

**OPEN  
BUDGET  
SURVEY  
2021**

**8<sup>th</sup>  
EDITION**

# Sub-Saharan Africa

# Acknowledgements

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# Winds of Change in Sub-Saharan Africa's Open Budget Practices

## The context

**Sub-Saharan Africa's (SSA) budget openness agenda can be characterized by three major trends.** First, the region is making significant strides and even outperforming other regions. However, it still does not produce or share nearly enough high-quality budget information. Second, Parliaments and supreme audit institutions have below average capacity to exercise their oversight functions over budget processes, while progress remains stagnant. Third, opportunities for the public to contribute to budget processes remain extremely low - non-existent in most places. This report briefly explores these trends and possible driving factors.

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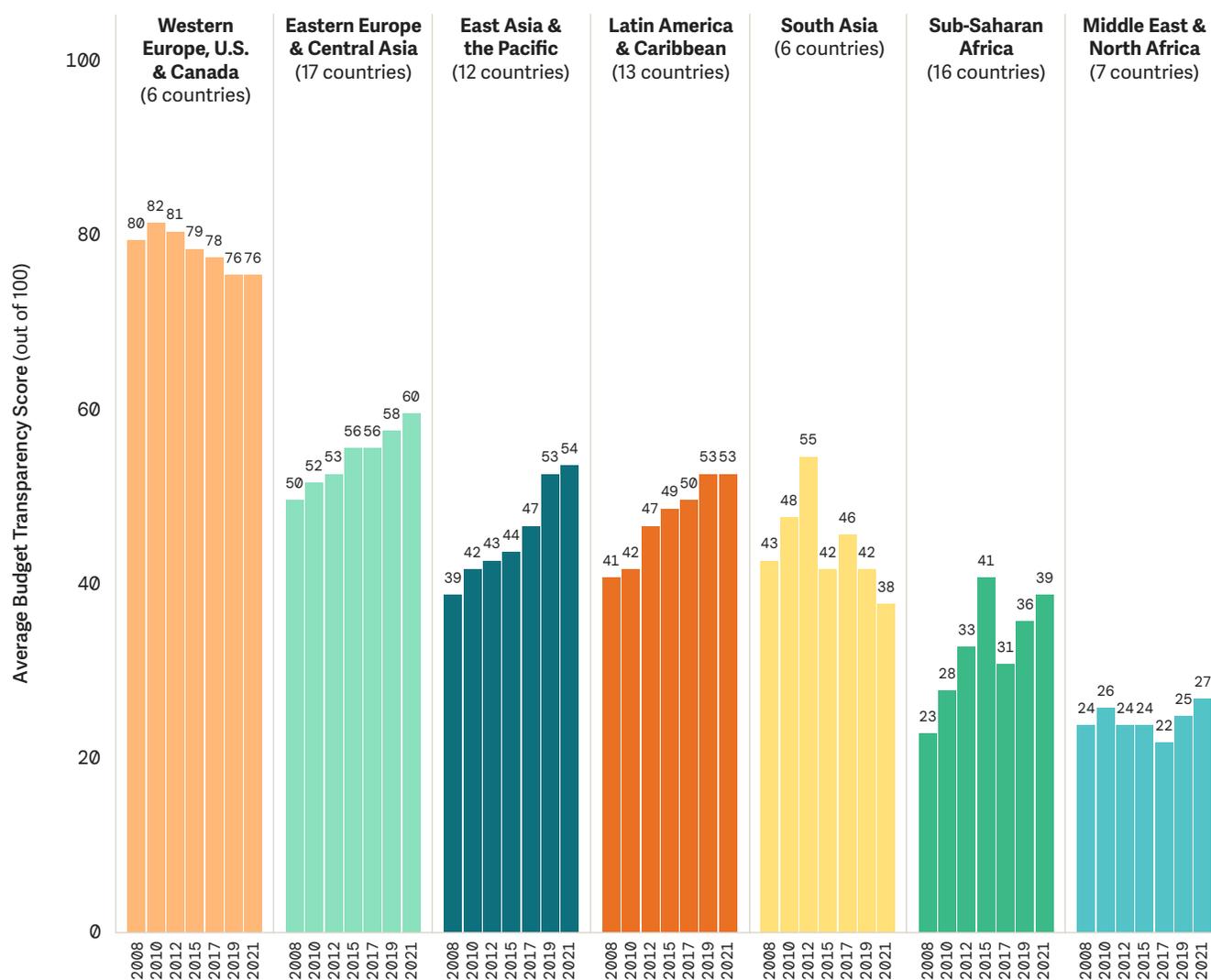
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**SSA has achieved notable gains in budget transparency over the past decade.** Between 2008 and 2021, the regional average transparency score improved by 16 points among the countries with available data, from 23 to 39 (Figure 1). This amounts to an increase of over 70%, making SSA one of the better performing regions since the inception of the Open Budget Survey. In the process, SSA has gone from last place to overtaking both the Middle East and North Africa, as well as South Asia. Apart from the drop between 2015 and 2017<sup>1</sup>, the region has made consistent progress.

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<sup>1</sup> A decline in the region's scores in 2017 was evident, but also partly exacerbated by new scoring criteria that required budget documents to be published online.

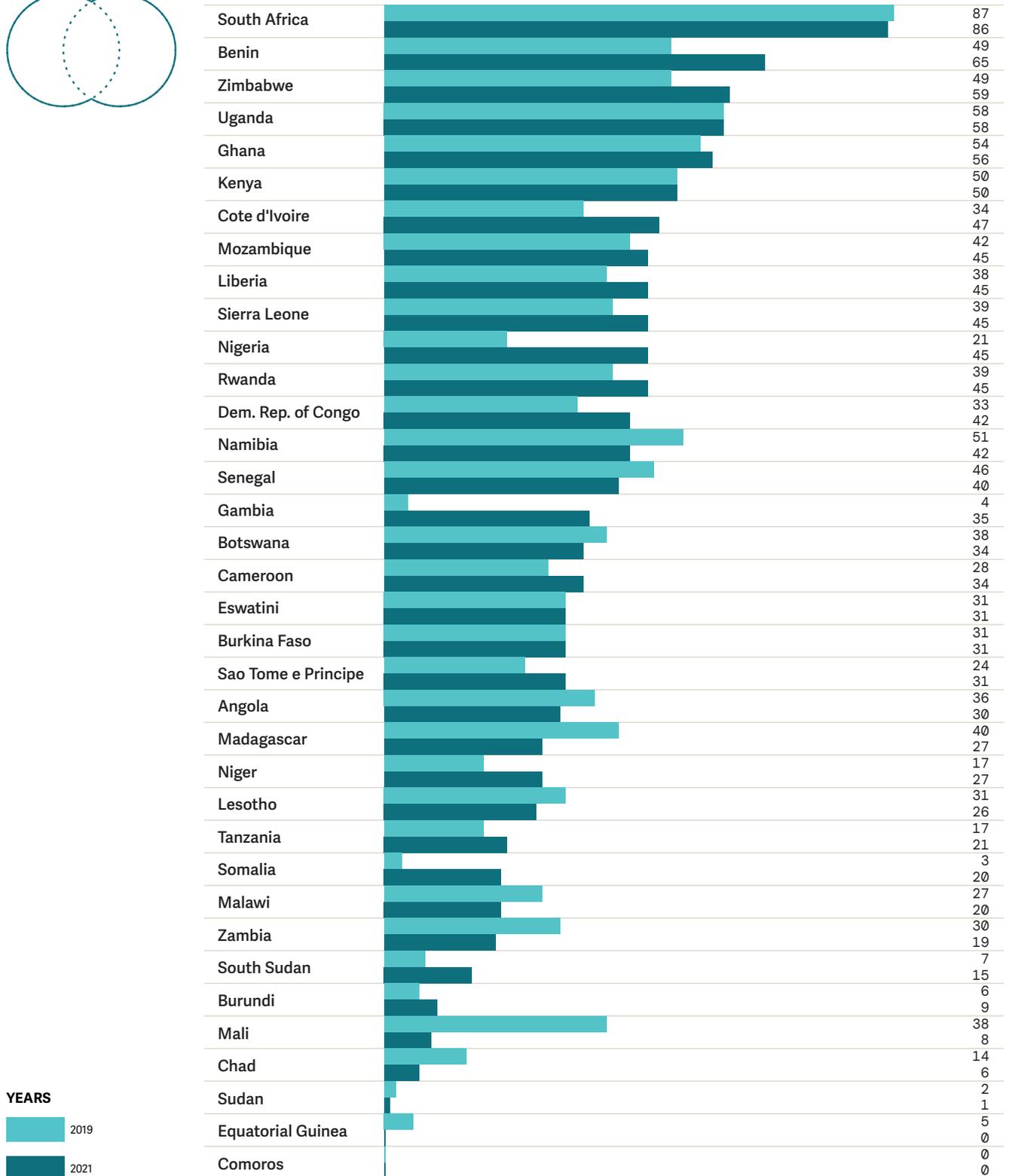
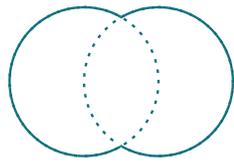
Figure 1. Transparency scores, regional averages, 2008-21



**Reflecting the diversity of the country contexts, SSA contains some of the best and worst performers on budget transparency globally.** On one side of the spectrum, Comoros and Equatorial Guinea were both assessed as having the lowest score of zero on the survey's measure of budget transparency in 2021, with Sudan not far behind at one point (Figure 2). On the other side, South Africa continually lands near or at the top of the overall ranks and Benin has joined it in crossing the sufficiency threshold of more than 60 points in this year's survey.

**However, most countries are characterized by a very low budget transparency base.** Just two out of 38 countries assessed in the Open Budget Survey 2021 have sufficient levels of transparency (more than 60 points). Despite the challenges, the survey results also demonstrate the potential for improvement. For example, Nigeria and Zimbabwe made significant progress in this round of the survey, and there are several countries, such as Ghana and Uganda, that are within close striking distance of 61 points.

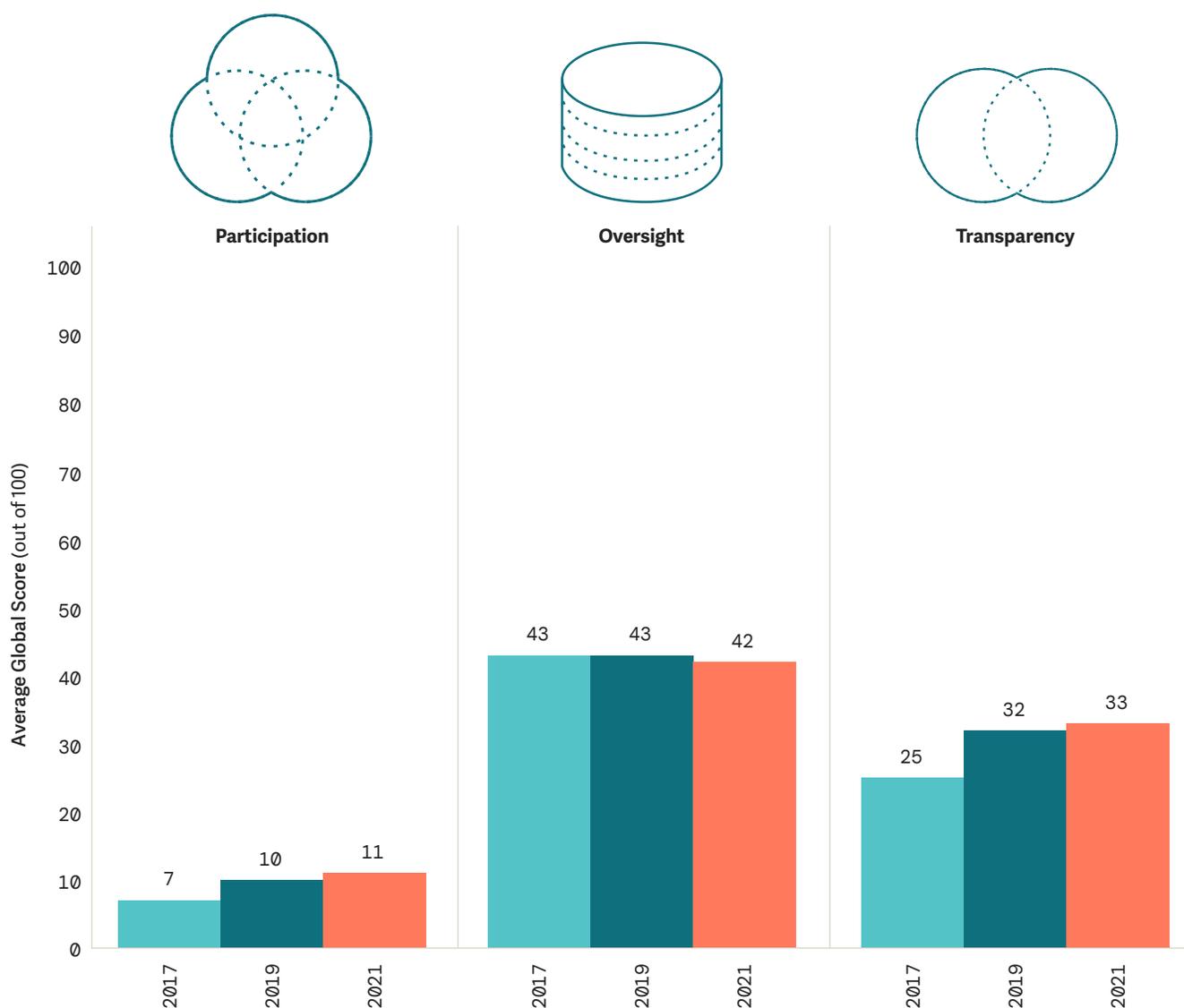
Figure 2. Transparency scores in Sub-Saharan Africa, 2019 and 2021



**YEARS**  
■ 2019  
■ 2021

**Zooming in on recent trends, change is generally positive but very slow for the subcontinent.** The regional average transparency score notched big gains between 2017 and 2019, moving from 25 to 32 points (Figure 3). However, growth slowed in 2021, climbing just one point to reach 33. Nonetheless, as transparency progress has been modest over the past two years globally, SSA was among the best improvers. Other signs of progress were seen in Benin, Botswana, Cameroon, Cote d’Ivoire, Eswatini, Lesotho, Niger, Nigeria, Rwanda and Zimbabwe, all of which increased their scores by more than 20 points since 2017.

**Figure 3. Transparency, oversight and participation scores in Sub-Saharan Africa, 2017-2021**





*A member of the Small-scale Women Farmers Organization in Nigeria tends to her land. © International Budget Partnership*

**The story is not as encouraging regarding budget oversight by Parliaments and supreme audit institutions.** On average, SSA has been flatlining since 2017 in the 42-43 range. While four countries are nearing adequate oversight authority and practices (Benin, Ethiopia, Uganda and Zambia scoring between 56 and 59 points), only Nigeria, Rwanda and South Africa have crossed the 60-point threshold as of 2021.

**In terms of participation, this remains the biggest challenge for the region's open budget agenda.** Despite the widespread adoption of social distancing measures to prevent the spread of COVID-19, which negatively impacted public participation in the budget process in some countries, there has been small but encouraging momentum. For example, the regional average participation score edged up from 7 to 11 points between 2017 and 2021, while 28 out of 38 countries in this region had at least one mechanism for public participation according to this latest survey. At the same time, 10 countries were assessed as having no opportunities for the public to contribute to government budgeting processes. Even the Democratic Republic of Congo (DRC), which is the best regional performer at 35 points, remains far from institutionalizing meaningful levels of public participation.

The next section tries to unpack some of the possible drivers of these trends, both the good and the bad.

# Tailwinds

## Enabling public finance reforms

Strategic public finance reforms are taking hold and accelerating across SSA. These reforms include:

- Introducing integrated financial management information systems (IFMIS) at central and local levels in more than a dozen governments, which are the hardware and software that allow fiscal information to be generated, analyzed and reported
- Revising chart of accounts in around 20 governments, which produce more detailed fiscal information, including on thematic issues and at subnational levels
- Adapting program-based budgeting practices in more than 30 governments, which re-organize budgets according to spending objectives and link spending to results

These efforts are often complemented by recruiting more finance officers at various administrative levels and strengthening their capacity. Taken together, these reforms require and facilitate more, better and faster information on revenue and expenditure, thereby strengthening systemic capacity and coordination for transparency and accountability.

## Incentives to access global financial markets and debt relief

Since 2020, four additional countries achieved middle-income status, bringing the total to 22 or nearly half of SSA.<sup>2</sup> This rise in economic might is accompanied by a natural desire to access new sources of finance, especially by borrowing from global financial markets with longer maturities and lower interest rates, which nine governments have done 15 times since 2019.<sup>3</sup> As a result, more governments are paying attention to their sovereign credit ratings, which dictate both their borrowing potential and the costs. Budget transparency happens to be an important part of the rating.

The Highly Indebted Poor Countries (HIPC) initiative is generating similar effects on countries that did not benefit from debt relief offered during the early 2000s. To qualify, governments are required to meet certain benchmarks, which include, among others, good transparency practices. Somalia started its journey toward debt relief in 2019 while Zimbabwe recently prepared a debt resolution strategy in its quest to be approved for HIPC. It is perhaps unsurprising that most countries that have recently accessed external markets or those that are pursuing support from HIPC recorded among the biggest improvements or had the highest transparency scores in the 2021 Open Budget Survey.

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<sup>2</sup> Includes Benin, Comoros, Senegal and Zimbabwe.

<sup>3</sup> Includes Angola in 2019, Benin in 2019 and 2021, Cameroon in 2021, Ghana in 2019, 2020 and 2021, Gabon in 2020, Kenya in 2019 and 2021, Nigeria in 2021 and 2022, Rwanda in 2021, and South Africa in 2019 and 2022.

## **Transparency strings firmly attached to international assistance**

Since the onset of the pandemic, IMF programs proliferated across SSA, as did financial assistance from the World Bank and many donors. Thirty governments also participated in the G20-supported Debt Service Suspension Initiative (DSSI), which temporarily froze loan repayments to ensure that resources could be deployed to more important priorities. These various sources of support were all accompanied by expectations or formal agreements that governments would carefully report on the use of the newly available funds. In the case of concessional loans provided by the IMF, many programs focused on strengthening transparency and even included specific benchmarks, as seen in Cameroon, Chad, the DRC, Malawi and Niger. While attention to budget openness further increased during the pandemic, budget transparency was already a key donor consideration prior to the pandemic. For example, the European Union has been using budget transparency as one of the criteria for a government's eligibility for budget support. There is no question that national budget transparency agendas and practices have been positively influenced by international development and emergency assistance.

## **Democratic forces moving the needle toward openness and inclusion**

For the first time in history, constitutional courts overturned electoral results in both Kenya and Malawi following allegations of foul play. At the same time, opposition parties recently experienced peaceful transitions in places like the DRC, Liberia, Niger and Zambia, just as many long-term presidents did not stand for re-election in places like Angola and Botswana. This points to growing calls for more accountability among decision makers – and with it, greater voice and powers to oversight bodies like legislatures and supreme audit institutions.

These forces are, of course, not universal. Look no further than Burkina Faso, Chad, Guinea, Mali or Sudan, where governments were overthrown by military coups in just the past year, turning back the tide on openness and participation in the process. Or to the conflicts ravaging large parts of Central African Republic, Ethiopia, Mozambique, Somalia or South Sudan that have similar effects. But overall, the picture is clear: freer, fairer and more participatory elections are increasingly acting as enablers in different places.

# Headwinds

## The increasing frequency and intensity of shocks

The relentless volatility that batters countries is one of the most worrisome ongoing developments in SSA. These include:

- **Climate shocks** – drought, cyclones, torrential rains and locust invasions
- **Macroeconomic shocks** – economic recession, inflation, debt distress and fiscal austerity
- **Health system shocks** – the re-emergence of basic emergencies like cholera, measles, polio, tuberculosis and yellow fever alongside COVID-19
- **Political shocks** – new conflict hotspots, coups, terrorist attacks and protests

As many governments are settling into states of perpetual crisis management, there is less time to coordinate, follow fiscal rules or disseminate information. Indeed, shocks can serve as major distractions for the openness agenda.



Members of the Small-scale Women Farmers Organization in Nigeria meet to review documents. © International Budget Partnership

## A tokenistic approach to civil society

One of the exciting regional developments over the past decade is the growing number of civil society organizations (CSOs) that focus on or are interested in public finance issues. Despite this expansion, we continue to see inconsistencies in terms of CSO capacity to meaningfully interact with their governments.<sup>4</sup> Some countries do have advocacy opportunities and influence. Examples include Burkina Faso and Nigeria, where civil society actively works with central government bodies on policy reviews and public finance decisions. Or Guinea and Kenya, where CSOs engage with subnational authorities on budgeting and service delivery issues. Nonetheless, interactions are commonly nominal, selective or constrained with sensitive topics normally avoided. COVID-19 also closed some engagement spaces and prompted other governments to shift participation online. In short, with few exceptions in the sub-continent, governments still largely view civil society as superfluous in budget-related matters.

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## Stalling or reversing progress

In places like Eswatini, The Gambia, Lesotho, Madagascar and Niger, governments initially increased their scores quickly - primarily by publishing in a timely manner documents that were previously being generated for internal purposes only or published late. However, progress then slowed after the easy wins. Improving the quality of information as well as the lack of information sharing and coordination within and outside of finance ministries have since become major stumbling blocks.

Elsewhere, change has often flatlined over time. Since 2015, transparency scores have hovered within a tight band in Angola, the DRC, Liberia, Mozambique, Sao Tome e Príncipe and Senegal – mainly in the 30s and 40s. A similar trend has taken hold of Ghana, Kenya and Namibia at slightly higher levels – in the 40s and 50s.

Yet arguably the biggest challenge is where transparency practices are worsening. For instance, since 2015 transparency scores have steadily deteriorated in Malawi (from 65 to 20) and Mali (from 46 to 8) as well as in Comoros (8 to 0) and Senegal (51 to 40) since 2017.

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<sup>4</sup> 2019 CSOSI Report <https://www.fhi360.org/sites/default/files/media/documents/csosi-africa-2019-report.pdf>.

# The case for optimism

**Looking forward, there is evidence that the budget openness agenda is gaining traction.** One of the clearest examples of impact is the increasing disclosure of fiscal abuses. In no less than a dozen countries, the misuse of COVID-19 emergency funding was headline news as governments swiftly moved the perpetrators through the justice system.<sup>5</sup> This comes in the aftermath of high-profile fiscal scandals in Angola (unaccounted oil revenue), Malawi (“Cashgate”) and Mozambique (hidden debt). In each of these cases, reformers took control of government and called for both investigation and an unwavering commitment to open the fiscal books.

**The upcoming period of fiscal austerity and the increasing public demand for more accountability will likely intensify calls for budget openness.** Economic growth is being downgraded in most places, thereby limiting the outlook for domestic revenue - just as a debt crisis is taking hold of the region. As a result, an increasing number of governments are unable to borrow. To make matters worse, official development assistance is stagnating and being redirected to other regions (e.g. Eastern Europe), while debt service payments are rising substantially due to the expiry of the DSSI and global interest rate hikes. All of this means that governments will have fewer and fewer resources to invest in people and services, while at the same time being confronted with increased public demand for budget transparency and efficient use of public resources. This should shine a brighter spotlight on budgetary choices.

**Recent improvements in budget transparency practices of a critical mass of countries holds the potential to encourage progress in other critical dimensions like participation.** While participation remains the Achilles heel of SSA’s budget openness agenda, there is increasing evidence that steady improvements in transparency practices are creating more opportunities for citizens and development partners to engage throughout the budget cycle. When looking at short-term changes over the 2019-21 period, for example, big jumps in transparency were accompanied by modest improvements in participation in countries such as Benin, the DRC and Nigeria. As participation progress takes hold in these and other larger economies such as Kenya and Ghana, this could encourage and emulate further progress across the continent.

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<sup>5</sup> Includes Angola, Botswana, Cameroon, the DRC, Equatorial Guinea, Kenya, Mozambique, Nigeria, Somalia, South Africa, Uganda and Zimbabwe.

**Yet institutionalizing regional momentum at the country level requires political will and a lot of hard work.** The starting point is to recognize that every country is at a different stage of budget openness with unique institutional strengths and weaknesses. But that's why the Open Budget Survey is so practical, as it offers a set of context-specific recommendations. These recommendations are a starting point in taking advantage of the many tailwinds – from ensuring that transparency and participation are integrated within public finance reforms to embracing the openness requirements linked to sovereign credit ratings and global emergency support mechanisms and maximizing the accountability power of elections.

**Sustained progress also requires adjusting to the major headwinds.** This includes ensuring that budget openness practices are used to minimize the negative impacts of shocks, investing in civil society's public finance skills and creating better platforms to make the budget process more inclusive, including through digital technologies, and moving forward budget transparency improvement action plans so that the agenda does not stall. With the support of the International Budget Partnership and its many partners, including the United Nations system, 2022 can be the start of a new and transformative leg of SSA's journey toward budget openness and faster development progress.



*A primary health care nurse attends to a pregnant woman in Ogun State, Nigeria. © International Budget Partnership*

Open Budget Survey is online at  
**[www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey)**

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