

OPEN BUDGET INDEX SCORE
— OUT OF 100 —

81-100 Extensive

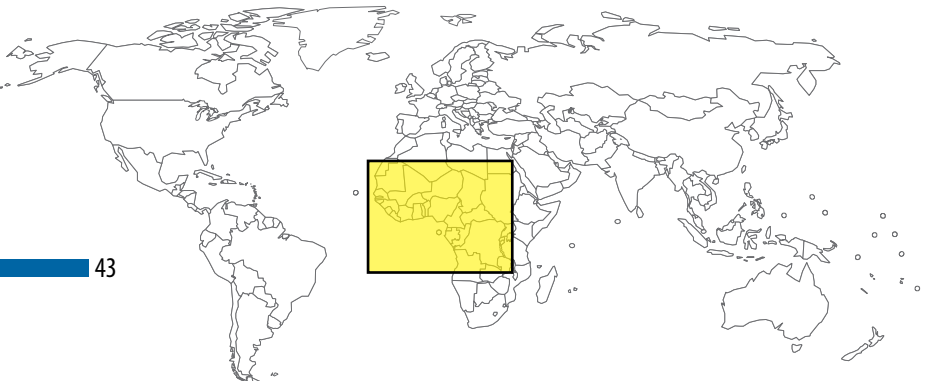
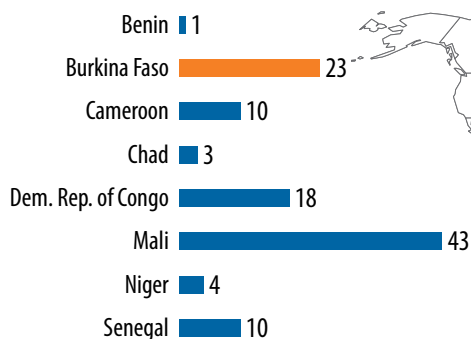
61-80 Substantial

41-60 Some

21-40 Minimal

0-20 Scant or None

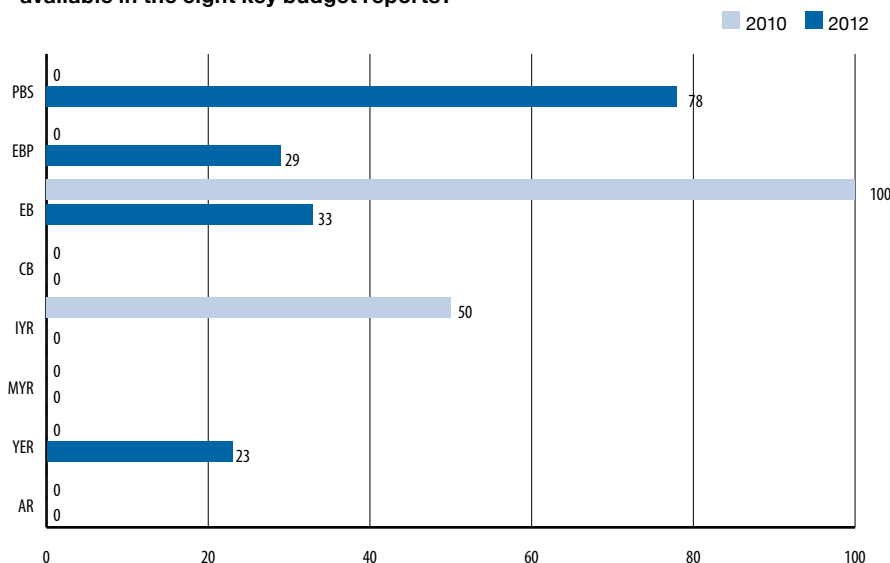
How does Burkina Faso compare to its neighbors in Francophone Africa?



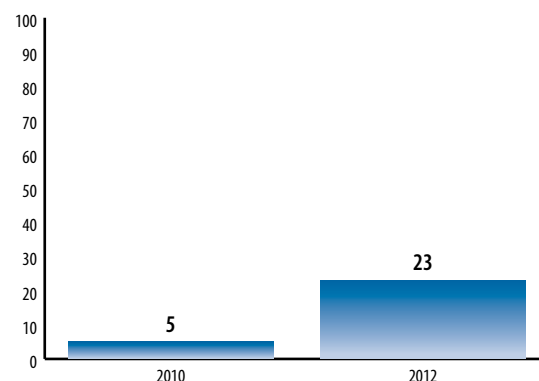
What are each of the eight key budget documents, and does the public have access to them?

Document	Description of Document	Publication Status
PBS	Pre-Budget Statement: Provides information that links government policies and budgets and typically sets forth the broad parameters that will define the budget proposal that is presented to the legislature.	Published
EBP	Executive's Budget Proposal: Presents the government plans to raise revenues through taxes and other sources and spend these monies to support its priorities, thus transforming policy goals into action.	Published
EB	Enacted Budget: The legal instrument authorizing the executive to raise revenues, make expenditures, and incur debt.	Published
CB	Citizens Budget: A nontechnical presentation to enable broad public understanding of a government's plans for raising revenues and spending public funds in order to achieve policy goals.	Not Produced
IYR	In-Year Reports: Periodic (monthly or quarterly) measures of the trends in actual revenues, expenditures, and debt, which allow for comparisons with the budget figures and adjustments.	Produced for Internal Use
MYR	Mid-Year Review: An 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.	Produced for Internal Use
YER	Year-End Report: Information comparing the actual budget execution relative to the Enacted Budget.	Published
AR	Audit Report: Independent evaluation of the government's accounts by the country's supreme audit institution. It typically assesses whether the executive has raised revenues and spent monies in line with the authorized budget, and whether the government's accounts of its revenues and expenses are accurate and provide a reliable picture of the fiscal situation.	Not Produced

From Zero to 100: Has Burkina Faso increased the amount of information it makes available in the eight key budget reports?



OBI scores over two Surveys



Open Budget Index

The **Open Budget Survey** assesses whether the central government in each country surveyed makes eight key budget documents available to the public, as well as whether the data contained in these documents is comprehensive, timely, and useful. The Survey uses internationally accepted criteria to assess each country's budget transparency developed by multilateral organizations, such as the International Monetary Fund (IMF), the Organization for Economic

Co-operation and Development (OECD), and the International Organization of Supreme Audit Institutions (INTOSAI).

The scores on 95 of the 125 Open Budget Survey questions are used to calculate objective scores and rankings of each surveyed country's relative transparency. These composite scores constitute the Open Budget Index (OBI), the world's only independent and comparative measure of budget transparency.

Burkina Faso's OBI 2012 score is 23 out of 100, which is well below the average score of 43 for all the 100 countries surveyed. Compared to other francophone African countries, Burkina Faso is an average performer, scoring better than its neighbors Benin and Niger, but considerably lower than Mali. Burkina Faso's score indicates that the government provides the public with minimal information on the national government's budget and financial activities during the course of the budget year. This makes it challenging for citizens to hold the government accountable for its management of the public's money.

Burkina Faso's OBI 2012 score of 23 has gone up from its score of 5 on the OBI 2010.

The Open Budget Index is composed of subscores for each of the eight key budget documents assessed in the Survey. These subscores represent the average of the scores received on a set of questions in the Survey that measure the public availability of and amount of information in the documents. The subscores are comparable across all of the countries included in the Survey.

Recommendations

Burkina Faso's score on the Open Budget Index has gone up from the last round of the Open Budget Survey, which is an encouraging development and for which the government is congratulated. However, with a score of 23 out of 100 on the Open Budget Index 2012, the government of Burkina Faso has the potential to greatly expand budget transparency by introducing a number of measures, some of which can be achieved very quickly and at almost no cost to the government.

The International Budget Partnership recommends that Burkina Faso should undertake the following steps to improve budget transparency:

- Publish the In-Year Reports and a Mid-Year Review, which are currently produced for internal use only (detailed guidance on the

contents of these two documents can be found in this guidebook: <http://bit.ly/QGzHv8>). As per the Open Budget Survey 2012, 78 countries publish In-Year Reports, including Burkina Faso's neighbors Cameroon, the Democratic Republic of Congo, Mali, and Senegal; 29 countries publish a Mid-Year Review, though no country in the region currently publishes the document. Links to the budget documents published by these countries can be accessed from the IBP's website <http://bit.ly/P8NPOV>.

- Produce and publish a Citizens Budget. Detailed guidance on the contents of the Citizens Budget can be found in this guidebook: <http://bit.ly/QGzFmJ>. According to the Open Budget Survey 2012, 26 countries publish a Citizens Budget, including Mali.
- Produce and publish an Audit Report and publish reports listing actions taken by the executive to address audit recommendations; the supreme audit institution should provide the legislature with audit reports on the security sector and other secret programs (see questions 87-89, 91, 95-96, and 108 of the Open Budget Questionnaire).
- Increase the comprehensiveness of the Executive's Budget Proposal, specifically by focusing on providing information on the following areas:
 - classifications of expenditures for the budget year and for years prior to and after the budget year (see questions 2, 4-6, and 19-25 of the Open Budget Questionnaire);
 - classifications of revenues of future and previous years to the budget year (see questions 9-10, 29, and 31-32 of the Open Budget Questionnaire);
 - level and composition of government debt for the budget year and years prior to the budget year (see questions 11, 13, and 33-34 of the Open Budget Questionnaire);
 - information on macroeconomic forecasts (see questions 14-15 of the Open Budget Questionnaire);
 - policy narratives and performance measures (see questions 16-17 and 48-55 of the Open Budget Questionnaire); and
 - information on extra-budgetary funds, intergovernmental transfer, transfers to public corporations, quasi-fiscal activities, expenditure arrears, contingent and future liabilities, financial and non-financial assets, donor assistance, tax expenditures, and percentage of the budget devoted to secret items (see questions 35-45 and 47 of the Open Budget Questionnaire).

- Increase the comprehensiveness of the Enacted Budget by providing program-level details in it (see question 101 of the Open Budget Questionnaire).
- Increase the comprehensiveness of the Year-End Report by providing an explanation for the differences between the forecasts and actual outcomes of macroeconomic forecasts, nonfinancial data, performance indicators, and financial data on funds targeted to benefit the poor; by using data that is audited; and by presenting actual outcomes for extra-budgetary funds (see questions 78, 80 and 82-86 of the Open Budget Questionnaire).

Strength of Legislatures and Supreme Audit Institutions in Budget Oversight

The Open Budget Survey examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAIs). These institutions play a critical role — often enshrined in national constitutions — in planning and overseeing the implementation of national budgets.

The Open Budget Survey assesses whether legislatures provide effective budget oversight by measuring performance on 11 indicators, including: consultations with the executive prior to the tabling in the legislature of the draft budget, research capacity, formal debate on overall budget policy, time available to discuss and approve the budget, legal authority to amend the budget proposal, approval of shifts in expenditure budget and excess revenues collected, supplemental budget powers, authority to approve use of contingency funds, and scrutiny of audit reports.

The Open Budget Survey assesses whether supreme audit institutions are empowered to provide effective budget oversight by using the following four indicators: authority to remove the head of the supreme audit institution, legal power to audit public finances, financial resources available, and availability of skilled audit personnel.

Recommendations

The International Budget Partnership recommends that Burkina Faso undertake the following actions to improve budget oversight:

- Empower the supreme audit institution by the following actions: require the final consent of the legislature or judiciary to remove the head of the SAI and require that the budget for the SAI be broadly consistent with the resources required by the SAI to fulfill its mandate (see questions 90 and 93 of the Open Budget Questionnaire).
- Although the overall legislative oversight in Burkina Faso is strong, the Open Budget Survey 2012 finds that this can be further strengthened by having a specialized budget research office/unit attached to the legislature that has sufficient staffing, resources, and analytical capacity to carry out its tasks (see question 97 of the Open Budget Questionnaire); by ensuring that a formal pre-budget policy debate is held in the legislature prior to the tabling of the Executive's Budget Proposal; and by putting mechanisms in place to make sure that proposed changes that result from the debate are incorporated into the budget proposal (see questions 97-98 of the Open Budget Questionnaire).

Burkina Faso is among the leaders on budget oversight and engagement in Francophone Africa

Country	Legislative Strength	SAI Strength	Public Engagement
Burkina Faso	Strong	Moderate	Weak
Cameroon	Weak	Weak	Weak
Mali	Strong	Strong	Weak
Niger	Moderate	Moderate	Weak
Senegal	Weak	Moderate	Weak
Chad	Moderate	Moderate	Weak
Dem .Rep. of Congo	Moderate	Moderate	Weak
Benin	Moderate	Moderate	Weak

Strong: average score above 66 of 100; **Moderate:** average score between 34 and 66; **Weak:** average score below 34

Opportunities for Public Participation

Research and advocacy experience of civil society over the past 15 years has demonstrated that transparency by itself is insufficient for improving governance. Transparency along with opportunities for public participation in budgeting can maximize the positive outcomes associated with open budgeting. Therefore, the Open Budget Survey assesses opportunities available to the public to participate in national budget decision-making processes. Such opportunities can be provided throughout the budget cycle by the executive, legislature, and supreme audit institution.

Based on these indicators, the Open Budget Survey 2012 finds that opportunities for public participation in the budget process in Burkina Faso are weak.

Recommendations

The International Budget Partnership recommends that Burkina Faso expand public engagement in budgeting after considering the Open Budget Survey indicators on which the country performs poorly (see table below and questions 114-119, 121, and 123-125 in the Open Budget Questionnaire).

Burkina Faso has much room to improve public participation

Requirement	Finding
Process Followed Before Consultation	
Formal requirement for public participation (Q114)	Does not exist
Articulation of purposes for public participation (Q115)	Does not exist
Communication by the SAI of audit findings beyond publication of audit reports (Q124)	Does not exist
Process of Consultation	
Mechanisms developed by the executive for participation during budget planning (Q116)	Does not exist
Public hearings in the legislature on macroeconomic budget framework (Q119)	Exists but is weak
Public hearings in the legislature on individual agency budgets (Q120)	Exists and is strong
Opportunities in the legislature for testimonials by the public during budget hearings (Q121)	Does not exist
Mechanisms developed by the executive for participation during budget execution (Q117)	Does not exist
Mechanisms developed by the SAI for participation in audit agenda (Q123)	Does not exist
Process Followed After Consultation	
Feedback by the executive on use of inputs provided by the public (Q118)	Does not exist
Release by the legislature of reports on budget hearings (Q122)	Exists but could be improved
Feedback by the SAI on use of inputs provided by the public (Q125)	Does not exist

Description of Survey, Methodology, Reliability, and Researcher Contact Information

The Open Budget Survey is a fact-based research instrument that uses easily observable phenomena to assess what occurs in practice. The research conclusions are typically supported by citations and comments, including reference to a budget document, a law, or other public document; a public statement by a government official; or comments from a face-to-face interview with a government official or other knowledgeable party. The Survey is compiled from a questionnaire completed for each country by independent budget experts who are not associated with the national government. Each country's questionnaire is then independently reviewed by two anonymous experts who also have no association with government. In addition, the IBP invites national governments to comment on the draft results from the Survey and considers these comments before finalizing the Survey results. The entire research process for 2012 took over 18 months between July 2011 and December 2012 and involved approximately 400 experts.

The Open Budget Survey provides a reliable source of data on national budget transparency practices for governments, development practitioners, the media, and citizens. Current users of the Survey results include the Open Government Partnership, Collaborative Africa Budget Reform Initiative, INTOSAI, the World Bank in its Worldwide Governance Indicators, and a number of bilateral aid agencies and international and regional multilateral bodies. The publication of the Open Budget Survey 2012 has reinforced the Survey's preeminent position as a global data repository on budget transparency, participation, and accountability.

Research to complete this country's Open Budget Survey was undertaken by SILWE Kaphalo Ségorbah, Centre pour la Gouvernance Démocratique, Ouaga 2000, villa n° 1141, Secteur 15, 11 BP 373 Ouagadougou CMS 11, Burkina Faso, info@cgd-igd.org.

The government of Burkina Faso has provided its comments on the draft Open Budget Questionnaire results for the country.