

Open Budget Survey 2017

Questionnaire

Mali

January 2018

COUNTRY QUESTIONNAIRE: MALI

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: "Document de Programmation Budgetaire et Economique Pluriannuelle (DPBEP 2017-2019)" (DPBEP)

<http://www.finances.gouv.ml/sites/default/files/DPBEP%202017-2019.pdf> (<http://www.finances.gouv.ml/sites/default/files/DPBEP%202017-2019.pdf>)

Comments: Researcher: Il y a aussi la Lettre circulaire. Ce document est disponible dans le lien suivant

[<http://finances.gouv.ml/sites/default/files/Lettre%20Circulaire%202017.pdf>] (<http://finances.gouv.ml/sites/default/files/Lettre%20Circulaire%202017.pdf>)]

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The Pre-Budget Statement under consideration is the "Document de Programmation Budgetaire et Economique Pluriannuelle (DPBEP 2017-2019)" (DPBEP) instead of the Lettre Circulaire. According to the document itself, "Le DPBEP est un outil budgétaire à partir duquel est formulé le projet de loi de finances. Son élaboration ou sa mise à jour, sur la base des hypothèses du cadrage macro-économique, constitue la phase initiale du processus d'élaboration de la loi de finances." Also note that the Annexes to the Lettre Circulaire are not publicly available online.

PBS-2: When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: La Circulaire élaborée en juin 2016 a été publiée au mois d'octobre.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: la lettre circulaire produite au mois de juin a été mise à la disposition de tous les acteurs (y compris les PTF et les OSC) il faut noter que la publication sur le site n'est pas souvent le meilleur canal pour atteindre le public

IBP comment: The date of the online publication of the DPBEP is used here, which is the same as the online publication date for the EBP. Thus, the answer is "d".

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 5 octobre 2016

Sources: Cette année, le ministère des finances a publié la Lettre circulaire au mois d'octobre sur son site.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: la lettre circulaire produite au mois de juin est mise a la disposition de l'ensemble des acteurs, notamment les acteurs extérieurs a l'administrations: les organisations de la société civile, qui s'intéressent aux questions budgétaires(ex le Groupe suivi budgétaire), les partenaires au développement

IBP comment: The DPBEP was posted online on: 14 October 2016.

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: La date de publication du DPBEP est indiquée sur le site du ministère de l'économie et des finances.

Sources: Tout simplement, les documents sont distribués aux participants et plus tard sur le site du ministère des finances.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: La date de publication est également indiquée sur le site du ministère de l'économie et des finances :www.finances.gouv.ml (<http://www.finances.gouv.ml>)

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.finances.gouv.ml/sites/default/files/DPBEP%202017...> (<http://www.finances.gouv.ml/sites/default/files/DPBEP%202017-2019.pdf>)

Sources: <http://www.finances.gouv.ml/sites/default/files/DPBEP%202017...> (<http://www.finances.gouv.ml/sites/default/files/DPBEP%202017-2019.pdf>)

Comments: Researcher: Remarque: La Lettre Circulaire (<http://finances.gouv.ml/sites/default/files/Lettre%20Circula...>) (<http://finances.gouv.ml/sites/default/files/Lettre%20Circulaire%202017.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Le document est en format PDF. Tous les documents sont en format pdf donc illisibles selon la méthodologie.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**PBS-6a:** If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.**Sources:** <http://www.finances.gouv.ml/sites/default/files/DPBEP%202017...> (<http://www.finances.gouv.ml/sites/default/files/DPBEP%202017-2019.pdf>)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**IBP comment:** <http://www.finances.gouv.ml/sites/default/files/DPBEP%202017...> (<http://www.finances.gouv.ml/sites/default/files/DPBEP%202017-2019.pdf>) The DPBEP was published online at the same time as the draft budget, thus the answer is modified to "a", published late.**PBS-6b:** If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."**Answer:** n /a**Sources:** Sans objet**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."**Answer:** Document de Programmation Budgetaire et Economique Pluriannuelle (DPBEP 2017-2019) (DPBEP)**Sources:** <http://www.finances.gouv.ml/sites/default/files/DPBEP%202017...> (<http://www.finances.gouv.ml/sites/default/files/DPBEP%202017-2019.pdf>)**Comments:** Researcher: Remarque: Il ya aussi la Lettre circulaire relative à la préparation du projet de loi de finances.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** il s'agit du Cadrage Budgetaire à moyen terme**IBP comment:** The DPBEP is used here rather than the Budget Circular.

PBS-8: Is there a “citizens version” of the PBS?

- a. Yes
- b. No

Answer: b.

Sources: Il n'existe pas encore de version citoyenne de ce document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

Sources: Le projet de budget 2017 vient de publier sur le site du ministere apres son adoption en conseil de ministres la journée du 29 septembre.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 29 septembre 2017

Sources: <http://maliactu.net/mali-projet-de-loi-de-finance-pour-lexer...> (<http://maliactu.net/mali-projet-de-loi-de-finance-pour-lexercice-2017-les-recettes-selevent-a-2-013578-milliards-de-f-cfa-et-les-depenses-a-2-270647-milliards-de-f-cfa-soit-un-deficit-previsionne/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: a. (100)

Sources: En général, le document est publié tout juste après son adoption en Conseil des ministres

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 29 septembre 2016 pour celle de 2017

Sources: Le Conseil des Ministres s'est réuni en session ordinaire, le jeudi 29 septembre 2016 dans sa salle de délibérations au Palais de Koulouba sous la présidence du Président de la République, Monsieur Ibrahim Boubacar KEÏTA. Après examen des points inscrits à l'ordre du jour, le Conseil a : - adopté des projets de texte ; - procédé à des nominations ; - et entendu une communication. AU CHAPITRE DES MESURES LEGISLATIVES : AU TITRE DU MINISTERE DE L'ECONOMIE ET DES FINANCES : Sur le rapport du ministre de l'Economie et des Finances, le Conseil des Ministres a adopté le projet de loi de finance pour l'exercice 2017. La préparation du budget d'Etat 2017 intervient dans un contexte caractérisé au plan international par une légère reprise de la croissance économique en 2016 qui devrait se poursuivre en 2017. Dans les pays de l'UEMOA, le taux de croissance est également en hausse. Au plan national, le taux de croissance est projeté à 5,3% en raison des efforts déployés par le Gouvernement dans le secteur agricole et les bonnes perspectives de l'environnement économique international. Sur la base des agrégats budgétaires, les recettes du budget d'Etat 2017 s'élèvent à 2 013,578 milliards de francs CFA, soit une augmentation de 211,532 milliards de francs CFA ou un taux de 11,74% imputable à l'accroissement des recettes du budget général, des budgets annexes et des comptes et fonds spéciaux. Les dépenses du budget d'Etat 2017 se chiffrent à 2 270,647 milliards de francs CFA, soit une augmentation de 10,33%. L'augmentation des dépenses de la loi de finance 2017 s'explique par la prise en charge des incidences financières de certains engagements de l'Etat concernant notamment : - la majoration du point indiciaire ; - le paiement des indemnités et les allocations familiales accordées aux fonctionnaires de la Police nationale et de la Protection civile ; - la mise en œuvre de la loi d'orientation et de programmation militaire ; - la mise en œuvre de l'Accord pour la Paix et la Réconciliation au Mali, issu du processus d'Alger ; - la réalisation des nouveaux projets et programmes du budget spécial d'investissement ; - le renforcement des dotations budgétaires de certains secteurs dont l'éducation, la santé, le développement social, la promotion de la femme et de l'enfant, l'hydraulique et l'assainissement ; - le renforcement de la dotation budgétaire destinée à la subvention aux intrants agricoles. Le projet de budget de loi de finance 2017, dégage un déficit prévisionnel de 257,069 milliards de francs CFA contre 255,957 milliards de francs CFA prévu dans le budget rectifié de 2016, soit une augmentation de 0,43 %. Le déficit du budget d'Etat 2017 sera financé par les ressources provenant des aides budgétaires extérieures et la mobilisation de l'épargne à travers les titres d'emprunt émis par le trésor.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: Je me réfère aux propos des utilisateurs.

Sources: En général, je m'informe auprès des utilisateurs ou des fonctionnaires du budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://finances.gouv.ml/budget/projet-de-loi-de-finances-exe...> (<http://finances.gouv.ml/budget/projet-de-loi-de-finances-exercice-2017>)

Sources: Pour une fois, le ministere vient de publier le projet de budget 2017 qui est encore en discussion sur la table de l'assemblée nationale.
Comments: Voir aussi: <http://www.finances.gouv.ml/budget/budget-blanc-en-mode-prog...> (<http://www.finances.gouv.ml/budget/budget-blanc-en-mode-programme-exercice-2017>) http://www.finances.gouv.ml/sites/default/files/Budget_Progr...
(http://www.finances.gouv.ml/sites/default/files/Budget_Programmes_2017_Tome_2_Realisations.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: Toutes les données sont sur format PDF et donc lisibles sur la machine.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Tous les documents produits à date le sont en PDF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: Pas de commentaires

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Projet de loi de finances 2017

Sources: Tous les documents sont fournis aux utilisateurs en version papier et en nombre limité.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: b.

Sources: Pas encore de version citoyen de ce document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: Toutes les données sont relatives à 2016, les informations sur 2017 ne sont pas encore postées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 22 décembre 2015

Sources: Pour le budget 2016, il a été publié le 22 décembre 2015 après son adoption par l'Assemblée nationale.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: Le budget adopté est publié immédiatement après sa promulgation par le président de la république

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 10 avril 2016

Sources: La date de publication est inscrite sur le site.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: En général , on se réfère aux commentaires des utilisateurs et des fonctionnaires. Pour cette fois, l'on vient de voir la date du 10 avril 2016 comme date de publication dudit document.

Sources: On s'inspire des utilisateurs pour donner une période estimative.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://finances.gouv.ml/sites/default/files/LoiFinances/ldf2...> (<http://finances.gouv.ml/sites/default/files/LoiFinances/ldf2016-2/index.html>)

Sources: C 'est un CDROM qui donne toute la documentation budgétaire.

Peer Reviewer

Opinion: Agree with Comments

Comments: tous les documents papiers sont également disponibles seulement auprès des responsables financiers des différentes structures

Government Reviewer

Opinion: Agree

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Toutes les données sont lisibles en version PDF

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: Toujours publié dans les délais

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: Rien à signaler

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Loi N° 2015-054-du 22 décembre 2015 portant loi de finances pour l'exercice 2016

Sources: C'est une appellation standard

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: a.

Sources: Il existe une version citoyenne du budget adopté

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016

Sources: Cela concerne le budget 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

a. Produced but made available online to the public too late (published after the acceptable time frame)

b. Produced but made available only in hard copy or soft copy (not available online)

c. Produced for internal purposes/use only

d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: a.

Sources: Le document est produit à temps. Son lancement donne lieu à une conférence de presse de la part de la Direction du budget et du GSB

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: n/a**Sources:** Question sans objet**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 02 avril 2016**Sources:** C'est la date de publication que je viens de relever sur le site du ministère.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: La date de publication est inscrite sur le site. Mais, ce document fait aussi l'objet d'une conférence de presse**Sources:** La date est mentionnée sur le site**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: <http://finances.gouv.ml/Documents/budgetcitoyen> (<http://finances.gouv.ml/Documents/budgetcitoyen>)

Sources: Ce document est produit en deux versions, une en dépliant et une autre en livret.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: Budget citoyen du Mali - loi de finances 2016

Sources: C'est un titre standard depuis quelques années déjà.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: Il correspond au budget adopté

Sources: Le Mali fait jusqu'à présent des budgets citoyens relatifs au budget adopté

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: C'est le dernier rapport en question

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: b. (67)

Sources: Ce document est produit tous les 3 mois

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 20 mai 2016 14 septembre 2016 18 novembre 2016

Sources: Le dernier rapport publié est celui du 30 septembre 2016 qui a été posté sur le site le 18 novembre 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: Je me suis référé simplement aux dates de publication sur le site du ministère des finances.

Sources: On se réfère au site du ministère chargé des finances.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: <http://www.finances.gouv.ml/sites/default/files/Rapport%20si...>
(<http://www.finances.gouv.ml/sites/default/files/Rapport%20situation%20d%27ex%C3%A9cution%20du%20BE%20au%2030-06-2016.pdf>)

Sources: C'est le dernier rapport disponible

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Tous les documents sont publiés en version PDF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: La question me semble à revoir vraisemblablement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: n /a

Sources: Une question pas sens

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Rapport sur la situation d'exécution du budget d'état au 30 juin 2016

Sources: Un titre standard pour tous les rapports en cours d'année.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-8: Is there a "citizens version" of the IYRs?

a. Yes

b. No

Answer: b.

Sources: Pas de version citoyenne pour ce document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: Normalement, le rapport de milieu est produit mais pour un usage exclusivement interne

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: le rapport du 2e trimestre tient lieu du rapport à mi-parcours

IBP comment: Quarterly budget execution reports are not generally accepted by the Open Budget Survey as Mid-Year Reviews. Per pg. 27 of the survey guidelines, "It is important to distinguish a Mid-Year Review from the In-Year Report that is issued six months into the budget year. An In-Year Report issued at six months cannot substitute for a Mid-Year Review. An In-Year Report typically records actual expenditure and revenue to date but does not include a discussion of how these trends will affect the estimates of full-year expenditure or some of the other detailed budget execution analysis that is typically found in a Mid-Year Review."

MYR-2: When is the MYR made available to the public?

a. (100) Six weeks or less after the midpoint

b. (67) Nine weeks or less, but more than six weeks, after the midpoint

c. (33) More than nine weeks, but less than three months, after the midpoint

d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: Pas du tout disponible pour le public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Dans le cadre du programme avec le FMI, il est produit chaque année un memorandum sur la situation d'exécution du budget du 1ier semestre et les perspectives à fin année. ce document est publié sur le site du FMI et du ministère des finances. Par ailleurs la situation d'exécution du budget du 2e trimestre est également produite et publiée 45 jours après le trimestre

IBP comment: See IBP comment for MYR-1.

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: Ce document n'est pas disponible pour le public malheureusement. Selon, les fonctionnaires du budget, il ya un rapport elabore conjointement avec le FMI mais ce rapport n'est pas encore publié.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: 14/09/2016

Comments: le rapport du 2e trimestre 2016 est produit et publié regulièrement

IBP comment: See IBP comment for MYR-1.

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: c'est une question sans objet

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: la date de publication est visible sur le site du miinistère des finances. par exemple le rapport à mi parcours 2016, il a été produit le 14/09/2016

Comments: la date de publication est visible sur le site du miinistère des finances

IBP comment: See IBP comment for MYR-1.

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: C'est une question sans objet

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: <http://www.finances.gouv.ml/Documents/budget?page=1> (<http://www.finances.gouv.ml/Documents/budget?page=1>)
Comments: <http://www.finances.gouv.ml/Documents/budget?page=1> (<http://www.finances.gouv.ml/Documents/budget?page=1>)

IBP comment: See IBP comment for MYR-1.

MYR-5: If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: Pas de sens

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: le document bien produit et publié en PDF

IBP comment: See IBP comment for MYR-1.

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: Selon les fonctionnaires, le rapport de milieu d'année est produit lors de la revue avec le FMI.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: le document est produit et publié

IBP comment: See IBP comment for MYR-1.

MYR-6b: If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer: C'est des fonctionnaires qui nous l'ont dit lors de nos entretiens.

Sources: Cela se fait habituellement avec le concours du FMI

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: le document est produit et publié

IBP comment: See IBP comment for MYR-1.

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: Je n'ai pas encore vu de rapport de milieu d'année.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: le nom du rapport : Rapport sur la situation d'exécution du budget d'état au 30 juin 2016

Comments: le rapport est produit et publié

IBP comment: See IBP comment for MYR-1.

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: Pas de version citoyenne de ce document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: See IBP comment for MYR-1.

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: Ce document est produit en même temps que le projet de loi de finances

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-2: When is the YER made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) Nine months or less, but more than six months, after the end of the budget year

c. (33) More than nine months, but within 12 months, after the end of the budget year

d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: d.

Sources: Le dossier du projet de loi de finances contient aussi le projet de loi de règlement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: L'on ne connaît pas exactement la date de publication.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: On ne connaît pas encore la date de publication

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: Pas de lien

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: Le document n'est pas publié

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: C'est un document exclusivement en ce moment

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer: Le document est produit mais jamais mis à disposition du public

Sources: La Loi oblige l'exécutif à élaborer des projets de règlement qui mettent fin à l'exercice fiscal annuel.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Projet de loi de règlement du budget

Sources: Question sans objet

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

- a. Yes
- b. No

Answer: b.

Sources: Pas de version citoyenne pour ce document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2014

Sources: Un document toujours produit en retard

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Le projet loi de reglement 2015 est également disponible

AR-2: When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: d.

Sources: Pas du tout disponible au public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Le rapport est produit par la section des comptes de la cour suprême

IBP comment: The report was published more than 18 months after the end of the budget year: the report for FY 2014 was published on February 8th, 2017 here: http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=1... (http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=17&view=finish&cid=496&catid=6&m=0) The research cut-off date for the OBS is December 31st, 2016, due to which this report cannot be taken into account in this round of the survey.

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the

date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: Aucune date n'est disponible pour ce document qui n'est pas publié .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: publié en decembre 2016

Comments: le dernier rapport produit et publié concerne l'année 2014

IBP comment: Although the report for FY 2014 was approved and signed in December 2016, it was only published on the website on February 8th, 2017 here: http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=1... (http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=17&view=finish&cid=496&catid=6&m=0) The research cut-off date for the OBS is December 31st, 2016, due to which this report cannot be taken into account in this round of the survey.

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: une question sans objet

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: la date de pulication est indiqué sur le document

Comments: la date de pulication est indiqué sur le document

IBP comment: The report for FY 2014 was published on February 8th, 2017 here: http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=1... (http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=17&view=finish&cid=496&catid=6&m=0) The research cut-off date for the OBS is December 31st, 2016, due to which this report cannot be taken into account in this round of the survey.

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: Sans objet

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=1... (http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=17&view=summary&cid=496&catid=6)

Comments: le rapport est publié

IBP comment: The report was published more than 18 months after the end of the budget year. the report for FY 2014 was published on February 8th, 2017 here: http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=1... (http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=17&view=finish&cid=496&catid=6&m=0) The research cut-off date for the OBS is December 31st, 2016, due to which this report cannot be taken into account in this round of the survey.

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: Sans objet

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: le rapport est publié en PDF

IBP comment: The report for FY 2014 was published on February 8th, 2017 here: http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=1... (http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=17&view=finish&cid=496&catid=6&m=0) The research cut-off date for the OBS is December 31st, 2016, due to which this report cannot be taken into account in this round of the survey.

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: Pas publié au grand public

Comments: Researcher: Les rapports d'audit sont toujours publiés en retard. En fait, la section des comptes évoque la faiblesse des ressources humaines et financières pour expliquer son retard. Le dernier, selon mes informations, concerne le budget 2012.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: le document produit et publié en PDF

IBP comment: The report for FY 2014 was published on February 8th, 2017 here: http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=1... (http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=17&view=finish&cid=496&catid=6&m=0) The research cut-off date for the OBS is December 31st, 2016, due to which this report cannot be taken into account in this round of the survey.

AR-6b: If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer: selon les fonctionnaires du budget

Sources: Sans objet

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: N/A

Comments: LE DOCUMENT EST PRIODUIT ET PUBLIE

IBP comment: The report for FY 2014 was published on February 8th, 2017 here: http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=1... (http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=17&view=finish&cid=496&catid=6&m=0) The research cut-off date for the OBS is December 31st, 2016, due to which this report cannot be taken into account in this round of the survey.

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: n/a

Sources: Pas publie

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: RAPPORT SUR L'EXECUTION DES LOIS DE FINANCES & DECLARATION GENERALE DE CONFORMITE

IBP comment: The report for FY 2014 was published on February 8th, 2017 here: http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=1... (http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=17&view=finish&cid=496&catid=6&m=0) The research cut-off date for the OBS is December 31st, 2016, due to which this report cannot be taken into account in this round of the survey.

AR-8: Is there a "citizens version" of the AR?

a. Yes

b. No

Answer: b.

Sources: Pas de version citoyenne pour ce document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: Les informations budgétaires se trouvent pour la plupart sur le site du ministère chargé des finances www.finances.gouv.ml (<http://www.finances.gouv.ml>) www.cssc.gouv.ml (<http://www.cssc.gouv.ml>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: ce site www.finances.gouv.ml (<http://www.finances.gouv.ml>), il faut ajouter: - <http://wbi.worldbank.org/boost/country/mali> (<http://wbi.worldbank.org/boost/country/mali>) - www.cssc.gouv.ml (<http://www.cssc.gouv.ml>)

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: Pas a ma connaissance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Les données sont consolidées sont bien disponibles: www.finances.gouv.ml (<http://www.finances.gouv.ml>)

<http://wbi.worldbank.org/boost/country/mali> (<http://wbi.worldbank.org/boost/country/mali>) http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=1... (http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=17&view=finish&cid=496&catid=6&m=0)

http://cssc.gouv.ml/index.php?option=com_jdownloads&Itemid=17&view=finish&cid=496&catid=6&m=0)

IBP comment: The survey methodology considers only websites hosted by governments, so the World Bank BOOST website is not considered by the current methodology. The report included from the court of accounts does not include information on revenues and expenditures from the current fiscal year.

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: Pas évident

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://wbi.worldbank.org/boost/country/mali> (<http://wbi.worldbank.org/boost/country/mali>)

IBP comment: The survey methodology considers only websites hosted by governments, so the World Bank BOOST website is not considered by the current methodology.

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: b.

Sources: Pas sur de trouver de tels sites

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://wbi.worldbank.org/boost/country/mali> (<http://wbi.worldbank.org/boost/country/mali>)

IBP comment: The survey methodology considers only websites hosted by governments, so the World Bank BOOST website is not considered by the current methodology.

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: cf. Loi organique portant finances publiques au Mali.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: <http://www.cnscmali.org/docs/2013/decret.pdf> (<http://www.cnscmali.org/docs/2013/decret.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: - la Loi n°2013-031 du 23 juillet 2013 portant Code de Transparence dans la Gestion des Finances Publiques - le Décret n°2014-0607/P-RM du 13 août 2014 portant modalités d'accès aux informations et documents administratifs relatifs à la gestion des finances publiques et de leur publication www.finances.gouv.ml (<http://www.finances.gouv.ml>) <http://www.sgg.gouv.ml> (<http://www.sgg.gouv.ml>)

Researcher response: Agree.

1: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Toutes les dépenses sont classées par ministère et par agence.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Au total, les dépenses sont classées par services généraux, par fonction de défense et sécurité, par affaires économiques, par enseignement, etc.

Comments: Researcher: Cf <http://www.finances.gouv.ml/sites/default/files/DPBEP%202017...> (<http://www.finances.gouv.ml/sites/default/files/DPBEP%202017-2019.pdf>) a partir de la page 23 et 24.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Oui certainement puisque le Mali suit la nomenclature prônée par l'UEMOA

Comments: Researcher: C'est dans l'Etat I (Tableau des classifications fonctionnelle et économique des dépenses) à partir de la page 157 du document projet de budget 2017 (<http://www.finances.gouv.ml/sites/default/files/budget/Proje...> (http://www.finances.gouv.ml/sites/default/files/budget/Projet_loi_Finances%20-%20PLF_24_09_2016.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Il est aussi possible de classer les dépenses en charges de personnel, d'achats de biens et services, d'investissements, etc.

Comments: Researcher: <http://www.finances.gouv.ml/sites/default/files/budget/Proje...> (http://www.finances.gouv.ml/sites/default/files/budget/Projet_loi_Finances%20-%20PLF_24_09_2016.pdf) cf. à partir de la page 157

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.finances.gouv.ml/sites/default/files/LoiFinances/...> (http://www.finances.gouv.ml/sites/default/files/LoiFinances/ldf2016-2/docs/ldf_depenses.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Le budget n'est pas encore présenté par programmes au Mali.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: La presentation du BUDGET par programme est prévu en 2018, mais depuis 2015 le gouvernement presente un budget blanc en mode programme au parlement à titre d'information, d'experimentation et de test des outils informatique

IBP comment: In the EBP under consideration in this Survey as defined in Section 1, expenditures are not presented by program.

7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Le programme triennal d'investissement donne les dépenses par fonction sur trois ans à savoir 2016-2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le document de programmation budgétaire et économique pluriannuel présente les dépenses par les trois classifications d

Researcher response: .

IBP comment: The DBPEP is considered a Pre-Budget Statement in Section 1 of the survey, and thus cannot be cited in the portion of the survey evaluating the contents of the Executive's Budget Proposal.

8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Toutes les estimations de dépenses sont présentées sur 2 ans .

Comments: Researcher: <http://www.finances.gouv.ml/sites/default/files/budget/Proje...>
(http://www.finances.gouv.ml/sites/default/files/budget/Projet_loi_Finances%20-%20PLF_24_09_2016.pdf) à partir de la page 14 et 15 du document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

9: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Le tableau des recettes fait ressortir toutes les sources de revenus du budget pp 110-115 dans le budget blanc en mode programme.

Comments: Researcher: Etat A à partir de la page 109 (<http://www.finances.gouv.ml/sites/default/files/budget/Proje...>
(http://www.finances.gouv.ml/sites/default/files/budget/Projet_loi_Finances%20-%20PLF_24_09_2016.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

10: Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Tous les types de recettes sont présentés à partir de la page 133 dans le tableau des recettes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

11: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Les recettes sont présentées sur 2 ans au minimum dans le tableau des recettes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Les recettes sont présentées sur 3 ans dans le document de cadrage budgétaire ou le document de programmation budgétaire et économique pluriannuel.

IBP comment: The DBPEP is considered a Pre-Budget Statement in Section 1 of the survey, and thus cannot be cited in the portion of the survey evaluating the contents of the Executive's Budget Proposal.

12: Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://www.finances.gouv.ml/sites/default/files/budget_blanc... (http://www.finances.gouv.ml/sites/default/files/budget_blanc_progr.pdf) à partir de la page 14.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13: Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.

- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Les informations sur les emprunts et les dettes sont disséminées dans différents documents budgétaires à savoir le plan de trésorerie prévisionnel 2017 (page 106-107), le détail des ressources (page 113), etc.

Comments: Researcher: See pages 20, 28, 41, 42, 144 etc., and particularly "Etat L" in the annex starting from page 590 of the EBP: "STRATEGIE D'ENDETTEMENT PUBLIC DU MALI POUR L'ANNEE 2017" (http://finances.gouv.ml/sites/default/files/budget/Projet_lo...
(http://finances.gouv.ml/sites/default/files/budget/Projet_loi_Finances%20-%20PLF_24_09_2016.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to composition of total debt outstanding is not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.finances.gouv.ml/sites/default/files/LoiFinances/...> (<http://www.finances.gouv.ml/sites/default/files/LoiFinances/ldf2016-2/docs/etatC.pdf>). ce document donne un ensemble d'informations sur la composition de la dette, ses échéances, etc.

Comments: Researcher: Also see "Etat L" in the annex starting from page 590 of the EBP: "STRATEGIE D'ENDETTEMENT PUBLIC DU MALI POUR L'ANNEE 2017" (http://finances.gouv.ml/sites/default/files/budget/Projet_lo...
(http://finances.gouv.ml/sites/default/files/budget/Projet_loi_Finances%20-%20PLF_24_09_2016.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
b. (67) Yes, the core information is presented for the macroeconomic forecast.
c. (33) Yes, information is presented, but it excludes some core elements.
d. (0) No, information related to the macroeconomic forecast is not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Le CBMT(<http://www.finances.gouv.ml/sites/default/files/CADRE%20BUDG...>

(http://www.finances.gouv.ml/sites/default/files/CADRE%20BUDGETAIRE%20A%20MOYEN%20TERME%202016-2018_VERION%20FINALE.pdf)) à partir de la page 5 donne les hypothèses macroéconomiques.

Comments: Researcher: Ce document donne des informations plus exhaustives sur les hypothèses macroéconomiques à partir de la page 4

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Aucun document budgétaire ne montre une analyse de sensibilité des différentes hypothèses sur le budget en terme de recettes et de dépenses.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: le cadrage budgétaire permet de présenter les hypothèses macroéconomique et de projet les agrégats budgétaires en fonction de ces hypothèses (voir le DPBEP)

IBP comment: The DBPEP is considered a Pre-Budget Statement in Section 1 of the survey, and thus cannot be cited in the portion of the survey evaluating the contents of the Executive's Budget Proposal.

17: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: L'annexe "services votés- mesures nouvelles" explique les modifications intervenues dans les politiques en cours d'année budgétaire

Comments: Researcher: Ce document également donne un lien entre les politiques et les dépenses budgétaires sur quelques années à partir de la page 19 jusqu'à la page (http://www.finances.gouv.ml/sites/default/files/Compile_Anne...
(http://www.finances.gouv.ml/sites/default/files/Compile_Annexes%20Explicatives.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

18: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Le document sur les services votes-nouvelles mesures donne des indications sur les changements de recettes.
Comments: Researcher: http://www.finances.gouv.ml/sites/default/files/Compile_Anne...
(http://www.finances.gouv.ml/sites/default/files/Compile_Annexes%20Explicatives.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: L'annexe sur le programme triennal d'investissement donne des depenses d'investissement sur AB-1.

Comments: Researcher: Ce document donne un aperçu des dépenses à la page a partir de la page 8 et dans la section 2.1.2

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: La situation d'exécution des dépenses au 30 juin donne les dépenses sur AB-1.

Comments: Researcher: A partir de la page 129

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Il s'agit plutot du budget blanc en mode budget-programme

21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Les documents budgétaires ne présentent pas de dépenses avant AB-1.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: chaque fois que c'est nécessaire la loi de finance est modifiée pour prendre en compte la conjoncture. Aussi tous les mouvements de crédits sont régularisés par un arrêté du ministre des finances

Researcher response: C'est exact. Cf. Tableau 7 sur page 20. J'ai modifié ma réponse de 'b' à a.

22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Dans le budget-programmes tome 2-réalisations, les dépenses sont classées uniquement par programme.
http://www.finances.gouv.ml/sites/default/files/Budget_Progr...
(http://www.finances.gouv.ml/sites/default/files/Budget_Programmes_2017_Tome_2_Realisations.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: dans le DPBEP, les données budgétaires de AB-2 sont présentées

IBP comment: The DBPEP is considered a Pre-Budget Statement in Section 1 of the survey, and thus cannot be cited in the portion of the survey evaluating the contents of the Executive's Budget Proposal.

23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Cf budget programme tome -réalisations à partir de la page 1 (section 110 et suivantes)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le DPBEP présente les dépenses par programme de AB-2

IBP comment: The DBPEP is considered a Pre-Budget Statement in Section 1 of the survey, and thus cannot be cited in the portion of the survey evaluating the contents of the Executive's Budget Proposal.

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: PLFI 2017

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: la loi de reglement est produite en année n-2

IBP comment: The document cited by the government reviewer is the Year-End-Report (loi de reglement), and will be analyzed in Section 3. The information is not contained in the EBP 2017. Answer 'd'.

25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Cf. DPBEP 2017-2019

Comments: Researcher: A partir de la page 7 de ce document, il est fait mention d'une analyse de l'évolution des recettes budgétaires par catégorie (DPBEP 2017-2019)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Certaines informations se trouvent dans le tableau des dépenses dans la situation d'exécution au 30 juin 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Le tableau des recettes de la situation d'exécution au 30 juin donne quelques informations sur les dépenses.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Pas a notre connaissance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le DPBEP PRESENTE LES RECETTES DE AB-2 PAR CATEGORIE

IBP comment: The DBPEP is considered a Pre-Budget Statement in Section 1 of the survey, and thus cannot be cited in the portion of the survey evaluating the contents of the Executive's Budget Proposal.

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Dans le tableau des recettes dans l'annexe situation d'execution au 30 juin

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Dans l'annexe sur les réalisations, l'année la plus récente est 2015 (budget-programmes réalisations 2015).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Les informations sur la dette sont éparpillées dans le document (<http://www.finances.gouv.ml/sites/default/files/budget/Proje...> (http://www.finances.gouv.ml/sites/default/files/budget/Projet_loi_Finances%20-%20PLF_24_09_2016.pdf)) à partir de la page 98.

Comments: Researcher: Les informations sur la dette sont éparpillées dans le document de projet de loi de finances (par exemple p9, p98 et p136).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Dans le document sur les réalisations, les données sur 2015 reflètent des résultats réels.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Aucun document n'évoque les fonds extrabudgétaires.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Pas a notre connaissance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Les transferts aux collectivités sont présentés dans le projet de budget à partir du tableau des dépenses à partir de la page 136 et suivantes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Pas de présentation alternative des dépenses dans les documents budgétaires.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: IL est produit chaque année une annexe sur le genre appelé rapport genre qui fait sortir les gaps et les stratégies pour resorber ces gaps

Researcher response: C'est exact. Le rapport sur le genre est un des annexes du PLF (Annexe P, pp.626-700). J'ai changé ma réponse de 'd' à 'c'.

37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Tous les transferts sont présentés dans le projet de budget que ce soit le budget général ou le budget annexe.

Comments: Researcher: Page 136 et suivant dans le projet de budget dans la rubrique des transferts et subventions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Aucune information n'est disponible.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Seules les informations sur les recettes issues des avoirs financiers sont inscrites dans le projet de budget à la page 118 (Projet de budget 2017)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas a notre connaissance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Nous n'en avons pas connaissance du moins selon l'analyse des documents disponibles en ligne.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: il est publié régulièrement la situation des arrières de paiement voir http://www.finances.gouv.ml/sites/default/files/DECEMBRE_SUP...
(http://www.finances.gouv.ml/sites/default/files/DECEMBRE_SUP_90_JRS_LIQ_2013b2.pdf)

IBP comment: The document cited by the government reviewer is from 2016 and not part of the EBP 2017 being analyzed in this Section. Answer 'd' applies.

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Je n'en ai pas connaissance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: chaque fois, il y a garantie de l'Etat, il est produit une annexe budgétaire à l'attention du parlement: en 2011 il y avait une annexe relative à la garantie de l'Etat au crédit de campagne à la Compagnie malienne de développement du textile au titre l'achat du coton graine

IBP comment: This information is not contained in the EBP 2017 being analyzed in this Section. Answer 'd'.

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Nulle part cela n'apparaît dans les documents budgétaires.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: toutes les garanties que l'Etat n'ont jamais le cadre annuel

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Les dons et les appuis budgétaires (sectoriels et généraux) sont présentés dans les documents budgétaires. (

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: En 2016, la direction des impôts avaient produit un annexe budgétaire sur les dépenses fiscales (<http://www.finances.gouv.ml/sites/default/files/LoiFinances/...> (<http://www.finances.gouv.ml/sites/default/files/LoiFinances/ldf2016-2/docs/etatQ.pdf>))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The response was changed from 'a' to 'd'. Although there is comprehensive information about tax expenditures in Annex Q, they are only for 2015 and not the budget year. Due to this, the response to this question is 'd'.

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: pas a notre connaissance

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: les comptes d'affectation speciaux permettent de retracer ces information. ces comptes figurent dans la loi de finances

IBP comment: The document cited by the government reviewer is the 'Enacted Budget' which will be analyzed in Section 3. This section only analyzes the EBP.

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Dans la présentation du budget, il est fait mention des objectifs budgétaires et des grandes politiques gouvernementales.

Peer Reviewer

Opinion: Agree with Comments

Comments: Les politiques gouvernementales sont inscrites dans le document Cadre stratégique pour la croissance et la réduction de la pauvreté. Le Cscrp a été remplacé par le cadre pour la croissance et le développement durable.

Government Reviewer

Opinion: Agree

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Aucun lien sur le niveau pluriannuel des politiques et du budget proposé.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Il est indiqué dans le cadre stratégique qui est pluriannuel.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le DPBEP donne les choix prioritaires du gouvernement dans le cadre de la préparation du budget le rapport de présentation de la loi de finances indique les orientations du budget

IBP comment: The DBPEP is considered a Pre-Budget Statement in Section 1 of the survey, and thus cannot be cited in the portion of the survey evaluating the contents of the Executive's Budget Proposal.

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas dans les documents budgétaires.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: les projets de performances (budget-programme tome1) et les rapports de performances indiquent les données non financières (budget-programme tome2)

IBP comment: The data is presented for 2015, but not for the budget year being analyzed here (2017). Answer 'd'.

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: ces informations ne sont pas mentionnées dans les documents budgétaires.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: les projets de performances (budget-programme tome1) et les rapports de performances indiquent les données non financières (budget-programme tome2)

IBP comment: The data is presented for 2015, but not for the budget year being analyzed here (2017). Answer 'd'.

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Dans le document sur les réalisations (tome 2).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Les dépenses ne sont pas ciblées pauvres dans les documents budgétaires

Peer Reviewer

Opinion: Agree with Comments

Comments: L'accès aux services sociaux de base en vue de réduire la pauvreté est prise en compte.

Government Reviewer

Opinion: Agree

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Aucun calendrier n'est présenté au public sauf lors de l'atelier de lancement où le gouvernement donne les délais d'élaboration des différents documents budgétaires.

Peer Reviewer

Opinion: Agree with Comments

Comments: En matière de finances publiques il existe un calendrier classique mais il n'est pas respecté dans la pratique, ce qui fait que l'information n'est pas donnée au public.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: la lettre circulaire de preparation du budget donne aussi le calendrier budgetaire. les grandes dates du calendrier sont données dans les guides et manuel relatifs au budget

IBP comment: IBP acknowledges that the budget circular contains some dates, it does however lack important details. We are changing the response from 'd' to 'c'.

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Dans la présentation du budget, il est fait mention des grandes hypothèses macroéconomiques et meme la situation dans le monde et dans la sous-region.

Comments: Researcher: Les pages 4-6 de la note de présentation du budget donne les grandes orientations macroéconomiques qui ont sous-tendu l'élaboration du projet de budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: les hypotheses clefs sont bien indiquées dans le DPBEP et le rapport de prestation de la loi de finances

IBP comment: The Pre-Budget Statement is considered late in Section 1 of the survey. Per the survey methodology on page 78, "If according to the Open Budget Survey standards, the Pre-Budget Statement is not considered publicly available, then all questions regarding the PreBudgetStatement should be marked "d." Thus, the correct response is "d".

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas a notre connaissance

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Le cadre stratégique qui fait ressortir les politiques gouvernementales précise que le budget est conçu pour prendre en compte ces priorités. Le Cadre stratégique pour la Croissance et la Réduction de la Pauvreté (CSCR 2012-2017) a été remplacé par le Cadre stratégique pour la relance économique et le développement durable 2016-2018 (CREDD) qui constitue un document unique qui prend en compte toutes les priorités actuelles du gouvernement.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le Rapport préalable au budget est élaboré sur la base des documents stratégiques comme: - le cadre stratégique de lutte contre la pauvreté - le programme politique du président de la république - la déclaration de politique générale du Premier ministre - les programmes de convergence communautaire (UEMAO et CEDEAO) - les programmes avec les partenaires au développement (FMI, et autres)

IBP comment: The Pre-Budget Statement is considered late in Section 1 of the survey. Per the survey methodology on page 78, "If according to the Open Budget Survey standards, the Pre-Budget Statement is not considered publicly available, then all questions regarding the PreBudgetStatement should be marked "d." Thus, the correct response is "d".

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Les objectifs de recettes sont présentés dans le rapport préalable au budget

(<http://www.finances.gouv.ml/sites/default/files/Lettre%20Cir...>

(<http://www.finances.gouv.ml/sites/default/files/Lettre%20Circulaire%202017.pdf>)). Malheureusement, les annexes ne sont pas joints a la présente circulation. Néanmoins quelques données sont présentées dans le DPBEP.

Comments: Researcher: Plutot le DPBEP entre la page 4-6 (<http://www.finances.gouv.ml/budget/document-de-programmation...>) (<http://www.finances.gouv.ml/budget/document-de-programmation-budgetaire-et-economique-pluriannuelle-dpbep-2017-2019>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: les objectifs et les priorités des politiques publiques et les engagements du gouvernement sont rappelés et présentés (y compris les cibles) dans le DPBEP et la lettre circulaire de preparation du budget

IBP comment: The Pre-Budget Statement is considered late in Section 1 of the survey. Per the survey methodology on page 78, "If according to the Open Budget Survey standards, the Pre-Budget Statement is not considered publicly available, then all questions regarding the PreBudgetStatement should be marked "d." Thus, the correct response is "d".

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Ces informations n'apparaissent pas dans le rapport préalable au budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le Rapport préalable au budget présente les informations sur la dette publique. le tableau 14 du DPBEP 2017-2019 y est consacré

IBP comment: The Pre-Budget Statement is considered late in Section 1 of the survey. Per the survey methodology on page 78, "If according to the Open Budget Survey standards, the Pre-Budget Statement is not considered publicly available, then all questions regarding the PreBudgetStatement should be marked "d." Thus, the correct response is "d".

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Des estimations pluriannuelles de dépenses ne figurent pas dans le rapport préalable au budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le DPBEP est triennal glissant

IBP comment: The Pre-Budget Statement is considered late in Section 1 of the survey. Per the survey methodology on page 78, "If according to the Open Budget Survey standards, the Pre-Budget Statement is not considered publicly available, then all questions regarding the PreBudgetStatement should be marked "d." Thus, the correct response is "b".

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Le budget adopté est présenté selon les normes internationales (page 3 et suivant)

Comments: Researcher: Page 3 et suivant

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Dans le tableau des dépenses, il est présenté des dépenses par programme aussi.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Cela se fait dans le tableau des recettes.

Comments: Researcher: Cf. le dernier alinéa de la loi indiquant que c'est à l'état A des annexes qui se trouve à partir de la page 110 du projet de loi

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Des sources individuelles de recettes sont présentées dans le projet de budget dans le tableau des recettes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Seuls les intérêts et les principaux sont présentés dans le tableau des dépenses du budget approuvé (page 3 et 4)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: l'annexe budgétaire , Etat C "échéance courante de la dette " et l'annexe , ETAT L" analyse viabilité de la dette " donnent des estimations liées aux emprunts ou à la dette publiques : le montant net des nouveaux emprunts requis au cours de l'année budgétaire, l'encours total de la dette à la fin de l'année budgétaire et le paiement des intérêts sur la dette pour l'année budgétaire voir : <http://www.finances.gouv.ml/sites/default/files/LoiFinances/...> (http://www.finances.gouv.ml/sites/default/files/LoiFinances/Loi_des_finances_2017/fichiers/docs/ETAT_C.pdf)

Researcher response: D'accord avec la reponse du gouvernement. je propose donc a.

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Toutes informations sur le budget approuvé sont présentées dans le budget-citoyen (<http://www.finances.gouv.ml/sites/default/files/Livret%20Bud...>) (http://www.finances.gouv.ml/sites/default/files/Livret%20Budget_Citoyens%202016.PDF)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The response was changed from 'c' to 'd', because the CB is considered not publicly available (cf. Section 1).

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Il est fait une large diffusion du budget citoyen aussi bien au niveau de l'Etat que des OSC particulièrement le Groupe de suivi budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The response was changed from 'c' to 'd', because the CB is considered not publicly available (cf. Section 1).

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Aucun mécanisme formel n'existe entre l'exécutif et les citoyens pour identifier les besoins du public en matière d'information budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: le canevas et les preoccupations des organisations de la société sont validés dans un cadre participatif

IBP comment: IBP was not able to find proof of these mechanisms.

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Le budget-citoyen concerne uniquement le budget approuvé au Mali.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ces classifications sont présentées à partir de la page 19 (<http://www.finances.gouv.ml/sites/default/files/Rapport%20si...>
(<http://www.finances.gouv.ml/sites/default/files/Rapport%20situation%20d%27ex%C3%A9cution%20du%20BE%20au%2030-09-2016.pdf>))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Toutes les dépenses du trimestre sont présentées et analysées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Des comparaisons sont faites entre les dotations prévisionnelles et les dépenses liquidées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Toutes les catégories de recettes sont présentées et surtout par direction.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Les sources sont identifiées ainsi que les montants collectées dans les rapports d'exécution (par exemple page 2 <http://www.finances.gouv.ml/sites/default/files/Rapport%20si...> (<http://www.finances.gouv.ml/sites/default/files/Rapport%20situation%20d%27ex%C3%A9cution%20du%20BE%20au%2030-09-2016.pdf>))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: les recettes sont présentées dans le rapport en cours d'année par service et par assiette

IBP comment: We acknowledge that revenue is listed by service. Revenues, however, are not listed by individual source, such as income tax, VAT etc. Answer 'c'.

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Il n'ya pas de comparaison avec les recettes de l'annee précédente.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: les recettes réelles sont comparées avec les recettes approuvées

IBP comment: We agree that there are some comparisons against projections, but not at the aggregate level or for all collection agencies. Response 'b'.

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Aucune information sur les emprunts ne figure dans le rapport trimestriel d'exécution du budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Aucune information sur l'encours de la dette n'est présentée.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: A part une introduction qui fait le point de la situation macroéconomique d'ensemble, aucune information n'existe l'actualisation des prévisions macroéconomiques.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** Pas de dépenses actualisées, seuls les niveaux de réalisations sont présentés et analysés.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** e.**Comments:** dans notre système budgétaire, l'estimations de dépenses actualisées pour l'année budgétaire en cours se fait dans le cadre d'un budget rectificatif**IBP comment:** According to Section 1 of the questionnaire, the Mid-Year Review is not available to the public. Thus the answer is "d". Please see page 95 of the guidelines (page 90 in French version): "If according to the Open Budget Survey standards, the Mid-Year Review is not considered publicly available, then all questions regarding the Mid-Year Review should be marked "d.""**78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** Une présentation détaillée des dépenses est faite dans le rapport en cours d'année.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** La Revue de milieu d'année (rapport situation d'exécution du 2e trimestre) présente les dépenses par destination, économique et fonctionnelle**IBP comment:** According to Section 1 of the questionnaire, the Mid-Year Review is not available to the public. Thus the answer is "d". Please see page 95 of the guidelines (page 90 in French version): "If according to the Open Budget Survey standards, the Mid-Year Review is not considered publicly available, then all questions regarding the Mid-Year Review should be marked "d.""**79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Les dépenses sont présentes par programme dans le rapport à mi-parcours.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Il n'existe que le rapport d'exécution de juin mais pas un rapport a proprement parler de milieu d'année.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: dans notre système budgétaire, l'actualisation des estimations actualisées des recettes pour l'année budgétaire en cours dans le cadre du budget rectificatif

IBP comment: According to Section 1 of the questionnaire, the Mid-Year Review is not available to the public. Thus the answer is "d". Please see page 95 of the guidelines (page 90 in French version): "If according to the Open Budget Survey standards, the Mid-Year Review is not considered publicly available, then all questions regarding the Mid-Year Review should be marked "d.""

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Pas de rapport de milieu d'année

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le rapport du 2e trimestre presente les estimations des recettes par catégorie

IBP comment: According to Section 1 of the questionnaire, the Mid-Year Review is not available to the public. Thus the answer is "b". Please see page 95 of the guidelines (page 90 in French version): "If according to the Open Budget Survey standards, the Mid-Year Review is not considered publicly

available, then all questions regarding the Mid-Year Review should be marked "d."

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas de rapport de milieu d'année

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le rapport du 2e trimestre presente des sources de recettes individuelles

IBP comment: According to Section 1 of the questionnaire, the Mid-Year Review is not available to the public. Thus the answer is "d". Please see page 95 of the guidelines (page 90 in French version): "If according to the Open Budget Survey standards, the Mid-Year Review is not considered publicly available, then all questions regarding the Mid-Year Review should be marked "d.""

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas de revue de milieu d'année

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: .

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: La loi de règlement est présentée trop en retard selon les normes de IBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le projet de loi de règlement explique différences entre les niveaux approuvés et les résultats réels des dépenses Il convient de noter que le projet de loi de règlement est produit dans les délais (A-2) par l'exécutif; mais son vote intervient plus tard Aussi le rapport du 4e trimestre explique différences entre les niveaux approuvés et les résultats réels des dépenses

IBP comment: According to Section 1 of the questionnaire, the Year-End Report is not available to the public on time. Thus the answer is "d". Please see page 101 of the guidelines (page 96 in French version): "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d.""

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas de rapport de fin d'année

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le projet de loi de règlement présente les estimations de dépenses selon les classifications administrative, économique Aussi le rapport du 4e trimestre présente les estimations de dépenses selon les classifications administrative, économique et fonctionnelle

IBP comment: According to Section 1 of the questionnaire, the Year-End Report is not available to the public on time. Thus the answer is "d". Please see page 101 of the guidelines (page 96 in French version): "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d.""

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas de rapport de fin d'année diffusé.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas de rapport de fin d'année selon les normes IBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le projet de loi de règlement explique les différences entre les niveaux approuvés et les résultats réels des recettes. Aussi le rapport du 4^e trimestre présente et explique les différences entre les niveaux approuvés et les résultats réels des recettes.

IBP comment: According to Section 1 of the questionnaire, the Year-End Report is not available to the public on time. Thus the answer is "d". Please see page 101 of the guidelines (page 96 in French version): "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d.""

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Pas de rapport de fin d'année selon les normes IBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le projet de loi de règlement présente des estimations des recettes par catégorie. Aussi le rapport du 4^e trimestre présente des estimations des recettes par catégorie.

IBP comment: According to Section 1 of the questionnaire, the Year-End Report is not available to the public on time. Thus the answer is "b". Please see page 101 of the guidelines (page 96 in French version): "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d.""

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas de rapport de fin d'année selon les normes IBP

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Le projet de loi de reglement présente des sources individuelles de recettes. Aussi le rapport du 4e trimestre présente des sources individuelles de recettes.**IBP comment:** According to Section 1 of the questionnaire, the Year-End Report is not available to the public on time. Thus the answer is "d". Please see page 101 of the guidelines (page 96 in French version): "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d.""**90:** Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** Pas de rapport de fin d'année selon les normes IBP**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**91:** Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** Pas de rapport de fin d'année selon les normes IBP**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**92:** Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas de rapport de fin d'année selon les normes IBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas de rapport de fin d'année selon les normes IBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas de rapport de fin d'année selon les normes IBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas de rapport de fin d'année selon les normes IBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Pas de rapport de fin d'année selon les normes IBP

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: La section des comptes de la cour supreme effectue les audits de conformite et financier chaque annee.

Peer Reviewer

Opinion: Agree with Comments

Comments: Je tiens à préciser également que le bureau du vérificateur général est aussi une structure de contrôle qui produit annuellement des rapports relatifs à la gestion des finances publiques. <http://www.bvg-mali.org/> (<http://www.bvg-mali.org/>)

Government Reviewer

Opinion: Agree

Researcher response: Le BVG n'est pas une ISC aux yeux de l'INTOSAI. Je garde donc ma reponse.

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Le rapport n'est pas encore rendu public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas de diffusion du rapport d'audit de l'ISC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Pas de diffusion du rapport d'audit de l'ISC

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Aucun mecanisme n'existe a cet effet entre l'executif et les citoyens concernant les mesures prises.

Peer Reviewer

Opinion: Agree with Comments

Comments: Parfois, l'exécutif informe le public des manques à gagner recouvrées à la suite des missions de contrôle notamment celles effectuées par le bureau du vérificateur général mais il faut préciser que c'est des actions très timides.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le gouvernement publie régulièrement les rapports sur la mise en oeuvre des recommandations des structures de controle <http://www.primature.gov.ml/index.php/nouveaux-documents> (<http://www.primature.gov.ml/index.php/nouveaux-documents>)

IBP comment: This is correct. The government publishes a report called: "RAPPORT SUR L'ETAT DE MISE EN OEUVRE DES RECOMMANDATIONS DES STRUCTURES DE CONTRÔLE : EXERCICE 2014". We are changing the response from 'd' to 'a'.

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas rapport entre l'ISC et les citoyens.

Peer Reviewer

Opinion: Agree with Comments

Comments: la structure de contrôle estime que son rôle est de faire des rapports et mettre à la disposition de l'exécutif qui est seul habilité à mener des actions de poursuite et non elle.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le verificateur général publie un rapport de suivi de ces recommandations http://www.bvg-mali.org/uploads/files/2015/RA/Rapport_Annuel... (http://www.bvg-mali.org/uploads/files/2015/RA/Rapport_Annuel_2014.pdf)

Researcher response: Le VEGAL n'est pas une ISC dans le sens de l'INTOSAI, seule la section des comptes de la cour supreme qui joue ce rôle. Donc, je maintiens ma note.

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Il n'y a pas encore d'IFI dans l'architecture judiciaire du Mali

Comments: Researcher: Cette institution n'existe pas a notre connaissance au Mali.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Aucune institution de ce genre n'existe au Mali pour le moment.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas d'institution pareille au Mali.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Pas d'institution pareille au Mali

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: Pas a notre connaissance même s'il est prévu un débat d'orientation budgétaire de l'assemblée au mois de juin. Ceci pour permettre aux députés d'être informés des grandes lignes budgétaires de l'année. Néanmoins, au sein de l'assemblée, des débats sont organisés dans la commission finances et dans la commission loi ainsi que les autres commissions pour analyser le projet de budget. Mais, c'est les rapports des commissions finances et Loi qui sont présentées en plénière avant le vote de la loi

Comments: Researcher: Malheureusement, l'AN ne publie pas de rapport au public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: il est organisé chaque année un debat d'orientation budgetaire au mois de juin sur les orientations de la politique budgetaire

Researcher response: Meme si le gouvernement organise depuis quelques temps des debats d'orientation a l'assemblee nationale, il n'y a pas de traces, pas de rapports publies. Donc je maintiens ma note.

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Généralement en fin septembre pour le débat budgétaire qui commence au mois d'octobre qualifié de session budgétaire. Cette année, le gouvernement a suivi la même procédure et a effectivement déposé en fin septembre le projet de budget 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Généralement au mois de décembre de chaque année. Cette année, le projet a été adopté les 14 et 15 décembre 2016 (<http://www.maliweb.net/politique/assemblee-nationale/loi-de-...> (<http://www.maliweb.net/politique/assemblee-nationale/loi-de-finances-2017-lagriculture-defense-se-tailent-part-lion-1948322.html>))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: La Loi permet à l'assemblée nationale d'apporter des changements au projet de budget mais dans une moindre mesure (Cf. la loi n°96-060/AN –RM du 4 novembre 1996 portant loi de finances)

Comments: Researcher: Selon la constitution en ses articles 70 (dernier alinéa), 76 et 77

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The response was revised from 'b' to 'c'. Cf. Article 58: http://www.cabri-sbo.org/uploads/files/Documents/mali_2013_l... (http://www.cabri-sbo.org/uploads/files/Documents/mali_2013_legislation_public_finance_legislation_ministry_of_finance_cen-sad_ecowas_french_1.pdf)

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Je ne suis pas au courant de modifications apportées au projet de budget de l'exécutif par l'assemblée nationale cette année.

Peer Reviewer

Opinion: Agree with Comments

Comments: En ma connaissance, la session d'avril 2017 a été convoquée afin d'apporter des modifications

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: chaque année, il ya au moins deux amendements

Researcher response: .

IBP comment: We agree with the researcher's initial response. There is no evidence of approved amendments in the most recent fiscal year. Response 'c'.

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Effectivement, le projet de budget a été examiné par la commission finances et toutes les commissions spécialisées avant d'être débattu en séance plénière.

Comments: Researcher: Ces commissions produisent leur rapport à l'intention des autres députés pour permettre le vote de la Loi de finances. Les rapports y produits ne sont pas publiés malheureusement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Le budget est analysé par des commissions générales du parlement qui sont au nombre de 11: 1- Commission des Travaux Publics, de l'Habitat, des Domaines et des Transports ; 2- Commission de l'Education, de la Culture, des Nouvelles Technologies de l'Information et de la Communication; 3- Commission de la Santé, du Développement Social et de la Solidarité ; 4- Commission de la Défense Nationale, de la Sécurité et de la Protection Civile ; 5- Commission de l'Eau, de l'Energie, des Industries, des Mines, de l'Artisanat, du Tourisme et des Technologies ; 6- Commission des Finances, de l'Economie, du Plan et de la Promotion du Secteur Privé ; 7- Commission des Lois Constitutionnelles, de la Législation, de la Justice, des Droits de l'Homme et des Institutions de la République ; 8- Commission de l'Administration Territoriale et de la Décentralisation ; 9- Commission des Affaires Etrangères, des Maliens de l'Extérieur et de l'Intégration Africaine ; 10- Commission du Développement Rural et de l'Environnement ; 11- Commission du Travail, de l'Emploi, de la Promotion de la Femme, de la Jeunesse, des Sports et de la Protection de l'Enfant.

Comments: Researcher: Aucun rapport n'est publié à la suite de ces débats.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Plusieurs groupes parlementaires ont sillonné le pays pour suivre l'exécution des travaux d'aménagement de certaines infrastructures à l'intérieur du pays mais aucun rapport n'est publié sur le site de l'assemblée nationale du Mali (<http://www.assemblee-nationale.ml>) (<http://www.assemblee-nationale.ml>)

Comments: Researcher: Aucun rapport n'est publié.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: La Loi indique que l'exécutif doit demander l'avis du parlement avant des transferts budgétaires et cela est appliqué selon les fonctionnaires de la Direction générale du budget.

Comments: Researcher: Il s'agit de la loi organique portant finances publiques et aussi de la loi de finances en son article 17 (alinéa3) et article 18.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: l'exécutif n'est pas tenu de requérir l'autorisation du législatif pour les transferts de fonds. selon la loi, il est tenu d'informer le législatif sur tous les mouvements de fonds

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Légalement, l'exécutif est tenu de faire recours au parlement avant de procéder à l'utilisation des recettes supplémentaires mais dans la pratique, cela reste encore un défi. Quoique les fonctionnaires confirment que cela se fait.

Comments: Researcher: La loi N°2013-028 du 11 juillet 2013 relative aux lois de finances en son article 47 dispose: "En cours d'exercice, un projet de loi de finances rectificative doit être déposé par le Gouvernement: -si les grandes lignes de l'équilibre budgétaire ou financier, défini par la loi des finances de l'année, se trouvent bouleversées, notamment par l'intervention de décrets d'avances ou d'arrêtés d'annulation de crédits, -si les recettes constatées dépassent sensiblement les prévisions de la loi de finances -s'il y a eu intervention de mesures législatives ou réglementaires affectant de manière substantielle l'exécution du budget."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le gouvernement est tenu de requérir l'accord du parlement pour l'utilisation des recettes supplémentaires. cependant en cas d'urgence, le gouvernement est autorisé de les utiliser par décret d'avances qui sera régularisé dans le prochain loi de finances cf article 22 de la loi n°2013-028 du 11 juillet 2013 relative aux lois de finances

Researcher response: C'est vrai que la Loi oblige l'exécutif à avoir l'aval du législatif avant toute modification mais dans la pratique le gouvernement a recours au décret d'avance qu'il régularise après. Je maintiens ma note 'c'.

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Article 17 de la loi des finances.

Comments: Researcher: L'article autorise le gouvernement à faire des réductions de dépenses mais à les présenter à la session suivante de l'assemblée nationale.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Toute modification qui touche à l'équilibre du budget doit être approuvée par le parlement. Cependant, le ministre des finances peut annuler des crédits dans le cadre de la régulation cf article 24 de la loi n°2013-028 du 11 juillet 2013 relative aux lois de finances

Researcher response: . | .

IBP comment: Le parlement n'autorise pas le changement avant qu'ils soient fait, mais plutôt après (c'est en qq sorte une régularisation des comptes). Réponse 'd'. | Le parlement n'autorise pas le changement avant qu'ils soient fait, mais plutôt après (c'est en qq sorte une régularisation des comptes). Réponse 'd'.

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Les commissions finances publiques et loi examinent les rapports de l'ISC avant son approbation par le parlement.

Comments: Researcher: Les rapports de l'ISC sont toujours produits et publiés en retard. Le dernier rapport porte sur le budget 2012.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Le chef de l'ISC est nommé par le président de la République cf article 84 de la constitution du Mali .

Comments: Researcher: La Constitution en ses articles 8" et 84 dit expressément:"Article 83 La Cour Suprême comprend : - une section Judiciaire ; - une section Administrative ; - une section des Comptes ; Une loi organique fixe son organisation, les règles de son fonctionnement ainsi que la procédure suivie devant elle. Article 84 La Cour Suprême est présidée par un Magistrat de l'ordre judiciaire nommé par le Président de la République sur proposition conforme du Conseil Supérieur de la Magistrature. Le Président de la Cour Suprême est assisté d'un Vice-Président nommé dans les mêmes conditions."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Il peut être révoqué à tout moment par le président de la République (<http://unpan1.un.org/intradoc/groups/public/documents/CAFRAD...> (<http://unpan1.un.org/intradoc/groups/public/documents/CAFRAD/UNPAN002746.pdf>)) Article 84 de la constitution du Mali La Cour Suprême est présidée par un Magistrat de l'ordre judiciaire nommé par le Président de la République sur proposition conforme du Conseil Supérieur de la Magistrature.

Comments: Researcher: Article 84 de la constitution du Mali La Cour Suprême est présidée par un Magistrat de l'ordre judiciaire nommé par le Président de la République sur proposition conforme du Conseil Supérieur de la Magistrature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Les services techniques de l'ISC propose son budget qui est validé par l'exécutif dans le cadre de l'arbitrage budgétaire (cf lettre circulaire 2017)

Comments: Researcher: Le président de l'ISC pense que ses ressources ne sont pas suffisantes pour exécuter correctement les missions à lui confiées par la loi. En effet, l'article 82 de la loi organique n°96-071 dispose entre autre que la section des comptes "peut, à tout moment, exercer tout contrôle, soit de sa propre initiative, soit à la demande du Président de la République, du premier ministre ou du Président de l'assemblée nationale."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: L'ISC a plein pouvoir pour auditer tous les comptes qu'elle souhaite selon la législation selon l'article 82 de la loi organique n°96-071 portant loi organique fixant l'organisation et les règles de fonction de la cour suprême.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Les processus d'audit de l'Institution supérieure de contrôle (ISC) ne sont pas examinés par un organisme indépendant à notre connaissance.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Le Bureau du vérificateur est une structure indépendante de contrôle et est habilité à auditer n'importe quelle institution ou structure de la république

Government Reviewer

Opinion: Agree

IBP comment: The BVG does not publish reports of the review of SAI's audit processes: <http://www.bvg-mali.org> (<http://www.bvg-mali.org>); hence answer 'd'

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Rarement, l'ISC participe aux travaux du parlement.

Comments: Researcher: Dans la pratique, le cloisonnement est très net entre les deux institutions intervenant dans le processus budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: au cours de l'examen des lois de règlements, le président de l'institution supérieure de contrôle est auditionné

Researcher response: Cela fait très longtemps qu'aucune loi de règlement n'est votée; donc je maintiens ma note

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: L'exécutif fait participer certaines organisations de la société civile aux travaux de lancement du budget pour les informer des grandes orientations budgétaires.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le gouvernement utilise des mécanismes pour assurer la participation du public dans le processus budgétaire: - l'organisation de l'atelier de lancement du budget de n+1 qui regroupe les organisations de la société civile en plus des acteurs budgétaires traditionnels pour discuter des hypothèses et orientations budgétaires, - les revues réalisées dans le cadre du calendrier harmonisé des revues (revue des budgets-programmes, revues sectorielles) : ces revues regroupent aussi les PTF et les organisations de la société civile; - le recueil des attentes produit chaque année par le Conseil Economique, social et culturel est utilisé dans le cadre du processus d'élaboration du budget. L'élaboration de ce recueil est très participative jusqu'au niveau régional - l'Assemblée nationale convie les OSC dans le cadre du processus d'examen du projet de budget

Researcher response: Ok pour le commentaire du gouvernement mais ces mécanismes mériteraient d'être documentés et sortir du cadre informationnelle. Vu qu'il n'y a pas de documentation, je maintiens ma réponse 'd'. | Ok pour le commentaire du gouvernement mais ces mécanismes mériteraient d'être documentés et sortir du cadre informationnelle. Vu qu'il n'y a pas de documentation, je maintiens ma réponse 'd'.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Pas de mécanismes formels à notre connaissance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: les besoins spécifiques des groupes vulnérables sont recensés dans l'annexe budget budgétaire relative au genre. cette annexe est recensée les gaps en matière genre

IBP comment: This question is asking, whether or not the executive takes concrete steps to include vulnerable and under-represented parts of the population in the formulation of the budget. We acknowledge that 'gender' classification plays a role in the budget itself; however, this does not equal the inclusion of these groups in the budget process. Answer 'b'.

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: Toutes les informations ci-dessus sont abordées au cours de l'atelier de lancement des travaux budgétaires. Consultations en mai 2016: <http://mali-web.org/economie/finances-publiques-le-projet-de-...> (<http://mali-web.org/economie/finances-publiques-le-projet-de-budget-2017-et-le-budget-programme-2017-2019-en-preparation>)

Comments: Researcher: Concertation pour le lancement des travaux de préparation du projet de budget d'Etat 2016 : D'une logique de gestion budgétaire à une logique axée sur le résultat Posté le 28/05/2015 Le ministère de l'Economie et des Finances, à travers la direction nationale du budget et en rapport avec les partenaires techniques et financiers, vient d'organiser un atelier national de concertation pour le lancement des travaux de préparation du projet de budget d'Etat 2016 et du budget-programme 2016-2018. C'était à l'hôtel Azalaï Salam. Les travaux d'ouverture étaient présidés par le secrétaire général du département de l'Economie et des Finances, Mme Sidibé Cissé Zamilatou, épaulé du directeur général du budget, Sambou Wagué, du président de la Section des comptes de la Cour suprême, le coordinateur du Groupe thématique économie et finances, du Vérificateur général, le Contrôleur général des services publics, entre autres. En effet la préparation technique du projet de budget d'Etat constitue depuis quelques années, un cadre de concertation privilégié entre les ordonnateurs et les exécuteurs, en charge de la gestion des finances publiques et de la mise en œuvre de nos politiques de développement. Cette réunion technique annuelle s'emploie à renforcer la participation de tous les acteurs du processus décisionnel du budget et à accentuer la transparence dans la présentation des informations budgétaires en relation avec les politiques macroéconomique et sectorielle en vigueur. Le cadre fédère donc les politiques et stratégies de développement conduites par l'Etat et garantit leur cohérence. L'atteinte des objectifs prioritaires du Cadre stratégique pour la croissance et la réduction de la pauvreté (CSCR) 2012-2017 exige une bonne préparation du budget de l'Etat, pour ce faire il nécessite une large concertation de tous les acteurs concernés par la bonne utilisation des ressources publiques. La rencontre a pour objectif de recueillir les préoccupations, suggestions et recommandations de ces acteurs, mais aussi à partager avec eux les contraintes socioéconomiques liées à la préparation de la loi de finance 2016. Ces échanges permettront ainsi de disposer, pour l'année 2016, d'un avant-projet de budget reflétant les priorités de l'Etat. Mme Sidibé Zamilatou Cissé, dans sa note dira de passer d'une logique de

gestion budgétaire basée sur les moyens à une logique axée sur le résultat. La transparence dans la présentation des informations budgétaires en relation avec les politiques macroéconomique et sectorielle. Elles permettent aussi et surtout de renforcer le contrôle externe de la performance des administrations par le pouvoir judiciaire. Car la crédibilité de notre système de gestion des finances publiques est fonction de sa transparence, c'est la raison pour laquelle le gouvernement a, dans le cadre des directives de l'UEMOA, procédé à la transposition dans la législation nationale de la directive n°6 portant loi de finances et la directive n°1 portant code de transparence dans la gestion des finances publiques. Et l'adoption de ces textes traduit notre volonté de changer l'ancrage institutionnel de gestion des finances publiques. Selon le directeur général du budget, cette rencontre est le cadre approprié pour les gestionnaires des finances publiques du Mali, d'échanger sur l'évaluation du processus budgétaire 2015, le cadre budgétaire à moyen terme (CBMT 2016-2018), le chronogramme de mise en œuvre du budget programme au Mali et la gestion axée sur le résultat, la responsabilité des ordonnateurs de l'exécution budgétaire, ainsi que les insuffisances constatées et les difficultés ressenties dans la préparation du budget au niveau des départements sectoriels et des régions. Mah Traoré source : La Nouvelle Patrie

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The response was changed from 'a' to 'd'. We acknowledge that the national consultation workshop for preparation of the draft budget for 2017 took place (<http://mali-web.org/economie/finances-publiques-le-projet-de...> (<http://mali-web.org/economie/finances-publiques-le-projet-de-budget-2017-et-le-budget-programme-2017-2019-en-preparation>)). However, there is no evidence that this meeting was attended by or open to civil society organizations or citizens. Due to this, response 'd' applies.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Aucune disposition pratique n'est instaurée entre l'exécutif et les organisations de la société civile, encore moins les citoyens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le gouvernement utilise des mécanisme pour assurer la participation du public au cours de l'exécution budgétaire par : - les revues réalisés dans le cadre du calendrier harmonisé des revues(revue des budgets-programmes, revues sectorielles) : ces revues regroupent aussi les PTF et les organisations de la société civile; - le recueil des attentes produit chaque année par le COnseil Economique, social et culturel est utilisé dans le cadre du processus d'élaboration du budget. L'élaboration de ce recueil est tres participative jusqu'au niveau regional

Researcher response: Je maintiens ma réponse puisque les rapports de revues ne sont pas publiés.

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Pas dans les faits

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: les recommandations des revues sectorielles et du cadre strategique de lutte contre la pauvreté sont traduites dans le budget

IBP comment: This question is asking, whether or not take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget. We acknowledge that targeting vulnerable groups plays a role in the budget itself; however, this does not equal concrete steps to receive input from them. Answer 'b'.

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Aucun débat en cours d'execution n'est engagé entre le public et l'exécutif.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: les échanges avec les forces vives dans le cadre du programme avec le FMI (syndicats, OSC, secteurs privés) portent sur ces themes Ces thèmes constituent également les preoccupations de l'exécutif

Researcher response: Je maintiens ma réponse puisque les rapports de revues ne sont pas publiés.

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: Pendant l'atelier de lancement, toutes informations relatives au budget sont présentées aux participants y compris à ceux des OSC. En plus des présentations sur les enjeux du nouveau budget, il est remis aux participants des documents relatifs aux grandes orientations budgétaires (<http://finances.gouv.ml/sites/default/files/Lettre%20Circula...> (<http://finances.gouv.ml/sites/default/files/Lettre%20Circulaire%202017.pdf>)). Malgré la participation à cet atelier, il n'existe pas de mécanismes formels d'échanges avec l'exécutif sur le projet de budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Aucun mécanisme d'information n'existe entre l'exécutif et le public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Aucun mécanisme formel

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

Answer: b.

Sources: Aucun mécanisme formel n'est intégré au processus budgétaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: les différentes revues sont intégrées dans le calendrier harmonisé des revues

Researcher response: Non je maintiens ma réponse puisque je n'ai rien vu de public dans ce sens

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Quelques ministères sociaux a travers les partenaires techniques et financiers font participer quelques OSC au processus budgétaire sectoriel, en tout cas selon les ministères sectoriels. Dans la pratique, nous n'avons pas d'exemples publiés dans les journaux ou sur les sites.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: tous les ministères qui bénéficient l'appui budgétaire sectoriel (santé, éducation, agriculture, formation professionnelle) font participer le citoyen (OSC) les autres ministères font le même exercice dans le cadre de l'élaboration des projets annuels de performances

Researcher response: C'est possible mais les ministères ne publient pas de rapport dans ce sens. Je maintiens donc ma réponse.

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Pas de mécanisme entre le public et le parlement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: les audiences publiques se tiennent dans les regions

Researcher response: Même si cela se faisait ces concertations ne sont pas publiées. Donc je maintiens ma réponse.

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Question sans objet

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Toutes ces questions sont abordées

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Aucun mécanisme n'existe dans ce sens au Mali.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: les députés font des restitutions de toutes les lois votées

IBP comment: IBP agrees with the researcher. There is no mechanism where the legislature provides feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget.

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Pas de mécanisme de participation à ce niveau .

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: a. (100)

Sources: Aucun mécanisme n'existe pour le moment au Mali.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: le citoyen peut denoncer des faits devant l'ISC à travers infos@bvg-mali.org (mailto:infos@bvg-mali.org)

IBP comment: IBP agrees with the government reviewer. Response changed from 'b' to 'a'.

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Non, pas a notre connaissance.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Aucun mécanisme formel n'existe à ce niveau au Mali.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: les OSC peuvent se constituer partie civile dans les investigations

Researcher response: Aucun mécanisme n'existe dans ce sens au Mali. Je garde ma réponse.

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