, expenditures, and debt.

**Executive’s Budget Proposal**: submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country’s fiscal situation.

**Enacted Budget**: the budget that has been approved by the legislature.

**Citizens Budget**: a simpler and less technical version of the government’s Executive’s Budget Proposal or Enacted Budget, designed to convey key information to the public.

**In-Year Reports**: include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.

**Mid-Year Review**: contains a comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.

**Year-End Report**: describes the situation of the government’s accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget’s policy goals.

**Audit Report**: issued by the supreme audit institution, this document examines the soundness and completeness of the government’s year-end accounts.

PUBLIC PARTICIPATION

Transparency alone is insufficient for improving governance. Public participation in budgeting is vital to realize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

The questions assessing participation in the Open Budget Survey 2017 were revised to align them with the Global Initiative for Fiscal Transparency’s new principles on public participation, which now serve as the basis for widely accepted norms on public participation in national budget processes. Therefore, data on the extent of public participation in budgeting in the Open Budget Survey 2017 cannot be compared directly to data from earlier editions.

Mali’s score of 6 out of 100 indicates that it provides few opportunities for the public to engage in the budget process. This is lower than the global average score of 12.

How does public participation in Mali compare to that of other countries in the region?

![Public Participation Graph](https://via.placeholder.com/150)

To what extent do different institutions in Mali provide opportunities for public participation?

![Institutional participation Graph](https://via.placeholder.com/150)
The Open Budget Survey examines the role that legislatures, supreme audit institutions, and independent fiscal institutions play in the budget process and the extent to which they are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions or laws — in planning budgets and overseeing their implementation.

These indicators were revised to better assess the role of formal oversight institutions in ensuring integrity and accountability in the use of public resources. Therefore, data on the role and effectiveness of oversight institutions in the Open Budget Survey 2017 should not be compared directly to data from earlier editions.

To what extent does the legislature in Mali provide budget oversight?

The legislature provides weak oversight during the budget cycle. This score reflects that the legislature provides limited oversight during the planning stage of the budget cycle and weak oversight during the implementation stage of the budget cycle.

The main barriers to effective legislative oversight are:
- A debate on budget policy by the legislature does not take place prior to the tabling of the Executive’s Budget Proposal.
- Legislative committees do not examine and publish reports on their analyses of the Executive’s Budget Proposal online.
- In practice, as the budget is implemented, the legislature is not consulted before the government shifts funds between administrative units specified in the Enacted Budget, spends unanticipated revenue, or reduces spending due to revenue shortfalls.

To what extent does the Supreme Audit Institution in Mali provide budget oversight?

The supreme audit institution provides limited budget oversight.
- Under the law, it has full discretion to undertake audits as it sees fit.
- Moreover, the head of the institution is appointed by the legislature or judiciary and cannot be removed without legislative or judicial approval, which bolsters its independence.
- However, the supreme audit institution is provided with insufficient resources to fulfill its mandate, and its audit processes are not reviewed by an independent agency.


RECOMMENDATIONS

How can Mali improve transparency?

Mali should prioritize the following actions to improve budget transparency:
- Publish a Mid-Year Review and a Year-End Report online.
- Publish a Pre-Budget Statement online in a timely manner.
- Produce and publish an Audit Report.

For more detailed information on the Survey findings for Mali, please see the Open Budget Survey Data Explorer at survey.internationalbudget.org.
How can Mali improve participation?

Mali should prioritize the following actions to improve public participation in its budget process:

- Pilot mechanisms for members of the public and executive branch officials to exchange views on national budget matters during both the formulation of the national budget and the monitoring of its implementation. These mechanisms could build on innovations, such as participatory budgeting and social audits. For examples of such mechanisms, see www.fiscaltransparency.net/mechanisms/.
- Hold legislative hearings on the formulation of the annual budget, during which members of the public or civil society organizations can testify.
- Establish formal mechanisms for the public to participate in relevant audit investigations.

How can Mali improve oversight?

Mali should prioritize the following actions to make budget oversight more effective:

- Ensure the legislature holds a debate on budget policy prior to the tabling of the Executive’s Budget Proposal and approves recommendations for the upcoming budget.
- In practice, ensure the legislature is consulted before the executive shifts funds between administrative units specified in the Enacted Budget during the budget year, spends any unanticipated revenue, or reduces spending due to revenue shortfalls.
- Ensure the supreme audit institution has adequate funding to perform its duties, as determined by an independent body (e.g., the legislature or judiciary).
- Consider setting up an independent fiscal institution.

Further Information

Visit openbudgetsurvey.org for more information, including:

- The Open Budget Survey 2017: Global report
- Data explorer
- Methodology report
- Full questionnaire