

Open Budget Survey 2015

Burkina Faso

Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

BUDGET DOCUMENT	Full Title	Document Refers to	
Pre-Budget Statement	Cadre Budgétaire à Moyen Terme 2014-2016 (Medium-term budgetary framework for 2014-2016)	2014	16 avril 2013
Executive's Budget Proposal (EBP)	Projet de Loi de Finance pour l'exécution du Budget de l'Etat, Gestion 2014 (State finance bill for 2014): http://www.dgb.gov.bf/projet2014.php	2014	25 septembre 2013
Supporting EBP Document	Stratégie de gestion de la dette à moyen terme 2014-2016 (SDMT) (medium-term debt strategies 2014-2016)	2014	25 septembre 2013
Supporting EBP Document	Plan de trésorerie prévisionnel de janvier à décembre 2014 (forecast cashflow plan to january at december)	2014	25 septembre 2013
Supporting EBP Document	Présentation économique du projet de Budget de l'Etat, gestion 2014 (Economic presentation of state Financial	2014	25 septembre 2013
Enacted Budget	Loi de Finance pour l'exécution du Budget de l'Etat, Gestion 2014 (State Finance Act for 2014) http://www.dgb.gov.bf/oif2014.php	2014	30 décembre 2013

Citizens Budget (for EBP or Enacted Budget)	NA	NA	NA
In-Year Report	Rapport sur la situation d'exécution du budget de l'Etat, gestion 2014, au 31 mars 2014 (The report on the state budget performance of the 31th march 2013)	2014	15 avril 2014
Additional in-year report	RAPPORT SUR L'EXEUCION DU BUDGET DE L'ETAT, GESTION 2013 AU 31 DECEMBRE 2013	2013	janvier 2014
Additional in-year report	Rapport sur la situation d'exécution du budget de l'Etat, gestion 2013, au 30 septembre 2013 (The report on the state budget performance of the 30 th september 2013)	2013	15 octobre 2013
Mid-Year Review	Revue à mi- parcours de l'exécution du budget de l'Etat, gestion 2013 (The mid-term review of the finance bill 2013)	2013	18 Juillet 2013
Year-End Report	LOI DE REGLEMENT, GESTION 2012 - RAPPORT D'EXECUTION DU BUDGET (the law of the Management Régulations 2012)	2012	27 mai 2014
Audit Report	rapport sur le contrôle de l'exécution des lois de finances, gestion 2012 (The report on the oversight over the	2012	19 mars 2014

implementation of the
finance bill 2012)

Sources: The finance act was enacted by Decree No.2013-1234/PRES enacting law no.037-2013/AN of November 21, 2013, on the finance act for the execution of the State Budget, 2014 budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Citizens Budget is produced for internal purposes for the year 2014.

Table 2a. Details about Availability

Burkina Faso

Budget Documents

Tick box if answer to the questions is "yes"

	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget
Is it produced at all?	<input checked="" type="radio"/> Yes <input type="radio"/> No			
Is it produced for internal purposes only?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Is it published too late compared to the accepted timeframe?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in hard copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in hard copy, NO charge?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in soft copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public	<input checked="" type="radio"/> Yes	<input checked="" type="radio"/> Yes	<input checked="" type="radio"/> Yes	<input type="radio"/> Yes

in soft copy, NO charge?	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input checked="" type="radio"/> No
Is it available to the public online?	<input type="radio"/> Yes	<input checked="" type="radio"/> Yes	<input checked="" type="radio"/> Yes	<input type="radio"/> Yes
	<input checked="" type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input checked="" type="radio"/> No
If available online, provide internet/URL address	NA	http://www.dgb.gov.bf/projet2014.php	http://www.dgb.gov.bf/oif2014.php	NA
Is it machine readable? [only for electronic copies]	<input checked="" type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input type="radio"/> No	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No
Is there a "citizens version" of the budget document?	<input type="radio"/> Yes	<input type="radio"/> Yes	<input checked="" type="radio"/> Yes	N/A
	<input checked="" type="radio"/> No	<input checked="" type="radio"/> No	<input type="radio"/> No	

Sources: Interview with the head of the "Budget Analysis and Forecast" department and Mrs. Tou (Head of Budget Development Department). Refer to website of the Directorate General of the Budget:

<http://www.dgb.gov.bf/documents.php>

Comments: According to the managers interviewed from the Directorate General of the Budget, the absence of certain documents on the Directorate's website is due to recent connection problems that the Directorate has faced as well as to the slackness of public administration. The Citizens Budget has actually been produced but remained in the production stage. It has never been edited nor published.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 2b. Details about Availability

Burkina Faso

Budget Documents

Tick box if answer to the questions is "yes"

	In-Year Report	Mid-Year Review	Year-End Report	Audit Report
Is it produced at all?	<input checked="" type="radio"/> Yes			
	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No	<input type="radio"/> No
Is it produced for internal purposes only?	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> Yes
	<input checked="" type="radio"/> No			

Is it published too late compared to the accepted timeframe?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in hard copy, NO charge?	<input checked="" type="radio"/> Yes <input type="radio"/> No			
Is it available to the public in soft copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in soft copy, NO charge?	<input checked="" type="radio"/> Yes <input type="radio"/> No			
Is it available to the public online?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
If available online, provide internet/URL address	NA	NA	NA	NA
Is it machine readable? [only for electronic copies]	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is there a "citizens version" of the budget document?	<input type="radio"/> Yes <input checked="" type="radio"/> No			

Sources: The Year-End Report for 2012 management was adopted by the National Assembly on May 27, 2014.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 3. When Are the Key Budget Documents Made Available to the Public?

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Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: The documents that are at the National Assembly and that have not yet been adopted are not considered. This is the case for the 2012 Audit Report.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 4. General Questions

Burkina Faso

	YES/NO	If yes, additional information; If no, please note N/A in the text box.
Is there a website or web portal for government fiscal information?	<input checked="" type="radio"/> Yes <input type="radio"/> No	http://www.dgb.gov.bf/documents.php
Is there a law (or laws) guiding public financial management?	<input checked="" type="radio"/> Yes <input type="radio"/> No	Loi n°006-2003/AN du 24 janvier 2003 relative aux lois de finances
Are there additional laws regulating:		
• Access to information?	<input checked="" type="radio"/> Yes	La constitution du Burkina
• Transparency?	<input type="radio"/> No	
• Citizens participation?		

Sources: Document review and interview with Mrs. Tou, Head of Budget Forecast Department LAW NO. 006-

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- A.** Yes, administrative units accounting for all expenditures are presented.
- B.** Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- C.** Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- D.** No, expenditures are not presented by administrative unit.
- E.** Not applicable/other (please comment).

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Score: 100

Sources: The document used is the 2014 Executive's Budget Proposal <http://www.dgb.gov.bf/projet2014.php>
The above-cited address gives the budget proposal but in different files: Revenue: revenue table, justification of revenue registrations Expenditures: title 1, title 2, title 3, special accounts, etc.

Comments:

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

- A. Yes, expenditures are presented by functional classification.
- B. No, expenditures are not presented by functional classification.
- C. Not applicable/other (please comment).

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Score: 100

Sources: The 2014 Executive's Budget Proposal, and specifically the attached documents.

Comments: The expenditures by functional unit are presented in annex 7 "Table of Expected State Financial Operations," page 60 of the document on the annexes.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

- A. Yes, the functional classification is compatible with international standards.
- B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- C. Not applicable/other (please comment).

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Score: 100

Sources: The Executive's Budget Proposal 2014, and specifically the attached documents.

Comments: The functional classification is compatible with international standards. Annex 7 "Table of Expected State Financial Operations," page 60 of the document on the annexes.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

- A.** Yes, expenditures are presented by economic classification.
- B.** No, expenditures are not presented by economic classification.
- C.** Not applicable/other (please comment).

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A.

Score: 100

Sources: The 2014 EBP (Executive's Budget Proposal)

Comments: The economic classification is presented in Annex 9: "Economic Presentation of the State Budget Proposal, 2014 Management," page 87 of the document on the annexes.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

- A. Yes, the economic classification is compatible with international standards.
- B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- C. Not applicable/other (please comment).

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Score: 100

Sources: 2014 EBP Annex 9

Comments: Regarding the information contained in the table of the economic presentation, Annex 9, page 87 of the document on the annexes, the economic classification is compatible with the international standards

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

- A. Yes, programs accounting for all expenditures are presented.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program.
- E. Not applicable/other (please comment).

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Score: 67

Sources: In the 2014 EBP, most of the expenditures are presented by program in Annex 7.

Comments:

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- C.** Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- D.** No, multi-year expenditure estimates are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

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D.

Score: 0

Sources: The 2014 EBP

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

- A.** Yes, multi-year estimates for programs accounting for all expenditures are presented.
- B.** Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C.** Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- D.** No, multi-year estimates for programs are not presented.
- E.** Not applicable/other (please comment).

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D.

Score: 0

Sources: The 2014 EBP

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- A.** Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- B.** Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- C.** Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- D.** No, individual sources of tax revenue are not presented.
- E.** Not applicable/other (please comment).

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A.

Score: 100

Sources: The 2014 EBP, page 1

Comments: Revenue is presented by source of income as well as for the tax income presented on page 1 of the file on revenue, the different sources such as “income tax, earnings and capital gains,” “taxes on wages paid and other remunerations,” “net worth taxes,” “taxes and charges on goods and services,” including the added value tax, “import duties and taxes,” “export duties and taxes” and “other tax revenue” were presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

010. Does the Executive’s Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

- A.** Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- B.** Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- C.** Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- D.** No, individual sources of non-tax revenue are not presented.
- E.** Not applicable/other (please comment).

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Score: 100

Sources: The 2014 EBP, from line Art. 72, the table on revenue presents the non-tax sources of revenue, namely “administrative duties and fees,” “pecuniary convictions and penalties,” “financial products” and “other non-tax revenue.”

Comments:

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

- A. Yes, multi-year estimates of revenue are presented by category.
- B. No, multi-year estimates of revenue are not presented by category.
- C. Not applicable/other (please

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B.

Score: 0

Sources: Multi-year estimates of revenue are not presented by category

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- D. No, multi-year estimates for individual sources of revenue are not presented.

E. Not applicable/other (please comment).

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Score: 0

Sources: Multi-year estimates for individual sources of revenue are not presented

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A.** Yes, all three estimates related to government borrowing and debt are presented.
- B.** Yes, two of the three estimates related to government borrowing and debt are presented.
- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.
- E.** Not applicable/other (please comment).

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Score: 67

Sources: The 2014-2016 Medium-Term Debt Management Strategy (MTDS), which is an annex to the EBP. Page 4

Comments: On page 4 of the 2014-2016 Medium-Term Debt Management Strategy (MTDS), on point 6 on the annual financing plan, sub-item on 2014 financing need and also on page 25 of said document, we have the

total amount to mobilize and the payment of interest on debt. But we do not have the total debt outstanding at the end of the budgetary year, meaning 2014. The 2014-2016 Medium-Term Debt Management Strategy (MTDS) gives the total debt outstanding at the end of the 2012 budgetary year but not that of 2014.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- B. Yes, the core information is presented for the composition of the total debt outstanding.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to composition of total debt outstanding is not presented.
- E. Not applicable/other (please comment).

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A.

Score: 100

Sources: The 2014-2016 Medium-Term Debt Management Strategy (MTDS), page 24-27

Comments: From page 24 to 27 of the 2014-2016 Medium-Term Debt Management Strategy (MTDS) corresponding to page 120 to 123 of the document on the annexes of the budget proposal, 2014 management attached hereto, we have a table indicating the instrument of average maturity, the borrowing currency, the type of rate, potential financial backers and at the bottom another table gives the amounts and the relative share. We consider the information on the average grace period, the currency and the relative share as additional information, thus exceeding the key aspects.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B. Yes, the core information is presented for the macroeconomic forecast.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the macroeconomic forecast is not presented.
- E. Not applicable/other (please comment).

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Score: 33

Sources: The 2014-2016 Medium-Term Debt Management Strategy (MTDS), page 5-7

Comments: On pages 5, 6 and 7 of the 2014-2016 Medium-Term Debt Management Strategy (MTDS) corresponding to pages 201, 102 and 103 of the annexes accompanying the state finance bill, 2014 management, information is given on the nominal GDP, which is 6,468,041 million, the average growth rate of the actual GDP, which is 7.3% for 2014-2016, interest payments with a rate of 0.5% (the debt payment interest is given on page 24 of the MTDS and the different interest rates by instrument on page 26 of said document). Nevertheless, we do not have clear information on the estimated inflation rate for the corresponding period. Indeed, on page 5 of the above-mentioned document, it said that the inflation rate on the 2014-2016 period should respect the community standards without any other specification. Furthermore, other information on the macroeconomic context were provided; for example, it refers to the annual budget deficit with regard to the GDP, the fiscal pressure rate, trade balance, etc.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- A.** Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- B.** Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to different macroeconomic assumptions is not presented.
- E.** Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Information related to different macroeconomic assumptions is not presented

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- A.** Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

- B.** Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- D.** No, information that shows how new policy proposals affect expenditure is not presented.
- E.** Not applicable/other (please comment).

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Score: 0

Sources: Information that shows how new policy proposals affect expenditure is not presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- A.** Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- B.** Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- D.** No, information that shows how new policy proposals affect revenues is not presented.
- E.** Not applicable/other (please comment).

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Score: 33

Sources: The Medium-Term Debt Management Strategy 2014-2016, page 5

Comments: On page 5 of the Medium-Term Debt Management Strategy, corresponding to page 101 of the annexes accompanying the state finance bill, 2014 management, it was noted that the reinforcement of the internal resource mobilization policy and the revision of the mining code should help reach the community standard of at least 17%. It is also said that the total revenue and grants will progress by an average of 8.6%, driven by tax revenue which should experience an average increase of 10.8%.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- C.** Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- D.** No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 100

Sources: The 2014 EBP, Title 1-6, Annex 7, Annex 9

Comments: In the document, the first part is on expenditures divided by titles, ministry, directorate and by department: The first title on amortizations and debt charges held at the Ministry of the Economy and Finance, title 2 on staff expenditures, title 3 on operating expenditures, title 4 on current transfer expenditures, title 5 on state investments and finally title 6 on capital transfers. We have considered this part the administrative classification. For the functional classification, we have Annex 7 from page 60-63 of the document, which

presents the forecast table of state financial operations. The economic classification is presented in Annex 9 of the document which is located on page 87 of the part on the attached documents.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- A. Yes, programs accounting for all expenditures are presented for BY-1.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- D. No, expenditures are not presented by program for BY-1.
- E. Not applicable/other (please comment).

Burkina Faso

B.

Score: 67

Sources: 2014 EBP, some expenditures are presented by programs, Annex 7

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Burkina Faso

B.

Score: 0

Sources: 2014 EBP

Comments: In comparing the amounts recorded in the state finance bill, 2013 management to those recorded in the state finance bill, 2014 management, we found that they are the same. This means that the amounts of 2013 expenditures recorded in the 2014 state finance bill are not up-to-date, nor are they for any of the titles.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Burkina Faso

B.

Score: 67

Sources: 2014 EBP, Annex 7

Comments: Estimates of the 2012, 2013 and 2014 expenditures were presented by functional classification (page 1-3 of Annex 7 of the state finance bill, 2014 management, on the table estimating the state's financial operations) and by economic classification (page 1 of Annex 9 on the economic presentation of the state finance bill, 2014 management). The administrative classification only contains estimates from 2013 and 2014. Estimates for the years before 2012 were not presented.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Administrative classification and functional classification are available.

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- A.** Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- B.** Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
- C.** Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
- D.** No, expenditures are not presented by program for BY-2 and prior years.
- E.** Not applicable/other (please

Burkina Faso

B.

Score: 67

Sources: 2014 EBP, Annex 7

Comments: Only some expenditures recorded in the EBP are presented by program.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- A. Two years prior to the budget year (BY-2).
- B. Three years prior to the budget year (BY-3).
- C. Before BY-3.
- D. No actual data for all expenditures are presented in the budget or supporting budget documentation.
- E. Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: 2014 EBP

Comments:

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- A. Yes, revenue estimates for BY-1 are presented by category.
- B. No, revenue estimates for BY-1 are not presented by category.
- C. Not applicable/other (please comment).

Burkina Faso



Score: 100

Sources: EBP 2014, Executive Summary Table

Comments: In the summary table of the 2014 EBP attached hereto, a summary shows the different categories of 2013 revenue.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- A.** Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- B.** Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- C.** Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- D.** No, individual sources of revenue are not presented for BY-1.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 100

Sources: 2014 EBP, page 1-3

Comments: The individual sources of revenue for 2013 were detailed in the file on the revenue of the finance bill, 2014 management attached hereto (pages 1 to 3).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- C. Not applicable/other (please comment).

Burkina Faso

B.

Score: 0

Sources: 2014 EBP

Comments:

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- A. Yes, revenue estimates for BY-2 and prior years are presented by category.
- B. No, revenue estimates for BY-2 and prior years are not presented by category.
- C. Not applicable/other (please comment).

Burkina Faso

A.

Score: 100

Sources: 2014 EBP, Revenue Table

Comments: The file on revenue attached hereto, contains revenue forecasts for 2012, 2013 and 2014.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- A.** Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- B.** Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- C.** Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- D.** No, individual sources of revenue are not presented for BY-2 and prior years.
- E.** Not applicable/other (please comment).

Burkina Faso

A.

Score: 100

Sources: EBP 2014, Revenue Table

Comments: The EBP and particularly the document on the revenue presents the revenue forecasts by sources for 2012, 2013 and 2014.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- A. Two years prior to the budget year (BY-2).
- B. Three years prior to the budget year (BY-3).
- C. Before BY-3.
- D. No actual data for all revenues are presented in the budget or supporting budget documentation.
- E. Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: 2014 EBP

Comments: Everything that is written in the document in terms of revenue is a forecast. The actual data must be taken from the Year-End Report, which unfortunately, was not passed on time. Indeed, that of 2012 was just adopted by the National Assembly at the end of May 2014.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A. Yes, information beyond the core elements is presented for government debt.
- B. Yes, the core information is presented for government debt.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to government debt is not presented.
- E. Not applicable/other (please comment).

Burkina Faso



Score: 33

Sources: 2014-2016 Medium-Term Debt Management Strategy (MTDS), page 8

Comments: No information on the public debt of 2013 was provided. On page 8 of the 2014-2016 MTDS, point III on the description and analysis of the portfolio of existing debt information is presented on the 2012 national debt, but not that of 2013. However, title 1 provides some information on the loans, foreign debt and interest.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- A. Two years prior to the budget year (BY-2).
- B. Three years prior to the budget year (BY-3).
- C. Before BY-3.
- D. No actual data for government debt are presented in the budget or supporting budget documentation.
- E. Not applicable/other (please comment).

Burkina Faso

A.

Score: 100

Sources: 2014-2016 Medium-Term Debt Management Strategy (MTDS), page 11

Comments: In point 3.4 on the “Cost and Risk Analysis of the National Debt Portfolio as of December 31, 2012” on page 11 of the MTDS, which corresponds to page 107 of the file on the annexes, detailed information on the 2012 national debt was presented. This information focuses on the debt outstanding in December 2012, the proportion of currency in foreign debt, the type of debt (foreign or domestic), and the proportions of each nature, the actual value of the debt in GDP percentage, the average rate of the debt portfolio, etc.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive’s Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
- B. Yes, the core information is presented for all extra-budgetary funds.
- C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- D. No, information related to extra-budgetary funds is not presented.
- E. Not applicable/other (please comment).

Burkina Faso

C.

Score: 33

Sources: 2014 EBP, Treasury Special Accounts

Comments: In this document, we have special treasury accounts that we considered extra-budgetary funds.

Information included in it focus on expenditures to be carried out and the revenue that will be brought in. A declaration of intent or the policy rationale of these funds was not presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- A. Yes, central government finances are presented on a consolidated basis.
- B. No, central government finances are not presented on a consolidated basis.
- C. Not applicable/other (please comment).

Burkina Faso

B.

Score: 0

Sources: 2014 EBP

Comments: The EBP presents the budgets separately, but not on a consolidated basis. We have one part of the expenditures divided by title and by ministry and the other by special treasury accounts.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

- C.** Yes, estimates of some but not all intergovernmental transfers are presented.
- D.** No, estimates of intergovernmental transfers are not presented.
- E.** Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: 2014 EBP

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- A.** Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- B.** Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- C.** Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- D.** No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- E.** Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: 2014 EBP

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- A.** Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- B.** Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all transfers to public corporations are presented.
- D.** No, estimates of transfers to public corporations are not presented.
- E.** Not applicable/other (please comment).

Burkina Faso

C.

Score: 33

Sources: 2014 EBP, Annex 7

Comments: On page 2 of annex 7 corresponding to page 53 of the file on the attached annexes, on the line called "current transfers," the transfers or subsidies to two public companies were presented; this refers to oil product subsidies (SONABY) and subsidies to SONABEL (electricity company). Subsidies to other public companies such as ONEA (Office National de l'Eau et de l'Assainissement [National Office of Water and Sanitation]) were not provided. Indeed, the total of the subsidies presented in a sub-line is less than the overall amount of the main line (96,512,435 F CFA against 291,200,000 FCFA).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- B. Yes, the core information is presented for all quasi-fiscal activities.
- C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- D. No, information related to quasi-fiscal activities is not presented.
- E. Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: 2014 EBP

Comments: The state finance bill does not have information on quasi-fiscal activities.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- A. Yes, information beyond the core elements is presented for all financial assets.
- B. Yes, the core information is presented for all financial assets.
- C. Yes, information is presented, but it excludes some core elements or some financial assets.

D. No, information related to financial assets is not presented.

E. Not applicable/other (please comment).

Burkina Faso

B.

Score: 67

Sources: EBP 2014, Page 3

Comments: On page 3 of the document, a list of the state's financial assets is provided, with their estimated values.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.

B. Yes, the core information is presented for all nonfinancial assets.

C. Yes, information is presented, but it excludes some nonfinancial assets.

D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: 2014 EBP

Comments: In this document, no information on the nonfinancial assets is given.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- A.** Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- B.** Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all expenditure arrears are presented.
- D.** No, estimates of expenditure arrears are not presented.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: 2014 EBP

Comments: The state's cash flow plan does not give financial information. Indeed, no figure was assigned to the lines containing the treasury bills (issuance and reimbursements), treasury bonds (issuance and reimbursements) and stock variation of Treasury bills and bonds.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- A. Yes, information beyond the core elements is presented for all contingent liabilities.
- B. Yes, the core information is presented for all contingent liabilities.
- C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- D. No, information related to contingent liabilities is not presented.
- E. Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: 2014 EBP

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- A.** Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- B.** Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: 2014 EBP

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- A.** Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- B.** Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all sources of donor assistance are presented.
- D.** No, estimates of the sources of donor assistance are not presented.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 67

Sources: 2014 EBP, Revenue Table

Comments: There is information on the grants (values) and the type of donors shown, but there is no narrative analysis.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- A. Yes, information beyond the core elements is presented for all tax expenditures.
- B. Yes, the core information is presented for all tax expenditures.
- C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
- D. No, information related to tax expenditures is not presented.
- E. Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: 2014 EBP

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

-
- A.** Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
 - B.** Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
 - C.** Yes, estimates of some but not all earmarked revenues are presented.
 - D.** No, estimates of earmarked revenues are not presented.
 - E.** Not applicable/other (please comment).

Burkina Faso



Score: 67

Sources: 2014 EBP, Treasury Special Accounts (TSA)

Comments: Some TSA are funded by earmarked revenues

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

-
- A.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
 - B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
 - C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
 - D.** No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
 - E.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: 2014 EBP

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- A.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- D.** No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: 2014 EBP

Comments: No link is made between the expenditures and objectives or public policies in the EBP.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- A.** Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- B.** Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- C.** Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- D.** No, nonfinancial data on inputs to be acquired are not presented.
- E.** Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: 2014 EBP

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- A.** Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- B.** Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

- C.** Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- D.** No, nonfinancial data on results are not presented.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: 2014 EBP

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- A.** Yes, performance targets are assigned to all nonfinancial data on results.
- B.** Yes, performance targets are assigned to most nonfinancial data on results.
- C.** Yes, performance targets are assigned to some nonfinancial data on results.
- D.** No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: 2014 EBP

Comments: Performance objectives are not assigned to nonfinancial data on results

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- A.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- B.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- D.** No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- E.** Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: 2014 EBP

Comments: No estimate was made to benefit a specific population category directly

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- A. Yes, a detailed timetable is released to the public.
- B. Yes, a timetable is released, but some details are excluded.
- C. Yes, a timetable is released, but it lacks important details.
- D. No, a timetable is not issued to the public.
- E. Not applicable/other (please comment).

Burkina Faso



Score: 100

Sources: 2014 Budget Timetable, attached

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: The detailed timeline is not made public.

RESEARCHER'S RESPONSE

It is a public document

IBP COMMENT

We agree with the researcher

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B. Yes, the core information is presented for the macroeconomic forecast.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the macroeconomic forecast is not presented.
- E. Not applicable/other (please comment).

Burkina Faso



Score: 33

Sources: The Medium-Term Budgetary Framework (MTBF), pages 20-22

Comments: The MTBF does not have all the information on these cited economic perspectives. The trend scenario that was described as the most realistic one was chosen for the development of the 2014 budget. On page 20 we find the actual GDP growth rate, in the table (on the first line) of page 21, and the GDP. However, the inflation rate was mentioned on page 21 but an exact value was not provided. The interest rates were not mentioned. In addition to the GDP, there is information on the value of the US dollar, the price of a barrel of oil, the value of an ounce of gold and cotton, the estimated grain production, the investment rate, etc. on pages 21 and 22.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- B. Yes, the core information is presented for the government's expenditure policies and priorities.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the government's expenditure policies and priorities is not presented.
- E. Not applicable/other (please comment).

Burkina Faso



Score: 100

Sources: The Medium-Term Budgetary Framework (MTBF), pages 5-16

Comments: In addition to general discussions on priorities and expenditure policies on pages 5-16 and an estimate of total expenditures in the table on page 22, we find on page 29 the allocation of resources by type of expenditure and the resource budgets allocated to the ministries and institutions in the annex, of which we have the electronic version.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- A.** Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- B.** Yes, the core information is presented for the government's revenue policies and priorities.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to the government's revenue policies and priorities is not presented.
- E.** Not applicable/other (please comment).

Burkina Faso

B.

Score: 67

Sources: The Medium-Term Budgetary Framework (MTBF), page 15

Comments: In this document, key information is presented in the priorities and national revenue policies on page 15.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A.** Yes, all three estimates related to government borrowing and debt are presented.
- B.** Yes, two of the three estimates related to government borrowing and debt are presented.
- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 33

Sources: The Medium-Term Budgetary Framework (MTBF), page 22

Comments: In this document, only the information on the loan amounts is presented (on page 22).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- A.** Yes, multi-year expenditure estimates are presented.
- B.** No, multi-year expenditure estimates are not presented.
- C.** Not applicable/other (please comment).

Burkina Faso



Score: 100

Sources: The Medium-Term Budgetary Framework (MTBF), page 22

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

- B.** Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

Burkina Faso

A.

Score: 100

Sources: 2014 Enacted Budget, Titles 1-6

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: I agree.

060. Does the Enacted Budget present expenditure estimates for individual programs?

- A.** Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- B.** Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Enacted Budget does not present expenditure estimates by program.
- E.** Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: 2014 Enacted Budget

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- A.** Yes, the Enacted Budget presents revenue estimates by category.
- B.** No, the Enacted Budget does not present revenue estimates by category.
- C.** Not applicable/other (please comment).

Burkina Faso



Score: 100

Sources: 2014 Enacted Budget, pages 1-10

Comments: Revenue estimates are presented by tax and non-tax category with detailed information on the attached pages (from page 1 to page 10).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

- A.** Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- B.** Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Enacted Budget does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 100

Sources: 2014 Enacted Budget, pages 1-10

Comments: Individual sources of revenue by category from page 1 to page 10 of the attached file; for example, in the category of tax revenue there are income tax, earnings and capital gains (taxes on earnings of companies and enterprises, personal income tax, other taxes on income and earnings), taxes on paid wages and other remunerations (Employers' Apprenticeship Tax, etc.), net worth taxes, etc.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A.** Yes, all three estimates related to government borrowing and debt are presented.
- B.** Yes, two of the three estimates related to government borrowing and debt are presented.
- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 67

Sources: 2014 Enacted Budget

Comments: The budget provides information on the amount of net loans and the payments of debt interest for the 2014 budgetary year, but the total debt outstanding at the end of 2014 was not presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- A. The Citizens Budget provides information beyond the core elements.
- B. The Citizens Budget provides the core information.
- C. The Citizens Budget provides information, but it excludes some core elements.
- D. The Citizens Budget is not published.
- E. Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

- A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are “citizens” versions of budget documents published throughout the budget process?

- A.** A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- B.** A citizens version of budget documents is published for at least two of the four stages of the budget process.
- C.** A citizens version of budget documents is published for at least one stage of the budget process.
- D.** No citizens version of budget documents is published.
- E.** Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- C.** Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- D.** No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Burkina Faso

B.

Score: 67

Sources: In-Year Report, March 2014, pages 15 and 65

Comments: The expenditures are presented by administrative classification, meaning by Ministry (annexes 1, 2, 3, 4 from page 62 to page 65), by economic classification on page 15 (table on the expenditure implementation situation by title [intended commitment basis]) on March 31, 2013 and 2014 (in billions of francs CFA).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

Burkina Faso

C.

Score: 33

Sources: In-Year Report, March 2014, pages 66-72

Comments: The actual expenditures presented by program represent less than two thirds of all expenses

(about 12% from the total amount of expenditures around 301,660,000,000 FCFA, presented in table 6 of page 15 and the sum of the expenditures presented in annex 5 to 8 on page 66 to 72, giving about 36,907,947,709 FCFA). Annexes 5 to 8 contain the expenditures presented by program.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
- B. No, comparisons are not made for expenditures presented in the In-Year Reports.
- C. Not applicable/other (please comment).

Burkina Faso



Score: 100

Sources: In-Year Report, March 2014: page 6; page 15

Comments: On page 6 and specifically in table 6 describing the expenditure implementation situation by title (intended commitment basis) on March 31 and 2014, the expenditures are presented with comparisons.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Agreed

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

Burkina Faso

A.

Score: 100

Sources: In-Year Report, March 2014, page 13

Comments: The actual revenue by category is presented in table 4 on the situation of ordinary revenue by management, in late March 2013 and 2014 (billion FCFA) on page 13.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Burkina Faso

A.

Score: 100

Sources: In-Year Report, March 2014; pages 7-10

Comments: The actual individual revenue sources are presented from pages 7 to 10.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- A.** Yes, comparisons are made for revenues presented in the In-Year Reports.
- B.** No, comparisons are not made for revenues presented in the In-Year Reports.
- C.** Not applicable/other (please comment).

Burkina Faso

A.

Score: 100

Sources: In-Year Report, March 2014, page 6

Comments: Comparisons are carried out between the forecasts and actual realizations in table 2 on the revenue payout status on March 31, 2013 and 2014 on page 6.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- A.** Yes, all three estimates related to government borrowing and debt are presented.
- B.** Yes, two of the three estimates related to government borrowing and debt are presented.
- C.** Yes, one of the three estimates related to government borrowing and debt are presented.
- D.** No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Burkina Faso



Score: 33

Sources: In year report, March 2014 page 13

Comments: On page 13 and specifically in table 5, entitled "Situation of Extraordinary Revenue as at March 31, 2013 and 2014 in Billions of Francs CFA," is the amount of the loan mobilized on March 31, 2014. The debt outstanding and debt interest payments at this stage were not provided.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: In-Year Report, March 2014

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- A.** Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- B.** Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- C.** Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- D.** No, the estimates for macroeconomic forecast have not been updated.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 33

Sources: Mid-Year Review, June 2013

Comments: It could be that the information provided is up-to-date, because even if the GDP growth rate announced in the 2013-2015 Medium-Term Budgetary Framework (MTBF) is identical to what is found in the 2013 mid-term report with a value of 7.0%, the inflation rate was modified by 2.6% in the MTBF and by 2.2% in the mid-term report. However, neither the differences nor explanations were provided. It was the implementation report from June 30, 2013 which presented the macroeconomic information, on the basis of which the mid-term review was developed.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- A.** Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- B.** Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- C.** Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- D.** No, expenditure estimates have not been updated.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 33

Sources: Mid-Year Review, June 2013

Comments: Expenditure estimates were updated but an explanation of the deviations between the estimates of the original expenditure estimates and the updated expenditure estimates was not shown.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- C.** Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- D.** No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 67

Sources: Mid-Year Review, June 2013, pages 64-67, 69-76

Comments: Expenditures are presented according to two classifications: administrative (annexes 1 to 4, pages 64 to 67) and functional (annexes 6 to 9, pages 69 to 76). These are the annexes of the budget execution report from June 30, which were used to develop the 2013 mid-term review.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- A.** Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- B.** Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Mid-Year Review does not present expenditure estimates by program.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 33

Sources: Mid-Year Review, June 2013 Annex 6

Comments: In the Mid-Year Review, most expenditure estimates (at least two thirds) were shown by program.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- D. No, revenue estimates have not been updated.
- E. Not applicable/other (please comment).

Burkina Faso

C.

Score: 33

Sources: Mid-Year Review, June 2013, page 4

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- A. Yes, the Mid-Year Review presents revenue estimates by category.
- B. No, the Mid-Year Review does not present revenue estimates by category.
- C. Not applicable/other (please comment).

Burkina Faso

A.

Score: 100

Sources: Mid-Year Review, June 2013, Annex 1

Comments:

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

- A.** Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- B.** Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Mid-Year Review does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

Burkina Faso

A.

Score: 100

Sources: Mid-Year Review, June 2013, Annex 1

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- A.** Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- B.** Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- C.** Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- D.** No, estimates of government borrowing and debt have not been updated.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: Mid-Year Review, June 2013

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- A.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- D.** No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- E.** Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- E. Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

- A.** Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- B.** Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C.** Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- D.** No, the Year-End Report does not present expenditure estimates by program.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- A.** Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- D.** No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- A.** Yes, the Year-End Report presents revenue estimates by category.
- B.** No, the Year-End Report does not present revenue estimates by category.
- C.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

- A.** Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- B.** Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

- C.** Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Year-End Report does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- A.** Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- D.** No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- A.** Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- D.** No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- E.** Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the

actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- A.** Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- D.** No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- E.** Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- D.** No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- E.** Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

- A.** Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- B.** No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- C.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: Document not published

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- B. The SAI has conducted two of the three types of audits, and made them available to the public.
- C. The SAI has conducted one of the three types of audits, and made them available to the public.
- D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- E. Not applicable/other (please comment).

Burkina Faso



Score: 67

Sources: 2012 Audit Report, page 9

Comments: The SAI, which is the Audit Court in Burkina Faso, carries out two types of audits, meaning the financial audit and the compliance audit. The Audit Court's compliance audit carries with it a declaration of compliance made available to the National Assembly. Page 9 says that the inspection carried out by the Audit Court essentially aims to ensure: - respect of parliamentary authorization; - compliance with laws and regulations; - matching of the authorizing officer's figures with those of the state's main accountants.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A. All expenditures within the SAI's mandate have been audited.
- B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- D. No expenditures have been audited.
- E. Not applicable/other (please comment).

Burkina Faso



Score: 100

Sources: 2012 Audit Report; it is said in the introduction that the Court has the power to audit all expenditures

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A. All extra-budgetary funds within the SAI's mandate have been audited.
- B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Burkina Faso

A.

Score: 100

Sources: 2012 Audit Report, page 78

Comments: The Audit Court is interested in all extra-budgetary funds (special accounts for Burkina Faso). There are five in the state finance bill; these accounts are dealt with in chapter 4 of the report on page 78 and presented in table no. 27 on the situation of revenue of the special purpose accounts, 2012 management

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Burkina Faso

B.

Score: 0

Sources: 2012 Audit Report

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
- B. Yes, the executive reports publicly on most audit findings.
- C. Yes, the executive reports publicly on some audit findings.
- D. No, the executive does not report on steps it has taken to address audit findings.
- E. Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: 2012 Audit Report

Comments: Chapter 1 of the report focuses on the state of the implementation of past recommendations, but the executive does not make available a separate report

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- B. Yes, the SAI or legislature reports publicly on most audit recommendations.
- C. Yes, the SAI or legislature reports publicly on some audit recommendations.
- D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Burkina Faso



Score: 100

Sources: 2012 Audit Report, Chapter 1

Comments: As mentioned above, Chapter 1 of the report (table 1 on page 12) is on the status of the implementation of the recommendations from the 2010 reports and prior ones, such as 2002, 1995-2000, 2006, etc.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Burkina Faso

B.

Score: 67

Sources: Interview with Mr. Harba, member of COMFIB.

Comments: Within the National Assembly, there is a committee that deals with budgetary questions, called the COMFIB (Committee of Finance and the Budget), but, according to its members, the capacities in terms of quantity and quality that this unit has are not enough to serve its assigned function. It also does not have resources to be backed by an external expert.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

- A.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.
- B.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.
- C.** Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.
- D.** No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- E.** Not applicable/other (please comment).

Burkina Faso

B.

Score: 67

Sources: Interview with representative Rabi Yameogo, member of COMFIB

Comments: Across the Ministry of the Economy and Finance, the executive branch presents the government's

overall policy and the representatives make recommendations. They (representatives and the executive branch) agree on the fundamentals. Up until now they have been able to.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- A. Yes, the executive holds consultations with a wide range of legislators.
- B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- C. Yes, the executive holds consultations with only a limited number of legislators.
- D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
- E. Not applicable/other (please comment).

Burkina Faso



Score: 33

Sources: Interview with representative Rabi Yameogo, member of COMFIB

Comments: Through the ministry, the executive branch presents the government's overall policy before submitting the final version of the state budget draft.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget

year.

- B.** The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
- C.** The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
- D.** The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 100

Sources: The minutes of the plenary session from Monday the 18th to Thursday, November 21, 2013, having led to the adoption of the state finance act, 2014 management. The faso.net article gives the date of the adoption: <http://www.lefaso.net/spip.php?article56823>

Comments: The finance act was adopted on November 21, 2013 (under the aforementioned article). Also, on page 3 of the minutes of the plenary session having led to the adoption of the finance act, it is noted that "Article 103 of the Constitution provides that 'The finance bill is submitted to the National Assembly once the second ordinary session is opened and when it has 60 days following the submission of the finance bill to decide upon it' and that 'Both these conditions have been met.'" The second session opened on September 25, 2013 and the representatives had copies of the budget proposal on this date. Therefore, from September 25, 2013 to January 1st, 2014, there are 3 months and 5 or 6 days.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

- A.** The legislature approves the budget at least one month in advance of the start of the budget year.
- B.** The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- C.** The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Burkina Faso



Score: 100

Sources: The "Minutes of the Plenary Session on the Adoption of the Finance Bill, 2014 Management" are attached below A faso.net article at the following address: <http://www.lefaso.net/spip.php?article56823>

Comments: The budget for 2014 was adopted on November 21, 2013, therefore one month before the start of the budget year, meaning January 1, 2014.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Burkina Faso



Score: 67

Sources: The Burkina Faso Constitution: <http://www.assembleenationale.bf/spip.php?article29>

Comments: Article 103 of the Constitution provides that: “The finance bill is submitted to the National Assembly once the second ordinary session is opened and when it has 60 days following the submission of the finance bill to decide upon it.” Nevertheless, the representatives cannot increase expenditures without creating other sources of revenue.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Given that the deputies cannot increase expenditures without creating other sources of revenue, I would qualify this as a “limited” power (response c).

RESEARCHER'S RESPONSE

The comment is correct. Actually, the Assembly cannot increase expenditures without indicating the sources of the revenue. However, modifications can be internal from one expenditure to another, but the representatives avoid this kind of modification because this creates conflict with the concerned ministries. I find that this situation corresponds to a “certain limit” but not “very limited.”

IBP COMMENT

This can be considered as a small limitation

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
- D.** The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: LAW NO. 006-2003/AN ON THE FINANCE ACTS Interview with Deputy Rabi Yameogo, member of COMFIB"

Comments: Two appropriation categories are presented in the Public Finance Act (page 3): the evaluative appropriations, including the expenditures to which they apply, are charged, as necessary, beyond the allocation entered under the chapters concerning them and the limiting appropriations that, except for special provisions providing for early commitment on the following year's appropriations, the expenditures on limiting appropriations can only be committed to and ordered with the limit of open appropriations. Exceptions are provided in Article 14. It is therefore said that: 1) In the limit of an overall appropriation for accidental expenditures, decrees acting on a report from the Minister of Finance can open appropriations to deal with these disasters or emergency or unplanned expenditures; 2) In the case of an emergency, if it is established in the Minister of Finance's report that the financial equilibrium set forth in the last finance act is not assigned, additional appropriations can be opened by advance decrees. The National Assembly is requested to ratify these appropriations in the next finance act; 3) in case of emergency and urgent need of national interest, additional appropriations can be opened by advance decrees in a Council of Ministers. A finance bill on the ratification of these appropriations is submitted immediately or at the opening of the next National Assembly session. Thus, the executive branch can make changes by advance decrees without prior authorization of the legislative branch. These decrees will be submitted to the next parliamentary session but after having been executed.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to

shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: LAW NO. 006-2003/AN ON THE FINANCE ACTS Interview with Deputy Rabi Yameogo, member of COMFIB"

Comments: In the law on finance acts, Article 19 on page 4 deals with the transfers of appropriations that can modify the distribution of the budgetary allocations. The transfers that modify the determination of the department responsible for the execution of the expenditure without modifying its nature are set by decree in the Council of Ministers acting on a report from the Minister of Finance, subject to acting within the same title among several sections, and must be maintained within a tenth of the initial allocation voted by the National Assembly, of each of the interested chapters except for the overall appropriations set forth in paragraph 2 of Article 11. Transfers can lead to the modification of the type of expenditure set forth by the finance act. They can only intervene inside the same chapter of the same title, and are set by the ruling of the Minister of Finance. No evaluative allocation can be transferred to a limiting allocation.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D.** The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: LAW NO. 006-2003/AN ON FINANCE ACTS Interview with Deputy Rabi Yameogo, member of COMFIB"

Comments: The same procedures are used by advance decrees which are submitted after execution to the National Assembly at the next parliamentary session.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

- A.** The most recent supplemental budget was approved before the funds were expended.
- B.** The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).
- C.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: Interview with Mrs. Tou from the Directorate General of the Budget and Deputy Rabie Yameogo, member of COMFIB

Comments: In Article 14, 2nd point on page 3 of the law on finance acts, it is noted that in case of an

emergency and urgent need of national interest, additional appropriations can be opened by advance decree in a Council of Ministers. A finance bill on the ratification of these appropriations is submitted immediately or at the opening of the next National Assembly session. Authorization is requested after the use of the funds.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D.** The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: LAW NO. 006-2003/AN ON FINANCE ACTS

Comments: Article 11 of the LAW NO. 006-2003/AN ON FINANCE ACTS stipulates that the application of global appropriations (contingency funds) to the related chapter is carried out by decision of the Minister of Finance.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

- A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
- B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
- C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
- D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
- E. Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Interview with Mr. Outtara Aboudramane, counselor of the Audit Court.

Comments: Audit Reports are not the subject of public consultations by a legislative committee

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- A. The SAI has full discretion to decide which audits it wishes to undertake.
- B. The SAI has significant discretion, but faces some limitations.
- C. The SAI has some discretion, but faces considerable limitations.
- D. The SAI has no discretion to decide which audits it wishes to undertake.
- E. Not applicable/other (please comment).

Burkina Faso

A.

Score: 100

Sources: ORGANIC LAW NO. 014-2000/AN ON THE COMPOSITION, ATTRIBUTIONS, ORGANIZATION, OPERATION OF THE AUDIT COURT AND THE APPLICABLE PROCEDURE BEFORE IT. Interview with a counselor of the Audit Court named Outtara Abdoudramane.

Comments: According to Article 4 of page 2 of the aforementioned law, the inspections conferred to the Audit Court aim to detect any irregularity or infraction with regard to the legal and management standards in force, to allow, in each case, to make the necessary corrections; it is also written in Article 9 of page 3 that the Audit Court is in charge of inspecting public finances; judging the accounts of public accountants; verifying the regularity of the revenue and expenditures described in the public accounts and assets, from these latter; the proper use of appropriations; funds and values generated by the state departments and by other public entities; and participating in the inspection of the implementation of finance acts. The two types of audit (financial and compliance audit) are therefore covered by these articles. The counselor of the Audit Court who was interviewed also confirmed this.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

- A.** Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
- B.** Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.
- C.** Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.
- D.** No, the SAI has not established a quality assurance system.
- E.** Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Interview with Mr. Outtara Abdoudramane, counselor of the Audit Court.

Comments: According to a counselor of the Audit Court named Outtara Abdoudramane, the institution has no quality assurance system.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Burkina Faso



Score: 100

Sources: ORGANIC LAW NO. 014-2000/AN ON THE COMPOSITION, ATTRIBUTIONS, ORGANIZATION, OPERATION OF THE AUDIT COURT AND THE APPLICABLE PROCEDURE BEFORE IT. Interview with Mr. Outtara Abdoudramane, counselor of the Audit Court.

Comments: Article 20 (page 6) of the ORGANIC LAW NO. 014-2000/AN ON THE COMPOSITION, ATTRIBUTIONS, ORGANIZATION, OPERATION OF THE AUDIT COURT AND THE APPLICABLE PROCEDURE BEFORE IT stipulates that "Except for the permanent and absolute impossibility to sit, the presidents of the chamber, section presidents, and counselors of the Audit Court can only be dismissed upon advice of the High Council of the Judiciary. The counselor, Mr. Aboudramane Outtara, confirmed this during the interview.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

- A.** The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- B.** The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- C.** The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- D.** The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: Interview with Mr. Outtara Abdoudramane, counselor of the Audit Court.

Comments: The 4th paragraph of article 26 (Page 7) of the ORGANIC LAW NO. 014-2000/AN ON THE COMPOSITION, ATTRIBUTIONS, ORGANIZATION, OPERATION OF THE AUDIT COURT AND THE APPLICABLE PROCEDURE BEFORE IT stipulates that “The first president is the authorizing officer of the court’s budget. For this reason, each year he or she prepares the budget proposal which is discussed and adopted by the court office.” However, according to Counselor Abdoudramane Outtara of the Audit Court, the SAI’s budget is determined by the executive body’s power, but it is not granted enough funds to carry out its mission.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

- A. Yes, clear definitions of all key budget terms are provided.
- B. Yes, definitions are provided for all key budget terms, but they are not always clear.
- C. Yes, definitions are provided for some but not all key budget terms.
- D. No, definitions are not provided.
- E. Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Interview with agents from the Ministry of the Economy and Finance, including Mrs. Tou from the forecast department and the head of the budgetary programming department.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

- A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
- B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.
- C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: LAW No. 008-2013/AN ON THE TRANSPARENCY CODE IN THE MANAGEMENT OF PUBLIC FINANCES IN BURKINA FASO Interview with Mrs. Tou from the Directorate General of the Budget

Comments: There is no text requiring the executive branch to have the public participate during the budgetary process. This information was confirmed by Mrs. Tou, manager of the budgetary forecast department.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Interview with Mrs. Tou and a structure of the civil society also working in the field of the budget.

Comments: The interviews showed that the executive branch does not have the public participate in the budgetary process. However, there are consultation frameworks in certain sectors, such as health, education, and mining resources. These frameworks are in charge of organizing public meetings, gather the peoples' concerns and bringing them up to the level of the central structures. However, the practicality of these frameworks is still not obvious.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D.** The executive does not provide information, or does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Interview with Mrs. Tou from the Directorate General of the Budget

Comments: According to the interviewees, the executive branch does not provide information to the public. Public participation is done through the consultation frameworks in certain sectors, such as health, education, and mining resources. The consideration of public aspirations is not obvious and no information on the expectations of the executive branch is provided to the public.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

- A.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.
- E.** Not applicable/other (please comment).

Burkina Faso

C.

Score: 33

Sources: Interview with Mrs. Tou from the Directorate General of the Budget

Comments: According to the same sources, the executive branch has established mechanisms (consultation frameworks) in certain sectors such as health, education, and mining resources, even if the operationalization of these frameworks is not effective. Also, these are politicized frameworks, so they exclude certain citizens.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

- A.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's perspective on budget execution.
- E.** Not applicable/other (please comment).

Burkina Faso



Score: 33

Sources: Interview with Mrs. Tou from the Directorate General of the Budget

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

- A.** Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
- B.** Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.
- C.** Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Interview at the Directorate of the Budget

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Interview with Deputy Harma, member of COMFIB

Comments: According to her, there is no public hearing on the macroeconomic and budgetary framework.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

- A.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
- B.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
- C.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.
- D.** No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.
- E.** Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Interview with Deputy Rabi Yameogo, member of COMFIB

Comments: According to him, public hearings on administrative unit budgets are not organized.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

- A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
- B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
- C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
- D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
- E. Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: Interview with Deputy Rabi Yameogo, member of COMFIB

Comments: According to Deputy Rabi Yameogo, member of COMFIB, public hearings on the budgets of administrative units are not held.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

- A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
- B. Yes, the committees release reports, which include most testimony presented at the hearings.

- C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
- D. No, the committees do not release reports, or do not hold public hearings.
- E. Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: Interview with Deputy Rabi Yameogo

Comments: According to him, the committees do not hold public hearings.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

- A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.
- B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.
- C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.
- D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.
- E. Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: Interview with the counselor Mr. Aboudramane Outtara.

Comments: According to the counselor of the Audit Court, there are no mechanisms that give the public access to participate through which the public can contribute to develop its audit program.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Burkina Faso

D.

Score: 0

Sources: Interview with the counselor Mr. Aboudramane Outtara.

Comments: According to him, there are no mechanisms that give the public access to participate through which the public can contribute to develop its audit program.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

- A.** Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).
- B.** No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.
- C.** Not applicable/other (please comment).

Burkina Faso

A.

Score: 100

Sources: Interview with Mr. Uttara Aboudramane, counselor of the Audit Court. See attached document, 2014 visit report

Comments: According to him, the Audit Court organizes awareness-raising visits among those involve to make itself more known and to publish the results of its work.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

- A.** Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
- B.** Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.
- C.** Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Burkina Faso



Score: 0

Sources: Interview with the counselor Mr. Aboudramane Outtara.

Comments: According to him, the Court does not publish reports on the contributions that it received through public consultations. It does not have formal or informal mechanisms allowing to take into account the public contributions.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.