

# Burkina Faso

## Open Budget Index 2006



## Open Budget Index Highlights

Burkina Faso scores 11 percent out of a possible 100 percent on the *Open Budget Index 2006*. The *Index* evaluates the quantity of information provided to citizens in the seven key budget documents that all governments should make public during the course of the budget year. Burkina Faso's performance indicates that the government provides citizens with **scant or no information** on the central government's budget and financial activities and that there is much room for improvement.

Public Availability of Key Budget Documents		
Budget Document	Availability	
Pre-Budget Statement		
Executive's Budget Proposal		
Citizens' Budget		
In-Year Reports		
Mid-Year Review		
Year-End Report		
Auditor's Report		
Available to the Public	Produced but for internal Use Only	Not Produced
		

The **executive's budget proposal** is one of the most important documents released during the budget year. Burkina Faso does not make its executive's budget proposal public prior to its adoption to by the legislature. As such, the government provides no information to the public, scoring 0 percent out of a possible 100 percent of the information needed to present the public with a comprehensive picture of the government's financial activity.

Governments should report to citizens regularly during the budget year on their spending, revenue collection and borrowing with **in-year reports**. Burkina Faso provides some information in its in-year reports; however it would greatly strengthen public accountability by increasing the comprehensiveness of the in-year reports as well as the **mid-year review**. This document provides the public with updates on what can be expected for the second half of the budget year. A **year-end report** by the executive is released in a timely manner, but lacks important information needed to facilitate comparisons between enacted levels and actual outcomes. Burkina Faso does not publish its **audit report** and does not provide any information on whether the audit report's recommendations are successfully implemented.

Citizens require both access to information, and opportunities during the budget's consideration to use that information, to ensure their informed participation in budget debates. Burkina Faso's score on the *Open Budget Index* suggests that the public's access to information has to be improved. The researcher also found that

opportunities for citizen participation could be increased. For example, the legislature does not hold public hearings on the budget in which the public can participate.

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