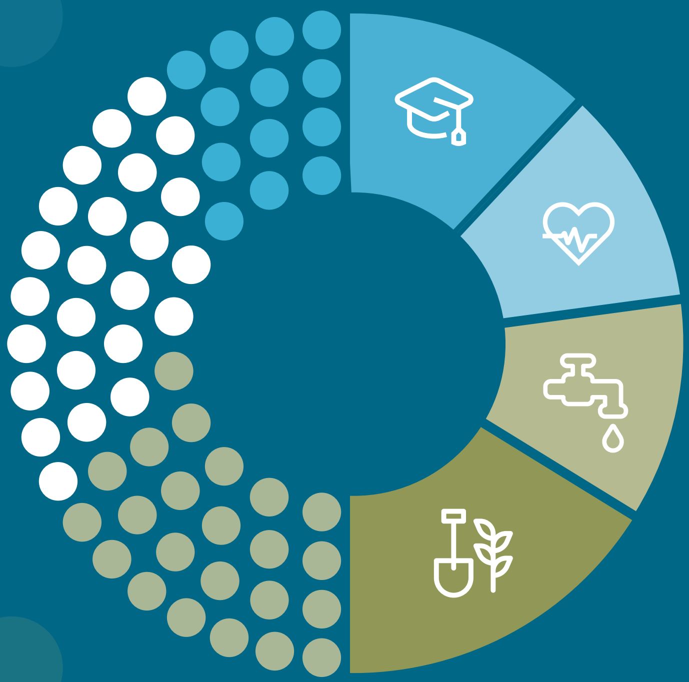

The role of the legislature in the budget process

COUNTRY CASE STUDY

BURKINA FASO

CABRI

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Contents

Acronyms and abbreviations

BPD	budget policy debate
COMFIB	Finance and Budget Committee (*Commission des Finances et du Budget*)
DPBEP	Multi-Year Budgeting and Economic Planning Document (*Document de Programmation Budgétaire et Économique Pluriannuelle*)
ENAREF	National School of Revenue Collecting Agencies (*l'École nationale des régies financières*)
IFI	independent fiscal institution
MP	Member of Parliament
PFM	public financial management
PNDES	National Economic and Social Development Plan
SAI	Supreme Audit Institution
WAEMU	West African Economic and Monetary Union

Executive summary

The Collaborative Africa Budget Reform Initiative (CABRI) works with African finance, budget and planning ministries in developing and implementing reform initiatives that lead to more functional public financial management (PFM) systems. We facilitate peer learning and exchange and utilise problem-driven and iterative approaches to solving context-specific challenges. Our result areas include greater budget transparency for greater accountability and participation as it plays a complementary role to other PFM reforms.

This case study on the role of the National Assembly (or Parliament) of Burkina Faso in the budget process provides an overall picture and understanding of the role of the different African legislatures and the varying relationships between the executive branch and the legislature throughout the PFM cycle. The study included interviews from the Ministry of Finance, National Assembly, Supreme Audit Institution and other institutions.

The main challenges outline some of the issues on how the National Assembly contributes to improving budget formulation, implementation of spending plans and oversight in Burkina Faso. They include:

- Poor implementation of performance-based budgeting;
- Poor quality of budget policy debate;
- Non-existence of an independent fiscal institution/ parliamentary budget office;
- Parliament's limited capacity to scrutinise the budget;
- Lack of oversight during budget execution;
- Limited capacity to hold the government to account;
- Failure to adopt the year-end report;
- Non-clearance of public accounts by the Supreme Audit Institution (SAI); and
- Lack of capacity (human, financial and logistic) of the SAI.

This case study presents a certain number of essential steps and some good points of entry to improve the budget process. Overall, the next steps include:

- Strengthening the capacities of ministries, the Budget Directorate and Parliament with regard to programme-based budgeting;
- Establishing an independent financial institution (IFI)/a parliamentary budget office in order to obtain objective budget analyses;
- Setting up a proper mechanism in Parliament for budget monitoring in order to reinforce the role of Parliament during the implementation phase; and,
- Strengthening the capacities of the SAI.

Introduction

A budget reflects the priorities of a government with regard to economic and social policy. It is an instrument for implementing political decisions. It allows resources to be distributed between all social strata and combats poverty. The resources that form the government budget derive from taxes and duties paid by citizens. As such, they have a right to scrutinise the use of these resources so as to be informed on how taxpayers' money is spent. Members of Parliament (MPs) represent the people and are responsible, on behalf of citizens, for ensuring that public funds are put to good use.

Parliament plays an extremely important role in the budget process. As the representative of the people, it permits the executive to deduct taxes and duties to finance economic and social programmes for the benefit of the people. However, its role does not end there. It is the task of the legislative branch to prescribe proper management rules and to mandate the executive to implement them, and to hold the latter to account. Parliament therefore plays a central role in promoting good economic and financial governance.

As the institution that represents the people, Parliament has the duty to ensure that government policies reflect the needs of the people and respond to them. It is also the duty of Parliament to ensure that the policies adopted are properly implemented with regard to the citizens for whose benefit they are adopted. This is Parliament's oversight role over the actions of government.

Since 2009, the WAEMU (West African Economic and Monetary Union) member States have adopted new directives to create a new uniform framework for public finances. This new uniform framework for public finances, which was adopted by Burkina Faso in November 2015, strengthens the role of Parliament through instituting a budget policy debate (BPD). Furthermore, the Year-End Report should henceforth be accompanied by performance reports so as to allow Parliament to undertake performance-based oversight.

As one can see, regulatory texts assign an important role to Parliament to ensure proper management of public funds. It acts as a counterbalance and has the task of taking care that the interests of the people that it represents are indeed taken into consideration in all government decisions and actions. What is the actual situation in practice in Burkina Faso? Does Parliament manage to play this role effectively? What are the main challenges to be faced to improve the effectiveness of parliamentary oversight?

The purpose of this case study is to make a contribution towards answering to these questions. It will make it possible to explain the actual situation in Burkina Faso and to devise recommendations to improve the budget process.

Firstly, this case study considers the rules and procedures that make it possible to understand the provisions of the legal framework with regard to the role of Parliament. Next, it considers the actual situation in Burkina Faso by looking at practices and identifying the main challenges to be dealt with to improve the budget process.

Legal framework: rules and procedures

The line-item budget, implemented by most WAEMU countries, has long been the subject of criticism in view of its limitations in impacting growth, reducing poverty and driving real economic development. Reflections on seeking to provide solutions led to the adoption in 2009 of Directive No. 06/2009/CM/UEMOA of 26 June 2009 on Budget Laws within the WAEMU countries. The aim of this new directive on public finance is to change over from a resource-based approach to a performance-based approach, the reform of management methods, reinforcing transparency and developing a multi-year approach.

The year 2015 marked a decisive turning point for Burkina Faso when it adopted this new directive in its national legal framework.[1] This law involves a certain degree of overhauling of the process and strengthens the part played by stakeholders, such as Parliament, acting in concert with the executive.

This section highlights the roles assigned to Parliament and the executive during the phases of planning and budgeting, review and adoption, implementation (or execution) and oversight.

Planning and budgeting

The 'planning and budgeting' phase is the first stage in the budgeting process and is the responsibility of the executive. According to Article 58 of the Organic Law on Finance Acts, 'The Minister of Finance prepares Finance Bills which are adopted by the Cabinet.'

This phase generally starts in March with the drafting of a multi-year budgeting and economic planning document (*Document de Programmation Budgétaire et Économique Pluriannuelle*, DPBEP) followed by the Budget Circular, preliminary draft budgets by ministries and institutions, the organisation of BPDs, and discussions of preliminary draft budgets for each ministry before the Budget Committee. The phase ends with a review of the preliminary national draft budget by the cabinet and the tabling of the executive's Budget Proposal (or Finance Bill) in Parliament at the latest on the first day of the opening of an ordinary session.

Up to 2015, no provision explicitly envisaged the intervention of Parliament during this preparation and budgeting phase. This situation was corrected by the new organic law, which includes Parliament in the budgeting process from this phase on. Indeed, in its Article 59, it envisages that the DPBEP adopted by the executive should be subject to a BPD in Parliament by the end of June at the latest.

Thus, this new act has brought in major innovations by giving priority to Parliament in the preparation and budgeting phase. This innovation makes it possible to improve the provision of information to Parliament on the medium-term economic and financial prospects and to strengthen participative democracy by instituting a debate within Parliament on the priorities and development of public finances prior to a debate on the Finances Bill for the year to come. However, the BPD is limited by the texts themselves because of its instructive nature.

After highlighting the role of Parliament in the planning and budgeting phase, the next section reviews the role assigned to it by the legal framework in the review and adoption phase.

Budget review and adoption

Parliament's leadership position in the budgeting process truly starts at this stage of reviewing and adopting the Finance Bill submitted by government. While the role of Parliament in this phase has been well defined, that of the executive has not been clearly indicated. Admittedly, in order to gain a better understanding of the deciding factors involved in the Finance Bill, and to improve the manner in which it carries out its task of reviewing and adopting the national budget, Parliament works closely, throughout the entire process, with the executive (all the ministries and, more particularly, the Ministry of Finance).

The conditions and rules for adopting the Finance Act are determined in article 103 of the Constitution of 11 June 1991. According to this article, Parliament has a period running from the last Wednesday of September to 31 December to rule on the Finance Bill. Once this period is past, the bill is enacted through an order.

The Organic Law on Finance Acts specifies the conditions under which this provision is implemented. Article 60 stipulates that 'when the Finance Bill has been submitted to Parliament within the deadline, it must be adopted at the latest on the closing date of the relevant session. Failing this, it may be implemented by means of an Order'.

1 In November 2015 Parliament (the National Transitional Council) of Burkina Faso adopted Organic Law No. 073-2015/CNT of 06 November 2015 relating to Finance Acts.

Furthermore, article 60 also specifies as follows the conditions for adoption if the Finance Bill has not been tabled within the deadline: 'When it has not been possible for a Finance Bill to be disseminated in time so that the full period envisaged in the previous paragraph before the end of the ordinary session is available to Parliament, the latter will immediately and automatically be followed by an extraordinary session lasting at most as long as the time needed to make up for the delay. If at the end of this period, the Finance Bill has not been adopted, it shall be enacted by Order.'

Furthermore, article 60 states that 'When a Finance Bill has not been passed before the beginning of the financial year, the Government is authorised, according to current constitutional provisions, to continue to collect taxes and spend according to the budget of the previous year by provisional twelfths.'

In terms of authorised amendment procedures, article 61 stipulates that 'No additional Articles or amendments to the Finance Bill may be proposed by Parliament unless it seeks to eliminate or effectively reduce an expense, or to create or increase revenue.' Similarly, Parliament can propose neither the creation nor the elimination of a programme, a supplementary budget or a Special Treasury Account.

With regard to organising the adoption of a bill, each year, during a public sitting, Parliament appoints six general committees[2] including the Finance and Budget Committee (COMFIB: *Commission des Finances et du Budget*). COMFIB is entrusted with scrutinising the merits of the Finance Bill and proceeds with reviewing the Finance Acts.[3] The other committees are required to provide their opinion. Thus, any committee may appoint one or more of its members for the purpose of participating in the COMFIB proceedings with a consultative vote during a review of articles or appropriations within their sphere of competence.

2 Resolution N° 001-2016/an pertaining to the Rules of Procedure of the National Assembly.

3 Article 124 of Resolution N° 001-2016/an pertaining to the Rules of Procedure of the National Assembly.

Budget implementation

Firstly, this section reviews the role of stakeholders during budget execution and the provisions envisaged with regard to virement and transfer of appropriations.

The role of stakeholders

The implementation of the national budget basically falls under the authority of the executive branch. In fact, article 66 of the Organic Law No. 073-2015/CNT specifies that 'State budget implementation operations are the responsibility of the authorising officers and accountants'. Article 68 also indicates that 'The Minister of Finance is the single main authorising officer for general budget revenues, Special Treasury Accounts and all Treasury operations'. He is also responsible for implementing the Finance Act and maintaining balance. With regard to the other ministers and chairs of institutions, they are the main authorising officers for funds, programmes and supplementary budgets of their ministries and institutions.

The role of Parliament during the budget implementation phase consists of budgetary oversight. The Organic Law grants relatively significant powers to the COMFIB. According to article 94, 'the Finance Committee supervises, in the course of its annual management, the proper implementation of the Finance Acts. For this purpose, the government submits quarterly budget and Finance Act implementation reports for information'. Within the framework of conducting this oversight, it is envisaged that Parliament may turn to the Supreme Audit Institution (*Cour des comptes*, or Court of Audit) to carry out any fact-finding enquiries (article 95).

Virements and transfers of appropriations

The Organic Law defines and specifies the transfer and virement conditions for appropriations during the financial year. It should be kept in mind that 'transfers of appropriations modify the allocation of budget appropriations between programmes falling under different ministries. They are authorised by Decree adopted by the Cabinet on a joint report by the Minister of Finance and the other relevant ministers.' With regard to 'virements of appropriations, [this] modifies the allocation of budget appropriations between the programmes falling under a single Ministry. If they do not change the nature of the expenditure, [...] they are adopted by joint order of the Minister involved and the Minister of Finance.' In the opposite case, they are authorised by Decree based on a joint report by the Minister of Finance and the other relevant minister. The annual total of virements and transfers related to a programme may not exceed 10 percent of the appropriations voted for this programme.

However, virements and transfers should only be done after informing COMFIB. Furthermore, the Organic Law makes it compulsory to produce and attach a special report on 'the use of virements and transfers of appropriations [...] in the Supplementary Budget, failing this, in the corresponding Year-End Report'.

Parliament plays a leading role in the scrutiny and adoption phase. What is the case for the budget oversight and auditing phase?

Budget oversight and auditing

Three types of oversight are envisaged in the Organic Law: these are administrative, parliamentary and judicial oversight. Administrative oversight falls under the executive and judicial oversight falls under the Supreme Audit Institution (SAI). With regard to parliamentary oversight, two mechanisms are used by Parliament: ex post oversight by Parliament by the adoption of a Year-End Report and other parliamentary fact-finding and oversight procedures.

Ex post parliamentary oversight by the adoption of a Year-End Report

This oversight is carried out during the review and passing of the Year-End Report. Passing the Year-End Report is an important point which allows Parliament to discharge government action. The review offers the perfect opportunity for evaluating government policies. On this occasion, any information or investigations on the spot which Parliament may request cannot be refused.

The Organic Law provides that the Year-End Report should be submitted to Parliament by the latest on the opening date of the budget session for the year following that of the implementation to which it is related. According to article 53 of the Organic Law relating to Finance Acts, the Year-End Report is accompanied by a report from the SAI on the implementation of the Finance Act and the General Statement of Conformity between the accounts of the authorising officers and those of the public accounting officers.

It should be specified that the Organic Law does not make the adoption of Finance Acts conditional on the Year-End Report. This is a weak point which allows Parliament to give new authorisations to the executive without ensuring that appropriations from previous authorisations have been properly managed.

Other fact-finding procedures and parliamentary oversight

In order to exercise its oversight, the National Assembly uses a certain number of procedures to obtain information and exercise oversight, i.e. oral and written questions, topical questions, commissions of enquiry, budget oversight and fact-finding missions.

- Oral questions: These are asked by an MP or a group of MPs to one or more ministers; those questions which pertain to general government policy are addressed to the prime minister. He cannot cause himself to be represented. Oral questions should be drafted briefly and should be limited strictly to those elements that are essential for the understanding of the question. They can be put in the form of oral questions with a debate or oral questions without debate. Written questions should be drafted and should not contain any personal accusations with regard to any third party designated by name.
- Written questions: They should be drafted and should not contain any personal accusations with regard to any third party designated by name. Any MP who wants to ask a question in writing should send his written question to the speaker of parliament who will notify the prime minister accordingly; this communication will be done at the very next plenary session. The answers provided by ministers should reach Parliament in the month following notification of the questions.
- Questions on topical matters: Any MP has the right to ask government questions about topical matters during ordinary sessions. Such questions are addressed to the prime minister who answers them or who may have them answered by the relevant ministers. The responses of government may be followed by a reply from the author of the question. Government then responds and the speaker of parliament brings the debate to an end.
- Commissions of enquiry: In terms of article 113 of the Constitution, Parliament may, for its own benefit, and,

more, for the benefit of the public, establish commissions of enquiry to gather information on a certain number of facts and management actions. The establishment of a commission of this type may be an effective and useful tool for parliamentary oversight of public finance. Such a commission of enquiry is able to compel, if necessary, any person involved in the enquiry to appear before it.

This section has given an overview of the legal provisions relating to the role of Parliament and the executive in the budget process. The next section concentrates more on the biggest challenges which Parliament and the executive have to face, following a brief reminder of practices.

Table 1: Summary of the budget process

Phase	Budget documents	Stakeholders	Committees and institutions
Planning and budgeting	• DPBEP • Budget Circular • DPPD (Multi-year Expenditure Planning Document) of ministries and institutions • Finance Bill	Executive: • Ministry of Finance • Sectoral ministries Legislative: • Parliament	• Budget Committee executive • Plenary session of Parliament
Budget review and adoption	• Finance Bill	• MPs • Ministry of Finance • Sectoral ministries	• COMFIB (committees and plenary sessions) • Plenary session of Parliament
Budget implementation	• Budget implementation reports • Supplementary budget	• Ministry of Finance • Sectoral ministries	• Executive; COMFIB
Budget oversight and auditing	• Report on implementation of Finance Act (SAI) • General Statement of Conformity • Year-End Report	• Parliament • Ministry of Finance • SAI	• COMFIB • Plenary session of Parliament • Ministry of Finance

Practices and challenges

This section reviews the practices and challenges encountered during the main stages of the budget process.

Planning and budgeting

The budgeting process is steered by the Ministry of Finance through the Directorate General of Budget. This process starts with the drafting of the DPBEP and ends when the Finance Bill is tabled before Parliament, after the intermediate stages of drafting and disseminating the Budget Circular and the adoption of the executive's Budget Proposal. Since 2016, a BPD has indeed been organised with MPs in line with innovations introduced by the new Organic Law on Finance Acts.

The process is relatively rigorous because it is based on a budget schedule and strategic policies and choices within the National Economic and Social Development Plan (PNDES). Further, efforts to involve all stakeholders (sectoral ministries and institutions) have also been noted. Requirements are escalated from sectoral ministries to the Ministry of Finance and budget debates are organised so as to proceed to trade-off. On the whole, the process is relatively well run and the executive's Budget Proposal is tabled before Parliament within deadline. This can be explained by long experience acquired over the years and the quality of the human resources involved, related in particular to the efforts made in terms of training since the establishment of the National School of Revenue Collecting Agencies (ENAREF: *l'École nationale des régies financières*).

However, major challenges remain to be dealt with both with regard to the executive as well as with regard to Parliament, to make the formulation and budgeting phase more effective. These are the inadequacy of performance-based budgeting, the poor quality of the BPD and the non-existence of an independent fiscal institution (IFI) or of a Parliamentary Budget Office.

Challenge 1:
Poor performance-based budgeting

With programme-based budgeting prioritising results, the costs of programmes should be closely aligned with the targets set to make it possible to attain results. This is difficult because of weak budgeting related to a lack of understanding of the link between cause and effect.

Challenge 2:
The poor quality of BPDs

This major innovation, brought in by the new Organic Law pertaining to Finance Acts, should make it possible for Parliament to have an impact on the budget process from the very start by reorienting priorities before it is too late. In practice, the three financial years already completed have revealed inadequacies which limit the contribution of Parliament to this important decision-taking phase. Comments are still limited and focused on issues of understanding and remarks do not relate to the overall budgets that are adopted. They give an impression of a disjointed string of concerns and can be somewhat incoherent. The meetings carried out with the experts from the Ministry of Finance show that the BPD does not yet have a real influence on the planning and budgeting phase. There is no provision to take comments into account. They are left up to the initiative of the Ministry of Finance. These inadequacies may in particular be explained by weak organisation and the lack of capacity of MPs. With regard to weak organisation, there is no special organisation in Parliament to allow the BPD to be properly prepared or for an effective contribution by MPs or COMFIB. The initiative is left to each MP to make his comments, which could give rise to inconsistencies between the comments made and makes their inclusion difficult for government.

In terms of the quality of human resources, the subject under consideration, i.e. the DPBEP, requires specific knowledge on performance-based planning, budgeting and national and sectoral development programmes. MPs, who do not have these prerequisites because they come from different backgrounds, have difficulty in contributing effectively to the BPD.

Challenge 3:
The non-existence of an independent financial institution/Parliamentary Budget Office

There isn't an IFI yet in the Burkina Faso provisions to carry out budget analyses for planning and formulating the budget. In the absence of such an institution, there are no objective budget analyses able to effectively guide the Ministry of Finance's technical experts on the main strategic options which should steer the budgeting process.

Civil society tries to contribute to it through analyses and proposals. However, its contribution still remains meagre. Consequently, it most often focuses on the Finance Bill submitted to the National Assembly.

Review and adoption

Parliament can be compared to the conductor of an orchestra during the phase of review and adoption (approval). Up to now, the budget has always been reviewed and passed within the deadlines; this prevents the country from having to resort to exceptional budget management situations such as provisional twelfths. This result is obtained by proper organisation instituted by Parliament during this phase. The various successive evaluation stages are instituted for a better review of the budget after its adoption. The process is organised in six main stages. These are: (i) the hearing of technical teams from institutions and ministries; (ii) the hearing of ministers and chairpersons of institutions; (iii) the hearing of government; (iv) review and trade-off of revenue and expenditure estimates in the Finance Bill; (v) analysis of budget allocations according to the nature of the expenditure and the main results expected; and (vi) the vote on the Finance Bill in a plenary session of Parliament.

In this context, it should be noted that there is good collaboration with the executive, which provides support to Parliament throughout the process by providing substantiation for budget choices. One of the forces of this process is the hearing of technical ministries which makes it possible to obtain a better understanding of the proposals made in the Finance Bill.

In spite of this important work done by Parliament, challenges persist. In particular they relate to the limited impact of the budget work done by Parliament on the Finance Bill as well as weak capacities of COMFIB and those of MPs in general.

Challenge 4:
Parliament's limited capacity to scrutinise the budget

The adaptation of programme-budgeting has created certain challenges with its implementation. Up to now, it has been difficult for Parliament's work to have an impact on the contents of the Finance Bill from the point of view of programme-based budgeting. In spite of interviews conducted, after two years of reviews and adoptions of Finance Bills, no intervention by MPs has tended to increase or decrease resources allocated to any programmes nor has there been any reallocation within programmes. It is therefore as if the budget submitted by the state was voted as it stands. This situation may be explained by the reluctance of MPs to make substantive or meaningful comments which would disrupt the budget as a whole, indeed, with the programme-based budgeting approach, which is supposed to ensure strong consistency between budget appropriations and the expected results, any modification in total appropriations would lead to a readjustment of targets.

The capacities of COMFIB: COMFIB has very few parliamentary administrators who can organise and technically analyse the dossiers; this will certainly have an impact on the quality of any analyses. To compensate for this inadequacy, the parliamentary assistants of other parliamentary committees are put to use during the review and adoption of the budget. In spite of this temporary support, COMFIB technical human resources remain insufficient.

Parliamentary capacity: Similar to the planning phase, a review of the budget requires relatively strong analytical capacities to review the consistency of the budget proposed by the executive. This requirement is all the more important in the programme-based budgeting context which ensures a certain rigour between the funds allocated and the results expected.

Budget implementation

The budget implementation phase is implemented by executive structures through authorising officers, who are the ministers and chairpersons of institutions as well as accountants. Within this framework, quarterly budget implementation reports are produced and submitted to the executive. A mid-year review on budget implementation is also produced following hearings of ministries and institutions on amounts of appropriation used. During the year, supplementary budgets are produced and submitted to Parliament for adoption in case of any change in the revenue and expenditure forecasts.

Even though the implementation of the budget complies with all the formal frameworks put in place, it comes up against a certain number of weaknesses including in particular low rates of budget implementation and unilateral management of regulations, partly explained by the lack of oversight by Parliament.

Challenge 5: The lack of oversight in budget implementation

As far as Parliament is concerned, even though the law authorises the oversight of implementation by Parliament through COMFIB, Parliament is to all intents and purposes non-existent when it comes to budget oversight. Parliament is happy to receive quarterly budget implementation statements. Moreover, there is almost no response from Parliament on these reports nor any budget implementation analyses. Furthermore, there is no particular provision in Parliament for the monitoring of budget implementation. Therefore, Parliament seems to wait for the oversight phase, after the review and adoption phase to intervene.

This lack of budget oversight contributes to a lack of responsibility, which is one of the many reasons for which a weakness in budget implementation rates and unilateral cuts has been noted.

Low budget implementation rates: The implementation of the budget is typified by relatively low implementation rates, in particular with regard to investments. This situation may be partially explained by the poor capacity of managers and the tardiness observed in the process of procurement due in particular to cumbersome ex ante oversight in spite of the reforms initiated within the framework of programme-based budgeting so as to reduce it in favour of ex post oversight.

Unilateral cuts: The Ministry of Finance may be forced to regulate the budget if the economic and social context should become unfavourable for achieving budget forecasts. In this case, appropriation cuts are made on ministries without in-depth consultation with ministries and institutions. This situation may compromise the achievement of the objectives of ministries and institutions.

Oversight and auditing

This ex post parliamentary oversight experiences significant inadequacies. This is about the National Assembly's limited capacity to request accounts from the executive, failure to adopt the Year-End Report within the prescribed period, the non-discharge of public accounts by the SAI, and the lack of capacity (human, financial and logistical) of the SAI.

Challenge 6:
Limited capacity to hold the executive to account

Parliament is currently fulfilling its role of budget oversight. From 2016 to 2017, five commissions of enquiry were established of which two were established in 2016 and three in 2017. The two commissions of enquiry of 2016 pertained to mines and housing developments. Those of 2017 concerned the health system, education and delegated project management. The results of these enquiries revealed relatively significant inadequacies and misappropriations in particular with regard to housing developments.

Over the period 2016–2018, three fact-finding missions were conducted by Parliament, that is, one a year. The investigations related to:

- A tax fraud case by customs against a telecommunications company in 2016 – this fact-finding mission would make it possible to recover approximately seven billion for the national budget;
- Tobacco in 2017;
- Exemptions on construction materials in favour of real estate companies approved in 2018 led to the termination of exemptions on construction materials in favour of the said companies.

These enquiries and missions made it possible for Parliament to reveal numerous cases of fraud and corruption which had a negative effect on the recovery of revenues for the national budget. However, challenges exist and relate especially to the publication of reports, the implementation and monitoring of recommendations and the institution of disciplinary proceedings. The publication of reports still remains wanting and is not systematic. In fact, very few reports were actually published.

Weaknesses have also been noted with regard to monitoring and implementing recommendations. Indeed, in general there is no formal monitoring framework for implementing recommendations. However, progress in this sphere is perceptible with the establishment of a committee to monitor the recommendations of the parliamentary report on housing developments.

Disciplinary measures are generally not severe, which means that the reports are forwarded to the justice department for additional enquiries and this process takes a very long time to run its course.

Challenge 7: Failure to adopt the Year-End Report

In practice, efforts are made by the executive to table the Year-End Reports in time. Even though they have been tabled within the given deadlines, no Year-End Reports have been passed by Parliament since 2017. This situation can be explained by the fact that there are inadequacies in the General Statement of Conformity prepared by the SAI. The SAI rules on the compliance of accounts subject to the auditing of the accounts by public accounting officers. In view of this inadequacy, Parliament refuses to adopt Year-End Reports. Thus, the Year-End Reports of 2015, 2016 and 2017 were tabled but were never adopted by Parliament even though the Finance Acts Execution Report and the General Statement of Conformity were submitted by the SAI.

In spite of the failure to adopt the Year-End Reports, the Finance Acts are adopted each year. Thus, Parliament continues to give a free hand to the executive to mobilise resources to finance its programme without first ensuring that previous authorisations were properly implemented. However, it should be noted that the Organic Law relating to Finance Acts does not make the adoption of new Finance Acts contingent upon the passing of a Year-End Report, but it is still Parliament's responsibility to ensure the proper implementation of previous Finance Acts.

Challenge 8: The non-clearance of public accounts by the SAI

The SAI has to date not yet managed to audit in time the accounts of public accounting officers and to reconcile them with the statement produced by the Ministry of Finance (administrative accounts). This situation explains the conditional issue of the General Statement of Conformity. The inability of the SAI to audit the accounts of public accounting officers is related to a lack of human and financial resources and logistic capacity.

Challenge 9: The lack of capacity (human, financial and logistic) of the SAI

As an example, with regard to human resources, the state's SAI, which is responsible for auditing the accounts of public accounting officers and producing a certification report, only employs five senior managers, of whom three are magistrates and two are administrators. This relatively limited staff complement should review all the accounts of public accounting officers and produce a General Statement of Conformity within a period of three months. The law obliges public accounting officers to lodge their accounts by 30 June at the latest and requires the SAI to lodge its General Statement of Conformity by the last Wednesday of September. Thus, what is asked of the SAI seems to be impossible given the lack of human resources. Following interviews that were conducted, it appears that more than five hundred accounts are awaiting a ruling. This problem will be very difficult to resolve in view of the quantitative and qualitative capacities of the human resources.

These interviews also revealed the lack of financial and logistic resources which do not allow this important external oversight body to function adequately. To illustrate the situation, the budget approved by the state allows the SAI to function for approximately five months of the year. This situation contributes to weakening the only external oversight (legal oversight) body and prevents it from carrying out its audits and oversight role effectively.

Conclusions and recommendations

The legislative bodies play several roles in the budget process. As elected representatives entrusted with representing their communities and political parties, MPs play a unique role in the budget process. They can advocate the inclusion of projects in the budget which would benefit their communities and remind the executive of their commitments to improve service delivery. The contributions made by MPs throughout the budget process is aimed at supporting the role of the Budget Directorate in planning, allocating, implementing and evaluating the budget.

This study has made it possible to highlight the role of Parliament and the executive in the budget process both at a legal and a practical level and to break down the principle challenges with which the main stakeholders are faced.

The legal framework envisages a certain number of provisions defining the role of Parliament and the executive. Overall, it may be said that while it gives a certain amount of power to Parliament at each phase, it also stipulates provisions that limit its action. Indeed, during the planning and budgeting phase, the BPD was introduced to allow Parliament to contribute to budget policies. However, it remains limited by its nature which is merely one of providing information.

Moreover, at the stage of review and adoption, Parliament's action is also limited. The law stipulates that no additional article or amendment of a Finance Bill may be proposed by Parliament unless it has the effect of eliminating or effectively reducing an expense, or creating or increasing revenue. Similarly, Parliament cannot propose either the establishment or the termination of a programme, supplementary budget or a special treasury account.

With regard to implementation, the texts grant Parliament an oversight role in budget implementation during this phase. However, this power is largely limited to receiving the report on the quarterly budget implementation situation for information. Furthermore, Parliament is only informed of virements and transfers of appropriations by the executive before they are done.

As far as oversight and auditing go, it should be specified that the Organic Law does not make the adoption of Finance Acts contingent on the adoption of a Year-End Report; this is a weak point which allows Parliament to give new authorisations to the executive without ensuring that appropriations from previous authorisations have been properly managed.

In practice, the provisions envisaged by the texts are effectively implemented both by the executive and by Parliament. However, at all stages, the major challenges should be overcome so as to strengthen the position of stakeholders, in particular that of Parliament, in the BPD, supervision and budgetary oversight.

The main challenges are:

- The poor performance-based budgeting related to a misunderstanding of the relations of cause and effect;
- The poor quality of the BPD, which still struggles to have a meaningful impact on the planning and budgeting phase, which is explained in particular by poor organisation of Parliament to deal with this exercise;
- The non-existence of an IFI/a Parliamentary Budget Office which does not make it possible to have objective budget analyses able to effectively direct the Ministry of Finance on the broad strategic options which should guide budgeting;
- Parliament's limited capacity to scrutinise the budget;
- The lack of supervision of the budget in its implementation because COMFIB does not analyse the budget implementation reports;
- The limited capacity to hold the executive to account because taking disciplinary measures is generally rare;
- Failure to adopt the Year-End Report;
- The SAI's failure to discharge public accounts; and
- The lack of capacity (human, financial and logistic) of the SAI.

These challenges demand that all stakeholders in the budget process should work together. As is the case with the numerous reforms in PFM, actions aimed at dealing with the challenges need to take into account the context in Burkina Faso. This case study presents a certain number of essential steps and some good points of entry to improve the budget process.

Strengthening the capacities of ministries, institutions, the Budget Directorate and Parliament with regard to programme-based budgeting

A large number of African countries have followed the trend to institute programme-based budgeting. When programme-based budgeting is successfully implemented, it should result in more functional public finance management systems thanks to the harmonisation of socio-economic planning and the budget with improved allocations of expenditure and a more effective framework for measuring results. In the seminar 'Appropriating and diffusing programme-based budgeting, CABRI', with WAEMU country participants, considered matters relating to allocation and the dissemination of programme-based budgeting which are essential for a functional reform.

In Burkina Faso, the level of knowledge of each sector on the relationship of cause and effect needs to be extended from public expenditure to the implementation of programme-based budgeting. Consequently, the capacities of appropriation managers should be strengthened with regard to implementing the budget in order to improve the execution rates.

In particular, the capacities of Parliament should be strengthened with regard to programme-based budgeting.

Establishing an IFI/a Parliamentary Budget Office in order to obtain objective budget analyses

The absence of a Parliamentary Budget Office limits the capacity of Parliament to be involved throughout the budget process as a whole. This office should be independent and should have sufficient resources and capacity to analyse the macroeconomic and budgetary framework of the executive in order to promote the credibility of the budget, to determine the affordability of the budget and the risks in the budget, to redefine programme priorities, and the performance of programmes to be financed in the budget.

This office should work towards ensuring an improved organisation and preparation of the BPD by Parliament in order to better contribute to this important planning and budgeting phase. There should be clear responsibilities and differences between this budget office and COMFIB. Once these responsibilities have been clearly defined, the capacity of the budget office or COMFIB should be strengthened in terms of programme-based budgeting analysis, taking into account the possibilities offered by the Organic Law.

Setting up a proper mechanism in Parliament for budget monitoring in order to reinforce the role of Parliament during the implementation phase

To improve responsibility in Burkina Faso, Parliament should fulfil its oversight function during budget implementation. Mechanisms should be established to use budget implementation reports in order to empower government and provide quality services.

A mechanism to manage regulations in collaboration with the ministries and institutions should be established to improve budget management in case of poor revenue collection. Parliament and the executive should work together to adopt Year-End Reports in order to discharge management by the executive. It is essential to systematically publish reports by commissions of enquiry and fact-finding missions.

Strengthening the capacities of the SAI

The SAI should equip itself with human resources of such a quality and number that it is able to conduct its task of assisting Parliament effectively, to play its role in oversight and to see that the accounts are audited and certified. Its material, logistic and financial capacities should be strengthened to allow it to function effectively throughout the year.

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