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Acknowledgments

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Transparency in Francophone Africa: Diverging Trajectories

Introduction

Several states around the world are making progress in good governance of public funds. Countries in Africa, and particularly Francophone Africa, are no exception. The Open Budget Survey (OBS) continues to expand in the region, which is helping drive greater budget transparency across the continent. In 2021, several countries in Francophone Africa were involved in this survey. These are Benin, the Democratic Republic of Congo, Madagascar, Cameroon, Mali, Senegal, Côte d'Ivoire, Chad, Niger, Comoros, Burundi, Burkina Faso and Togo (evaluated for the first time in the OBS 2021).

The trends in these countries vary regardless of their location (Central Africa, Southern Africa, West Africa). These differences can be seen in both oversight and public participation in the budget cycle. However, as in 2019, Benin stands out thanks to a score that puts it well above the regional average for Francophone Africa.

OBS 2021 offers a view over several cycles, making it possible to assess changes in budget management practices over time. We see that sound practices are being disregarded in some countries, while in others, where major reforms have been adopted, the implementation of open and accountable systems has slowed down because of ongoing socio-political crises.

Finally, the time series comparison provided by the OBS from 2019 to 2021 informs recommendations for the French-speaking African region, with a view to strengthening the areas where upward momentum has been observed. This is all the more important for a region shaken by institutional crises, since rigorous and efficient management of public finances is one of the pillars of socio-political stability.

Budget transparency is stagnating in Francophone Africa

Francophone Africa is experiencing stagnation with respect to overall budget transparency, which can be seen in the average score of the 12 comparable countries in the study. However, there was a positive shift in budget transparency in several countries, including Benin, Côte d'Ivoire, Niger and the Democratic Republic of Congo.

What happened in these countries that explains their progress? Here are some of the reasons:

Benin is once again leading the way, improving its score by 16 points, demonstrating that progress often requires political will and civil society participation. At the same time, as Benin shows, digital tools, especially an online platform that gives everyone access to the budget calendar, can be a catalyst for the timely publication of budget documents.

In Côte d'Ivoire, public policies geared towards open governance (the country is a member of the Open Government Partnership) led to higher levels of budget transparency, the score for which increased considerably – by 13 points – since the last OBS.

Niger, in turn, fostered positive changes, propelled in part by the support of technical and financial partners, but also by civil society, which consistently advocated for, among other things, publishing documents in a timely manner according to the budget calendar. The result was a 10-point increase in its budget transparency score. The Democratic Republic of Congo, which also took steps to increase budget transparency, saw a similar score increase, gaining 9 points. It is important to note that these two countries have undergone government changeover facilitated by democratic elections, with the arrival of new presidents and new legislatures.



Commuters cycle on the Pont des Martyrs in Bamako, Mali. Piccaya / Adobe Stock

Although perhaps not quite as significant as the countries mentioned so far, Cameroon and Burundi also made progress in OBS 2021. Since 2018, Cameroon has been implementing a public finance management reform program, which involves all actors in the public finance chain and establishes commitments to meet the requirements of the country's transparency and good governance law. This program could lead to the necessary structural transformations and collaboration improvements among spending institutions so that budget documents are published by the deadlines required by the OBS. Likewise, the Ministry of Finance has set up a working group with civil society organizations to follow up on the OBS's recommendations.

“The encouraging developments in some African nations were undermined by transparency setbacks in other countries.”

The encouraging developments in some African nations were undermined by transparency setbacks in other countries. Many of these states have been beleaguered by socio-political instability in recent years, and, in particular, there have been institutional upheavals in Burkina Faso, Chad, Madagascar and Mali. In Mali, there was an unusual 30-point drop in its OBS score, which was mainly caused by a coup in August 2020 and the subsequent dissolution of the national assembly.

In Madagascar, where a major political crisis occurred and a new president was elected, key budget documents – including the budget framework letter, in-year reports, the year-end report and the audit report – were not published. Political impediments, namely changes at the ministry of finance and parliament, contributed to the downgrade in Madagascar's OBS score even though the country had shown real motivation to improve between 2017 and 2019.

In Burkina Faso and Côte d'Ivoire, OBS score declines can be attributed, in part, to misunderstandings about the nature and content of certain budget documents (particularly in-year and mid-year reports), which led to a loss of time and points.

Finally, Senegal, which has traditionally been a beacon of democracy in Africa with a history of relative political stability, is an enigma in the 2021 survey. Its transparency score continued a downward trend (-6 points) that began in the previous OBS (-5 points). This negative direction is notable since Senegal was, in 2017, the flagship of the region for being the only country to cross the 50-point mark, even though the whole region was down, following a decrease in the overall number of documents made available to the public during the period assessed by this Survey.¹

Comoros continues to be at the very bottom of the transparency ranking, scoring again 0 in OBS 2021, as it did in OBS 2019. The gains in budget transparency — which were previously made by the establishment of an integrated public finance system, the construction of a website and the efforts supporting civil society — have vanished.

¹ Changes in some countries' performance are partly related to a tightening of the criteria for accepting documents as "publicly available", bringing them into line with current disclosure requirements.



*FSH budget group member Astou Mbengue (left) interviews a local government official in Senegal.
© International Budget Partnership*

A less than reassuring budget oversight

With a regional average of 37 points out of 100, budget oversight remains weak and stagnant. The COVID-19 pandemic certainly hurt the ratings in some countries, especially where public finance systems struggled to adjust quickly to the extraordinary demands imposed by the outbreak of the virus. Supreme Audit Institutions and parliaments were stretched to the limit. Beyond having to dedicate resources and staff to ordinary oversight processes, they had to grapple with the exceptional budgets allocated for pandemic response measures, often following new procedures adapted to the situation.

Although the budget oversight scores for individual countries were mostly disappointing and the score for the region fell as a whole, the survey reveals that progress in budget oversight comes in small steps.

“In Chad, despite the political and institutional context already mentioned and the drop in the transparency score (from 14 to 6), there has been an improvement in the collaboration between the Court of Auditors and the Ministry of Finance in terms of compliance with the law and the budgeting process, particularly with respect to the budget calendar and the publication of documents.”

For example, the Burundian parliament finally received and was able to discuss the 2022 draft budget well before the start of the budget year. In Chad, despite the political and institutional context already mentioned and the drop in the transparency score (from 14 to 6), there has been an improvement in the collaboration between the Court of Auditors and the Ministry of Finance in terms of compliance with the law and the budgeting process, particularly with respect to the budget calendar and the publication of documents.

Support from technical and financial partners comes into play in the case of Cameroon. The country's government took steps so that the Audit Chamber of the Supreme Court could conduct oversight more effectively. To this end, the Audit Chamber set up collaboration platforms with the Ministry of Finance and Parliament. These institutions now hold regular public finance assessment sessions together. In recent years, the Audit Chamber also opened up to civil society and the media to explain its work and present its annual report. Even though the score has not yet changed since OBS 2019, Cameroon will have to make changes because of the new policy environment that the regional economic and monetary union – CEMAC – has initiated. That means Cameroon will have to follow the example of Benin and transform the Audit Chamber of the Supreme Court into a Court of Auditors, which will require investments to bolster the capacities and independence of this institution.



Local women wash in the Niger River in Mali. Jean-Claude Braun / Adobe stock

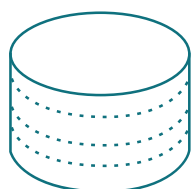
In Niger, the Court of Auditors has shown great willingness to assume its responsibilities even though it is constrained by insufficient human and financial resources. The SAI is nevertheless committed to communicating with public administrations and civil society, with the aim of “significantly improving public finance management and promoting accountability and good governance.”

In contrast to these cases, budget oversight in three countries – Mali, Madagascar and Comoros – regressed. As one might expect, the budget oversight institutions in Mali and Madagascar have suffered from socio-political instability just as their budget transparency systems have. In these countries, the late production of key budget documents hampers the Supreme Audit Institutions’ work schedules. In addition, given the extraordinary political circumstances these countries face, it is very difficult to ensure compliance with public finance audit procedures.

It also should be noted that among some of the countries surveyed, legal deadlines and provisions were not in line with good practices in terms of budget transparency and oversight. In Madagascar, for example, the law authorizing the creation of the year-end report established a two-year publication period that starts after the end of the fiscal year. This period is well beyond the OBS standard. In Comoros, the law is not strict enough on the timing and deadlines for the publication of budget execution reports.

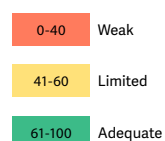
In Côte d'Ivoire, the current constitution (2015) does not set a clear deadline either for the publication of the finance bill or for the finance law. Indeed, while the previous constitution required the publication of the finance bill no later than the opening of the budget session, the 2015 constitution does not include this deadline. It is therefore unclear what the deadline is for the availability and publication of the draft budget.

Finally, as the analysis of countries' budget practices shows, shifts in budget transparency correspond with shifts in budget oversight, albeit more modestly.



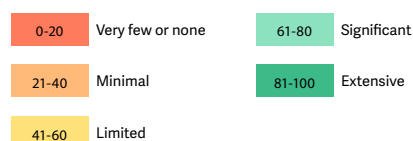
Budget Control, OBS 2021

Bénin	59
RDC	44
Burkina Faso	44
Niger	43
Côte d'Ivoire	41
Togo	39
Moyenne	37
Chad	33
Comoros	33
Cameroon	33
Sénégal	30
Mali	30
Madagascar	30
Burundi	24



Budget Transparency, OBS 2021

Bénin	65
Côte d'Ivoire	47
RDC	42
Sénégal	40
Cameroon	34
Togo	31
Burkina Faso	31
Moyenne	28
Niger	27
Madagascar	27
Burundi	9
Mali	8
Chad	6
Comoros	0

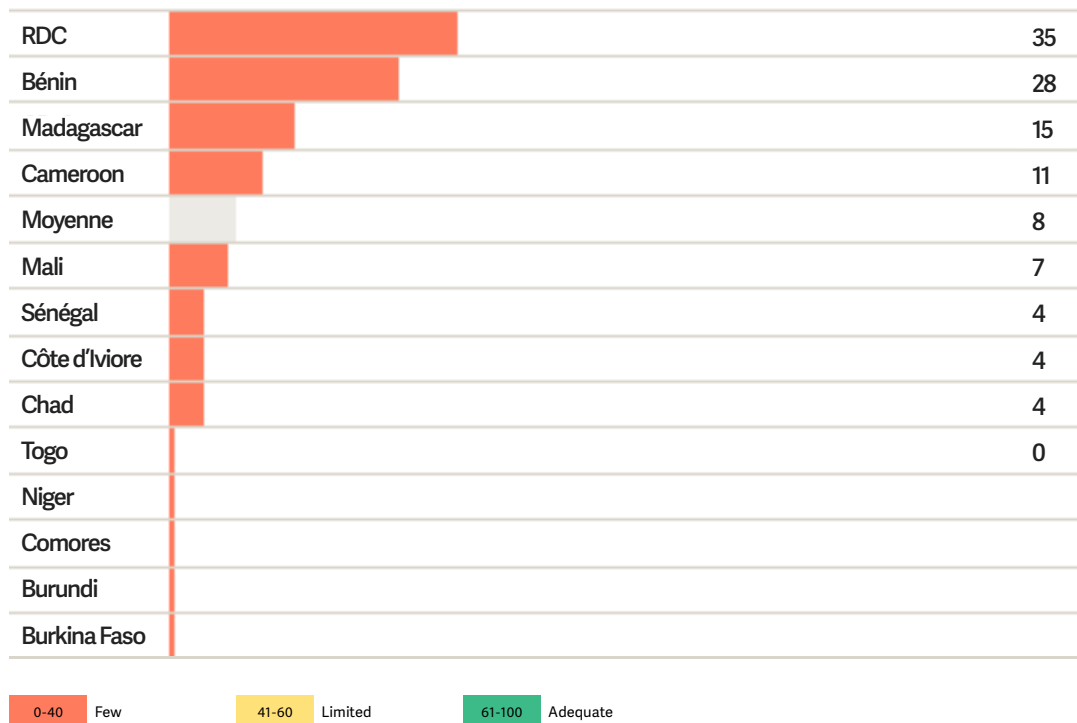
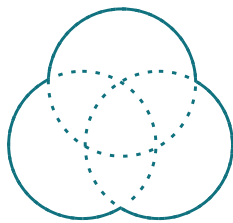


For example, Benin is at the top when it comes to budget transparency, and with a 59 point score out of 100, it is also at the top of the ranking in terms of budget oversight. There, the Audit Chamber of the Supreme Court was converted into the Court of Auditors, thanks to a campaign by civil society and a law creating a stronger and more independent institution.

Citizen participation: The Achilles heel of public finance systems

The results of the 2017, 2019 and 2021 OBS surveys show mixed but mostly anemic progress in terms of citizen participation in the budget process in Francophone Africa. This finding may explain the weaknesses observed in terms of budget transparency and accountability in some countries. In these countries, political leaders do not perceive citizens as necessary participants in government, and public policies do not generally reflect the needs expressed by the population. The relationship between these governments and their people may explain, if not perpetuate, the socio-political crises that are currently raging in parts of Francophone Africa.

Citizen Participation, OBS 2021



Overall, with an average of only 8 points out of 100 for citizen participation in the budget process, the region shows that there is still a long way to go in terms of citizen involvement in the budget process. Four countries (Niger, Comoros, Burundi and Burkina Faso) once again score 0, as they have done for the past three OBS cycles, and they seem unwilling to design public policies in any way that would give citizen participation a chance. They could learn from some of their neighbors. For example:

- The DRC provides a relatively large space for citizens to influence budget processes. Its slightly higher score of 35 out of 100 reflects the institutionalization of citizen participation. This progress can be explained by the political and above all electoral situation in this country, which has led to a restructuring of the political architecture in the executive and legislative branches.
- In Benin, BousProB – a digital tool for citizen participation – was created for civil society actors, students, researchers and university center teachers, as well as staff of ministries and public institutions. And civil society is involved in the production of budget briefs as well as advocacy documents, which are used to shape the state budget so that it reflects the needs and aspirations of citizens.
- Madagascar, which saw a 9-point increase since the 2019 survey, benefits from an increasingly professional and active civil society and the support of development partners.

It should be noted that, in Cameroon, the National Development Strategy for 2030 now includes citizen participation and open governance as public policy imperatives.

"The decline observed in Côte d'Ivoire in citizen participation came as a big surprise since it is a member of the Open Government Partnership (OGP)."

The decline observed in Côte d'Ivoire in citizen participation came as a big surprise since it is a member of the Open Government Partnership (OGP). In addition, Côte d'Ivoire has distinguished itself through important initiatives aimed at promoting transparency, such as the creation of the Commission for Access to Public Information (CAIDP), which supports greater citizen participation in public policy.

Recommendations

The following proposals, which are designed for the Francophone African region as a whole, are based on good practices already adopted in parts of the region:

- **Adhering to the budget calendar** in all the countries will improve budgetary control and transparency by fostering regional synergy and encouraging public involvement in the budgetary process;
- **Working more closely with regional institutions, such as WAEMU and CEMAC**, will help implement their directives on transparency and good governance;
- **Improving public finance systems** using digital innovations – something that can be furthered with, where possible, the technical support of international partners – will help produce budget data and documents in a more timely manner and further collaboration between public administrations;
- **Training parliamentary oversight institutions** (parliamentary finance and budget committees) and courts (Court of Auditors) on the budget transparency standards that are promoted by the Open Budget Survey;
- **Building and strengthening ties between oversight institutions and civil society organizations** to foster a mechanism for advocacy, on the one hand, and the sustainability of budget monitoring by civil society on the other, even in times of socio-political crises.
- **Strengthening the involvement of civil society and the media in the budget process**, which will further the use of budgetary data and documents for advocacy purposes and improve transparency;
- **Organizing learning events** (virtual or face-to-face) between governments on citizen participation practices in the budget process, which will facilitate the sharing of ideas and peer-to-peer learning, starting, for example, with a look at the experiences of Benin and the DRC; and,
- **Structuring the regular, half-yearly production of a “Regional Budget Brief”** will help civil society promote reforms in transparency and citizen participation in public finances by, among other things, prompting more frequent and up-to-date conversations in this area.

The Open Budget Survey is online at

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