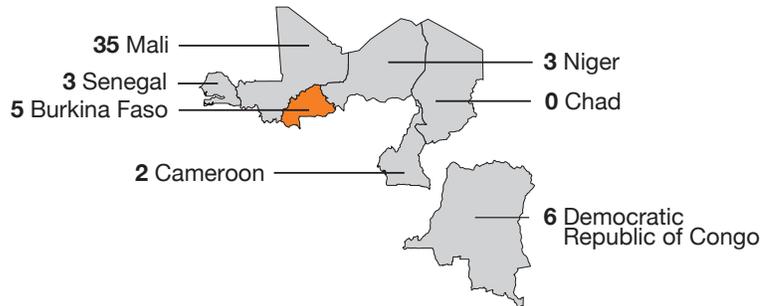
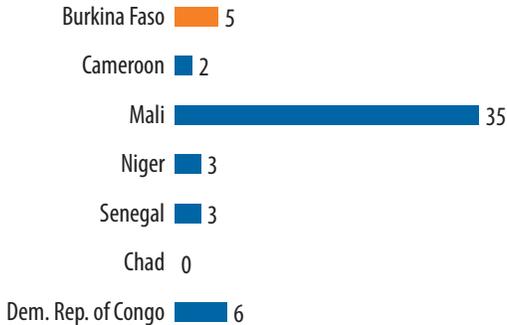




Overall score: 5 (Out of 100) Provides scant information to the public in its budget documents during the year.

How Does Burkina Faso Compare to Its Neighbors?



Key Findings

The scores for 92 questions from the Open Budget Survey (see text box) are used to compile objective scores and rankings of each country's relative transparency. These scores constitute the Open Budget Index (OBI).

Burkina Faso's OBI 2010 score is 5 out of 100, which shows that in the period surveyed the government provided the public with almost no information on central government's budget and financial activities. This made it virtually impossible for citizens to hold the government accountable for its management of the public's money.

By way of comparison, neighboring country Mali scores 35 on the OBI and the worldwide average is 42. There are indications, however, that Burkina Faso's score will improve in the future.

Information in Public Budget Documents

Adequacy & Availability of Eight Key Budget Documents

Document	Level of Information Grade*	Publication Status
Pre-Budget Statement	E	Produced, Not Published
Executive's Budget Proposal	E	Produced, Not Published
Enacted Budget	A	Published
Citizens Budget	E	Not Produced
In-Year Report	C	Published
Mid-Year Review	E	Produced, Not Published
Year-End Report	E	Produced, Not Published
Audit Report	E	Not Produced

* Grades for the comprehensiveness and accessibility of the information provided in each document are calculated from the average scores received on a subset of questions from the Open Budget Survey. An average score between 0-20 (scant information) is graded as E; 21-40 (minimal) is graded as D; 41-60 (some) is graded as C; 61-80 (significant) is graded as B; and 81-100 (extensive) is graded as A.

An **Executive's Budget Proposal** is the government's most important policy instrument. It presents how the government plans to raise revenues and where these funds will be allocated, thus transforming policy goals into action. In the period examined, Burkina Faso produced the budget proposal but did not make it available to the public.

A **Pre-Budget Statement** sets forth the broad parameters that will define the government's forthcoming budget. In the time period examined Burkina Faso produced a Pre-Budget Statement but it was only available to a small circle within the government and was not made public.

An **Enacted Budget** becomes a country's law and provides the baseline information for all budget analyses conducted during the budget year. In general terms, the Enacted Budget should provide the public with the data it can use to assess the government's stated policy priorities and hold it to account. Burkina Faso publishes a comprehensive Enacted Budget.

A **Citizens Budget** is a nontechnical presentation of a government's budget that is intended to enable the public — including those who are not familiar with public finance — to understand a government's plans. Burkina Faso does not produce a Citizens Budget.

In-Year Reports provide a snapshot of the budget's effects during the budget year. They allow for comparisons with the Enacted Budget figures and thus can facilitate adjustments. Burkina Faso publishes In-Year Reports that are fairly comprehensive, but some information, such as that on actual borrowing, is not included.

A **Mid-Year Review** provides a comprehensive overview of the budget's effects at the midpoint of a budget year and discusses any changes in economic assumptions that affect approved budget policies. Information in this report allows the government, legislature, and the public to identify whether or not subsequent adjustments related to revenues, expenditures, or borrowing should be made for the remainder of the budget year. In the time period examined, Burkina Faso produced a Mid-Year Review but did not make it public.

A **Year-End Report** compares the actual budget execution to the Enacted Budget. Year-End Reports can inform policymakers on tax policies, debt requirements, and major expenditure priorities, facilitating adjustments for upcoming budget years. In the time period examined, Burkina Faso produced a Year-End Report but did not make it public.

An **Audit Report** is an evaluation of the government's accounts by the country's supreme audit institution (SAI). It reports whether the government has raised revenues and spent public funds in line with the authorized budget, whether the government's bookkeeping is balanced and accurate, and whether there were problems in the management of public funds. In the time period examined, Burkina Faso did not produce an Audit Report.

OPEN BUDGET SURVEY 2010

Burkina Faso

The International Budget Partnership's Open Budget Survey assesses the availability in each country assessed of eight key budget documents, as well as the comprehensiveness of the data contained in these documents. The Survey also examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAI), as well as the opportunities available to the public to participate in national budget decision-making processes.

Research to complete this country's Open Budget Survey was undertaken by:

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Public Participation and Institutions of Accountability

Beyond improving the availability and comprehensiveness of key budget documents, there are other ways in which Burkina Faso's budget process can be made more open. This includes ensuring the existence of a strong legislature and SAI that provide effective budget oversight and providing greater opportunities for public engagement in the budget process.

Are oversight bodies effective in their budget role?

Oversight Institution	Strength**
Legislature	Moderate
SAI	Weak

** Legislature and SAI strengths are calculated from the average scores received for a subset of questions from the Open Budget Survey. An average score between 0-33 is graded as weak, 34-66 as moderate, and 67-100 as strong.

According to the Open Budget Survey, budget oversight provided by Burkina Faso's legislature is inadequate because it does not hold open budget discussions at which the public can testify.

According to the Open Budget Survey, budget oversight provided by Burkina Faso's SAI (or Cour des Comptes) is weak because it:

1. is not fully independent from the executive; the executive can remove the head of the SAI without seeking final consent from the legislature or judiciary;
2. does not have sufficient resources to meaningfully exercise its mandate;
3. does not issue timely Audit Reports on the final expenditures of national departments; and
4. does not have adequate reporting on the follow-up steps taken by the executive to address audit recommendations for remedial action.

Recommendations

Burkina Faso should:

- publish key budget documents on government websites, including the Executive's Budget Proposal, Pre-Budget Statement, Mid-Year Review, and Year-End Report (in the period examined, these documents were produced but were used exclusively for internal purposes);
- produce and publish a concise Citizens Budget and Audit Report;
- strengthen the role of the SAI in the budget process, including continuing efforts to reinforce the SAI's (Cour des Comptes) capacity and ensure better follow up on remedial action taken to address audit recommendations; and
- provide opportunities for the public to attend legislative hearings on the budget.

It appears that the current government of Burkina Faso is supportive of at least some of these steps. The government has made laudable efforts to enhance budget transparency by publishing six of the eight key budget documents after the survey's deadline (September 2009). If these documents are published on a timely basis in the future, the next round of the OBI should show an improvement's in Burkina Faso's score.