

The role of the National Assembly in the budget process in Burkina Faso

Policy Dialogue on the Role of the Legislature in the
Budget Process

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Interviews with key informants from structures and institutions

- Parliament
- Supreme Audit Institution (*Cour des Comptes* or *Court of Audit*)
- Directorate General of Budget
- Civil Society Organisations

Summary of the budget process in Burkina Faso

Phases	Budget documents	Stakeholders	Committees and institutions
Planning and budgeting	<ul style="list-style-type: none"> - DPBEP (Multi-year Budgeting and Economic Planning Document) - Budget Circular - DPPD (Multi-year Expenditure Planning Document) of ministries and institutions - Finance Bill 	<p>Executive</p> <ul style="list-style-type: none"> - Ministry of Finance - Sectoral ministries <p>Legislative</p> <ul style="list-style-type: none"> - Parliament 	<ul style="list-style-type: none"> - Budget Committee - Cabinet - Plenary session of Parliament
Budget review and adoption	<ul style="list-style-type: none"> - Finance Bill 	<ul style="list-style-type: none"> - MPs - Ministry of Finance - Sectoral ministries 	<ul style="list-style-type: none"> - COMFIB (committees and Plenary sessions) - Plenary session of Parliament
Implementation of the budget	<ul style="list-style-type: none"> - Budget implementation reports - Supplementary Budget 	<ul style="list-style-type: none"> - Ministry of Finance - Sectoral ministries 	<ul style="list-style-type: none"> - Cabinet - COMFIB
Oversight and auditing of the budget	<ul style="list-style-type: none"> - Report on implementation of Finance Act (Supreme Audit Institution) - General Statement of Conformity - Year-End Report 	<ul style="list-style-type: none"> - Parliament - Ministry of Finance - Supreme Audit Institution 	<ul style="list-style-type: none"> - COMFIB - Plenary session of Parliament - Ministry of Finance

Budget Process in Burkina Faso: Planning and Budgeting (1/2)

Practices

- Since 2016 a BPD has indeed been organised with Members of Parliament 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.

Challenges

- **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.

Budget Process in Burkina Faso: Planning and Budgeting (2/2)

- **Challenge 2 - The poor quality of Budget Policy Debates (BPD)**
- In practice, the three financial years already completed have revealed inadequacies which limit the contribution of Parliament to this important decision-taking phase. Indeed, the BPD does not yet have a real influence on the planning and budgeting phase.
 - Explanatory factors:
 - Weak capacities;
 - Weak organisation and the lack of capacity of MPs; and,
 - There is no provision to take comments into account.
- **Challenge 3 - The non-existence of an Independent Financial Institution/Parliamentary Budget Office**
- There isn't an IFI yet in the Burkina Faso provisions which carry out budget analyses for planning and formulating the budget.
 - **Consequence:** there are no objective budget analyses able to effectively guide the Finance Ministry's technical experts on the main strategic options which should steer the budgeting process.

Budget Process in Burkina Faso: Budget Review and Adoption

Practices

- Proper organisation instituted by Parliament.
- 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.

Challenges

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

- 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.
- 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.

Budget Process in Burkina Faso: Budget Implementation

Practices

- The implementation budget complies generally with the formal frameworks put in place.
- Quarterly budget implementation reports are produced and submitted to the Cabinet.
- 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.

Challenges

- **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.

Budget Process in Burkina Faso: Oversight and Auditing (1/2)

Practices

- Production of the Year-End Report.
- Tabling of the Year-End Report
- Production of the Report from the Supreme Audit Institution on the implementation of the Finance Act.
- Production of the General Statement of Conformity between the accounts of the authorising officers and those of the public accounting officers.
- Establishment of commissions of enquiry and fact-finding missions.

Challenges

- **Challenge 6 - Limited capacity to hold the Executive to account**
- Weaknesses have also been noted with regard to monitoring and implementing recommendations.
- 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.

Budget Process in Burkina Faso: Oversight and Auditing (2/2)

- **Challenge 7 - Failure to adopt the Year-End Report**
- Even though they have been tabled within the given deadlines, no Year-End Reports have been passed by Parliament since 2017.
 - Explanatory factors:
 - Weak capacities;
 - Inadequacies in the General Statement of Conformity prepared by the Supreme Audit Institution. The SAI rules on the compliance of accounts subject to the auditing of the accounts by public accounting officers.
- **Challenge 8 – The non-clearance of public accounts by the Supreme Audit Institution**
- 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 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 Supreme Audit Institution**
- More than 500 accounts are awaiting a ruling.
- Very limited staff and resources to review all public accounts within a limited period of time (3 month).
- What is asked of the SAI seems to be impossible.

Conclusions and Recommendations

Parliament's role is limited:

- Parliament's power limited by texts and the weakness of its technical capacities.
- Planning and budgeting: PBD limited by its nature which is merely one of providing information.
- Review and adoption: Everything is done to prevent any blockings from Parliament.
- Implementation: the budget oversight is limited to receiving implementation reports.
- Oversight:
 - The adoption of the Finance Act is not contingent on the adoption of the Year-End Report;
 - Inability of the Supreme Audit Institution (*Cour des comptes*), which should support Parliament;
 - Weak monitoring of recommendations; and,
 - Lack of disciplinary proceedings following audits.

Recommendations :

- Strengthening the capacities of ministries, institutions, the Budget Directorate and Parliament with regard to programme-based budgeting.
- Establishing an 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.
- Strengthening the capacities of the Supreme Audit Institution.

Thank you