



PROGRAMME-BASED BUDGETING

Experiences and lessons from Mali

CABRI 

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CABRI JOINT COUNTRY CASE STUDY (JCCS)
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List of acronyms and abbreviations

AFRITAC	IMF African Regional Technical Assistance Centre
BOP	Operational budget of a programme
BVG	Office of the Auditor General
CABRI	Collaborative Africa Budget Reform Initiative
CARFIP	Support Unit for Fiscal Reform
CDI	Institutional Development Commission
CGSP	Public Service Controller General
CIRB	Interministerial Budget Reform Committee
COLLECTIVITES	Operations management software for local authorities
CPS	Planning and Statistics Unit
CUT	Treasury Single Account
DEPENSE	Expenditure management software
DGB	General Directorate of the Budget
DGD	General Directorate of Customs
DGDP	General Directorate of Public Debt
DGI	General Directorate of Tax Collection
DGMP	General Directorate for Public Procurement
DNCF	National Financial Control Directorate
DNTCP	National Treasury and Government Accounting Directorate
DRMALI	Expenditure and revenue consolidation software
EP	Public institution
EPA	Public institution of an administrative nature
EPIC	Public institution of an industrial and commercial nature
FU Code	Functional Unit Code
GAPIM/PFM	Government Action Plan for Improvement and Modernisation of Public Finances Management
GPRSP	Growth and Poverty Reduction Strategy Paper
HIPC	Heavily Indebted Poor Countries Initiative
IMF	International Monetary Fund
IF	Finance Inspectorate

LdR	Budget Review Law
MEF	Ministry of Economy and Finance
MTBF	Medium-Term Budgetary Framework
MTEF	Medium-Term Expenditure Framework
NA	National Assembly
OU	Operational Unit
PB	Programme budget
PBB	Programme-based budgeting
PISE	Education sector investment programme
PRED	Economic reform programme for development
PRODEC	Ten-year educational development programme
PRODEJ	Justice development programme
PRODESS	Health and social welfare development programme
PRSP	Poverty Reduction Strategy Paper
RAF	Receiver of administrative revenues
RCB	Planning, programming and budgeting system
RPROG	Programme Manager
SCCS	Supreme Court Accounting Section
SIGTAS	Integrated management system for tax and other levies
SYDONIA ++	Customs information system
TABOR	Accounting software
TFP	Technical and Financial Partners
TOFE	Government Financial Operations Table
WAEMU	West African Economic and Monetary Union
USAID	United States Agency for International Development

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Executive summary

Background and reform journey

In 1994, on the initiative of the National Assembly (NA), Mali initiated a results-based budgeting process. In 1998 it became the first francophone country in Africa to present its entire national budget in programme form. Since then, considerable experience has been accumulated in this field and many technical managers in the Ministry of Finance and various sectoral Ministries have had the opportunity of familiarising themselves with the concept of programme budgets (PB), performance indicators and the preparation of summary introductory reports on draft PBs.

This programme budgeting initiative has been combined with other results-based management initiatives such as:

- Public expenditure reviews ;
- A sectoral approach in what are considered to be priority sectors (Education and Health) ;
- The Poverty Reduction Strategy Paper (PRSP) after 2002; and,
- The Medium-Term Expenditure Frameworks (MTEFs)

However, programme-based budgeting is essentially a technical exercise. One of the main goals of the initiative has been to improve the quality of budget documents beyond the presentation of a mere input-based (resource-based) budget. Nevertheless, programme budgeting does not seem to be an ideal tool for conducting public policy. Its implementation is not monitored by managers and there are no reports or Parliamentary debates during the adoption of the Budget Review Law. However, it should be noted that over the past few years, a PB has accompanied the traditional budget as a means of providing additional information.

The necessary support for a reform of the scope of programme budgeting does not yet exist. Programme managers, who in practical terms are mainly directors in the head office of a department, do not participate sufficiently in programme-based budgeting which are still typified by the significant role played by the Administrative and Financial Director (DAF) and the Statistics and Planning Unit (PSU). There is still only limited participation in decision-making by political decision-makers, Secretaries General and technical directors in the various Ministries. Amongst other things, this is demonstrated by the degree of participation in training initiatives. While technical experts are trained, programme managers hesitate to participate in significant numbers in the various types of programme budgeting training provided. This deficiency therefore has the effect of inhibiting the wider dissemination and penetration of programme budgeting documents.

The efforts made between 2003 and 2006 by the Ministry of Economy and Finance, together with ad hoc technical assistance to rationalise the number of programmes, activities and performance indicators and to make PBs easier to use have unfortunately been partially reversed. These efforts resulted in a shorter and much more readable version of the documents annexed to the budget. Remarks made on the relevance of indicators and objectives by the programme budgeting review done by AFRITAC in 2011 will also help to make it more functional.

However, since then, the Ministries, having discovered that there is an advantage to the programme budgeting exercise, want their programmes to be included in the document. The result has been a considerable increase in the quantity of information in the document. Today, programme budgeting documentation is too voluminous to be useful in strategic decision-

making. Moreover, the performance indicators used mostly seem to measure quantities. Very few indicators report on issues of quality, efficiency or impact which are necessary for an adequate performance analysis.

The political events of 2012 significantly delayed the introduction of public finance reforms. Because of a change in Ministry of Economy and Finance (MEF) staff and in particular those in the General Directorate of the Budget (DGB), not everyone has grasped the most important key principles of programme budgeting. It should be noted that for the country as a whole, daily reality and much higher priorities have relegated programme budgeting to the back-burner of Government concerns.

Implementation strategy for programme budgeting

Mali should be in a good position to satisfy the requirements of the West African Economic and Monetary Union (WAEMU) with regard to budget management, which makes provision for a gradual implementation of programme-based budget management by 2017. **Mali is forecasting implementation by 2016.**

In spite of programme budgeting, the budget is still approved and implemented in the form of an input-based budget. In accordance with WAEMU directives that are currently in force, budgets are still prepared, adopted and implemented in the form of a traditional input-based budget. The PB is only an appendix which accompanies the input-based budget tabled every year in the National Assembly. While the current budget classification in theory makes it possible to re-state expenses in programme form, in the accounts of the authorising authority, budgets are still implemented in the traditional way. The general accounts do not give any indications on payments in programme form. Similarly, the Budget Review Law is presented in the form of inputs.

Consequently, a PB is not a management tool for programme managers. The document is considered by many managers merely to be yet another planning tool and bureaucratic process with only a limited influence on budget allocation.

There is little improvement in the use of PBs as a strategic or operational decision-making tool. In spite of the fact that a considerable quantity of information on Ministries, programmes, activities and performance measurements are collected, at the moment the approach is not sufficiently systematic to allow for an analysis and interpretation of the data.

Performance evaluation remains a weak point in programme budgeting. However, with initiatives such as the introduction of processes like “active oversight”, which is a quarterly oversight system making it possible to judge the extent to which key objectives have been attained within the prescribed periods and budgets, a foundation has been laid to facilitate the introduction of an integrated programme budgeting performance evaluation process and programme performance monitoring.

The processes of results monitoring and evaluation are still quite poorly developed. A great deal of effort has been put into drafting **Volume I of programme budgeting: Forecasts**. The same amount of effort has not gone into the drafting of **Volume II: Achievements**. The latter therefore does not allow the performance of programmes or Ministries to be evaluated.

There should be greater consistency in the planning process. Since its inception, PB planning has remained a key element in the budgeting process. In some Ministries there have been tangible initiatives in the form of the appointment and deployment of representatives from statistical and planning units with the aim of providing technical aid in preparing data for drafting PBs, thus ensuring better planning of the information presented.

However, several Ministries have a sectoral medium-term expenditure framework, a strategic planning process, an operational planning process and even a very advanced work programme process. In some cases this process was instituted a few years ago. Certain Ministries believe that

programme budgeting is a “compulsory” administrative exercise but that its added value is not obvious at the moment.

Significant catalysts are neglected. Two of the key elements of a PB are holding programme managers to account and redefining public expenditure checkpoints (changing over from *ex ante* auditing to *ex post* auditing). These elements are currently not effective in Mali.

Design

There is a link between the major strategic documents such as the Poverty Reduction Strategy Paper (PRSP) and the Medium-Term Expenditure Framework (MTEF), however, **a PB provides little information on “collective issues”.** Volume I: Forecasts does not look at any of the Government’s “cross-cutting” issues and the overall results and priorities of Government policy. **It is therefore difficult, for instance, to gain an overall picture of the results of efforts to fight poverty.** The cross-cutting nature of certain programmes (environment, empowerment of women, etc.) and the fact that the activities which compose them stretch over several years, are not taken into account.

Until recently, the structure of programmes and the relevance of performance indicators had not been reviewed for several years. In previous years, most of the effort has been concentrated on establishing the process (the vehicle). The structure of the programmes thus faithfully reproduces the structure of departmental head offices (frequently a programme corresponds to the remit of a departmental head office directorate). Consequently, the programmes are not completely aligned with the activities and priorities of the Government, and also in some cases their consistency with certain important strategic documents such as the Growth and Poverty Reduction Strategic Paper (GPRSP) cannot be fully ensured. Remarks made on the relevance of indicators and objectives in the programme budgeting review carried out by AFRITAC in 2011 will help make programme budgeting more functional. **The consistency of financial and non-financial information contained in PBs cannot be systematically guaranteed.** One of the fundamental principles of programme budgeting is effective support in decision making. This support should be based on relevant, multi-year, fully integrated financial and non-financial information. At the moment, programme budgeting financial information is only an aggregate of financial information taken from the input-based budget. Furthermore, expenditure forecasts over three years presented in a PB are not based on detailed sectoral expenditure ceilings adopted by the Government. PBs are not based on any Medium-Term Budgetary Frameworks (MTBFs) adopted by the Government.

The regions are not involved with the PB preparation process even if regional level decentralised bodies are involved through their departmental head office. It would be opportune and useful to propose an introductory outline for programme budgeting at decentralised level.

Impact of programme budgeting

In the early 2000s, the PB introduction strategy adopted by Mali was successful. It was typified by a certain degree of caution: introducing programmes as an appendix to the Budget Law while still in the beginning retaining an input-based budget structure.

It has allowed Mali officials to familiarise themselves with the concepts and tools of a PB while simultaneously continuing to devote significant efforts to the public expenditure management system. The MTEF and PBs have become essential tools in any discussion on budgets. There is a gradual move away from discussions on resources towards debates on achieving objectives and results.

However, this strategy has not allowed Mali to access the benefits of programme budgeting. The main benefits expected from this type of budgeting are usually the following:

1. allowing the budget to be focussed on achieving clear objectives;

2. developing a strategy over time by ensuring complete alignment between the objectives, strategic planning and the annual budget;
3. holding managers accountable and allowing them a certain latitude to act and to improve the effectiveness of public expenditure;
4. drawing conclusions from performance-related data to improve the management of the least efficient programmes or to reallocate budget resources to the most efficient programmes;
5. simplifying the budget structure by replacing numerous budget line items with a more limited number of programmes.

According to comments and observations gathered, there seem to be four main obstacles to fully introducing programme budgeting:

- **The overall architecture of PBs, which was established more than ten years ago and which is not sufficiently accurate or robust, can not be used as a reliable and effective management tool.** The comments made in the programme budgeting review conducted by AFRITAC in 2011 on the relevance of indicators and objectives will help to make programme budgeting more functional. At the moment, programme budgeting generates very little commitment on the part of programme managers. Internal planning and management systems in the Ministries, which related more directly to the daily concerns of programme managers and controllers, mean that very little attention is given to preparing and adopting PBs.
- **The absence of a strong “accountability culture” in controllers as well as programme managers makes it impossible to target performance as the main objective.** Managers are much more concerned with establishing initiatives, to the detriment of results. This situation does not reflect the management ability of programme managers but is rather a result of the fact that programme managers only have limited authority and autonomy in their choices on how to manage the resources made available to them.
- **There is an imbalance between the *ex ante* auditing of inputs and the *ex post* evaluation of results.** The established verification and evaluation procedures mean that programme managers must ensure the accuracy of inputs rather than the attainment of expected results.

To date, only very few elements of a roadmap have been worked out to show the next steps to take to attain the capacity and knowledge necessary to move programme budgeting forward. In a way, this is because programme budgeting has never been officially adopted as a governance and decision-making tool.

Recent challenges – making programme budgeting effective in 2016

Certain strengths needed to institute programme budgeting already exist: the mechanism for preparing and executing a PB is known and has been approved; various key elements have been identified, such as strategic objectives, performance indicators and others; the benefits of results-based management are now acknowledged. Almost all stakeholders are using the same terminology when discussing PBs.

There is a strong network of controllers who have extensive powers and resources in the field of governance and whose tasks are clearly defined. A community of PB practitioners has therefore developed and works quite well.

All the fundamentals and reference frameworks are in place and are widely used. One can therefore use what already exists rather than starting everything from scratch.

Moreover, there is consensus on the fact that three areas need to be studied closely in order to make further progress:

- automated management systems needed by the controllers and programme managers;
- specialised skills and abilities required by managers in fields such as budget planning, implementation and reporting; and
- change management.

In order to make progress, the review team suggests identifying the main weak points which could prevent programme budgeting from being introduced, paying particular attention to the sequence and relationship between the following four elements.

1. *Reorganising normative, budget and accounting instruments around the central idea of a programme;* this would, in particular relate to:
 - (a) reforming the legislative and regulatory framework in compliance with the WAEMU directives that are currently being revised;
 - (b) reviewing budget classification;
 - (c) adopting a revised programme structure.
2. *Holding key role-players in performance budgeting to account and redefining their roles;* in particular this means involving programme managers and making them accountable, making decentralised management work better and allowing appropriations to be fungible to a certain degree;
3. *Reforming performance auditing and evaluation procedures;* and fully utilising programme budgeting as leverage for good public policy governance and implementing the Growth and Poverty Reduction Strategic Paper (GPRSP); this would eventually mean conducting a nation-wide review of programmes from the point of view of evaluating public policies.

1. Introduction

The preparation of programme-based budgets has been included in the financial management policy reform programme of several countries in Africa over the past few years. In the context of its current work on budget reform, CABRI has carried out two joint country case studies (JCCSs) to consider the design and implementation of programme budgeting in various countries. The present study relates to Mali's experience. In March 2014, CABRI experts, accompanied by senior officials from Mali, Ivory Coast, Burkina Faso, Mauritania and Madagascar spent a week in Bamako conducting this study.

The West African Economic and Monetary Union (WAEMU) has made programme budgeting a key goal for the region with an implementation deadline of 2017. In 1998, well before these directives were issued, Mali, as part of its budget reform, including the introduction of a Medium-Term Expenditure Framework (MTEF), produced an initial programme budget document annexed to the Budget Law for additional information. This approach had been taken following a request made by the National Assembly in 1994.

The component related to improving public policy management, and in particular that relating to the management of public finances in the Poverty Reduction Strategy Paper, motivated the adoption of the programme budget preparation process. The Mali Ministry of Economy and Finance adopted results-based management so as to serve as guide for changing over from an inputs-based budgetary process to a performance-based exercise, thus improving decision-making, efficiency and effectiveness of expenditure, accountability of stakeholders and transparency of Government actions.

The approach that Mali has adopted is a widespread introduction in all Ministries and institutions (i.e. the "big bang" approach) rather than the pilot project approach. The goal was to allow all role-players to develop and learn together. This process was guided by accompanying measures such as capacity-building, a review of the budget classification system and the appointment of "associate researchers" to provide support for the various departments and institutions.

Essentially, therefore, the architecture of programme budgets has been in place for several years already. However, as a result of frequent administrative changes, the accent has now been placed on the consolidation and extension of the processes in order to take advantage of the alignment with and allocation of resources to political priorities and the improvement in service delivery.

This report considers the successes and challenges which Mali has to deal with. It starts by underlining the origin of the reforms. It is then followed by a description and analysis of the programme-based budgeting (PBB) strategy in Mali. Next, the impact of PBB on budgeting processes is considered. The report concludes with a suggestion that certain key elements should be considered by Mali in order to achieve its own objectives as well as those of WAEMU.

The Joint Country Case Study (JCCS) approach

The JCCS gives CABRI members the chance to familiarise themselves with the successes, challenges and experiences of various countries including Mali, in the transition from preparing an average budget to programme-based budgeting. The methodological approach here consists of doing primary research through interviews with relevant stakeholders. Secondary research was carried out by analysing relevant documentation made available to us.

The objectives of this study were:

- (i) to describe and analyse the design of programme budgets in Mali,
- (ii) to consider and evaluate the impact of implementing programme budgeting as well as identifying any improvements that could be made in the budget process and the results achieved.

2. Background and reform journey

Mali has been a forerunner in introducing public finance reform, more particularly in the field of programme budget management. Mali has based its reforms on solid foundations and documents such as the **Poverty Reduction Strategy Papers** (PRSP). All Ministries and institutions have been involved, although, unfortunately, the reform has somewhat run out of steam and now needs renewed impetus if Mali is to realise the objectives set by WAEMU.

In 1994, on the initiative of the National Assembly, Mali started a results-based budgeting process. In 1998 it became the first francophone country in Africa to present its entire national budget in programme form. Since then, PBs have become key elements in the budget preparation process. Each PB consists of a set of activities divided between the various levels of central and decentralised Government, with costs defined according to the nature of the expense.

Considerable experience has been accumulated. Since 1998 many technical managers in the Ministry of Finance and various sectoral Ministries have had the opportunity of familiarising themselves with the concepts of programme budgeting, performance indicators and the preparation of summary presentation reports on provisional PBs or on the execution of programmes.

However, the Poverty Reduction Strategy Papers (PRSPs) had to be adopted in May 2002 followed by the Growth and Poverty Reduction Strategy Paper (GPRSP 2012-2017) in 2011 before the Mali Government could realise its wish of improving the management of public expenditure. The 2012-2017 GPRSP is based on two prerequisites and three strategic axes which are:

Prerequisites

- Strengthening peace and security;
- Strengthening the stability of the macroeconomic framework.

Strategic axes

- Axis 1: Promotion of accelerated, sustainable growth, favouring the poor and creating employment and income generating activities;
- Axis 2: Long-term strengthening of the bases for development and equitable access to quality welfare services;
- Axis 3: Institutional development and governance.

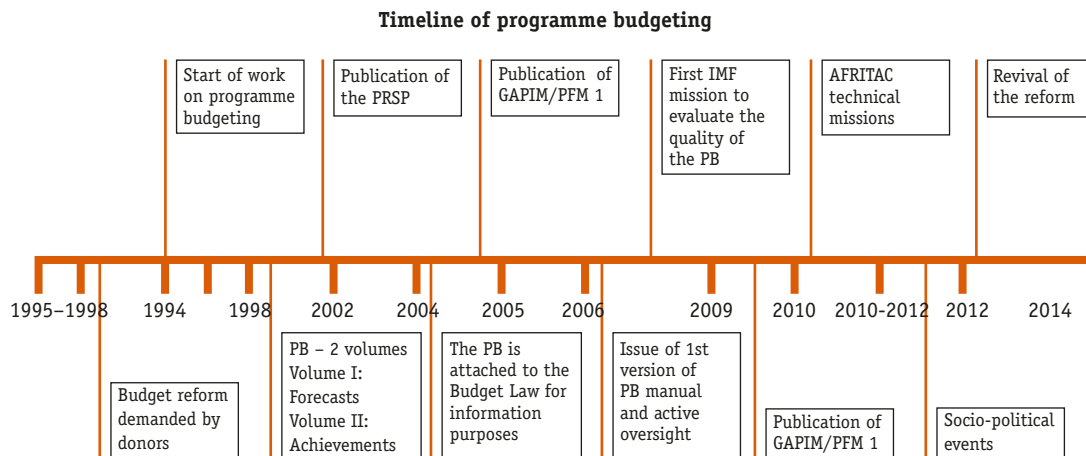
The overall objective of the GPRSP is to accelerate the realisation of the Millennium Development Goals (MDG), through inclusive development based on the reduction of poverty and inequality, with three strategic objectives: (i) to build an economy that has been transformed and fully integrated into regional and global trade; (ii) to improve the social welfare of its inhabitants; and (iii) to consolidate the decision to make Mali a well-governed, safe, stable and peaceful country for all its inhabitants.

Strengthening public sector performance also requires an improvement in public expenditure management. For this purpose, in 2005, the Government decided to introduce a **Government Action Plan for Improvement and Modernisation of Public Finance Management** (GAPIM/PFM). The objective was a gradual transition to results-based public expenditure management, thus rendering public expenditure more effective.

The main focal points and actions recommended in the context of budget preparation and planning are as follows:

- Continuing the introduction of a Medium-Term Expenditure Framework (MTEF) at sectoral level, starting with the priority Ministries of Health and Education. The MTEF preparation exercise at an overall level was started with the present process and has made it possible to define a consistent budgetary framework which takes into account budget constraints and macro-economic stability;
- Integrating foreign aid in the management of resources;
- In terms of enhancing budget execution, the following actions are recommended:
 - Revising the manual of public expenditure procedures adopted by the public service controller general's office in 2003;
 - The design of an integrated information system linking the various role-players in the expenditure chain, i.e. budget, treasury and financial auditing;
 - Strengthening the public investment monitoring system.

The first GAPIM/PFM continued to pursue the objective of making public finance management and auditing systems in Mali reliable enough to qualify them for international certification and prepare them for a transition from project aid to budget support. In light of this, the aim was to improve the existing system, modernise financial governance and adopt a results-based management approach. An external evaluation was carried out during September 2009. The external evaluation report as well as various analyses provided valuable subjects for consideration as well as exact recommendations on continuing the reform programme.



The implementation of the first action plan certainly showed great progress in various spheres relating to the interconnection of the public expenditure chain, capacity-building of public service officials by means of training and a continued extension of control over the tax base; however, there were still numerous challenges to be met. For this reason, the GAPIM/PFM Technical Committee met on 30 July 2009 and recommended, amongst other things, that a second plan of action should be drawn up.

In June 2010 the second Government Action Plan for Improvement and Modernisation of Public Finance Management in Mali (GAPIM II/PFM) was issued. The second GAP/PFM was based on four strategic Government foundations: 1) the transition from customs-based taxation to taxation based to a greater extent on internal resources, 2) an expenditure system operating in programme budget mode, 3) a systematic reform of executive, legislative and judicial controls and 4)

strengthening local authorities. This plan takes the form of a three-year rolling plan covering the period 2011-2015.

A reform of this extent will inevitably involve some texts needing to be revised, most of those that had previously been in force dating from 1996. Table 1 summarises government actions in terms of texts to be amended. Several of these documents have already been amended but the events of the past few years have slowed down their revision as has the need to reflect the 2009 WAEMU directives. The roadmap of texts still to be revised is currently being updated by the DGB.

Table 1: The main texts that need to be revised

Main texts for revision	Objectives
(Organic) Law relative to the Supreme Court	Introduction of a Court of Auditors (including a budgetary disciplinary chamber to consider management misconduct by authorising officers), which will be a truly independent financial court provided with the necessary resources according to its responsibilities.
Law pertaining to the status of the judiciary in the Court of Auditors	
(Organic) Law 96-060 relative to the Budget Law	The Organic Law relative to the Budget Law has been revised and the new law came into effect on 1 January 2014, with the exception of certain provisions regarding the presentation and execution of the budget in the form of programmes. All provisions will be fully applied in 2017.
Act 96-061 pertaining to the Basic Principles of Public Accounting	Ensuring compliance with the relevant directive, reorganising the expenditure chain, holding operational budget and programme managers accountable, adapting the principles of public finance control and auditing.
Decree 97-192 pertaining to General Regulations on Public Accounting	Compliance with the relevant directive, updating an outdated materials accounting system, adapting this auxiliary accounting to the implementation of the State's accrual-based accounting.
Decree 91-275 pertaining to the Regulation of Materials Accounting	
Decree 03-163/P-RM determining budget classification	Developing a new, more consistent and homogenous budget classification in compliance with GFS 2001, fully adapted to the needs of programme-based budget management.

The introduction of PBs has somewhat run out of steam. This has mainly been due to a delay in the operationalisation and institutionalisation of programme-based budgeting, added to a loss of capacity, which had previously been built up, as a result of the mobility of officials.

The actual and tangible benefits remain modest. Programme-based budgeting is still a technical exercise controlled by administrative and financial officials. There is a gap between political wishes and those of the technicians responsible for PBB. The benefits forecast in the early 2000s have not yet manifested themselves. Effective implementation is impossible without ensuring that all levels of management, and all stakeholders including middle management, will find a role and will participate fully and actively in the process.

3. Programme budget implementation strategy

Rather than introducing the concept through a “pilot project” approach, Mali adopted a “big bang” approach so that everyone could learn together.

One of the results of this approach was the fact that several Ministries and institutions made use of outside help. The programme budget then went through several different formats, which the new roadmap has noted.

3.1 Introduction of the programme budget

As in many other countries, the implementation of public sector management reforms was grafted onto a series of other reforms aimed at improving the living conditions of the population. Results-based management captured the attention of Mali following a series of exchanges. The General Directorate of the Budget and the MEF were introduced to this financial management philosophy in 1998 by an expert on the subject from the National School of Public Administration of Québec.

Under the strong leadership of the National Budget Director, from 1998 to 2001 the DGB developed an implementation strategy as well as certain main management notions such as the key concepts of strategic objectives, yield indicators and, especially, the Medium-Term Budgetary Framework, thus laying the cornerstone for programme budgeting in Mali.

When programme budgets were originally introduced, several questions kept arising. What would be the scope of the programmes? Should one immediately switch over to programme budget format? Should all the ministerial departments be involved or should a pilot project approach be used? In response to these questions, the Government of Mali adopted three fundamental management values which guided the strategy introducing programme budgeting. These values are pragmatism, prudence and generalisation.

Pragmatism

The definition of the scope of the programmes was a crucial step in getting the process underway. How do you reconcile administrative logic with managerial logic? There were two choices:

- Either the programmes are aligned with the existing departmental organisational charts;
- Or these existing organisation charts are redrawn in line with the programmes.

For reasons of piloting capacity, Mali adopted a programme structure built upon the existing departmental organisation.

The main objective is ease of determining responsibilities for programme execution. A programme corresponds to the tasks of one or more directorates, of one or more public institutions. The head of the department systematically assumes responsibility as programme manager. For programmes bringing together various directorates and/or institutions, responsibility is allocated according to specific objectives relating to the activities of the entities which form part of the programme.

Prudent introduction

Given the uncertainties about capacity and around taking ownership of the reform, **Mali decided to avoid completely upsetting the structure of the traditional input-based budget.**

The programme budget therefore became an appendix to the Budget Law, being presented as additional information to supplement the traditional budget. Mali took this decision in order to give stakeholders in the budget process time to take ownership of the reform and to familiarise themselves with the programme budgeting process.

Generalisation

The big bang approach rather than the pilot approach was favoured by the MEF. After some thought, it was decided to include all Ministries and institutions. The objective was to allow all the players to evolve and learn together. The aim above all was to create momentum throughout public sector management.

From 2001 to 2009, a series of training workshops as well as forms of institutional assistance were introduced. The programme budget became an important instrument in drafting the Budget Law in Mali, thanks to actions and documents initiated by the DGB. As a supporting document, the programme budget has become an essential reference document during various technical and political adjudications.

In 2009, the IMF carried out a full evaluation of public finance management and focused particularly on programme budgeting. A detailed report was handed over to the MEF and included a roadmap for a complete transition by 2016. The DGB used this new roadmap to put programme budgeting at the forefront of socio-economic policy decisions. The actions prompted by the roadmap were well on their way until the events of 2012 occurred. Since the beginning of 2014, there has been an attempt to reintroduce a strategy to make programme budgeting the main public finance management system.

Mali has committed itself to making programme budgeting effective by 2016. A roadmap was drafted and centred on the short and medium-term actions described below (Table 2).

Table 2: Mali reforms to make the PB effective by 2016

Short-term reforms (2012-2015)	Medium-term reforms (2014-2016)
<ul style="list-style-type: none"> • adapting the information systems; • interministerial mobilisation essential to produce the momentum required by the reform; • designation of programme managers and building their capacity; • drafting a blank budget in programme mode. 	<ul style="list-style-type: none"> • using programme budgeting for its initial objective; • improving the public service and achieving development goals. The reform should not be seen as merely a change in procedures; • defining the evaluation criteria of preliminary draft budgets; • training budget officials to rigorously evaluate draft budgets; • pursuing the improvement of the programme performance framework; • adapting the budget's execution procedures to the programme budget; • gradual devolution of the chain of authority; • implementing the fungibility of budget appropriations.

One can however conclude that unfortunately, as in several other countries, this administrative reform has not resulted in immediate dramatic results and that, by its very nature, this reform requires everybody's involvement as well as changes to organisational culture that have not always occurred.

The lack of immediate results, of adequate communication strategies and the slowness with which some key principles such as programme managers were adopted, all contributed in one way or another to slowing down the implementation of the reform. As a result it is difficult to establish accurately what successes and improvements can be ascribed to programme budgeting. Multi-year planning, better allocation of limited resources, greater accountability for decisions taken – these were among the objectives that programme budgeting were supposed to achieve. Has it been

successful? The answer is mixed; some Ministries, such as those of Health and Education, easily incorporated this style of management. These Ministries, it must be said, received significant international technical aid in the preparation of multi-year and results-based budgets.

3.2 Support measures and capacity building

Civil servants are trained at several levels, such as, for example, an annual national workshop on programme-based budgeting, annual technical sessions held by the DGB in each Ministry to explain the preparation of the programme budget and all the changes made to it; an annual workshop for associate researchers to refine their understanding and to help the DGB to better target future programme budgets; study visits to various countries to identify good practices; and exchanges of professionals between Ministries (see Table 3).

The Government of Mali has also benefited for over a decade from support in various forms such as, for example, long-term technical aid from the European Union and foreign training provided by Canada.

- In 2005, in-house training in the logical framework approach (for 5 years) was initiated with the help of a stakeholder from the European Union. Since the logical framework is a chain of results, it is important to properly understand cause and effect, the outputs and results of a policy or of a programme. This is an important notion in introducing programme budgeting, that is, having a full understanding of the anticipated outcome with the resources put at its disposal.
- A guide to the preparation of a PB was put together by the MEF-DGB (preparation and monitoring manual for the execution of a programme budget) in October 2005. In order to ensure similarity between departments, it was important to have a single document to codify the rules for preparing and managing a programme budget. This guide was modified in 2011 in order to adapt it to the new WAEMU directives.
- A review of budget classification to take the planning aspect into account was completed in 2004. What was being used previously was essentially accounting classification, that is, it was aimed at responding to the following elements of expenditure: from which authority, who, what and how much? By adding a planning aspect we now answer the question “for what reason”?
- Associate researchers have been appointed to support each department and institution. The associate researchers were allocated to Ministerial departments and institutions as they brought with them relevant knowledge of results-based management and were of great help in programme-based budgeting.
- A yearly workshop on getting the programme budget process underway was organised by the DGB for all departments and institutions to make sure that there is a common understanding of programme budgeting priorities for the years to come.
- Mali also received systematic and sustained backing from several partners. This was mainly in the Ministries of Health and Education where donors were the most active. The latter demanded greater accountability in terms of anticipated results: better qualitative information on the health of the population as well as on the extent of education of the children. The use of yield indicators in the programme budget allows for better measurement of objectives achieved and of the quality of services being rendered to the people.

This technical aid was therefore particularly useful to the MEF and DGB as they were the prime contractors in introducing the process of results-based management for which programme budgeting is an essential tool. Unfortunately, frequent changes in personnel mean that only a tiny proportion of the capacity building and support measures have been retained and can help

with introducing programme budgeting. It would also seem that the assistance given to the various sectoral Ministries was less coordinated and instead focused on the bigger Ministries such as Health and Education.

The Ministry of Health, with the benefit of technical assistance, put together a well-structured programme budget document that was used by the Ministry itself as a planning tool as well as by the Minister during adjudications. The Ministry of Health got a head start as its technical and financial partners started as early as the beginning of the 2000s to supply information on performance. The programme budget is currently a multi-year planning tool and is used at all management levels with the aim of improving decisions on programme development and resource allocation.

The technical assistance that the Ministry of Education received helped it develop a tool similar to a programme budget. This multi-year plan had the advantage of predicting increases and movements of the student population and thereby allowed better allocation of resources. During the review of the introduction of results-based management in June 2011, the sheet drawn up by AFRITAC concluded that “the Ministry had several significant advantages” with regard to budget planning.

It would seem that the Ministry of Livestock and Fisheries is also facing various constraints, in particular in the understanding of key concepts of programme budgeting, but also poor motivation to implement it.

The team observed that without a sustained effort and an action plan that includes methods to retain what has already been achieved, it will be difficult to optimise the support given to the MEF/DGB and other Ministries. What is also needed is more consistency and coordination in capacity building in the MEF/DGB as well as in the sectoral Ministries.

Table 3: Training of planning and financial officers, associate researchers and various stakeholders involved in programme budgeting

Targeted users	Content	Timetable
Planning officers, financial officers	Annual workshop on preparing the next programme budget. Presentation of Government’s new priorities.	June-July
Planning officers, financial officers	Technical sessions to present the changes in the preparation of a PB and the quantum of resources available.	June-July
Associate researchers	Presentation of new techniques and processes as well as good international practices.	April-May
Those involved in programme budgeting	<ul style="list-style-type: none"> • Study tours to various countries; • Professional exchanges between Ministries. 	Throughout the year

From 2009 to 2012, following a request by the Ministry of Economy and Finance which was concerned about the quality of programme budgets being drafted by the various Ministries and national institutions, periodic technical assistance was given by West AFRITAC and the UNDP in order to judge whether capacity building was necessary. The analysis revealed large inadequacies.

In terms of the scope and actual existence of the programmes, the following gaps were observed:

- lack of alignment between the strategy documents, the MTEF and the PB in several Ministries;
- posting errors at functional unit level;
- lack of unified overall strategic vision in many departments (lack of multi-year national policy clearly outlining Ministries' priorities);
- a very high number of programmes and the wrong affiliation of programmes in certain cases;
- an imbalance in the allocation of appropriations between programmes.

At performance level, the following inadequacies were identified:

- much too high a number of anticipated outcomes, indicators and relevant activities;
- an absence of impact indicators in the programme budget, contrary to the strategic framework documents;
- an absence of reference values and target values for indicators to measure results.

At governance level, the following shortcomings were observed:

- the absence of formal appointments of programme managers;
- the active oversight process does not link the execution of the budget and the monitoring of the execution of programme activities;
- the active oversight process and the MTEF and operational plans monitoring systems are parallel and carried out separately. They should be more closely associated.

It should be noted that the DGB drew up a plan to correct the weak points that were observed. Unfortunately, the events of early 2012 significantly delayed active implementation of the corrective measures. The DGB subsequently presented its action plan in 2013. Four points were highlighted in the 2013 programme budget:

- Reviewing the structure of programmes in the light of the proposals made in the Ministry sheets;
- Trying to bring together the logical frameworks of the strategy documents and the programmes in order to align their objectives, anticipated outcomes, indicators and activities;
- Reducing the number of relevant activities and the total number of indicators and identifying impact indicators in order to bring a more strategic dimension to programme budgeting;
- Allocating target values to the indicators.

4. Design

Mali, being a forerunner in introducing programme budgeting, based itself on current good practices. This led to its developing documents such as two volumes on programme budgeting, a document on active oversight and other documents specific to the management of PBB. Mali's planning and expenditure execution strategies are in line with the Government's main priorities.

Considering that Mali has been using its documents for more than ten years, it would be useful to revise the design of both the information documents and the classification.

4.1 Terminology, concepts and budget documentation

At the beginning of the 2000s, it was decided by the Ministry of Economy and Finance (MEF) to resort to the logical framework approach (ACL) in programme-based budgeting and gradually developing a monitoring and evaluation system in the budget cycle. This approach consists of an analysis method and a set of tools to facilitate and make the planning and management of a programme more rigorous.

It is important to note that the logical framework of the programme-based management system requires a very tight causal link between the elements that constitute the programmes. The strategy underlying any programme presumes that i) activities and resources have been mobilised; ii) results are obtained by implementing these activities; iii) the outcomes as a whole lead to the achievement of specific objectives; and iv) the specific objectives contribute to the overall objectives. Each specific objective is therefore associated with one or more results and each result is associated with one or more indicators and activities.

In 2002, the DGB obtained technical assistance in order to codify its programme budget processes. In 2003, the first programme budget preparation guide was published. A more complete version, the *"Manuel de préparation et de suivi de l'exécution du Budget-programmes"* (manual for preparing and monitoring the execution of programme budgeting) was completed in 2005. This document is updated annually by the DGB following meetings with associate researchers and comments from users. The update also reflects Government priorities for the coming years. This manual remains the basis for preparing the multi-year programme budget exercise.

There is, however, a more complete set of documents on the Mali public finance management policy, which includes the Medium-Term Budget Framework approach (MTBF), the Medium-Term Expenditure Frameworks (MTEF) and the Programme Budget (PB) under the title *"Le Guide méthodologique sur la programmation budgétaire pluriannuelle des dépenses"* (methodology guide to the multi-year expenditure budget planning) published in July 2011 by the DGB of the MEF. This document was prepared with the technical assistance of the European Union.

Mission

A mission is a formal and public declaration that states the reason for the existence of the organisation. A mission is introduced in the form of a short, clear and precise statement of the attributions of the Ministry or of the Government institution as defined in the legal or regulatory texts determining their powers.

Example of a mission:

The Ministry of Social Development, Solidarity and the Elderly is responsible for developing and implementing Government policy in the fight against poverty, for sustainable human development, social services and welfare and the promotion of the elderly.

Programme

The Ministry lists the programmes that it uses to achieve its mission. A programme is a set of activities conducted in order to reach certain objectives. These programmes use resources and convert them into goods and public services. In the present case, a programme is made up of the functional units of a Ministry or a Government institution. The functional units are grouped together logically according to the nature of their remit. Each functional unit is linked to only one programme. For example, in the MEF, Programme 2: "Design and coordination of budget policy" is made up of sub-programmes or functional units such as:

- 3-2-0-0122-000-0010-02-0: General Directorate of the Budget
- 3-3-0-0131-000-0080-02-0: Central Pay Office
- 7-3-0-0450-000-0040-02-0: Transit of Administration officials
- 3-4-0-0122-010-0020-02-0: Kayes Budget Regional Directorate

There are two main types of administrative activity:

1. The so-called direct activities, through which the Ministry or institution intervenes or executes an activity.
2. Those known as support which are purely internal to the administration of the Ministry or Government institution.

Examples of programmes in the Ministry of Health:

- Programme 1: General administration, institutional strengthening and decentralisation
- Programme 2: Extension of coverage and improvement in the quality of health services, prevention and fighting disease
- Programme 3: Providing financial accessibility to health care and participation

Objectives

The objectives of a programme describe its aims. In theory, the objectives of a programme are long-term so that their performance can be measured over a significant time period. They therefore have a permanent, that is, multi-year character. They take the form of a short, general sentence. They are neither quantified nor time defined.

Overall objectives

The overall objectives of a programme are those that the programme contributes to achieving by its implementation.

Examples of overall objectives in the Ministry of National Education:

- Promoting a system of education for all
- Improving the quality of education
- Improving financial, human and material management

Specific objectives

The specific objectives of a programme are those to be attained by implementing it. They should address the central problem that the programme is designed to solve. Specific objectives are theoretically multi-year by nature as they normally address significant problems. However, authorising officers and programme managers can determine one or more annual specific objectives in order to address a particular problem.

Example of a specific objective for a programme in the Ministry of Health:

Control the spread of malaria in regional populations

Activities

Activities are the actions that must be undertaken with the resources provided to produce the anticipated outcomes. The list of activities should also be concise and should put the emphasis on the activities that are most relevant and essential to attaining these results. Activities are production processes that support a programme in the context of programme budgeting.

Examples of activities from the Development Programme for General Secondary Education:

- Supplying libraries with books
- Supplying students with manuals
- Establishment of new programmes

Results

The results represent the result of the activities as physical products or services. While the activities (lessons presented, rubbish collected) convert resources, what is produced is the result (number of graduates, number of homes served). The results are provided on a strictly annual basis.

Examples of results for the Financial Accessibility to Health Services Programme and participation of the Ministry of Health:

- The number of centres having organised onward referencing with a solidarity fund has increased
- The health facilities receive regular supplies
- Consultations in the fight against AIDS and malaria are held regularly
- The prescription costs have decreased

Indicators

An indicator is a measuring instrument, measuring rates or numbers, and is used to describe a result and to monitor its achievement. Quantified information on resources, activities, production and impact constitute four types of indicators that describe a programme. A good indicator should: i) be recognised by everyone involved (acceptability of the measure); ii) be clear and easy to use (quick interpretation); iii) be measurable (qualitatively and quantitatively); iv) stress the impact (which gives an idea of the ripple effect); v) be consistent with commitments (direct link between commitments and results); vi) be precise; and, vii) be derived from an independent and reliable source.

Examples of indicators for anticipated results of the Financial Accessibility to Health Services Programme and participation of the Ministry of Health:

- Percentage of centres with solidarity funds
- Medicines stock-out rate
- Number of consultations held

Documents

Effective documentation makes it possible to supply members of the National Assembly and ordinary citizens with up to date, accurate, clear, objective and comprehensive information on Government policies, programmes, services and initiatives. Members of the National Assembly and citizens need this information in order to, either individually or collectively by means of groups of representative parliamentarians, participate actively and concretely in the democratic process.

Programme budgets are one of the main accountability tools for the National Assembly. This puts the onus on Ministries and Government institutions to inform the National Assembly of their plans and anticipated outcomes, as well as the actual performance achieved.

“Volume I: Forecasts” contains information on objectives, anticipated outcomes and required resources over a three year planning period. “Volume II: Achievements” sets out information on what was actually achieved with respect to objectives, priorities, anticipated outcomes and the resources mentioned in Volume I: Forecasts. Volume II: Achievements covers the last completed financial year. The typical layouts of these two programme budget documents are shown in Appendix I.

The two documents are complementary, the one describes the programmes and the anticipated outcomes, while the other describes the results obtained and what was actually achieved. In theory they should contain sufficient information to show how the resources and activities, as well as the programmes and services, logically support the realisation of strategic objectives. The information set out is however mostly quantitative and makes it difficult to properly understand the anticipated outcomes and even less the achievements referred to in Volume II. The documentation would be improved by being shorter and by having a much more extensive qualitative section. For example, the lessons learned about performance during the preparation of the document should be applied to the next series of forecasts so that the Ministry or institution can profit from this experience.

4.2 National Planning Strategy

The Mali Government’s budgetary policy is informed by several important documents which are essential for establishing priorities.

The Poverty Reduction Strategy Paper (PRSP) is prepared by the MEF and adopted in the Council of Ministers. This is the sole reference framework for development policies and strategies in Mali. The document is prepared through a wide-spread participative process at national and regional levels.

The Government’s General Policy Declaration is a document submitted to the National Assembly (NA) by the Prime Minister once he has taken office. The document charts the main guidelines in the political, economic, social and cultural fields.

Sectoral policies and programmes are official documents that define the strategic objectives and their means of implementation, for a specific sector such as health, justice, public finance, decentralisation and others.

The Medium-Term Budget Framework (MTBF) prepared by the MEF and DGB is built around the objectives of an agreed economic and financial programme, based on the country’s fiscal capacity, together with its development partners. It represents the projected revenue and expenditure and determines budget allocations by sector and by the nature of the expenditure.

The MTEF is a rolling multi-year financial programme prepared by the Ministries and Government institutions based on the objectives and activities of Government departments. It is a decision-making tool designed as a computer model that links the resources to the anticipated outcomes.

Roles and responsibilities of the Ministry of Economy and Finance

The role and responsibility of the MEF are to design, coordinate, provide technical support and evaluate programme budgets. As far as the design is concerned, the MEF develops instruments and makes them available to the Ministries and institutions (for example, forms, software, and Circular guidelines). In terms of coordination, the MEF follows the same stages in the preparation of the accounting budget and the programme budget in Ministries and institutions before the budget is tabled in the National Assembly.

Technical support comprises support to those in charge of the departmental head office, especially with regard to training. At the evaluation step, the priority of the DGB is to prepare the macro-economic framework for the budget year based on year n-1 and the current budget.

In the context of the budget preparation step, the MEF must drive two important activities:

a) Determine the overall budget and allocate it to the various programmes

The overall budget is established based on the budget passed for year n-1 and from which non-recurrent expenditure is removed. This budget represents the operating resources that will be allocated to the Ministries and institutions to ensure the maintenance of essential services. The budget, which is an indication only, is attached to the Circular and is considered only as provisional until the Government approves the final budgets and the appropriations are passed in the National Assembly.

Technical adjudications are approved by a report addressed to the Minister of Finance and Economics. Adjudications occur initially for receipts, based on proposals from the tax base and collections departments as well as assurances from development partners in terms of global and sectoral budget support.

During the next phase, regarding expenditure, according to a strict schedule, the Minister of Finance and Economics meets with all the secondary budget authorisation officers, the Ministers, chairpersons of institutions and regional governors. After these meetings, the Minister of Finance and Economics adjudicates and a report is sent to the Prime Minister.

For this step, each Minister is helped by the Ministry of Finance. The planned meetings between the Ministry of Finance and every other Ministry are aimed at setting the renewed operating budget allocation as well as the allocation of the overall budget and staff between programmes.

b) Drafting of a Circular

To launch the preparation cycle of a Budget Bill which determines the economic and financial framework of the Government, the Ministry of Economy and Finance, as the main authorising officer, sends a Circular to all the secondary authorising officers of the State budget. The Circular sets out guidelines for the ordinary budget according to the nature of the expenditure. The special investment budget covers resources and expenditure.

This Circular determines the focal point of budget policy for the coming year, the various measures and technical provisions that need to be taken or made in order to achieve sectoral objectives in line with public finance constraints, in the context of pursuing the adjustment effort in terms of improving budget revenues and controlling public expenditure; the multilateral oversight of budget policies within WAEMU and greater expenditure efficiency in order to achieve the objectives of the strategic framework of the fight against poverty.

Active oversight

The execution of the programme budget is obviously the responsibility of the various Ministries and institutions. However, the MEF (through the DGB) carries out active oversight and reviews progress in the implementation of programme budgeting on a quarterly basis.

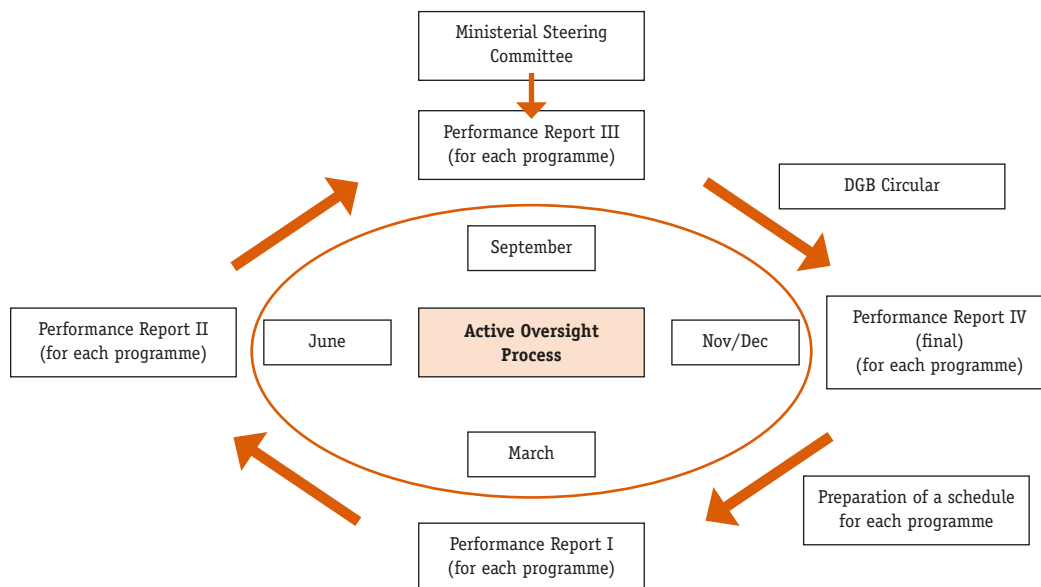
Thus, after the adoption of a programme budget as a reference tool for results-based management, the Ministries and institutions ensure that their programmes and activities are well managed.

For this purpose, the DGB has provided Ministries and national institutions with a process that

allows problems to be identified. The active oversight process comprises the following steps and is shown in Figure 1:

- Sending out of a call letter from the Minister for a quarterly update (March, June, September and December).
- Preparing a schedule per Ministry/institution and per programme of activities as presented in the programme budget.
- Presenting achievements on a scoreboard provided by the DGB.
- The DGB analyses the information received.
- The DGB prepares a report card for the Ministries and national institutions.
- The DGB sends the results to the Ministries and institutions.
- Corrective measures are applied, if necessary.

Figure 1: Active Oversight Process



Programme review

The MEF organises an annual National Review Workshop of the budgeting process (accounting budget and programme budget). The aim of this workshop is to evaluate the previous budget process with all the role-players:

- appropriations administrators;
- programme managers;
- secondary delegated authorising officers;
- financial controllers;
- Treasury accountants;
- inspection and control services;
- interested development partners.

The purpose of this review is to identify shortcomings and other dysfunctions in the preceding process, to agree on solutions and to integrate them as directives in the following year's Circular.

Role and responsibilities of sectoral Ministries and institutions

A programme budget is more than anything else a reflection of the preoccupations and priorities of the Ministries and institutions. A programme budget is a formal commitment on the part of the authorising officer and the programme managers that certain objectives and results will be achieved within the quantum of resources allocated to them.

Despite the fact that the MEF, through the DGB, to some extent exercises quality control over the information provided, the fundamental responsibility for strict accuracy of the information lies first and foremost with the officers of the Ministries and institutions. Their responsibilities will be described in the next few paragraphs.

1) Evaluating/planning

This step comprises two phases, the first occurring before the Circular is received and the second, after its receipt; the Circular gives instructions on programme-based budgeting.

a) First phase

This step will allow for the collecting of all the information needed in order to properly prepare the data that will be included in the programme budget. The information is collected from the following documents:

- sectoral strategy documents;
- Poverty Reduction Strategy Paper;
- Medium-Term Expenditure Framework;
- letter of appointment;
- survey results;
- internal reports;
- feedback on active oversight.

The Ministries and institutions need to permanently manage the main elements influencing the selection of the priorities and actions to be accomplished. Information on the evolution of the environment within a Ministry or institution is found in the documents mentioned above.

There needs to be an informed discussion of all information relevant to the actions to limit the risks attached to situations that need to be managed. Steering Committees are set up within the Ministries and institutions to ensure a thorough examination of the information in order to properly prepare and coordinate actions in the context of programme-based budgeting.

b) Second phase

Following receipt of the Circular relating to the preparation of the draft Budget Law, the following actions will be initiated:

1. The Minister and the Administrative and Financial Directorate (DAF) should complete the preliminary review already started in order to identify salient points as well as any modifications in the preparation of the programme budget for the year to come, taking note of any specific recommendations and taking into account the prescribed schedule.
2. A Steering Committee, involving the DAF and the programme managers, should be established under the Minister. The objectives of this Steering Committee are as follows:
 - to consider the Circular;
 - to allocate tasks and give the necessary instructions for programme reviews;
 - to determine target dates for the reviews;
 - to identify the necessary resource persons;
 - to establish the parameters of discussions at the Ministerial Workshop.

3. In order to prepare for a Ministerial Workshop, each programme manager should hold work sessions with all the relevant technical managers with the aim of evaluating the degree to which the anticipated outcomes have been achieved and to examine the efficiency, relevance and use of programme resources. This examination should lead to a programme proposal for the year to come as well as a multi-year perspective (n+2 and n+3).
4. All these preparations lead up to the Ministerial Workshop whose main aim is to produce a preliminary draft programme budget for the Ministry or national institution.
5. The Ministerial Workshop: this workshop, which lasts from two to three days, assembles all the stakeholders of the sector. The work consists of a presentation, by all the programme managers, of year n-1 activities, including an assessment of the objectives and outcomes as well as the quantity of resources used, and also a projection of the objectives and outcomes to be achieved for year n+1, taking into account the constraints related to the available resources. Lastly, stock should be taken of the situation and it should be determined what lessons may be learned from the experience.

Over and above the Minister, programme managers and the DAF, participants include Members of Parliament, representatives of civil society (NGOs, unions etc.), development partners and any other stakeholders who could provide enlightenment for decision-making in the programmes being run.

2) Budgeting

The Minister is the authority who adjudicates within the Ministry whereas for a Government institution, it is the chairperson of this institution who fulfils this function. When taking a decision, this person should take into account all the advice received as well as the overall budget of resources made available and should also ensure that his or her decision is consistent with Government priorities. After the decisions have been taken, a programme budget is drafted, approved by the Minister and then sent to the Minister of Finance and Economics for consideration and review.

During this phase of managing a programme budget, the Ministries and institutions are free to revise the allocation of resources to the programmes targeted for year n+1. The proposals are a logical continuation of the monitoring carried out on the state of advancement of programmes. A modification should not change the quantum of the overall budget. The Ministry or institution may ask for technical support from the Ministry of Finance for this stage.

The meetings planned between the Ministry of Finance and the individual Ministries and institutions will be aimed at deciding on the budget for renewed operational funding as well as the allocation of the budget and staff between the various programmes. When a programme budget is received, the National Assembly verifies the accuracy of the information and makes sure that it reflects discussions and adjudications.

3) Monitoring/implementation

The implementation of a programme budget is first and foremost the responsibility of Ministries and Government institutions. The MEF is responsible for ensuring the quality and accuracy of the information.

The authorising officer and the programme managers, together with the DAF, are responsible for ensuring the efficient, effective and economical implementation of the relevant activities in order to achieve the anticipated outcomes. This responsibility is accompanied by an obligation to closely manage the resources made available to the Ministries and institutions. The latter make sure that the Steering Committee, which includes the various programme managers under the auspices of the DAF, is functioning properly.

The Ministries set up an active oversight process to ensure proper monitoring. The purpose of this active oversight is to identify, on a quarterly basis, any deviations or gaps and to take appropriate measures. The main stages are as follows:

- Ensure that the programme budget Steering Committee has been established, bringing together the various programme managers under the coordination of the DAF.
- As soon as the Circular on active oversight is received, prepare an activities timetable for each programme in a Ministry or institution. Timetables are drawn up on a quarterly basis.
- The results are expressed as a percentage of completion and recorded in the programme performance report card of the various Ministries and institutions.
- The report is sent to the DGB which analyses the information received.
- The DGB drafts a performance report card of the Ministries and institutions.
- The DGB informs the Ministries and institutions of the results.
- Corrective measures are introduced if necessary.

Table 4: Implementation process for programme budgets

Period	Ministry of Economy and Finance	Ministries and Government institutions
April	1. Establishes the macro-economic and financial framework: <ul style="list-style-type: none"> • GDP growth objective; • Inflation rate; • Mobilisation of human resources; and, • Determines the sectoral overall budgets. 	1. Receipt of the budget framework letter.
June	2. Prepares and sends the Circular to all the secondary authorising officers (copies to the DAF and the DGB regional representatives).	2. Preliminary review of the letter by the Minister and the DAF.
July	3. Receipt of the budget proposal of each Ministry by the Minister of Economy and Finance. 4. First examination and pre-adjudication (technical meeting). 5. Referencing of the documents distributed amongst the various sectoral commissions. 6. DGB analyses the PB – quality control of the various components – missions, objectives, results, indicators etc. 7. Reconciliation between technical departments (financial and non-financial information).	3. Establishment of the Steering Committee. 4. Meeting of the Steering Committee and attribution of tasks. 5. Programme managers and technical managers review the programme and the activities in preparation for the National Workshop. 6. National Workshop led by the Minister. Participants: programme managers, Members of Parliament, civil society (NGOs etc.), partners: <ul style="list-style-type: none"> • Presentation by each programme manager of results achieved; • Future priorities; and, • Discussion on consistency, relevance, management of resources. 7. Final adjudication by the Minister.
August	8. Corrections made. 9. PB summary report for adjudication by the Minister.	8. Preliminary draft of the PB. 9. Preliminary draft approved by the Minister.
September	10. Preparation of the programme budget. 11. Tabling of the programme budget.	10. Sent to the MEF. 11. Accuracy checked upon receipt.
October	12. Adoption of the programme budget.	12. Programme manager prepares a quarterly schedule of activities for the budget year.
December	13. Programme budget sent to the sectoral Ministries.	13. The schedule is submitted to the Minister's Office for approval.

4.3 Challenges and opportunities presented by programme budgets

Since 2001, programme reviews have been instituted in each Ministerial department and institution. This review is integrated into the budget cycle. It is the annual Circular from the President of Mali and the Prime Minister that initiates national reflection and describes the main stages of the PB preparation process.

Various principles have been put forward to the Ministries and national institutions over the past five years to help them draft their documents. These principles have evolved as a function of experience, the needs of the Ministries and Government institutions as well as the recommendations of experts. They highlight important elements of management which, in a favourable environment, should ensure there is an improvement in the management of public finances in Mali.

The General Directorate of the Budget (DGB) proposes a series of integrated principles, described below, to prepare programme budget documents. All the main elements highlighted in previous guidelines are retained. The principles have been integrated to take account of the links between the Forecasts and Achievements documents. Together, these documents illustrate the objectives, the anticipated outcomes and the performance (achievements), and demonstrate the commitment of the Ministry or the institution to results-based management.

Principle 1: Emphasise the advantages for the population, explain crucial planning and performance aspects and put them into context

The information provided in a programme budget should be relevant to the Members of Parliament and partners. A programme budget should concisely set out the range of forecasts and achievements of the Ministry or institution during the period in question. It should help Members of Parliament to demand that the Government account for approved appropriations and start a continuing dialogue on establishing Government priorities and allocating resources.

Principle 2: Present credible, reliable and balanced information

The reader should have no reason to doubt the validity or the reliability of the information set out in a programme budget. In particular it is important to present a coherent and balanced overview of performance. In order to do this, the Ministry or institution must be able to recognize when a performance has not lived up to expectations and should explain the reasons for this. Such an approach demonstrates good capacity for adaptation and should influence the next programme budget.

Principle 3: Link performance and objectives, priorities and commitments focussed on results; explain the changes that have been made; apply the lessons gained from experience

The information set out in the programme budget should facilitate a comparison between documents from one year to the next.

Principle 4: Link resources and outcomes

At the most fundamental level, accountability consists of explaining what a Ministry or institution has achieved with the resources entrusted to it. Forecast and actual expenditure should be set out in sufficient detail for the reader to be able to understand the linkages between programme activities, the anticipated and actual results and the resources available to support the achievement of the strategic priorities and objectives of the Ministry or the institution. Financial information should be linked to non-financial information in order for the programme budget documents to be useful. The idea is to demonstrate that the resources are used efficiently, effectively and compatibly with the priorities of the Ministry or the institution and in terms of the results obtained.

5. Impact of a programme budget

The fact that programme budgets have become a management tool is proof of their importance and impact. Much remains to be done, however, to make them reliable and transparent documents.

Several corrective measures are necessary, for example, there should be an obligation to account for results not achieved and it should be automated in order to make better use of the information.

5.1 Autonomy in programme management and accountability

Mali was a forerunner when it came to introducing results-based management and using programme budgets for resource allocation decisions. Thanks to the work of the National Budget Team and a desire to improve the financial situation, the programme budget process has become, for some, a decision making tool.

Two of the key elements of results-based management are that it allows for the autonomous management of programmes and makes accountability obligatory. In order to introduce these two key elements, the roles and responsibilities of stakeholders need to be clarified in order to create cohesion and a feeling of ownership of the actions and outcomes of the programmes.

Mali has established a programme manager structure. For some departments and institutions, “accountability” and answerability were created by aligning programmes with existing line departments. For example, the Higher Education Programme is a programme as well as a line entity. Other entities have not yet completed the programme manager appointment process while some programme managers have the title but no management power.

It is important to emphasise that results-based management requires certain preconditions to be met. One of these is “confidence” in the capacity of programme managers to optimise the use of the resources made available in order to achieve reasonable results.

Mali faces many challenges in creating a culture of accountability and management autonomy. What is required is a fundamental change in management culture to make results-based management efficient.

5.2 Better allocation of resources

It has become apparent that the nature of discussions on budget has changed over the years with the implementation of the programme budget process. Before programme budgets were introduced, discussions concentrated on the inputs (how many resources were used for building a school) whereas today it is the educational level of the population that is being measured.

With this process, budget discussions concentrate on outputs and results, though establishing the costs of the inputs and outputs remains an important challenge. In the course of the budgeting process, it is now necessary for budget requests to be motivated based on their relevance to Government priorities.

The approach of using non-financial performance data in adjudications should be further developed as part of the process so that decisions are taken based on the results of the performance rather than on the execution of the expenditure.

Analytical capacity should be strengthened in order to benefit from the introduction of a multi-year planning process which is a key element of the programme budget system. Budget analysts should ask the right questions of line Ministries and programme managers should check the quality of performance information, including the link to Government priorities.

5.3 Automation of the process

The production of the two volumes on programme budgeting, establishing a system of active oversight and other monitoring processes, produced a great quantity of information of all kinds. Thousands of pages on missions, objectives, outcomes and indicators were published.

To date this great store of information has been little used. These days, for information to be properly managed, it needs to be automated.

It is therefore important for Mali to acquire a computer system suitable for its needs which would allow for much more appropriate management of the information produced by the numerous management tools available.

An in-depth and comprehensive analysis of information technology needs and a judicious choice of an integrated information management system would facilitate the DGB's work, produce greater transparency and demonstrate the advantages of the system.

5.4 The issues of greater transparency and accountability

It is important to note that these last few years have brought with them political challenges that have been of the utmost significance to the security and the future of the State, leading to the management of Government departments to technocrats.

Now that constitutional order has been restored, the National Assembly is in a good position to get hold of the information necessary to assess public administration performance. There are obviously areas which can be improved in terms of detail, format, speed and relevance of the information. This is now a good time to improve the quality of the information provided as well as to reduce the quantity to facilitate its use by the Council of Ministers, Parliament and civil society.

Transparency and participation are the two objectives to be attained in order to improve information so as to be able to take informed decisions.

6. Conclusion and priorities of reform

For more than a decade in Mali much work has been done on the reform of public finance management. A significant effort was made to introduce programme budgeting. Documents, training, studies and reviews have all in their own way strengthened the process. Unfortunately, socio-political events have slowed the initial impetus.

Despite this, the MEF has recently put together a new roadmap that is intended to revive reform and programme budgeting by 2016. Even though the timetable for the road map is ambitious, it contains the main tangible elements of reform.

However, the intangible elements necessary for the reform to succeed are absent from the roadmap. These elements include the roles and responsibilities of the various stakeholders in the reform. By this we mean change management (acceptance of new values and new technologies), a communications strategy, participation and transparency management.

6.1 Observations

In Mali they say that the years 1995–1998 were years of budgetary revolution, when there was demand for change and improvements. The first efforts towards implementing programme budgets saw the light of day in 1998 in response to the need to supply the country's leaders with programme information.

Mali, like several West African countries, quickly compiled framework documents such as the Poverty Reduction Strategy Paper which, in terms of improving the management of public finances, gave rise in 2005 to a framework document: the Government Action Plan for Improvement and Modernisation of Public Finance Management (GAPIM/PFM). The first GAPIM/PFM (2006-2008, which was eventually extended to the end of 2009) has as its objective to raise Mali's public finance management and control systems to a level reliable enough for them to qualify for international certification and to prepare them for the transition from project aid to budgetary support. It therefore aimed at improving the existing system, modernising financial governance and establishing results-based management.

A second GAPIM/PFM covering the period 2011-2015 has since come into effect. The Plan incorporates the principles of results-based management (RBM) and thereby revolves around a logical model that has a framework to measure output, a risk register and a triennial indicative budget.

Mali has rapidly developed modern management tools such as a Logical Framework, a Medium-Term Expenditure Framework and a programme budget and as early as 2004 the PB was presented to Parliament for information purposes, as an annex to the input-based budget. The programme budget was for several years at the heart of public finance reform in Mali.

Over a period of several years (2004-2013), the MEF/DGB received sustained assistance in introducing results-based management and programme budgets. Numerous studies were carried out by the country's partners as were technical assistance exercises. Several expert missions provided concrete aid to the Ministries and institutions to develop significant MTEFs and PBs.

However, after the rapid progress made during the first few years of the reform, the introduction of

programme budgets somewhat ran out of steam. This was due to the delay in operationalising and institutionalising programme budgeting, together with a loss of previously strengthened capacity due to the mobility of civil servants. The preparation of programme budgets remains a technical exercise mainly under the control of administrative and financial officials.

6.2 Opportunities for reform

The review team has, together with representatives from the DGB, identified some priority actions to further improve the reform of programme budgeting and put it back at the forefront of discussions on public finance reform.

A revival, as soon as possible, of public finance reform is desirable, with the emphasis on the following (see Table 5):

Table 5: Priority areas for reform

Areas	Actions	When and who
Support for reform	Ensure there is clearly expressed political will and unequivocal support for introducing programme budgets.	<i>Immediately.</i> Parliament, the Government, the Ministers and chairpersons of national institutions.
Training	Organisation of very targeted and large scale training in order to attain critical mass in trained personnel who can drive the reforms.	<i>Immediately.</i> Reform unit. Specialised officials. Associate researchers.
Instruments	Development of tools and manuals to ensure the durability of what has already been done in order to reduce the effects of personnel mobility (for example: educational CDs, forum on the MEF Web site). Development of tools to automate the reforms. Monitor the review of legal texts.	<i>Short-term.</i> Ministry of Economy and Finance. Directorate General of the Budget.
Roadmap	Incorporate some elements of change management into the roadmap and ensure that the latter reflects the roles and responsibilities of all role-players. Implement the roadmap advocated by the MEF in order to apply the WAEMU directives and the 2016 transition, while also reconsidering deadlines.	<i>Short-term.</i> Ministry of Economy and Finance. Directorate General of the Budget.
Rebuild the teams	The unwavering commitment of all stakeholders involved in the introduction of programme budgeting must be obtained. The programme budget units in the Ministries must be revitalized.	<i>Short and medium-term.</i> Ministry of Economy and Finance. Directorate General of the Budget. Ministries and Government institutions.

The MEF has already put in place a roadmap for implementing the 2016 programme budget and that it addresses most of the gaps highlighted in the review. This roadmap is based on a set of guiding principles agreed upon by the WAEMU Council of Ministers.

The Mali programme budget already has several advantages such as, for example, a well-defined logical framework, stable key concepts, active oversight of the development of programme budgeting, a broad information base, unique documents in all the Ministries and national institutions, a well-established classification system and a wide-spread availability of the document which is also accessible on the Web site of the Ministry of Economy and Finance.

6.3 Challenges looking ahead

Several weaknesses should be considered. Table 6 below gives the broad outline:

Table 6: Reform priorities

Element	Observations	Recommendations
Scope and actual existence of programmes	<ul style="list-style-type: none"> • Inconsistencies between the strategy documents, the MTEF and the programme budget in many Ministries. • Inputting errors in functional units. • Lack of a unified overall strategic vision within many departments (lack of a multi-year national policy that clearly sets out the priorities of the Ministries). • Very high number of programmes and poor affiliation of the programmes in certain cases. • Lack of balance in appropriations between programmes. 	Review the structure of the programmes in the light of the proposals contained in the Ministry information sheets.
Performance	<ul style="list-style-type: none"> • Very high number of relevant anticipated outcomes, indicators and activities. • Absence of impact indicators in the programme budgets contrary to the strategic framework documents. • Absence of reference values and target values for indicators in order to measure results. 	<ul style="list-style-type: none"> • Reconcile the logical frameworks of strategic documents and programmes in order to harmonise the objectives, anticipated outcomes, indicators and activities. • Reduce the number of relevant activities and the total number of indicators and identify impact indicators in order to give programme budgets a more strategic dimension. • Assign target values to the indicators.
Governance	<ul style="list-style-type: none"> • Too few formal appointments of programme managers. • The process of active oversight does not link budget execution with the monitoring of the implementation of programme activities. • The process of active oversight and the monitoring system of the MTEF and the operational plans exist in parallel and are driven separately. 	<ul style="list-style-type: none"> • Formal appointment of programme managers. • Improve the link between active oversight and budget execution. • Align the active oversight process with monitoring the MTEFs to ensure consistency in the introduction of corrective measures.
Utilising the information	Little effort is made to utilise the information. Volumes I and II of the programme budget come to more than 1,000 pages, containing thousands of bits of information.	A substantial improvement in the presentation of information in a PB is essential in order to be able to utilise its data.

Provision has already been made to correct some of these weaknesses; these are:

- consistency between the programme budget, sectoral policy documents and the Medium-Term Expenditure Framework;
- evaluating the relevance of maintaining programmes of little financial weight and where the composition of departments is disparate;
- a reduction in the number of relevant activities, the number of indicators: (i) 2 to 4 objectives per programme, (ii) 1 to 3 indicators per objective, (iii) 5 activities per result indicator;
- identifying the result indicators to give the programme budget a more strategic dimension;
- determining the target values for the indicators.

6.4 Addressing the non-technical dimensions of the reform

Even though a lot of effort has been directed at clarifying the technical aspects of the reform, it seems as if little effort has been made to put into place the non-technical, but nevertheless very necessary, aspects of the reform related to programme budgets.

What does the term “non-technical” refer to? In this context it could mean those aspects of the reform which are less technical but still indispensable for its success. The following are some examples:

- **Change management:** this is a critical element of any project which drives, manages and makes acceptable new processes, new technologies, new structures and new values. It is a series of activities that allows an organisation and its employees to move from the current situation to the desired situation.
- **Transparency management:** transparency is defined as the degree to which citizens have access to the strategies and fiscal and budgetary decisions of the Government, and to their results. We mean by this, easy and rapid access to reliable and comprehensive information, timely, easy to understand and in line with the intentions of budgetary policy, public sector accounts and forecasts.¹
- **Management of participation:** good practice in terms of public participation requires that transparency be accompanied by significant opportunities for civil society and citizens to actively participate in decision making and budget monitoring, as well as a strong, independent and institutionalised oversight.²
- **Management of a communication strategy:** one always underestimates the importance of good communication. The more stakeholders are provided with information, the happier they will be. They will become more involved and will contribute to a successful outcome. The whys and the wherefores should be clearly explained.

What is more, important questions need to be considered, such as:

- What are the tangible benefits of implementing programme budgets?
- Do we have greater understanding of Government action and especially of the anticipated outcomes?
- If we consult the Ministry of Health programme budget can one determine whether Programme 2: Disease Prevention and Control, has been effective?
- The Volume 1: Forecasts of the programme budget document is almost 500 pages long. Is it really useful?
- Is the programme budget used to redeploy resources to priority programmes?
- If results are not achieved, are there consequences?

There is a gap between political desires and the technicians tasked with drawing up the programme budget. The benefits that were forecast in the early 2000s have still not materialised. Efficient implementation is impossible to attain without ensuring that all management levels, all stakeholders including intermediary management, find a role and participate fully and actively in the process. **The authorities should devote a substantial effort to making the programme budget an “indispensable tool” for management and decision making in public policy.**

1 CABRI, Fiscal Transparency and Participation in Africa: A Status Report, Alta Fölscher and Emilie Gay, October 2012, p. 4

2 CABRI, Fiscal Transparency and Participation in Tunisia, Current Status and Priorities for Reform, October 2014, p. 12

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Interviews

Structured interviews were held with officials from the following institutions:

- The Ministry of Economy and Finance
 - Office of the Deputy Minister for Budget
 - General Directorate of the Budget
 - Planning and Statistics Units
- The Ministry of Health
- The Ministry of Education
- The Support Unit for Fiscal Reform (CARFIP)
- The Office of the Auditor General
- The Institutional Development Commission (CDI)
- The Ministry of Livestock and Fisheries
- The African Development Bank (AfDB)

Annex 1: Standard format for a programme budget

For each department or institution

1. Mission
2. Overall objectives
3. Presentation of programme structures

For each programme

Volume I: Forecasts n+1, n+2 and n+3

- Programme N°... : Title
 - List of departments, directorates and projects that comprise the programme
 - Description
 - Specific objectives

Anticipated outcomes n+1

Indicators n+1

Relevant activities n+1

Relevant activities n+2

Relevant activities n+3

Volume II: Achievements n-1

- Programme N°... : Title

Appraisal of the objectives

Anticipated outcomes n-1

Outcomes obtained n-1

Indicators n-1

Updating of indicators

Annex 2: Budget timetable: preparation of the Budget Law

The process of drafting the Budget Law or the national Budget comprises several activities which occur throughout the year.

PHASES	ACTIVITIES	TIMETABLE
Budgetary framework	Budgetary framework that leads to the overall budget or expenditure ceilings per Ministry. Definition of expenditure ceilings per Ministry and institution. Notification by Minister of Finance to his counterparts of expenditure ceilings (dispatch of budget framework letter).	April May
Preparation	Preparation of expenditure requests or preliminary draft budgets by the sectoral Ministries. Internal consideration of programme requests.	June
Technical revisions	Consideration of these requests by the Ministry of Finance and budgetary adjudication.	July-August
Official and near-final adjudication Adoption by the Council of Ministers	Political adjudication driven by the Prime Minister between the sectoral Ministers and the Minister of Finance. Final adjudication.	July-August September
Vote	Tabling of the Bill and adoption by Parliament.	October-December

Annex 3: Roadmap for Mali for implementing the 2016 programme budget

ROADMAP ACTION PLAN FOR IMPLEMENTING THE 2016 PROGRAMME BUDGET

OBJECTIVES	INDICATORS	ACTIVITIES	TASKS	COSTS				
				2013	2014	2015	2016	2017
Effective implementation of results-based budgeting from the budget.	1.1 The 2016 Budget Law presented in programme mode.	1.1.1 Review of the State's budget classification system.	1.1.1.1 Inventory of texts establishing departments.					
			1.1.1.2 Codification of departments by the commission.	15				
			1.1.1.3 Finalisation of the decree on the codification of budget classification.					
		1.1.2 Adaptation of information systems.	1.1.2.1 Diagnostic study of the information systems.	X				
			1.1.2.2 Adaptation of the information systems.	10				
		1.1.3 Improvement in the performance frameworks of programmes.	1.1.3.1 Definition of a standard performance framework for the "general administration" programme.		6			
			1.1.3.2 Breakdown of programmes into sub-programmes.		10			
			1.1.3.1 Government seminar to present the breakdown of public policies into programmes.		20			
		1.1.4 Interministerial mobilisation is essential to create the necessary momentum for the reform.	1.1.3.2 High level interministerial workshop to present the conclusions of the Government seminar (head office directors, oversight departments).		20			
			1.1.4. Raising awareness in Members of Parliament and capacity building.		20			

OBJECTIVES	INDICATORS	ACTIVITIES	TASKS	COSTS				
				2013	2014	2015	2016	2017
		1.1.5. Appointment of programme managers and capacity building targeting them.	1.1.5.1 Seminar to consider the criteria for the appointment of programme managers. 1.1.5.2 Approval of criteria for the appointment of programme managers. 1.1.5.3 Circular from the Prime Minister or the Minister of Finance appointing programme managers. 1.1.5.4 Training of the programme managers.		10			
		1.1.6 Drawing up of a blank budget in programme mode.	1.1.6.1 Checking the consistency of the budget classification. 1.1.6.2 Testing the consistency of the capacities of the computer tools.		15			
			1.2.1.1 Definition of the evaluation criteria of preliminary draft budgets. 1.2.1.2 Training budget managers on the rigorous evaluation of preliminary draft budgets. 1.2.1.3 Training programme managers and DFM (financial and material directorate) and CPS personnel on the process for drawing up a zero-based budget. 1.2.1.4 Pursuing the improvement of the performance framework of programmes. 1.2.1.5 Training Parliamentary managers on the voting procedures of the budget in programme mode. 1.2.1.6 Study on reviewing budget implementation procedures in order to adapt them to programme budgets. 1.2.1.7 Gradual devolvement of the scheduling. 1.2.1.8 Implementation of the fungibility of the budget appropriations.			12		
	1.2 Programme budgets effective in 2017.						12	12
							30	30
					X	X	X	X
							50	50
						30		
								X
								X
TOTAL COST OF THE ACTION PLAN					25	191	104	92

