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Budget Practices and Procedures
POLICY BRIEF

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# From budget transparency to accountability: Where the chain breaks down in Africa



## Executive summary


The 2025 CABRI Budget Practices and Procedures (BPP) Survey of 18 African countries suggests that the publication of core fiscal documents is now relatively widespread: all 18 countries publish approved budgets, 14 produce citizens' budgets and 15 make medium-term expenditure framework (MTEF) documents and in-year fiscal reports publicly available.

Digitalisation has also expanded the reach of fiscal information, with functioning integrated financial management information system (IFMIS) platforms in 15 countries (83%). Across the ten countries surveyed in both 2015 and 2025, the share preparing accrual-based financial statements rose by 40 percentage points (from 10% to 50%), the share reporting accounting standards based on International Public Sector Accounting Standards (IPSAS) rose by 40 percentage points (from 50% to 90%). Producing fiscal information, however, is only the first step in an accountability chain that, on the evidence of the 2025 survey, appears to weaken at each subsequent link.

Oversight institutions are also formally in place across many of the survey countries. Fourteen of 18 countries (78%) have supreme audit institutions (SAIs) that submit reports to parliament, 9 of 18 (50%) have public accounts committees (PACs) that meet regularly with dedicated staff, and internal audit functions are legally mandated in 16 of 17 countries surveyed on this item. However, these institutions often appear to lack the authority or the supporting capability to convert scrutiny into corrective action – a constraint that sits partly outside their own control, reflecting the legal mandates and political environment in which they operate. Only 7 of 18 countries (39%) require a formal executive response to SAI recommendations, and systematic tracking of audit findings occurs in just 3 of 18 (17%). Across the ten-country panel, the share of countries with a dedicated legislative budget research office – the analytical spine behind effective PAC engagement – rose by 20 percentage points (from 30% to 50%) over the decade, a modest but meaningful institutional gain.

One of the most striking findings of the 2025 survey is the scale of attrition after audit reporting. Internal audit reports are produced in 17 of 18 countries (94%), yet comprehensive follow-up on internal audit findings exists in only 4 of 18 (22%). A similar narrowing is visible on the external audit side: SAI reports are submitted to parliament in 14 of 18 countries (78%), but only 3 of 18 (17%) systematically track SAI findings.

Transparency infrastructure is largely in place; what appears to be missing is the institutional environment to act on what it reveals. The trend analysis is consistent with this picture: across the ten-country panel, the share publishing SAI findings in full rose by 20 percentage points (from 50% to 70%) and the share with comprehensive internal audit follow-up across all ministries, departments and agencies (MDAs) rose by 10 percentage points (from 20% to 30%) – modest progress on disclosure and follow-up. The share with publicly tracked SAI recommendation follow-up rose by 20 percentage points, from 0% in 2015 to 20% in 2025, with Kenya and Mauritius now reporting this top-tier practice. However, the depth of follow-up across the rest of the panel remains broadly unchanged. The pattern is compounded by a lag between operational digitalisation and accountability-facing digital tools: functioning IFMIS systems are present in 83% of countries, but e-audit tools in only 39% and open fiscal data portals in 50%. Strengthening accountability therefore calls for a shift in emphasis from producing fiscal information to using it, in ways that are sensitive to country context and capability.

## 1. Context

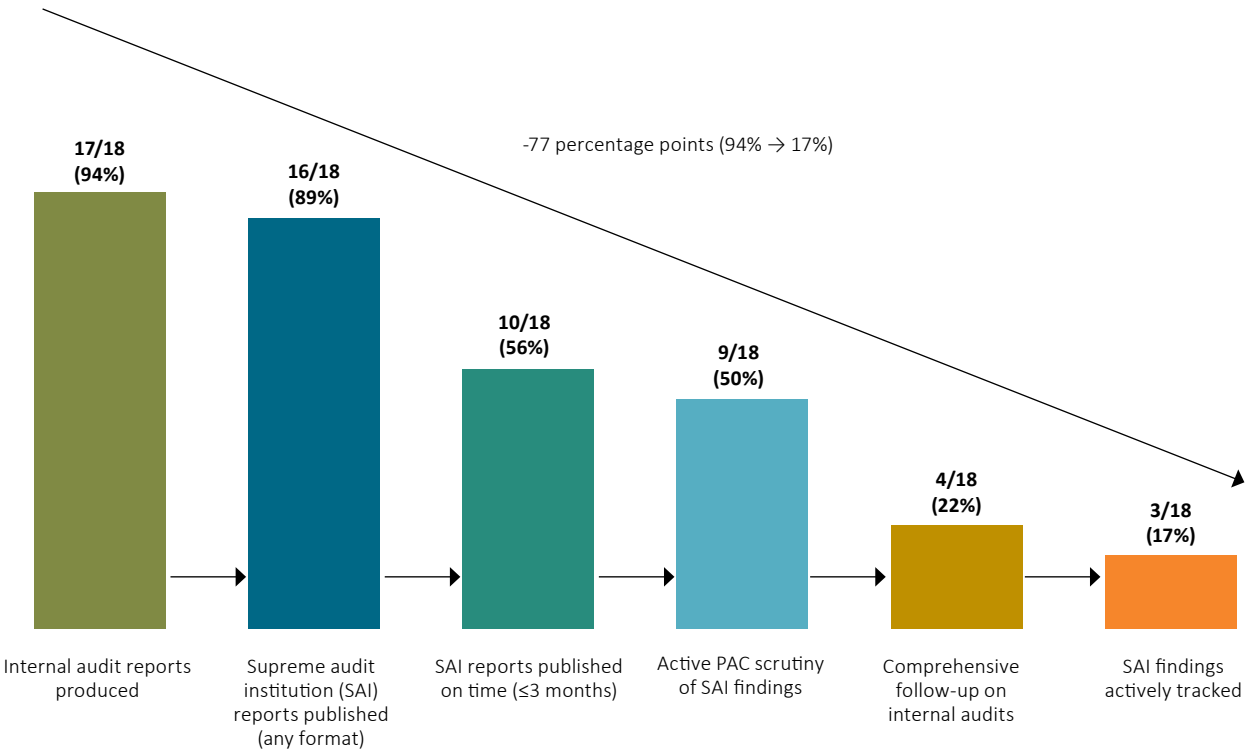
Since the previous CABRI BPP Survey in 2015, and against a longer backdrop of public financial management reform, African governments have made substantial progress on budget transparency. Budget documents are now routinely published; international accounting standards are more widely adopted; and citizens' budget initiatives have expanded. These shifts reflect reform commitment, international benchmarking, donor support and the influence of global standards such as the IMF Code of Good Practices on Fiscal Transparency and the Open Budget Survey principles. The formal infrastructure of public financial management has converged on a recognisable set of practices across the region – though it can also be argued that shared good practice, not uniformity, is what matters.

Transparency and accountability, however, are not the same. Transparency requires making information available; accountability requires that information is scrutinised and that scrutiny produces consequences. The 2025 BPP Survey maps the accountability chain from information production through oversight to corrective action, and finds that gains appear to thin out along the way. Investments in budget transparency do not appear to have been matched by equivalent progress in the institutions that turn fiscal information into better governance and, ultimately, into better services for citizens. Publishing documents is relatively low cost and internationally visible. Legislative oversight and audit follow-up, by contrast, depend on inter-institutional cooperation, political will and enforcement capability.

## 2. Weak links in the accountability chain

The 2025 BPP Survey shows a consistent pattern: publication is more widespread than follow-up, and both internal and external audits lose traction at the point where scrutiny should translate into corrective action.

**Figure 1: From audit production to follow-up: Where accountability weakens**




*Source: 2025 BPP Survey.*

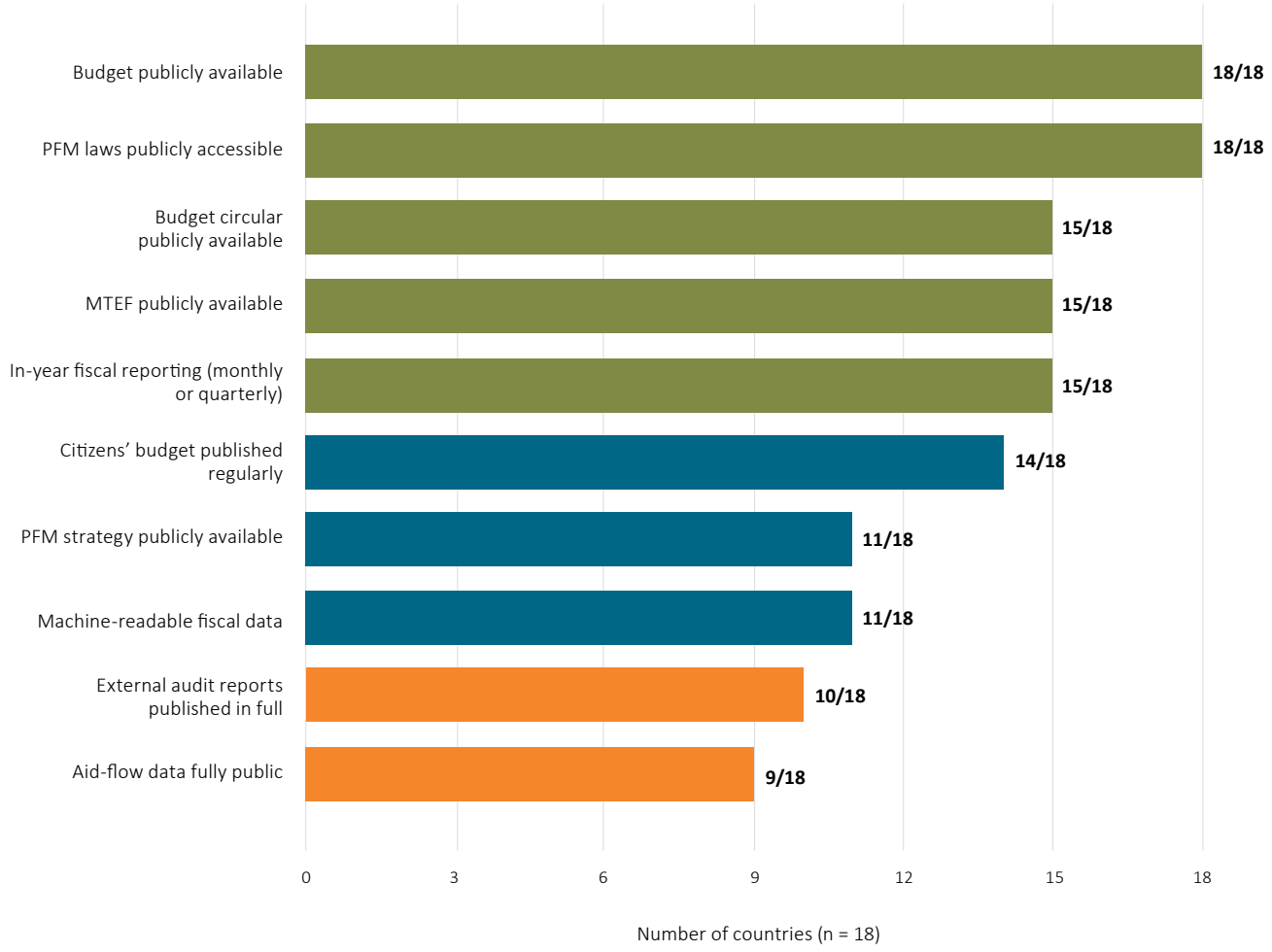
## 2.1. Budget transparency: Broad publication, thinner disclosure on audited reports and aid flows

Budget transparency shows the clearest gradient of any dimension in the survey. At the top, information related to the formal architecture of the budget is near-universal: all 18 countries publish approved budgets and PFM laws. MTEF documents, budget circulars and in-year fiscal reports are published by 15 of 18 countries (83%), and 14 of 18 (78%) produce citizens' budgets.

Publication appears to decline for information that reveals performance rather than architecture. Machine-readable fiscal data is published regularly by 11 of 18 countries (61%). External audit reports are available in full in 10 of 18 (56%), and only 9 of 18 (50%) fully publish aid-flow data. Open fiscal data portals that allow structured public access also exist in only 9 of 18 countries.

Country-level variation reinforces the point. South Sudan publishes no in-year fiscal reports and does not make external audit findings public, while Mozambique and Nigeria face delays of more than six months in issuing audit reports. By contrast, Kenya, Rwanda and Ghana maintain relatively comprehensive and timely publication across most document categories. The variation likely reflects a mix of capability constraints and political choices that the survey cannot fully disentangle.

**Figure 2: Budget transparency: Public availability of key fiscal documents**




*Source: 2025 BPP Survey.*

### 2.2. Citizens' budgets and open data: Broad adoption, limited engagement mechanisms

The widespread adoption of citizens' budgets is a notable advance. Fourteen of 18 countries now produce them regularly, up from roughly half in earlier BPP rounds. Citizens' budgets lower the information cost of civic engagement and signal a commitment to communicating fiscal choices beyond technical audiences.

However, citizens' budgets are only the start of meaningful engagement. Open budget portals are present in only 5 of 18 countries, public-facing feedback and grievance mechanisms within digital PFM platforms in only 2 of 18, and broader citizen engagement platforms for budget feedback in just 5 of 18 (28%). The survey does not suggest that citizen demand is the only binding constraint. In several countries, civil society, the media and organised groups have generated strong accountability pressure, but without effective mechanisms to channel citizen responses back into the budget process, the value of making budget information publicly available remains limited. Digital channels are not automatically the right answer either: some citizens prefer in-person engagement and digital platforms can exclude parts of the population they claim to empower if not designed around user needs. Digital engagement platforms and public-facing feedback mechanisms were not systematically measured in the 2015 BPP Survey; the 2025 round therefore serves as the baseline against which future rounds can track their development.

### 2.3. Internal audit: Widespread reporting, uneven follow-through

Internal audit systems are formally in place across most of the region. Internal audit functions are legally mandated in 16 of 17 countries surveyed on this item, and 17 of 18 produce internal audit reports. Audit production does not, however, ensure corrective action. Comprehensive follow-up exists in only 4 of 18 countries (22%), while in most others it is partial or inconsistent. Lesotho, Rwanda, Mauritius and Kenya provide stronger examples of internal audit follow-through. The gap appears to reflect a structural weakness: internal audit units often have advisory rather than enforcement authority and, where no credible consequences attach to non-compliance, incentives to act on findings are limited. The trend analysis comparing 2015 and 2025 shows that the share of panel countries with comprehensive internal audit follow-up across all MDAs rose by 10 percentage points (from 20% in 2015 to 30% in 2025).

### 2.4. SAI independence and reporting: The accountability pipeline narrows

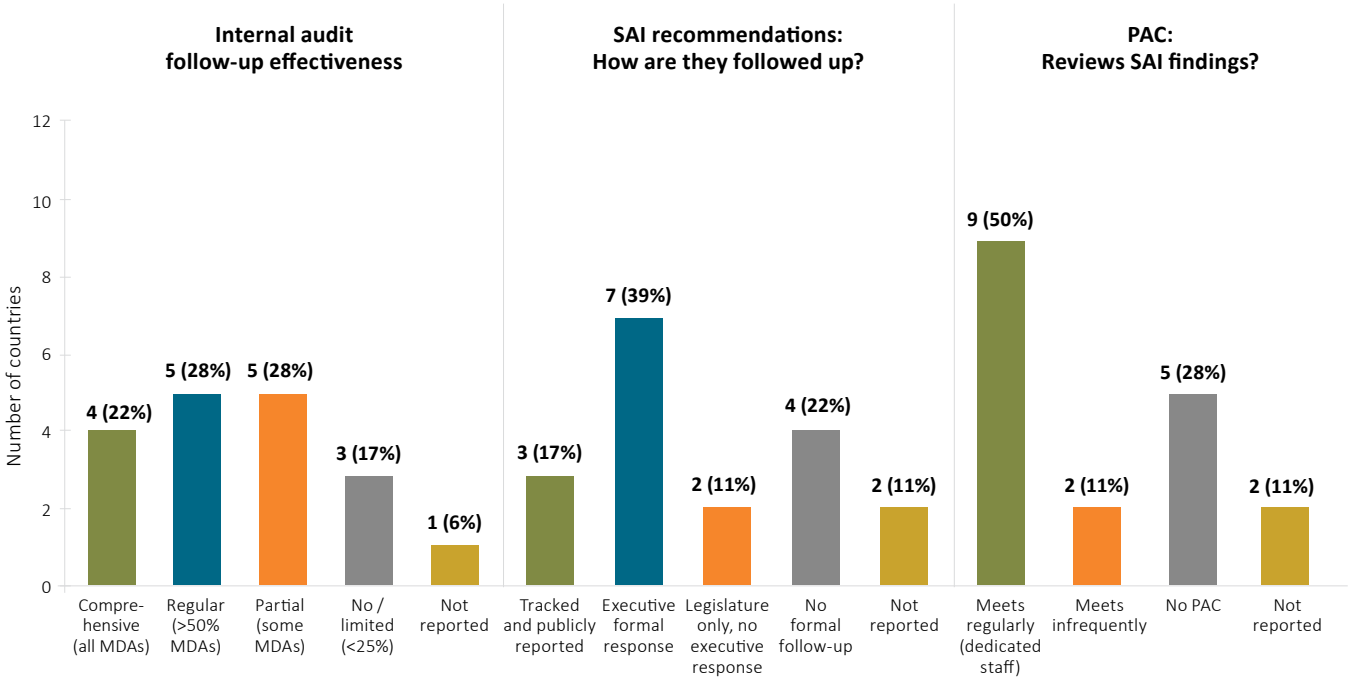
Supreme audit institutions (SAIs) are the principal external accountability mechanism. The 2025 survey reveals important variation in SAI independence, reporting quality and effectiveness.

With respect to formal independence, 11 of 18 countries guarantee the independence of their SAIs in law; in 10 of 18, SAIs determine their own audit programmes; and in 13 of 18, Auditor-General appointments are merit-based and made through a transparent process. SAI independence therefore rests on legal frameworks that sit outside SAI control – and strengthening those frameworks typically requires constitutional or legislative reform not only SAI capability building. Most SAIs issue audit reports within three to six months, though Nigeria and Mozambique take longer, which reduces the reports' usefulness for timely parliamentary scrutiny.

The accountability pipeline narrows most sharply at the follow-up stage. Formal executive responses to SAI recommendations are required in only 7 of 18 countries (39%), and systematic public tracking occurs in just 3 of 18. Rwanda and Kenya maintain public registries of SAI findings and responses, constituting examples worth highlighting, while four countries have no formal follow-up mechanism at all. External audit reports are not publicly available in South Sudan and are rarely published in Nigeria and Namibia.

The trend evidence is mixed. Across the ten-country panel surveyed in both 2015 and 2025, the share publishing SAI findings in full rose by 20 percentage points (from 50% to 70%), representing modest progress on disclosure. On follow-up, the share with publicly tracked SAI recommendations rose by 20 percentage points (from 0% in 2015 to 20% in 2025). Most of the panel sits in the middle category, where the executive submits formal responses without public tracking. The broader pattern is that the accountability function of external audit has been comparatively underweighted in reform agendas over the decade.

**Figure 3: SAI independence and oversight functions: Institutional capacity and follow-up**




*Source: 2025 BPP Survey.*

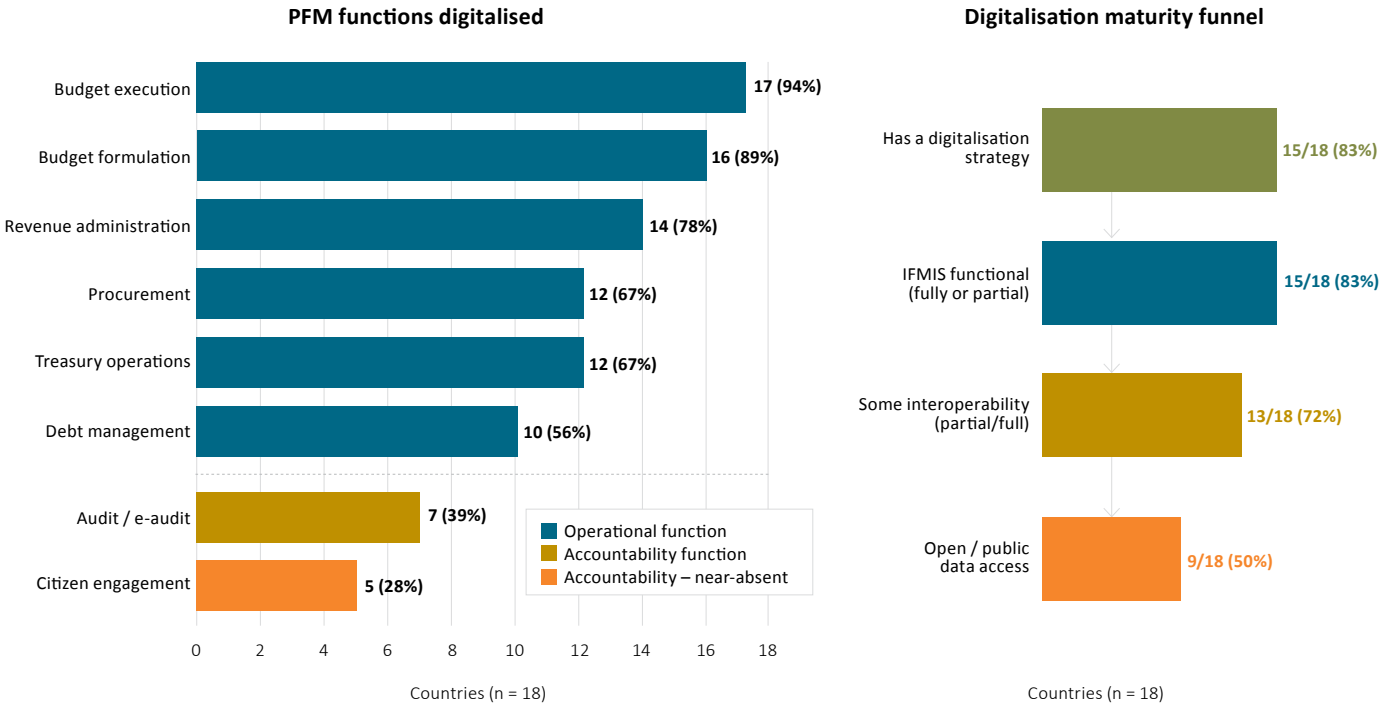
## 2.5. PAC engagement: Structural presence, variable effectiveness

Public accounts committees (PACs) are the principal parliamentary mechanism for scrutinising audit findings, but their coverage and effectiveness are uneven. Nine of 18 countries have PACs that meet regularly with dedicated staff; 5 of 18 have no functioning PAC; and 2 of 18 provided insufficient information for coding. Countries with dedicated legislative research offices – an indicator that improved by 20 percentage points across the ten-country panel over the decade – tend to show stronger PAC engagement. South Africa's Parliamentary Budget Office and Kenya's larger equivalent are the clearest examples. Targeted investment in parliamentary analytical capability can yield returns for accountability, though PAC effectiveness is also shaped by information asymmetries and the scope of statutory enforcement powers. In many systems, PACs generate reputational pressure but may not necessarily produce binding corrective action.

## 2.6. Digital tools: Operational gains, slower uptake for accountability functions

Digitalisation is reshaping PFM systems across Africa, but remains uneven across the accountability chain. Operational functions are now highly digitised: 15 of 18 countries (83%) have a functioning IFMIS, and digital tools for budget preparation, treasury operations and payroll management are widespread. Accountability-facing tools lag: e-audit tools are present in only 7 of 18 countries (39%), open fiscal data portals in 9 of 18 (50%) and citizen engagement platforms in 5 of 18 (28%). AI or machine-learning applications in PFM are reported by one country only, Côte d'Ivoire, and their maturity remains uncertain. The main report's trend analysis adds useful context: IFMIS adoption was already widespread by 2015, so gains on core operational digitisation have been incremental. The more significant development is the emergence of accountability-facing tools, still at an early stage of adoption.

**Figure 4: Digitalisation of PFM functions: Operational versus accountability functions**




*Source: CABRI 2025 BPP Survey.*

A notable finding from the survey is the positive Spearman rank correlation between IFMIS functionality and several broader accountability outcomes. Using composite scores constructed from the relevant survey items, the 2025 BPP analysis records a correlation of around 0.6 between IFMIS functionality and arrears-management quality, around 0.6 with overspending control and around 0.5 with parliamentary oversight effectiveness. These associations suggest that integrated digital infrastructure may support accountability as well as efficiency, though the direction of causation cannot be established from the cross-sectional design.

## 3. Implications

Weak accountability functions have wider consequences for PFM effectiveness, for public trust and, ultimately, for the quality of services that reach citizens. Limited follow-up on audit findings reduces the deterrent effect of an external audit: if spending units expect that recommendations will not be enforced, auditing can lose much of its corrective function and become primarily a compliance exercise. The sharp narrowing between audit reporting and follow-up suggests that the consequences of adverse findings could be limited in many systems.

Second, the gap between transparency and accountability limits the return on fiscal information investments. Citizens' budgets, open data portals and public audit reports matter most when they inform scrutiny and trigger consequences – ultimately for the quality of public services. Where mechanisms for converting information into action are weak, transparency investments can have limited impact on expenditure discipline or governance outcomes. Transparency is necessary, but not sufficient.

Third, operational digitalisation without accountability-facing tools limits the potential benefits of technology. IFMIS platforms and the wider digital public infrastructure (DPI) environment generate transaction data that could support audit coverage, anomaly detection and performance monitoring, but where e-audit tools are absent and systems remain siloed, this potential is largely unrealised. More interoperable architectures (as shown in a companion brief on digitalisation), not necessarily more systems, could improve both efficiency and accountability.

Finally, the stagnation in SAI follow-up over 2015–2025 signals a clear reform priority. Continued investment in SAI technical capability is necessary, but institutional reforms that give oversight bodies the authority and mechanisms to compel corrective action will likely matter more. Without these, the accountability gap is likely to persist regardless of improvements in audit quality or transparency.



## 4. Conclusion

The accountability chain in African budget governance appears strongest at its first link (i.e. information production) and weakest at its last (i.e. converting scrutiny into corrective action). Transparency infrastructure is now largely in place. However, accountability mechanisms remain uneven and the main report's trend analysis suggests that progress on SAI follow-up has been limited and concentrated in a small number of countries, even as form indicators have moved substantially.

Closing this gap calls for a shift in emphasis from transparency as publication to transparency as accountability. That means investing in the institutional and political architecture that connects information to corrective action: mandated executive responses to audit findings; stronger PAC and legislative research capability; robust legal frameworks for SAI independence; and better integration between operational digital systems and accountability-facing tools within an interoperable DPI environment. Countries can sequence these investments to their own context and capability; no single package will work across the continent.

Countries with more developed practices – including Kenya, Rwanda and Ghana, and on particular dimensions Namibia, Lesotho and Mauritius – have invested not only in producing fiscal information but also in building the institutions needed to act on this data. Peer learning from these experiences, adapted to local contexts, is an important channel for the next phase of PFM reform. Because the 2025 BPP is the first round to capture several dimensions of digital accountability (e-audits, open data portals, citizen engagement platforms), subsequent rounds will be able to track whether the chain is deepening over time.

## Acknowledgements

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