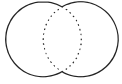


# Burkina Faso

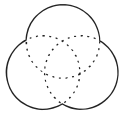
## Overview



### Transparency:

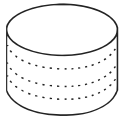
**31** /100

(Open Budget Index score)



### Public Participation:

**0** /100



### Budget Oversight:

**44** /100

## About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

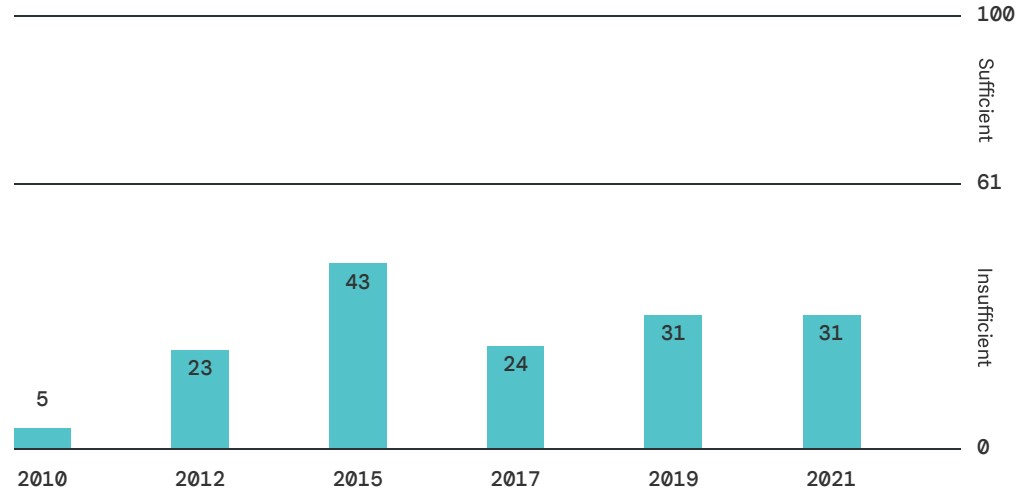
**The Open Budget Survey (OBS)** is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.



# How has the transparency score for Burkina Faso changed over time?



## Public availability of budget documents in Burkina Faso

KEY	
<span style="color: green;">●</span>	Available to the Public
<span style="color: yellow;">●</span>	Published Late, or Not Published Online, or Produced for Internal Use Only
<span style="color: red;">⊘</span>	Not Produced

Document	2010	2012	2015	2017	2019	2021
Pre-Budget Statement	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Executive's Budget Proposal	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Enacted Budget	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Citizens Budget	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
In-Year Reports	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>
Mid-Year Review	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: red;">⊘</span>	<span style="color: yellow;">●</span>	<span style="color: red;">⊘</span>
Year-End Report	<span style="color: yellow;">●</span>	<span style="color: green;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>	<span style="color: yellow;">●</span>
Audit Report	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>	<span style="color: green;">●</span>	<span style="color: green;">●</span>	<span style="color: red;">⊘</span>	<span style="color: red;">⊘</span>

# How comprehensive is the content of the key budget documents that Burkina Faso makes available to the public?

KEY	
<span style="color: #00728f;">●</span> 61-100 / 100	
<span style="color: #00a0c0;">●</span> 41-60 / 100	
<span style="color: #90ee90;">●</span> 1-40 / 100	

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2021	89
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2021	31
Enacted Budget	The budget that has been approved by the legislature.	2021	72
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2021	50
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2019 & 2020	55
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2020	Not Produced
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2019	Internal Use
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2019	Not Produced

Burkina Faso's transparency score of **31** in the OBS 2021 is largely the same as its score in 2019.

# Recommendations

Burkina Faso should prioritize the following actions to improve budget transparency:

- Publish the Year-End Report online in a timely manner.
- Produce and publish the Mid-Year Review and Audit Report online in a timely manner.
- Include information in the Executive's Budget Proposal on: the composition of total debt outstanding at the end of the budget year, the macroeconomic forecast upon which the budget projections are based, information that shows how new policy proposals affect expenditures and revenues, and updated expenditure and revenue estimates for the year preceding the budget year.
- Improve the comprehensiveness of the Citizens Budget by establishing mechanisms to identify the public's requirements for budget information, and by distributing it to the public via methods of dissemination beyond online publication.
- Improve the comprehensiveness of the In-Year Reports by including information on actual expenditures by individual program, and information on the composition of the total actual debt outstanding during the budget year.

# Public Participation

The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government’s executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency’s [Principles of Public Participation in Fiscal Policies](#), and scores each country on a scale from 0 to 100.

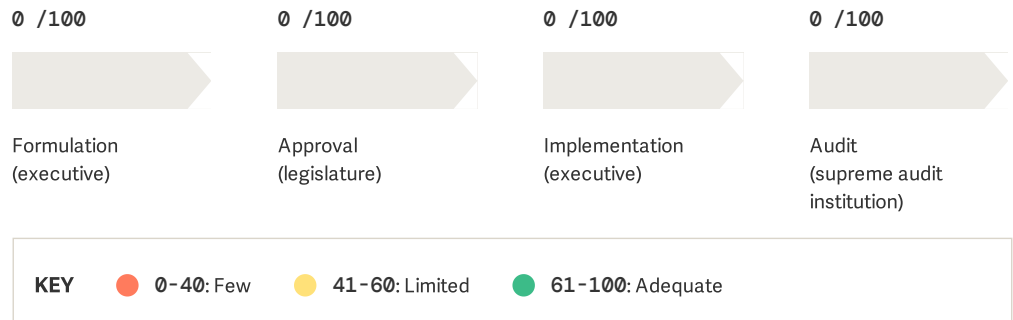
Burkina Faso has a public participation score of **0** (out of 100).

## Public participation in Burkina Faso compared to others

Global Average	14			
Dem. Rep. of Congo	35			
Benin	28			
Cameroon	11			
Mali	7			
Chad	4			
Côte d'Ivoire	4			
Senegal	4			
Burkina Faso	0			
Niger	0			
0	Insufficient	61	Sufficient	100

For more information, see [here](#) for innovative public participation practices around the world.

# Extent of opportunities for public participation in the budget process



## Recommendations

To further strengthen public participation in the budget process, Burkina Faso's Ministry of Economy, Finance and Development should prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Following the dissolution of Burkina Faso's National Assembly on 24 January 2022, it is urgent that it be reinstated in order to restore the normal checks and balances of Burkina Faso's budget process. After its reinstatement, the following actions should be prioritized to improve opportunities for public participation:

- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Burkina Faso's Court of Audit should prioritize the following actions to improve public participation in the budget process:

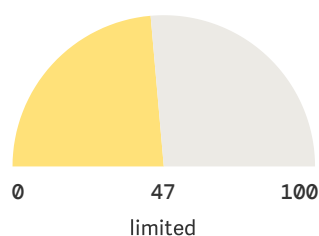
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

# Budget Oversight

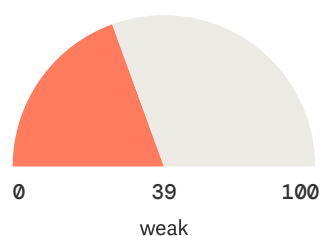
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Burkina Faso, together, provide limited oversight during the budget process, with a composite oversight score of **44** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

## Legislative oversight



## Audit oversight



**KEY** ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

## Recommendations

When Burkina Faso's National Assembly was in session, it provided adequate oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. Following its dissolution on 24 January 2022, it is urgent that the National Assembly be reinstated in order to restore the normal checks and balances of Burkina Faso's budget process. After its reinstatement, furthermore, the following actions should be prioritized to improve legislative oversight:

- A legislative committee should examine in-year budget implementation and publish reports with their findings online.



- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by Burkina Faso's Court of Audit, the following actions are recommended:

- Grant the Court of Audit full powers to undertake audits as it sees fit.
- Ensure the Court of Audit has adequate funding to perform its duties, as determined by an independent body (e.g., the legislature or judiciary).
- Ensure audit processes are reviewed by an independent agency.

### **The emerging practice of establishing independent fiscal institutions**

Burkina Faso does not have an independent fiscal institution (IFI). IFIs are increasingly recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

*\*These indicators are \*not\* scored in the Open Budget Survey.*

# Methodology

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- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:  
Agnes Kabore; Simon Pierre Douamba  
Institut pour la Gouvernance et le Développement (IGD)  
Avenue Charles Bila KABORE, Ouaga 2000 – 11 BP 373 Ouagadougou CMS 11  
kagnes21@yahoo.fr; kaboreagnes@gmail.com; nomisrn@yahoo.fr
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert.