Revue Internationale de la Recherche Scientifique et de l'Innovation (Revue-IRSI)
ISSN: 2960-2823
Vol. 3, No. 6, Novembre 2025

# Transparency and Accountability in the Extractive Sector: Assessing the impact of EITI on mining governance in Mali

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**Abstract:** The Extractive Industries Transparency Initiative (EITI), launched in 2002, aims to translate natural resource transparency into accountable governance. While widely adopted across resource-rich nations, its capacity to generate substantive governance reform remains a subject of intense academic and policy debate [1]. This article critically interrogates this persistent gap between transparency and accountability through the case of Mali, a long-standing EITI member since 2007 [1] and one of Africa's largest gold producers. Using a mixed-methods approach that triangulates EITI validation data, international governance indices, and a structured comparison with Ghana, Burkina Faso, and the Democratic Republic of Congo (DRC), this study reveals a profound paradox. Mali has achieved notable gains in formal transparency, particularly in mandatory contract disclosure driven by sustained civil society advocacy [2] . However, this progress is strategically decoupled from substantive accountability; Mali continues to exhibit poor governance performance on international indicators [3], and public perceptions of corruption have deteriorated despite years of EITI compliance [4]. The comparative analysis reveals that the EITI's effectiveness is contingent on pre-existing political will, institutional capacity, and a stable enabling environment factor critically weak in Mali. The article concludes that the EITI should be understood less as a direct driver of reform and more as a powerful diagnostic tool that exposes the underlying political and institutional pathologies constraining good governance in resource-rich states. Policy recommendations focus on strengthening institutional linkages, improving data accessibility, and integrating EITI into broader anti-corruption reforms.

**Keywords**: EITI; mining governance; transparency; accountability; Mali.

**Digital Object Identifier (DOI)**: https://doi.org/10.5281/zenodo.**17512545**

## 1 Introduction

For many developing nations, the presence of vast mineral wealth presents a profound developmental paradox [5]. The extractive sector holds the potential to finance public services, drive infrastructure development, and catalyze broad-based economic growth [6]. However, this potential is frequently unrealized, giving rise to the phenomenon known as the 'Natural Resource Curse', where resource abundance correlates with poor economic performance, conflict, and authoritarianism [7]. This paradox is fundamentally a problem of governance failure [8]. Systemic corruption, weak accountability structures, and institutional fragility often transform potential national assets into sources of illicit enrichment for political elites, thereby exacerbating inequality and fueling social instability [3].

Mali, Africa's third-largest gold producer, serves as a stark illustration of this dilemma. Its industrial mining sector is the engine of the national economy, accounting for approximately 9.2% of the country's Gross Domestic Product (GDP) and a staggering 79% of its exports [9]. Yet, this immense mineral wealth coexists with profound poverty, chronic political instability, and deteriorating governance indicators [4]. This stark disconnect between resource endowment and development outcomes underscores the critical role of governance in determining whether mineral resources become a blessing or a curse.

In response to these pervasive governance challenges, the Extractive Industries Transparency Initiative [10] was launched in 2002 as a global, multi-stakeholder governance mechanism [10]. Its core logic, rooted in liberal transparency theory, posits that transparency is an essential precondition for accountability [6]. By requiring extractive companies to publish what they pay to governments and obligating governments to disclose what they receive, the EITI aims to create an informed public capable of holding decision-makers accountable for the management of resource revenues. The initiative has evolved significantly from its initial focus on reconciling revenue flows. The current EITI Standard encompasses a much broader set of requirements covering the entire extractive value chain, including the mandatory disclosure of contracts and licenses, the identification of corporate beneficial owners, and transparency in the operations of state-owned enterprises (SOEs) [11]. This evolution reflects a growing international consensus that meaningful reform requires a holistic approach to transparency.

Despite its widespread adoption and normative success, a central question regarding the EITI's effectiveness persists: does the disclosure of information automatically lead to improved governance and tangible development outcomes? [12]. A growing body of empirical and case-study evidence suggests that a significant implementation gap often exists between formal transparency, the act of publishing data and substantive accountability, which is the ability to use that data to hold powerful actors responsible for their actions [13]. The mere availability of data does not guarantee its use, nor does it ensure that state institutions possess the capacity or the political will to act upon it.

This article critically examines the factors that mediate the relationship between transparency and accountability, utilizing the case of Mali to investigate why over a decade of participation in a global transparency standard has failed to yield demonstrably improved governance outcomes. We argue that Mali's experience exemplifies a phenomenon of **'strategic decoupling,'** where targeted transparency gains, often driven by civil society, occur but remain disconnected from the state's broader, deteriorating governance trajectory. This decoupling reveals that civil society's agency, while crucial, is ultimately constrained by the state's limited absorptive capacity and a fundamental lack of political will for systemic reform.

This study pursues three primary objectives:

1. To critically assess the paradoxical impact of EITI implementation in Mali's mining sector, analyzing both its successes in formal disclosure and its failures to foster substantive accountability.
2. To identify the political, institutional, and environmental factors that explain the implementation gaps and persistent governance challenges in Mali.
3. To contextualize Mali's experience through a structured comparative analysis with Ghana, Burkina Faso, and the Democratic Republic of Congo (DRC), thereby distilling the necessary conditions for EITI to translate transparency into accountability.

## 2 Theoretical and conceptual foundations of resource governance

### 2.1 The Resource Curse and Its Political Economy

The academic discourse on the challenges of resource-rich economies is dominated by the interrelated concepts of the 'resource curse' and 'Dutch disease'. The term 'Dutch disease', originating from the de-industrialization of the Netherlands following the discovery of North Sea gas in the 1970s, describes a specific economic mechanism [14]. A natural resource boom leads to a real appreciation of the country's exchange rate, which makes other tradable sectors like manufacturing and agriculture less competitive on international markets, causing them to contract (World Bank, 20).

While Dutch disease describes a structural economic shift, the 'resource curse' represents a broader and more insidious political economy phenomenon. Coined by Auty (1993) and empirically established in the seminal work of Sachs and Warner (1995), it seeks to explain why many resource-rich developing countries have experienced weaker economic growth, less democracy, and worse development outcomes than their resource-poor counterparts. The curse operates through several channels, including the high volatility of international commodity prices which complicates fiscal planning, but the most critical channel is the detrimental impact of resource rents on political institutions [7] . Large, unearned resource revenues can foster rent-seeking behavior, entrench autocratic and corrupt political elites, and weaken state accountability by reducing the need for broad-based taxation, as leaders can finance their rule through resource rents.

### 2.2 The EITI effectiveness debate: Achievements and Criticisms

The EITI was conceived as a direct policy response to the governance-related aspects of the resource curse. The debate over its effectiveness is robust and can be organized around its institutional, operational, and developmental goals. The initiative has been most successful in achieving its institutional goals; it has become a globally recognized brand, has been instrumental in diffusing the norm of transparency in the extractive sector, and has established its multi-stakeholder group (MSG) model as a standard for governance initiatives [13]. It has also demonstrated fair success in its operational goals, such as setting detailed standards for auditing and reporting and ensuring the formal participation of civil society in national MSGs.

However, a significant evidence gap remains regarding EITI's impact on its ultimate developmental goals: reducing corruption, improving governance, and fostering sustainable development [13]. Numerous empirical studies have found mixed or no statistically significant effect of EITI membership on countries' corruption scores [15]. Criticisms of the initiative are multifaceted. Some scholars point to its voluntary, "soft law" nature, which may allow countries to join for signaling purposes to improve their investment climate without a genuine commitment to reform [16]. Others note that the EITI process can become a highly technical, national-level exercise that is disconnected from the information needs and priorities of local communities directly affected by extraction. [15]

This raises a crucial theoretical question: is the EITI's information-centric model sufficient to alter the deep-seated political and economic incentive structures that drive the resource curse? The very theories that diagnose the resource curse as a problem of power, rent-seeking, and institutional capture suggest a potential mismatch with a solution primarily focused on information disclosure. This analytical tension helps explain the persistent gap between EITI's procedural successes and its limited substantive impact on governance in many contexts.

### 2.3 Defining the Core Concepts: From Transparency to Governance and Accountability

To assess the EITI's impact, it is essential to clarify the core concepts of transparency, accountability, and governance. These terms are interconnected and form a causal chain that underpins the logic of initiatives like the EITI.

- ***Transparency*** is the foundational element, defined as the availability of reliable and timely information that allows stakeholders to measure the performance of authorities and guard against the misuse of power [10]. In the extractive industries context, this requires disclosure across the entire value chain, from legal frameworks to contract terms, revenue flows, and expenditure management.
- ***Accountability*** is the intended outcome. It is the obligation of public officials and corporate actors to accept responsibility for their actions [12]. It is the mechanism through which an informed public, civil society, and other oversight bodies can use disclosed information to scrutinize decisions, demand justification, and impose consequences for poor performance or corruption. Revenue transparency is therefore considered essential for public accountability.
- ***Governance*** is the overarching framework within which transparency and accountability operate. The World Bank defines it as the capacity of a government to effectively formulate and implement sound policies, combined with the respect of citizens and the state for the institutions that govern their interactions. Good resource governance is therefore a system where decisions are made transparently, are subject to public scrutiny, and where decision-makers are held accountable for outcomes [8].

## 3 Analytical framework and methodology

This study employs a mixed-method research design to provide a nuanced and comprehensive assessment of the EITI's impact. This approach integrates the qualitative depth of case study analysis with the interpretation of quantitative governance indicators. A purely quantitative approach risks overlooking the complex political dynamics that shape governance outcomes, while a strictly qualitative approach may lack external comparability. By integrating both, this study aims to explore the causal mechanisms or their absence that link EITI implementation to tangible improvements in mining governance.

The analysis draws on a diverse corpus of primary and secondary data sources:

- *EITI Country Reports and Validation Documents:* Official EITI reports and validation assessments for Mali (EITI, 2022; EITI, 2023), Ghana (EITI, 2023), Burkina Faso (EITI, 2018), and the DRC (EITI, 2023) form the primary evidence base, providing detailed information on compliance levels, revenue data, and identified weaknesses.
- *Government and Sector Data:* Official publications on the mining sector's contribution to national budgets and exports establish the economic context (World Bank, 2019), complemented by analysis of legislative changes like Mali's 2023 Mining Code.
- *Secondary Governance Datasets*: We utilize several internationally recognized datasets for objective and comparative measurement:
    - Natural Resource Governance Index (NRGI): Provides a detailed assessment of governance across the extractive value chain, with specific scores for 'value realization', 'revenue management', and the 'enabling environment'. The 'enabling environment' component is particularly valuable as it measures broader governance factors like rule of law and control of corruption.
    - Transparency International Corruption Perceptions Index (CPI): Offers a standardized, cross-country measure of perceived levels of public sector corruption [17].
    - Afrobarometer Surveys: Provide invaluable ground-level insights into citizens' direct experiences and perceptions of corruption and government performance [4]
- *Civil Society and Academic Reports*: Critical analyses from civil society organizations, particularly the Publish What You Pay (PWYP) coalition [18], and scholarly articles provide essential context and critical perspectives on the EITI process [2].

The assessment of EITI's impact is structured around a three-dimensional analytical framework:

1. *Transparency Outcomes:* Evaluates the extent and quality of data disclosure achieved, including the comprehensiveness of revenue reporting, publication of mining contracts, and progress on beneficial ownership disclosure.
2. *Multi-Stakeholder Engagement:* Assesses the effectiveness of the national MSG as a platform for genuine dialogue and reform, examining the balance of power and the actual influence of civil society.
3. *Linkages to Institutional Reform:* Measures the ultimate impact by assessing whether EITI processes are integrated into broader governance reforms, including public financial management systems, legal frameworks, and national anti-corruption strategies. This dimension seeks to answer whether EITI operates as an isolated reporting exercise or as a catalyst for systemic change.

## 4. Findings

The Mali's long history with the EITI presents a compelling paradox. Despite being an implementing country since 2007 (EITI, 2023c), its performance on key governance indicators remains deeply concerning. This section analyzes the dual reality of EITI in Mali: the achievement of significant formal transparency gains, primarily driven by a capable civil society, set against a backdrop of persistent and systemic governance deficits. The quantitative data immediately establishes the central challenge: years of formal participation in a global transparency initiative have not correlated with improved governance outcomes.

**Table 1: Mali Resource Governance Indicators**

| Indicator | Source | Score / Rank / Value | Year(s) | Key Findings |
|---|---|---|---|---|
| EITI Overall Validation Score | EITI Board | 65.5 / 100 ('Fairly Low') | 2022 | Fails to meet a moderate threshold for compliance, indicating significant implementation gaps. |
| Resource Governance Index (RGI) | NRGI | 53 / 100 ('Weak') | 2017 | Overall governance of the mining sector is weak, underperforming global and regional peers. |

| Indicator | Source | Score / Rank / Value | Year(s) | Key Findings |
|---|---|---|---|---|
| RGI - Enabling Environment Subcomponent | NRGI | 42 / 100 ('Poor') | 2017 | The foundational governance environment (rule of law, political stability, and corruption control) is impoverished. |
| Corruption Perceptions Index (CPI) | Transparency International | 27 / 100 (Rank: 135 / 180) | 2024 | Perceptions of public sector corruption are incredibly high and have worsened in recent years. |
| Public Perception of Increased Corruption | Afrobarometer | 74% of citizens believe corruption has increased | 2020 | An overwhelming majority of the population perceives a rapid rise in corruption. |

The data presented in Table 1 immediately establishes the central challenge in the Malian context. Years of formal participation in a global transparency initiative have not correlated with improved governance outcomes. In fact, on several key metrics, the situation has deteriorated. This quantitative snapshot frames the critical question that the following analysis seeks to answer: why has EITI's impact been so limited?

**4.1 A Victory for Formal Transparency: The Civil Society-Led push for contract disclosure**

The most significant and tangible success of EITI implementation in Mali lies in its role as a catalyst for civil society advocacy, culminating in a landmark victory for contract transparency [19]. The national coalition of Publish What You Pay [18], an active and influential member of the Malian EITI MSG since its launch in 2008, has been at the forefront of this effort. [18]

Leveraging the evolving requirements of the international EITI Standard, which made contract disclosure mandatory for all implementing countries from January 2021, PWYP Mali mounted a sustained and strategic advocacy campaign [2]. The coalition published a detailed report and legal analysis demonstrating that there were no legal impediments under Malian law to the complete publication of mining contracts, a move that effectively neutralized potential opposition from both government and industry stakeholders. This evidence-based advocacy, conducted through the formal channel of the EITI MSG, proved decisive. In December 2021, the MSG validated a publication plan that made the disclosure of all ongoing exploration and exploitation contracts mandatory a significant step forward from the previous ad-hoc publication of only a handful of agreements [2]. This achievement demonstrates that the EITI platform, when utilized by a well-organized and persistent civil society, can empower local actors to achieve concrete transparency wins and transform previously opaque aspects of resource governance into matters of public record [19].

**4.2 Persistent Governance Deficits: Why Transparency Has Not Equated to Accountability**

Despite the notable success in contract disclosure, the broader impact of EITI on governance in Mali has been severely limited. The initiative's own quality assurance mechanism, the Validation process, paints a bleak picture. In its 2022 Validation, the EITI Board assigned Mali a 'fairly low' overall score of 65.5 out of 100, highlighting significant shortcomings across all areas of implementation [20]. The Board expressed "significant concern at the increasing constraints in the environment for civil society participation" and noted a clear lack of systematic follow-up on EITI recommendations by government entities [20]. Furthermore, it criticized the failure of Mali EITI to use its platform to tackle critical issues of public interest, such as the governance of artisanal and small-scale mining (ASM), the management of environmental impacts, and the links between mining and violent conflict [21]. A targeted assessment in 2023 showed some progress on government engagement, but left crucial areas like contract allocations and civil society engagement only 'partly' or 'mostly' met [22].

External governance indicators strongly corroborate these internal assessments. The 2017 Natural Resource Governance Index (RGI) rated Mali's mining sector governance as 'weak' (53/100) and its foundational 'enabling environment' which measures rule of law, government effectiveness, and control of corruption as 'poor' (42/100).

This highlights deep-seated institutional weaknesses that a transparency initiative alone cannot address [23]. Indeed, public perceptions of corruption have worsened dramatically. An Afrobarometer survey in 2020 found that 74% of Malians believed corruption had increased in the preceding year, a sharp rise from 31% in 2014 [4]. This is reflected in Mali's consistently low score on Transparency International's CPI [3]. Some academic research has even suggested that corruption in Mali may have increased following EITI implementation, a finding that, at a minimum, challenges any assumption of a positive impact.

Ultimately, the increased transparency of revenue flows has not yielded tangible benefits at the local level. EITI data itself confirms that almost all mining revenues flow to the central government, with very little fiscal devolution to mining regions. A 2020 study commissioned by ITIE Mali on the traceability of subnational revenues highlighted significant discrepancies in allocations and their negative impact on local development, indicating that even when funds are earmarked for local communities, they often fail to arrive or be used effectively.

This body of evidence points to the phenomenon of 'strategic decoupling' in the Malian case. A capable and strategic civil society, using the EITI platform, can achieve a targeted victory in the domain of information provision (i.e., contract disclosure). However, this victory becomes decoupled from the state's overall governance trajectory, which continues to decline. The reason for this decoupling is that civil society's agency, while critical, is ultimately constrained by the state's absorptive capacity and political will. Publishing a contract is a discrete, achievable goal. Using that contract to hold a powerful ministry or a politically connected company accountable for its obligations requires a functioning and independent judiciary, effective regulatory oversight, and a political leadership that is not captured by the very interests it is supposed to regulate. These are the elements of the 'enabling environment' that are profoundly weak in Mali. Civil society can successfully force the door of transparency open, but it cannot compel a weak or unwilling state to walk through it and enforce the rules.

## 5 Discussion

The Malian experience is not an anomaly; it reflects broader patterns and challenges in EITI implementation across Africa [5]. By comparing Mali with Ghana, Burkina Faso, and the DRC, it is possible to identify the contextual factors that determine whether EITI remains a standalone transparency exercise or becomes a genuine tool for governance reform. This comparative analysis allows us to reframe the EITI's primary value not as a universal panacea, but as a powerful diagnostic tool that reveals the specific nature of a country's underlying political and institutional pathologies.

**Table 2: EITI Implementation Scorecard: A Comparative Overview**

| Country | EITI Status / Score | Key successes | Key Challenges / Limitations | Implied condition for effectiveness |
|---|---|---|---|---|
| **Mali** | Relatively Low (65.5) | Civil society-led victory on mandatory contract disclosure. | Weak state institutions, political instability, pervasive corruption, and limited local impact. | State capacity and political will to act on disclosed information. |
| **Ghana** | Moderate (82.5) | EITI recommendations led to tangible fiscal reforms and increased government revenue ($714M). | Gaps remain in SOE transparency and comprehensive contract disclosure. | Functional state institutions that can absorb and act on reforms. |

| Country | EITI Status / Score | Key successes | Key Challenges / Limitations | Implied condition for effectiveness |
|---|---|---|---|---|
| **Burkina Faso** | Moderate (75.5) | Established as a platform for dialogue, progress on contract publication. | Extreme state fragility; inability to govern vast informal ASM sector; massive illicit financial flows. | A baseline of state authority and control over territory. |
| **Democratic Republic of Congo (DRC)** | High (85.5) | High technical compliance; EITI contributed to transparency provisions in the 2018 Mining Code. | Deep-seated corruption; 'failing' revenue management (RGI); weak SOE oversight. | Genuine political will beyond performative compliance. |

### 5.1 Ghana: The 'Institutional Linkage' Model

Ghana represents a case where the EITI has been comparatively more effective because its processes are better linked to functional state institutions. With a 'moderate' EITI score of 82.5, Ghana has utilized its national platform [16] not merely for reporting, but as a tool for policy analysis and reform (EITI, 2023b). Recommendations from GHEITI reports have directly informed substantive fiscal reforms, such as increasing ground rent collection and harmonizing royalty rates. These reforms are estimated to have generated an additional USD 714 million in government revenue between 2004 and 2018, demonstrating a tangible return on transparency. While significant challenges remain, particularly concerning the transparency of SOEs and full contract disclosure [16], the Ghanaian case suggests that where a baseline of institutional capacity and political responsiveness exists, the EITI can serve as a valuable catalyst for incremental governance improvements. In Ghana, the EITI diagnostic on low revenue collection led to fiscal reform because the institutional pathway for such reform existed and was utilized.

### 5.2 Burkina Faso: The 'State Fragility' Model

The experience of Burkina Faso starkly illustrates the profound limits of a transparency initiative in a context of acute state fragility and widespread insecurity. Despite achieving a 'moderate' EITI score of 75.5 [24], the formal EITI process is largely unable to address the country's most pressing governance challenge: the vast, informal artisanal and small-scale mining (ASM) sector. This sector is a significant source of illicit financial flows, estimated at USD 4.93 billion over a decade, and is deeply entangled with armed groups and terrorist financing [24]. EITI's focus on the formal, industrial mining sector means it has little purchase on the parts of the country where state authority has effectively collapsed. The case of Burkina Faso demonstrates that the EITI model presupposes a functioning state with a monopoly on violence and regulatory control over its territory conditions that do not hold in significant parts of the country. Here, EITI's limited scope serves to diagnose the collapse of state authority as the primary governance challenge.

### 5.3 DRC: The 'Façade of Compliance' Model

The Democratic Republic of Congo presents the most profound paradox and a cautionary tale for the EITI. The country boasts a 'high' EITI validation score of 85.5, indicating strong technical compliance with the EITI Standard [12]. EITI has indeed contributed to greater data disclosure and helped shape transparency provisions in the country's 2018 Mining Code. However, this high score coexists with what the NRGI describes as 'failing' revenue management and some of the world's most severe challenges of corruption, weak governance, and unaccountable SOEs [25]. The EITI Board itself has noted that, despite years of EITI implementation, "corruption and mismanagement of funds in the extractive sector persist" [26]. The DRC case raises critical questions about the EITI validation process, suggesting that a state can achieve a high degree of procedural compliance while the underlying political economy of state capture and resource predation remains fundamentally unchanged. It highlights the grave risk of the EITI creating a 'façade of compliance' that can lend international legitimacy and a veneer of reform without delivering any substantive change in governance outcomes. In the DRC, the stark contrast between a high EITI score and failing governance indicators diagnoses a system of performative compliance.

### 5.4 Synthesis: Necessary Conditions for Effectiveness

The synthesis of these four country cases reinforces the central argument of this article: data disclosure is a necessary, but profoundly insufficient, condition for achieving accountability. The gap between transparency and accountability can only be crossed when critical mediating factors are present. Drawing from this comparative analysis, four key conditions emerge as essential for EITI to be effective:

1. *Genuine Political Will:* There must be a commitment from political elites to reform that goes beyond the performative desire to signal compliance to international partners. This is demonstrated by the active use of EITI data in policy-making and a willingness to investigate and sanction wrongdoing.
2. *Sufficient Institutional Capacity:* The state must possess a set of capable, resourced, and reasonably independent institutions including a functional judiciary, a supreme audit institution, and effective regulators that can analyze, verify, and act upon the information that EITI discloses (World Bank, 2024).
3. *A Vibrant and Unconstrained Civil Society:* An active, informed, and well-resourced civil society is indispensable for analyzing complex data, disseminating findings to the public, advocating for specific reforms, and maintaining pressure on both government and industry. Crucially, this requires an enabling environment where civil society can operate without fear of repression. [22]
4. *Effective Enforcement Mechanisms:* For accountability to be credible, there must be consequences for non-compliance and corruption, requiring robust legal frameworks that can impose meaningful sanctions on companies and public officials who violate the rules.

## 6 Policy recommendations

Moving forward, efforts to enhance the impact of EITI in Mali and similar contexts must focus on bridging the critical gap between transparency and accountability. This requires moving beyond a focus on data publication alone and toward a more integrated approach to governance reform.

1. *Strengthen Institutional Linkages and Legal Mandates:* The EITI process must be embedded within national governance systems rather than operating as a parallel, donor-driven initiative. Recommendations from EITI reports should be formally and mandatorily integrated into the national budget process and public financial management (PFM) reform action plans. The recent adoption of Mali's 2023 Mining Code, which increases state participation, provides a critical opportunity to anchor EITI disclosure and oversight mechanisms directly into the new legal framework [27].
2. *Enhance Data Accessibility and Dissemination to Citizens:* To foster genuine public debate, information must not only be available but also accessible, comprehensible, and relevant to citizens [28]. This requires moving beyond the publication of lengthy, technical PDF reports. ITIE Mali, with support from development partners, should invest in creating user-friendly online data portals and dashboards that allow for easy analysis and visualization of revenue data. Furthermore, direct partnerships should be established with local civil society organizations and community radio stations to translate complex data into locally relevant information that empowers communities to monitor revenue flows and demand accountability. The work of PWYP Mali in training local communities to analyze mining contracts serves as an excellent model for this kind of grassroots capacity building [19].
3. *Link EITI to Broader Anti-Corruption and Oversight Reforms:* Discrepancies and red flags identified in EITI reports must have institutional consequences. Formal protocols should be established whereby significant discrepancies automatically trigger investigations by Mali's Office of the Auditor General and its anti-corruption agencies. This requires strengthening the institutional linkages between the EITI MSG and these oversight bodies, ensuring they have the legal mandate, technical capacity, and political independence to use EITI data as a basis for formal audits and prosecutions.

4. *Shift International Monitoring from Process to Outcomes:* The international EITI Board and the development partners that support the initiative should place greater emphasis on the outcomes of transparency, not merely the process of disclosure [23]. Validation assessments should place greater weight on evidence of EITI data being used to effect policy change and hold actors accountable. For countries like Mali that demonstrate a persistent and widening gap between transparency and accountability, development partners should consider making progress on key governance reforms a condition for continued financial and technical support to the sector, thereby creating more substantial incentives for genuine change.

## 7 Conclusion

This analysis has demonstrated that the Extractive Industries Transparency Initiative has had a dual and paradoxical impact on mining governance in Mali. On one hand, the EITI has played a crucial role in promoting formal transparency. It has created a unique multi-stakeholder platform that empowered a capable and strategic civil society coalition to achieve a landmark victory in making the publication of all mining contracts mandatory[2]. This represents a tangible and significant step toward a more open extractive sector.

On the other hand, this progress in transparency has been largely decoupled from substantive improvements in accountability and overall governance. Mali's performance on both internal EITI validation metrics [22] and external governance indicators remains poor and, in some cases, has deteriorated [4]. The availability of more data has not translated into reduced corruption, better management of revenues at the local level, or a more stable and effective state. This gap is explained by deep-seated institutional fragility, chronic political instability, and a lack of political will to translate disclosed information into concrete action and reform. The Malian case, when contextualized alongside the experiences of Ghana, Burkina Faso, and the DRC, highlights that the effectiveness of the EITI is fundamentally contingent on the political and institutional context in which it operates.

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