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COVID Brief: Accountability of the COVID Fiscal Response in Burkina Faso



Cover graphic: Dolly Holmes / Noun Project

Introduction

The COVID-19 pandemic has had a severe impact on Burkina Faso, affecting public health and the economy at a time when growing levels of violent extremism and unrest throughout the country have displaced thousands and left others in urgent need of humanitarian aid. After Burkina Faso recorded its first death from COVID-19 in mid-March 2020, authorities closed airports, shut land borders, and introduced a nationwide curfew on 20 March. A state of health emergency was then declared on 26 March 2020, leading to a quarantine of the country's most affected cities, including its capital, Ouagadougou.

As a result of these emergency measures, the country's economy was hit hard, with international trade sharply reduced and the informal sector's ability to function curtailed by curfews and restrictions on gatherings. In addition, the unequal impact of the pandemic, with disadvantaged groups bearing the brunt of the health and economic fallout, risks making the situation worse.

However, responding in an open and accountable manner to the pandemic is not only a way for the government to show its commitment to the well-being of its citizens, but is important also because open budgets have real benefits, from reducing the risks of corruption to ensuring more equitable and effective policy outcomes. In other words, shortcuts and limitations are neither necessary nor inevitable. Even during crises, accountability can work if everyone does their part in an open and collaborative effort. An urgent and speedy response, in other words, does not have to come at the expense of accountability.

As such, civil society partners across 120 countries, including Burkina Faso, worked with the International Budget Partnership (IBP) to undertake a rapid assessment of "emergency fiscal policy packages" in the period from March to September 2020 — sets of policy initiatives aimed at addressing the impact of the COVID-19 emergency. The goal of this assessment was to gauge how countries responded and identify how they could improve both during and after the crisis.

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Key Findings

Limited transparency and citizen engagement opportunities, but some oversight by the legislature that improved accountability.

Between March and September 2020, the government of Burkina Faso introduced a major emergency fiscal policy package – the Loi de finances rectificative de la loi de finances pour l'exécution du budget de l'Etat, exercice 2020. This amending finance law, which was passed by the National Assembly in June 2020 and promulgated by President Roch Marc Christian Kaboré the following month, included a suite of measures to address the health and economic impacts of the pandemic while also accounting for the country's sharp drop in growth and projected revenues that had occurred since the beginning of the year. Some of these measures included an exemption from VAT on the sale of medical goods used in the prevention or treatment of COVID, tax relief for micro-enterprises in the informal sector, and reduced tax rates for the hotel and hospitality sector.

The findings of our assessment in Burkina Faso, however, indicate that the overall transparency of the stimulus and response package, as well as the opportunities for citizen engagement in its formulation and implementation, were limited. Nevertheless, we also observed promising developments that strengthened accountability and can be built on in the future – specifically, the establishment of an oversight committee in the legislature to monitor the formulation of the COVID response measures. Comprised of 10 legislators from the majority and opposition parties, this committee carried out a fact-finding mission from May to June 2020, during which it sought to obtain information on, among other issues, the technical management of the pandemic by the Ministry of Health and National Committee for the Management of the COVID-19 Epidemic, and the management of funds allocated to address the emergency.

Our three main findings from the module research are as follows:

1. Decision-making on the formulation and implementation of the stimulus and response packages included very little or no input from the public, especially from those most impacted by the crisis.

Citizen participation in the formulation and implementation of the emergency measures did not take place. This ultimately excluded the public from having a voice in decisions on priority-setting during the pandemic, and deprived the government of contributions which could greatly improve the effectiveness of their actions.

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In this aspect, Burkina Faso was hampered by a lack of existing budget participation mechanisms that could be re-purposed for citizens to have an opportunity to provide their inputs during the formulation of the Loi de finances rectificative during the spring of 2020. Indeed, research from the 2019 Open Budget Survey found that the executive had no formal public participation mechanisms in place during the formulation or execution phases of the budget cycle, nor did line ministries or the National Assembly provide opportunities for the public to share feedback on sectoral budgets or engage with the legislative oversight of the budget process, respectively. Moreover, as noted above, while the National Assembly established a special COVID-19 response oversight committee in May 2020, this committee did not include representatives from civil society or the public.

2. The government did not adopt key measures to enhance accountability, in particular transparency on the implementation of the COVID-19 policy and fiscal response as well as transparency on procurement of services.

Transparency in implementation helps us to understand how policies have been implemented and what has been achieved. The lack of public reporting on implementation of the stimulus packages and related policy initiatives made it difficult to hold government accountable for the effectiveness of the response.

The pandemic also forced the government to authorize emergency procurement procedures in order to buy services from private contractors faster than usual. These kinds of procedures should be transparent.

When the government awards contracts to service providers, the risks of irregularities are heightened. These procedures should include for example, clear criteria for the use of emergency procurement and a system to enable contracts to be tracked effectively and openly.

The government however published limited information on pandemic-related procurement procedures, making it difficult to see whether the country was getting value for money in purchases of medical equipment or other relevant expenses.

3. There were promising developments that can enhance accountability, specifically oversight undertaken by the legislature.

The legislature established a special COVID-19 committee in mid-2020 to conduct a fact-finding mission on the general management of the pandemic, including an examination of the emergency fiscal policy package before its approval. This enabled the legislature to follow the actions of the government in the fight against the pandemic. Moreover, to ameliorate management of the pandemic response, the committee on Covid-19 produced eight recommendations to be undertaken by the executive, including the allocation of sufficient funding for epidemic prevention and research, and the improvement of public communications regarding developments in the pandemic.

Recommendations

Accountability beyond the crisis

The practices noted in the Covid module findings remain important as Burkina attempts to move beyond the crisis. Achieving sufficient levels of transparency, participation, and oversight over the long term is crucial both for accountability and to ensure that public resources are used effectively and equitably. The 2019 Open Budget Survey found that there was significant room for improvement in these areas in Burkina Faso.

Based on our findings, we believe it is imperative to take immediate action on a set of measures to address the accountability shortcomings of fiscal and policy responses to COVID-19, both during the crisis and beyond.

In light of this, we call on the government to work with civil society to take the following steps:

1. Act now to strengthen accountability in ongoing responses to the COVID-19 crisis.

- Ensure that audit agencies have the mandate and resources necessary to conduct evaluations of fiscal responses to the pandemic, ideally on a real-time or concurrent basis. The release in May 2021 of the Rapport de Mission sur les Constatations de Faits: Audit des Dépenses Effectuées dans le Cadre du Plan de Riposte du COVID-19 au 31 Décembre 2020 by the Autorité Supérieure de Contrôle d'État et de Lutte Contre la Corruption (ASCE-LC) was an important step in this direction, even as the authors noted that their examination did not constitute an audit per international standards.
- Disclose all details related to procurement contracts linked to the emergency spending, wherever possible in open formats.

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2. Introduce concrete, lasting mechanisms to allow the general public to participate in monitoring the execution of ongoing fiscal responses to COVID, as well as in the formulation of new policy responses to the pandemic.

- Civil society organizations and Burkinabé citizens should be given the opportunity to engage with the government on the execution of ongoing COVID relief policies, particularly as the spread of the Omicron variant again strains the state capacity and resources of countries worldwide. Similarly, concrete mechanisms should be implemented that allow individuals to share their views on the legislature's approval of new COVID response measures, and of any audits conducted on anti-COVID spending.
- Given the lack of formal participation mechanisms in place for Burkina Faso's central budget cycle, the creation of any new policies for involving the public more deeply in the formulation and execution of COVID response policies should be done with an eye towards ensuring that these policies are permanent and adaptable. In this way, they can also be used to strengthen citizen engagement in the year-to-year management of public resources during the creation, execution, and audit of the annual Finance Law, both now and beyond the pandemic.

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