

Are New PFM Reforms in the WAEMU and the CEMAC Working? Lessons from the Open Budget Survey

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1 Introduction

Over the past decade, Public Finance Management (PFM) systems in Francophone African countries have undergone significant developments that have significantly improved their framework. The starting point of these reforms is the adoption of the Organic Law on Budget Laws (LOLF) by the French Parliament in 2001 and its implementation in 2006. A few years later, the adoption of a number of new Directives harmonizing the PFM systems by the WAEMU Commission in 2009 and the CEMAC one in 2011 complemented the new legislative framework for public finance management in Francophone West and Central Africa.^{1,2}

These new Directives take into account international standards and best practice in the management of public funds. They are part of a process aiming to promote a rigorous, efficient, and transparent management of public finances, and to facilitate collection of comparable data for multilateral surveillance of national fiscal policies. The harmonization of the legal, accounting, and statistical framework of public finances in both unions also seeks to produce a set of consistent rules for the preparation, submission, approval, execution, and monitoring of the budget. As such, the main reforms introduced by the Directives are: public access to budget information, parliamentary pre-budget debate, multiyear budgeting, results-oriented

¹ West African Economic and Monetary Union: Benin, Burkina Faso, Cote d'Ivoire, Guinea Bissau, Mali, Niger, Senegal, and Togo.

² Central African Economic and Monetary Community: Cameroon, Central African Republic, Congo, Gabon, Equatorial Guinea, and Chad.

management, more decentralized budget preparation, and a new accounting and financial monitoring framework.

Based on this new PFM's framework, the objective of this paper is to revisit the evolution of budget transparency, government accountability, and citizen engagement in the budgetary process in WAEMU and CEMAC countries. We will use the Open Budget Survey (OBS) to assess Member States' compliance with these new Directives and therefore good governance and budget transparency in the WAEMU and the CEMAC. The Open Budget Survey (OBS) conducted by the International Budget Partnership (IBP) is the only independent, comparable, and regular budget transparency and accountability assessment around the world; the OBS measures whether governments provide enough budget information to their citizens to allow them to be meaningfully part of the budget process in their countries.

The rest of the paper is organized as follows: after introducing the new harmonized framework for the management of public finances in the WAEMU and CEMAC (Section 2), we analyze the evolution of budget transparency and public participation in the budget process since the introduction of these new reforms (Section 3). Section 4 highlights specific performances of the sample countries on the key provisions of the Directives, and Section 5 concludes and makes some practical recommendations to the WAEMU and CEMAC Commissions and their member countries.

2 The new harmonized public finances framework in the WAEMU and the CEMAC

Member countries of both the WAEMU and CEMAC have recently started a comprehensive process to improve the efficiency and transparency of their public finances management systems. The goal is to introduce a modern culture of public financial management by adopting principles of good governance in the management of States' financial resources.

This process resulted in the adoption of a set of new Directives for the management of public finances within the Unions, presented in Table 1. On 27 March 2009, the WAEMU Council of Ministers adopted the Code of transparency in the management of public finances and on 26

June 2009, adopted five other Directives dealing with the harmonized public finances framework within the Union. On 19 December 2011 the CEMAC commission also adopted six similar Directives on good governance and public finance management.

Table 1: New Directives on the new harmonized framework of public finances	
WAEMU directives	CEMAC directives
Directive No. 01/2009/CM/WAEMU on the Code of Transparency in the management of public finances	Directive No. 06/11-UEAC-190-CM-22 related to Transparency and Good Governance in the management of public finances.
Directive No. 06/2009/CM/WAEMU on Budget Laws	Directive No. 01/11-UEAC-190-CM-22 on Budget Laws
Directive No. 07/2009/CM/WAEMU on the General Regulations of Public Accounting	Directive No. 02/11-UEAC-190-CM-22 on the General Regulations of Public Accounting
Directive No. 08/2009/CM/WAEMU on Government budget classification	Directive No. 04/11-UEAC-190-CM-22 on the Government budget classification
Directive No. 09/2009/CM/WAEMU on the State chart of accounts (PCE)	Directive No. 03/11-UEAC-195-CM-22 on the State chart of accounts
Directive No. 10/2009/CM/UEMOA on Table of State Financial Operations (TOFE)	Directive No. 05/11-UEAC-195-CM-22 on Table of State Financial Operations (TOFE)

Table 1 highlights the quasi-similarity of the Directives adopted by the two regional bodies. The first two Directives (in italics) are those containing specific provisions on fiscal transparency and will thus be the focus of our analysis. The provisions of the Directives were supposed to be transposed by each country in its national law no later than the 31 December 2011 for the WAEMU countries and the 31 December 2013 for the CEMAC countries. The full entry into force of all provisions should occur gradually according to a schedule that spans several years. However the provisions we are analyzing in this paper, i.e., those contained in the Directives on Budget Laws and Transparency in PFM, were to be immediately implemented.

To promote these new Directives, each commission has organized awareness and communication campaigns throughout the last two years in order to shed light on the main reforms that are going to be introduced, namely the introduction of Results Based Management, the decentralization of the budget preparation, the strengthening of the Parliament through a Pre-Budget debate, and an increase of the Supreme Audit Institution's strengths, in particular in terms of monitoring and evaluating public policies and sanctioning

mismanagement. In addition to these regional campaigns, several Civil Society Organizations organized other awareness-raising days in their respective country.

To date, Senegal is the only country to have transposed all the six WAEMU directives in its national law. In late 2012, the Malian government adopted an Organic Law on Budget Laws in order to comply with the new WAEMU's guidelines. Burkina Faso also recently adopted a new law on transparency in the management of public finances in accordance with the WAEMU directives. Regarding the CEMAC, no member country has yet transposed the Directives into its national law.

Consequently, the main question this paper is trying to address is to know how budget transparency and citizen engagement have evolved in "practice" throughout this process of PFM reforms in the WAEMU and CEMAC. Are the governments of member countries already in a dynamic of greater openness in their budget process? How do these countries fare compared to their peers in Africa and the rest of the world? These are the questions we will try to answer by relying on the results from the Open Budget Survey.

3 Budget transparency in the WAEMU and the CEMAC countries: Lessons from the Open Budget Survey (OBS)

The Open Budget Survey (OBS) is a biennial study, conducted by the International Budget Partnership since 2006. It measures budgetary transparency, the strengths of the Parliament and the Supreme Audit Institutions (SAI), and public participation in the budget process throughout the world. The survey is a 125-questions questionnaire completed by independent researchers in each country. The first 95 questions relate to the production and publication of the eight key budget documents that each government is supposed to provide the public at the various stages of the budget cycle.³ The 30 remaining questions deal with the opportunity for citizens to participate in the budget process and the oversight power of the Parliament and the Supreme Audit Institution during the budget process.

³ The Pre-Budget Statement (PBS), the Executive's Budget Proposal (EBP), the Enacted Budget (EB), the Citizens Budget (CB), the In-Year Reports (IYR), the Mid-Year Review (MYR), the Year-End Report (YER), and the Audit Report (AR).

In the latest edition of the OBS published in 2012, 7 of the 14 WAEMU and CEMAC member countries were assessed (See Annex 1). The average score of the Open Budget Index (OBI) for the seven WAEMU and CEMAC member countries is 14 out of 100, which is very low compared to the average score of 43 for all the 100 countries studied throughout the world. This score is also very far from the average score for sub-Saharan African countries (31 out of 100), which means that French-speaking African countries are far behind their counterparts in terms of budget transparency.

Table 2: Budget Transparency, Accountability and Public Participation in the WAEMU and the CEMAC				
Country	Open Budget Index	Power of the Parliament	Power of the Supreme Audit Authority	Public Participation
Benin	1	45	42	0
Burkina Faso	23	76	50	17
Cameroon	10	21	8	11
Mali	43	70	83	11
Niger	4	64	50	0
Senegal	10	30	58	11
Chad	3	46	42	0
Regional Average Score	14	51	48	7
SSA Average Score ⁴	31	51	58	16
World Average Score	43	52	69	19

Table 2 presents the detailed scores of the surveyed countries in terms of transparency, strengths of oversight institutions and public participation; it clearly shows that there is a disparity in countries' performance within both unions.

Of the seven countries, Mali, whose OBI score is equal to the World average, is by far the country providing most information to its citizens during the budget process. Burkina Faso's performance is also relatively good although much of the information on the budget process in this country remains inaccessible to the public.

⁴ Sub-Saharan Africa.

Benin, Cameroon, Chad, Niger, and Senegal which all score less than 11%, provide little or almost no information to their citizens during the budget process, making them unable to monitor the use of public funds.

Regarding Parliament and SAIs' strengths, overall performance is quite satisfactory, with the average scores for the power of Parliament and those of SAIs being respectively 51 and 48. Of the sub-region, the Malian and Burkinabe parliaments seem to be those with the most power to monitor and track the execution of the budget. In contrast in Cameroon and, to a lesser extent, in Senegal, the Parliament does not have significant oversight strengths, the scores of these countries being particularly low. The same goes for the strengths of the SAI, where Mali is well ahead of other WAEMU and CEMAC countries while once again, Cameroon's performance is dramatically poor.

The last section of the survey deals with the opportunity for citizens to participate in the budget process. In this area, everything remains to be done; the global score for the 100 countries studied in the world being only 19. The culture of public participation in the budget process is not yet well established in most countries in the world. However, the average score for WAEMU and CEMAC countries is particularly low (almost one-third of the World average) and 3 of the 7 countries (Benin, Niger, Chad) do not give their citizens any opportunity to participate in the budget process.⁵

Evolution of budget transparency in the WAEMU and CEMAC⁶

Budget transparency within WAEMU and CEMAC countries underwent uneven development in recent years as shown in Figure 1 below, including a continuing decline in the level of transparency between 2006 and 2010, followed by a significant improvement in 2012; the average score increased from eight in 2010 to 14 in 2012.^{7,8} This net increase between the last two editions could be explained by a dynamic headed towards greater transparency, which is evidenced by the introduction of the new PFM Directives in both unions. Indeed, all countries surveyed have seen their score increase between 2010 and 2012.

⁵ Only 17 countries scored above 34. South Korea is the world reference for public participation in the budget process, as its score is 92.

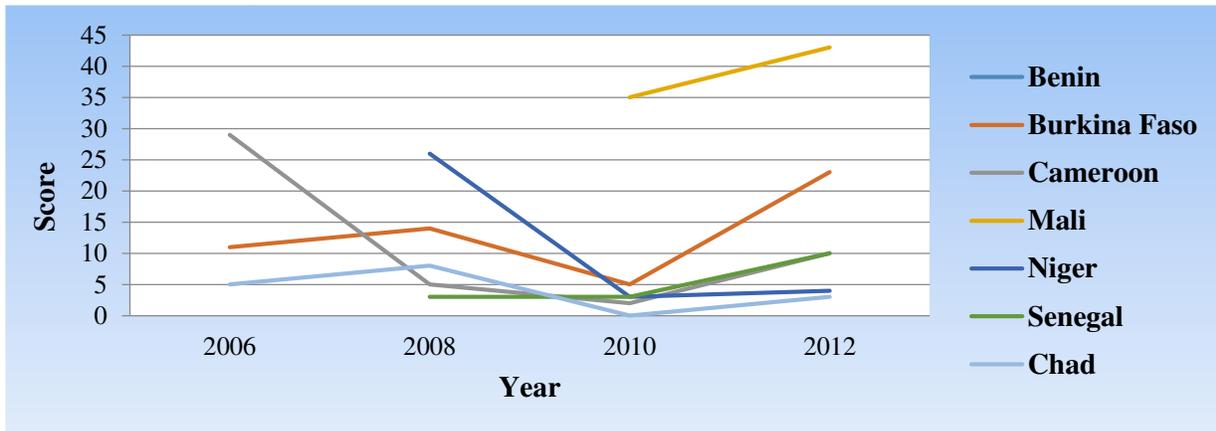
⁶ The evolution of budget transparency in Benin is not discussed here, as the country was only included in the OBS from 2012.

⁷ The average score for the region went from 15 in 2006 to 8 in 2010.

⁸ Benin was only included in the survey as of the 2012 edition, so its score is not included in the comparison.

The evolution of budget transparency in Burkina Faso is particularly striking; the country's OBI score has increased from 5 in 2010 to 23 in 2012. This is explained by the online publication, for the first time, of the Pre-Budget Statement and the Executive's Budget Proposal. Senegal's score has also undergone remarkable progress, which is due to the publication for the first time of the Pre-Budget Statement and monthly and quarterly budget execution reports.

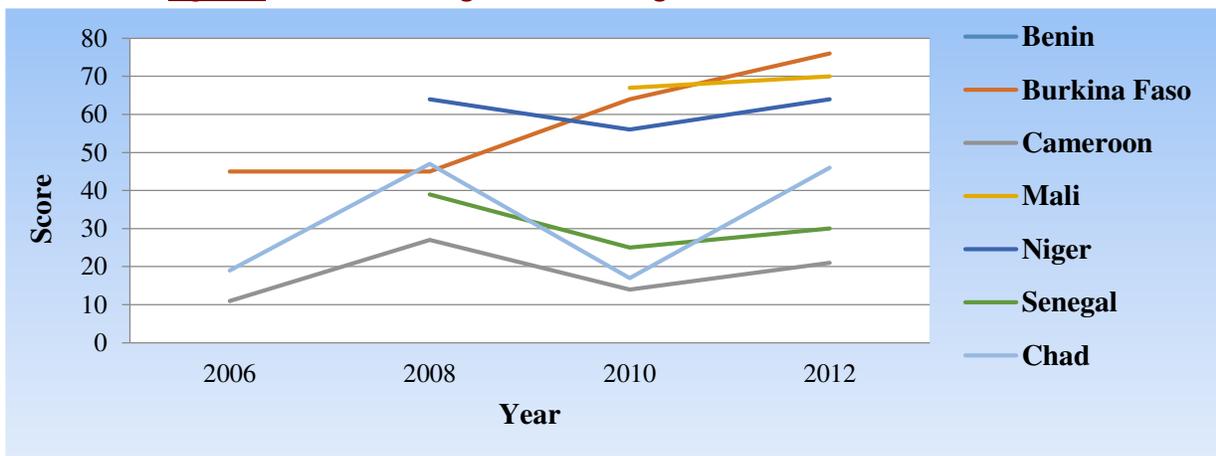
Figure 1: Evolution of the OBI score in the WAEMU and the CEMAC



Sources: Open Budget Survey (2006, 2008, 2010, 2012), International Budget Partnership.

Figure 2 shows the evolution of Parliament strengths in the sample countries since 2006. WAEMU and CEMAC countries experienced different trends between 2006 and 2010; but from 2010 the strengths of the Legislature increased significantly in all countries surveyed and the most impressive improvement appears in Chad where the score increased by nearly 30 points.

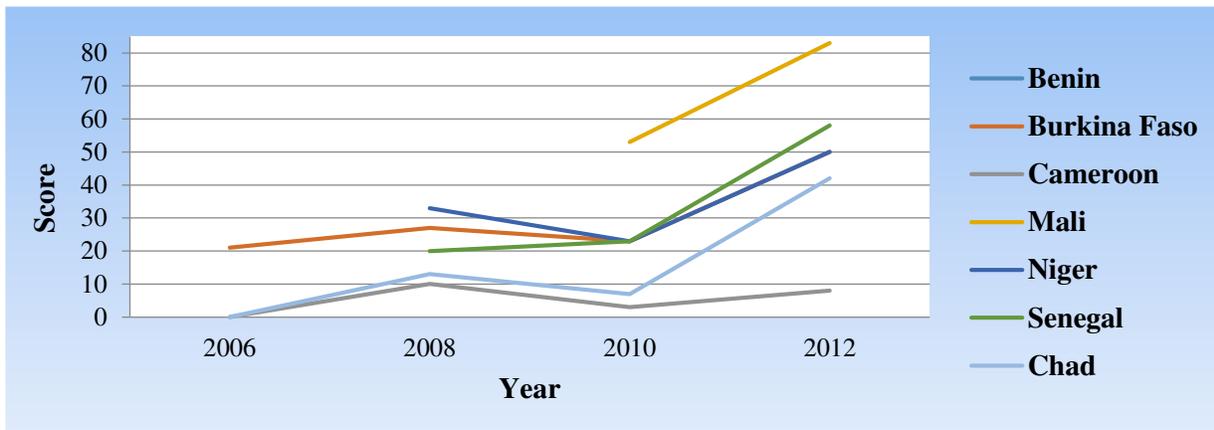
Figure 2: Evolution of Legislature's strengths in the WAEMU and the CEMAC



Sources: Open Budget Survey (2006, 2008, 2010, 2012), International Budget Partnership.

Lastly with regard to the power of SAIs (Figure 3), there is even greater progress than compared to the power of Parliaments in the six countries. But Cameroon is still far behind compared to the other countries, its score remaining below 10 throughout all the four editions of the OBS.

Figure 3: Evolution of the Power of SAIs within WAEMU and CEMAC countries



Sources: Open Budget Survey (2006, 2008, 2010, 2012), International Budget Partnership.

Many documents are already being produced but only for internal use

The Open Budget Survey assesses the relevance of the eight key budget documents that each country must publish. If we consider the WAEMU and CEMAC countries included in the survey, only Senegal does not publish the Enacted Budget. On the other end of the spectrum, none of these countries publishes the Mid-Year Review.

According to the 2012 Open Budget Survey, many budget documents have already been produced by the governments, but remain inaccessible to the public and civil society organizations. For instance, 5 of the 7 countries have produced an Executive’s Budget Proposal but do not make it available to the public, and 4 countries produce the Pre-Budget Statement but only for internal use. This illustrates the significant potential that does exist in the two unions to improve budget transparency, without any extra effort but just the political will.

Furthermore, there are two documents whose publication is particularly inexistent in the sub-region: the Citizen Budget and the Audit Report. Only Mali publishes the Citizen Budget, which is a simplified version of the Executive’s Budget Proposal or the Enacted Budget, and only

Cameroon, which paradoxically has the least powerful Supreme Audit body among the French-speaking countries surveyed, publishes the Audit Report.⁹

Table 3: Publication of the eight key budget documents in the WAEMU and the CEMAC countries								
Documents Country	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizen Budget	In-Year Reports	Mid-Year Review	Year-End Report	Audit Report
Benin	IU	IU	P	NP	IU	NP	NP	NP
Burkina Faso	P	P	P	NP	IU	IU	P	NP
Cameroon	P	IU	P	NP	P	NP	IU	P
Mali	IU	P	P	P	P	NP	NP	NP
Niger	IU	IU	P	NP	IU	IU	IU	IU
Senegal	P	IU	IU	NP	P	IU	IU	NP
Chad	IU	IU	P	NP	IU	IU	IU	NP

Note: IU: Document produced for internal use. NP: Document not produced P: document produced and published.

Sources: Open Budget Survey 2012, International Budget Partnership.

The Executive's Budget Proposals published are incomprehensive

The Executive's Budget Proposal (EBP) is the most important budget document and covered by the OBS and is the main determinant of a country's OBI score. In the WAEMU and the CEMAC, only Burkina Faso and Mali produce and publish it. The remaining countries produce it, but only for internal use. However, even though publishing an EBP is important, the information it contains must be as comprehensive as possible. The last Open Budget Survey round shows that the Mali's 2011 EBP contains little more than half of the information requested by the survey, while for Burkina Faso, more than two-third of the information necessary for the comprehensiveness of this document is not presented.

⁹ See Table 2.

Table 4: Comprehensiveness of the Executive's Budget Proposal	
Country	Comprehensiveness of the Executive's Budget Proposal¹⁰
Benin	2
Burkina Faso	29
Cameroon	2
Mali	56
Niger	5
Senegal	0
Chad	3

4 Countries' performance on the key provisions of the directives

The WAEMU and CEMAC Directives on Transparency in the management of public finances are quite similar and are the core drivers of the ongoing reforms; they define a number of principles of good governance, which are covered by the Open Budget Survey. The Directives on Budget Laws are the other major instruments as they provide the legal framework of the reforms.

Tables 5 and 6 below delve into the detail of the OBS questionnaire in order to highlight the relationships between the main provisions of the Directives and the Open Budget Survey Questionnaire. This allows a deeper insight into the current performance of the countries surveyed in terms of compliance with the key provisions of the Directives and good practice on fiscal transparency.

¹⁰ Note that for countries not publishing the EBP, the document's score on comprehensiveness is not zero; this is due to the fact that 3 survey questions are related to the EBP but not to its timely publication.

Table 5: Provisions of the Directives on Budget Laws dealing with budget transparency				
Directives on Budget Laws	WAEMU Directives	CEMAC Directives	2012 OBS questions assessing countries' performance on major problems	
Medium-term Expenditure Framework for at least 3 years	Article 52	Article 8	Q.5	In the Executive's Budget Proposal or any supporting budget documentation are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?
			Q.9	In the Executive's Budget Proposal or any supporting budget documentation are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?
Pre-Budget Statement published six months before the start of the Budget Year	Article 56	Article 52	Q.60	When does the executive release a Pre-Budget Statement to the public?
Publication of Quarterly Execution Reports	Article 74	Article 70	Q.63	How often does the executive release to the public In-Year Reports on actual expenditure (organized by administrative unit, economic classification, and/or function)?
EBP deposited to the Parliament before the start of the first budget session (early October)	Article 58	Article 53	Q.99	How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?
YER _{BY-1} deposited to the Parliament before the debate of the EBP _{BY+1}	Article 63	Article 57	Q.77	How long after the end of the budget year does the executive release to the public a Year-End Report that discusses the budget's actual outcome for the year?

- **Medium-Term Expenditure Framework (MTEF) for at least 3 years:** The 2012 OBS results show that, among the countries studied, only Mali produces an MTEF covering at least 3 years.
- **Pre-Budget Statement (PBS) published six months before the start of the Budget Year:** Concerning the publication of the PBS, results differ across countries; Senegal and Burkina comply with the timeline required by the Directive and so to a lesser extent does Cameroon.
- **Publication of Quarterly Execution Reports (IYR):** Cameroon, Mali, and Senegal are the countries publishing quarterly reports on budget execution; Senegal does more than what is recommended by the Directive and produces monthly execution reports.
- **Executive's Budget Proposal (EBP) deposited to the Parliament before the start of the first budget session:** Regarding this provision, the performances of the 7 countries studied are overall satisfactory.¹¹ In Burkina Faso, Mali, and Niger, Parliament receives the EBP at least three months before the start of the Budget Year. In Benin Parliament has less time to review the EBP as the government presents its budget proposal between 6 weeks and 3 months before the start of the budget year. In Cameroon, Senegal, and Chad, the survey shows that the Parliament receives the EBP less than 6 weeks before the start of the Budget Year, making difficult for the Parliament to have enough time to scrutinize the EBP.
- **YER_{BY-1} deposited to the Parliament before the debate of the EBP_{BY+1}:** According to the 2012 OBS results, Burkina Faso is the only country in our sample which publishes the YER no later than 12 months after the Budget Year to which it relates. In all the other countries of the two Unions, it is either released very late or not at all.

¹¹ It should be noted that in general in the French-speaking countries, the budget session begins in October and that the Budget Year begins the following January, leaving Parliament three months to review and approve the EBP.

Table 6: Main recommendations of the Directives on Transparency in the Management of Public Finances

Code of Transparency in the Management of Public Finances	WAEMU directives	CEMAC directives	2012 OBS Questions relating to each provision	
Timetable for disseminating information on public finances	2.4	6.2	Q.56	How far in advance of the release of the budget is the day of its release known?
			Q.57	Does the executive release to the public its timetable for formulating the Executives 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)?
Publication of detailed information on debt, financial assets and liabilities	3.4	3.4	Q.11	Does the Executive's Budget Proposal or any supporting budget documentation present data on the total government debt outstanding for the budget year?
			Q.12	Does the Executive's Budget Proposal or any supporting budget documentation present interest payments on the debt for the budget year?
Publication of comprehensive information on extra-budgetary activities	4.2	7.1	Q.35	Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?
Publication of a summary budget guide (Citizens Budget)	6.5	7.5	Q.110	How is the Citizens Budget released to the public?
Publication of Audit Reports	5.7	6.4	Q.87	How long after the end of the fiscal year are the final annual expenditures of national departments audited and the results of the audits (except for secret programs) released to the public?

			Q.92	Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?
Publication of all budget documents online	6.4	7.6	Table 2	Key Budget Documents used: full titles, availability and URLs/Internet addresses

- **Publication of a timetable for disseminating information on public finances:** With the exception of Senegal, all the countries surveyed provide in advance a timetable for the presentation of the budget, and four of them do communicate a timetable indicating the different steps and deadlines for the EBP’s formulation.
- **Publication of detailed information on debt, financial assets and liabilities:** The publication of comprehensive information on these aggregates is particularly inexistent in the sub-region. Even Mali and Burkina Faso, which seem to have the best practices, only publish some information that is insufficient to allow citizens to have a clear picture of their government’s debt burden at the start of the fiscal year, as well as the amount of additional borrowing that is required to finance the expenditure proposals in the budget that exceed available revenues.
- **Publication of comprehensive information on extra-budgetary activities:** The public remains unaware of the non-budgetary activities in all countries studied. Only Burkina Faso provides some information on this type of activity. Extra-budgetary activities are funds administered by the government outside the annual budget. For instance they can include large pension or social security programs. Apart from Burkina Faso, none of the countries surveyed do publish this type of information making difficult for citizens to comprehensively understand their government’s true fiscal position.
- **Publication of a summary budget guide (Citizens Budget):** The publication of the Citizen Budget has become a key component of fiscal transparency. More and more countries

are publishing this document, but for the WAEMU-CEMAC area, only Mali has published a Citizen Budget according to the last edition of the Survey.

- **Publication of Audit Reports:** The Supreme Audit Institutions have, theoretically, the discretion to carry out audits, but this power cannot be fully exploited because the results of these audits are not made available to the public. In fact the 2012 OBS shows that only the Cameroonian Audit Body published its Annual Audit Report.
- **Publication of all budget documents online:** This guideline appears to be a breakthrough to the road toward more fiscal transparency and good governance. Publishing the budget documents can be the most easy and cost-effective way to publish budget information. However the 2012 OBS shows that much remains to be done in the WAEMU and the CEMAC in this area. In fact, none of the countries surveyed follow this guideline. However, it should be noted that significant progress has been made in recent years, and more and more governments are developing websites dedicated to the publication of budget documents. The good example is Burkina Faso, where the Direction of the Budget has established a fairly well developed website where most of the budget documents are made available.¹² Moreover, Initial Enacted Budgets are available online in most WAEMU and CEMAC countries.

5 Conclusions and recommendations

This study has shown that the state of budget transparency in WAEMU and CEMAC countries is far from rosy. Although significant progress has been made in recent years, most information on the budget process in these countries remains inaccessible to the public. According to the 2012 Open Budget Survey, the performance of the countries surveyed is particularly poor: their average score of 14 is three times lower than the world average score (43) and two times lower than sub-Saharan Africa's average score (31). Moreover, citizens have no opportunity to participate in the budget debate, which makes them unable to express their expectations but also to assess their government policies and actions. Only Mali seems to perform relatively well in the sub-region, and should be a benchmark for other WAEMU and CEMAC countries. When it

¹² <http://www.dgb.gov.bf/>

comes to the strengths of the Parliaments and the Supreme Audit Institutions, WAEMU and CEMAC countries perform relatively well compared to other sub-Saharan Africa countries.

The good news is the good momentum towards greater transparency in the region, shown by the new PFM Directives adopted by the WAEMU and the CEMAC Commissions in 2009 and 2011, respectively. The multiple awareness-raising campaigns launched in the member countries and the publication of guides to better explain the Directives might suggest that members of both unions will significantly improve their OBS score during the next edition of the Open Budget Survey, which will be published in 2015.

Our main recommendations for these countries and the regional commissions, to quickly improve the state of budget transparency in the region, are easy to implement and nearly without cost.

For member countries:

Although all budget documents should be published, the priority remains the publication of the Executive's Budget Proposal, which is the key document in which the government sets out its plans and priorities, and represents the primary source of information for the public and the civil society. Moreover, the OBS score is strongly linked to the publication of this document.

The second overall recommendation relates to the publication of Execution and Audit Reports. During the OBS 2012, only Burkina Faso published the Year-End Report and only Cameroon released the Audit Report. The results were particularly alarming for Mali and Benin, where these reports are not produced at all. For Senegal, the publication of the Enacted Budget should be prioritized, as this country is with Equatorial Guinea, the sub-Saharan Africa countries that do not make this document public.

Finally, our last recommendation is related to citizen engagement in the budget process. This would begin with the publication of a Citizens Budget as recommended by the WAEMU and CEMAC (if we refer to the 2012 OBS, only Mali published a Citizen Budget). The public must have access to a simplified version of either the Executive's Budget Proposal or the Enacted Budget. Once the Citizens Budget is available, the public could be in better position to fully

participate to the different stages of the budget cycle. There does exist some good examples in Africa, including Kenya, South Africa, and Botswana.¹³

For the WAEMU and CEMAC Commissions:

As we noted earlier, major advances occurred in recent years in terms of modernizing the Public Finance framework in both unions. And the commissions have made unprecedented efforts to communicate with the different stakeholders during the preparation of the new PFM Directives. However, in most countries the Directives are still to be transposed into national law. We thus recommend to the Commissions to put additional pressure on their member countries to push them to transpose and implement the Directives. They should require each country to establish a detailed timetable for transposing the Directives in order to identify where they need help, knowing that the deadline for transposing the provisions has already passed both for WAEMU (December 2011) and CEMAC countries (December 2013).

In addition, given the similarity between WAEMU and CEMAC Directives, the two commissions should work together and share their experiences and challenges in implementing the Directives at the national level.

Finally, we recommend the Commissions to emphasize the importance of citizen engagement in the different stages of the budget cycle and thus go beyond the current provisions, which only require the disclosure of budget information.

¹³ See Pages 35-36 of the Open Budget Survey 2012 Report, available at the following address:

<http://internationalbudget.org/wp-content/uploads/OBI2012-Report-FR.pdf>

Appendices

Annex 1: WAEMU and CEMAC countries (countries surveyed in italics)

WAEMU	CEMAC
<i>Benin</i>	<i>Cameroon</i>
<i>Burkina Faso</i>	Central African Republic
Côte d'Ivoire	Congo
Guinea-Bissau	Gabon
<i>Mali</i>	Equatorial Guinea
<i>Niger</i>	<i>Chad</i>
<i>Senegal</i>	
Togo	

Annex 2: URLs of the Directives for the new harmonized PFM in the WAEMU and CEMAC

WAEMU

Directive No. 01/2009/CM/WAEMU on the Code of Transparency in the Management of Public Finances

http://www.uemoa.int/Documents/Actes/directive_01_2009_CM_UEMOA.pdf

Directive No. 06/2009/CM/WAEMU on Budget Laws

http://www.uemoa.int/Documents/Actes/directive_06_2009_CM_UEMOA.pdf

Directive No. 07/2009/CM/WAEMU on General Regulations on Public Accounts

http://www.uemoa.int/Documents/Actes/directive_07_2009_CM_UEMOA.pdf

Directive No. 08/2009/CM/WAEMU on Government Budget Classification

http://www.uemoa.int/Documents/Actes/directive_08_2009_CM_UEMOA.pdf

Directive No. 09/2009/CM/WAEMU on State Chart of Accounts

http://www.uemoa.int/Documents/Actes/directive_09_2009_CM_UEMOA.pdf

Directive No. 10/2009/CM/UEMOA on Table of State Financial Operations

http://www.uemoa.int/Documents/Actes/directive_10_2009_CM_UEMOA.pdf

CEMAC

Directive No. 06/11-UEAC-190-CM-22 relating to the Transparency and Good Governance Code in the Management of Public Finances

http://www.cemac.int/sites/default/files/documents/files/DIR06_2011.pdf

Directive No. 01/11-UEAC-190-CM-22 on Budget Laws

http://www.cemac.int/sites/default/files/documents/files/DIR01_2011.pdf

Directive No. 02/11-UEAC-190-CM-22 on the General Regulations of Public Accounting

http://www.cemac.int/sites/default/files/documents/files/DIR02_2011.pdf

Directive No. 04/11-UEAC-190-CM-22 on the Government budget classification

http://www.cemac.int/sites/default/files/documents/files/DIR04_2011.pdf

Directive No. 03/11-UEAC-195-CM-22 on State Chart of Accounts

http://www.cemac.int/sites/default/files/documents/files/DIR03_2011.pdf

Directive No. 05/11-UEAC-195-CM-22 on Table of State Financial Operations

http://www.cemac.int/sites/default/files/documents/files/DIR05_2011.pdf