

# Mali's Decree No. 2026-0152/PT-RM of 13 March 2026

Mali's government adopted Decree No. 2026-0152/PT-RM of 13 March 2026 (the Decree), which imposes a ten percent levy on the financial resources of associations and foundations intended for “economic, social, environmental, and cultural development,” as well as other oversight measures. Below, we highlight seven key concerns with the Decree and a related implementing Decision<sup>1</sup> issued by the Ministry of Territorial Administration and Decentralization in May 2026.<sup>2</sup>

## 1. The Decree imposes a ten percent levy on certain financial resources of associations and foundations

The Decree applies a ten percent levy to the financial resources of an association or foundation that are “intended for economic, social, environmental, and cultural development.” Associations and foundations shall provide for these contributions in their budgets and action plans. The levy is intended to “cover the costs of monitoring and oversight” of associations and foundations. This will create a significant financial burden for many associations and foundations and in practice increase the cost of implementing development projects in Mali, reducing aid effectiveness.

## 2. There are limited exemptions to the levy

The implementing Decision exempts the below categories from the ten percent levy:<sup>3</sup>

- ordinary associations operating on their own funds and receiving no grants or subsidies;

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<sup>1</sup> In May 2026, Mali's Ministry of Territorial Administration and Decentralization issued Decision No. 2026-000223/MATD-SG of 7 May 2026 (the Decision), which addresses the technical and financial oversight of associations and foundations that are subject to the ten percent levy.

<sup>2</sup> ICNL used unofficial translations of the Decree and implementing Decision, based on the official French versions.

<sup>3</sup> The Decision (Article 3) also states that the following categories are explicitly subject to the ten percent levy: (1) ordinary associations financed by aid or support funds; (2) associations that have signed framework agreements with the State; (3) recognized public utility associations; (4) foreign associations; (5) national and foreign foundations; (6) recognized public utility foundations; and (7) any association or foundation receiving funding or grants from the State, local authorities, or public or private bodies allocating resources in the form of aid or support for development activities.

- projects for which a request for a no-objection opinion was received by the Ministry before the Decree entered into force; and
- financial resources intended to provide aid and support to vulnerable populations in response to crises such as famine, drought and other disasters, including epidemics or other diseases, for humanitarian assistance purposes.

These exemptions could ease the impact of the levy in some circumstances, including for associations and foundations serving “vulnerable populations” in the listed humanitarian crises. However, the practical scope of this exemption is unclear because the Decision does not provide operational details about how the exemption will work or define key terms such as “vulnerable populations.” Further, the exemption will not cover associations and foundations undertaking public interest activities not listed in the Decision, such as human rights and environmental groups.

### 3. Prior government approval of funding

The Decree states that “any financial support or subsidy granted to an association or foundation must obtain a no-objection opinion from the Ministry of Territorial Administration.” Further, “any financial support or subsidy from one association or foundation to another association or foundation” must also obtain a no-objection opinion from the Ministry.

This appears to provide the authorities with wide discretion to determine which activities associations and foundations can undertake by withholding a no-objection opinion for funding to support these activities. This would constitute a serious infringement of civil society’s right to seek and receive financial resources as protected by international law and regional human rights standards.<sup>4</sup>

### 4. Government oversight and prior approval of activities

The Decree and the implementing Decision impose various layers of government oversight and control over the activities of associations and foundations:

- The development activities of associations and foundations are “mandatorily subject to approval, as applicable,” by Regional, Local and District Orientation,

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<sup>4</sup> See, e.g., African Commission on Human and Peoples’ Rights, *Guidelines on Freedom of Association and Assembly in Africa*, principle 38 (stating that “Associations shall be able to seek and receive funds from local private sources, the national state, foreign states, international organizations, transnational donors and other external entities. States shall not require associations to obtain authorization prior to receipt of funding”). Available: <https://achpr.au.int/en/special-mechanisms-reports/guidelines-freedom-association-and-assembly-africa>.

Coordination and Monitoring Committees for Development Actions (CROCSAD, CLOCSAD, CAOCSAD).<sup>5</sup>

- The activities of associations and foundations must fall within the framework of Mali’s decentralization legislation, and must be included in the economic, social, environmental, and cultural development programs and plans (PDESC) of the competent Territorial Communities.
- The activities of an association or foundation “must be consistent with the economic, social, environmental, and cultural development policy of the Republic of Mali and must be carried out in specific zones and areas of intervention according to procedures to be determined by mutual agreement with the relevant Territorial Communities, under the oversight of the State Representative.”

Under international and regional standards, “associations shall determine their purposes and activities freely.”<sup>6</sup> Requiring associations and foundations to obtain government approval for their activities and to align these activities with official policy contravenes this standard. In practice, these requirements could enable the authorities to restrict civil society activities deemed insufficiently aligned with official policy.

## 5. The Decree imposes intrusive and burdensome reporting obligations

Under the Decree, associations and foundations must:

- provide quarterly resource expenditure tables, and “specify the origin of funds when their accounts are credited”;
- provide quarterly activity reports using a template provided by the Ministry;
- provide purchase receipts for each activity carried out and reception reports certified by the State Representative in the relevant locality. The State Representative “must be duly informed before the activity is conducted.”

Further, the Decree states that “the Minister of Territorial Administration or the relevant services must be copied on correspondence from associations and foundations” when the correspondence is not expressly addressed to these bodies.

These requirements will create a significant administrative burden for associations and foundations, as well as the regulators who must review their reports. In other jurisdictions, for instance, submission of activity and financial reports on an annual

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<sup>5</sup> These decentralized administrative bodies were established by government decree. Their membership consists of government officials and civil society representatives.

<sup>6</sup> See African Commission on Human and Peoples’ Rights, Guidelines on Freedom of Association and Assembly in Africa, principle 23, available: <https://achpr.au.int/en/special-mechanisms-reports/guidelines-freedom-association-and-assembly-africa>.

rather than a quarterly basis is sufficient to enable effective oversight. Further, the requirements to provide purchase receipts for activities and to copy government officials on correspondence are highly intrusive and could open the door to privacy violations of associations and foundations, as well as their donors and beneficiaries.

## 6. There is no possibility of appealing deregistration and other sanctions

The implementing Decision provides that sanctions for violations of the Decree may include: (1) a formal notice; (2) suspension; (3) termination in the case of a framework agreement; (4) withdrawal of registration certificate for ordinary associations; or (5) prohibition from operating for foreign associations or foundations. Sanctions will be imposed by decision of the Minister of Territorial Administration upon recommendation of the Director General of Territorial Administration.

The lack of safeguards such as judicial process and appeal raises the risk of arbitrary enforcement and the unjustified deregistration of associations and foundations for alleged violations of the Decree.

## 7. The government may issue further regulations

The implementing Decision states that any further provisions necessary to implement the Decree shall be provided by regulation. Consequently, interested stakeholders should monitor additional operational requirements and procedures in any future regulations relating to the Decree.