

# Is the Open Budget Survey Biased Against Francophone Countries?

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# EXECUTIVE SUMMARY

## TRENDS IN BUDGET TRANSPARENCY IN FRANCOPHONE COUNTRIES UP TO 2015

Overall budget transparency as measured by the Open Budget Index (OBI):

- France is an outlier among Francophone countries because it has consistently provided extensive budget information to the public (see Figure 1).
- African francophone countries scored poorly in the Open Budget Survey (OBS) between 2008 and 2012. However, these countries experienced a rebound in the 2015 survey, albeit only to a level where “limited” budget information is published.
- In 2015 African francophone countries’ overall performance was approaching that of African anglophone countries, which had shown minimal improvement during the five years from 2010 to 2015 (see Figure 2).
- African lusophone countries have a mixed record. Mozambique’s budget transparency has consistently outperformed nearly all francophone countries, whereas in 2015 many francophone countries surpassed the performance of Angola and Sao Tomé and Príncipe (see Figure 3).
- The budget transparency of African francophone countries is lower than that of Asian countries of British colonial heritage, and also lower than Thailand. In contrast, the budget transparency of Cambodia, China, and Vietnam in 2015 was below that of most francophone African countries (see Figure 4).

Publication of specific budget reports in 2015 (see Figures 5 and 6):

- The OBS 2015 shows that for budget documents prepared in the early stages of the budget cycle, francophone countries published more documents than anglophone countries (37 versus 34; see Annex 1).
- In contrast, the 2015 survey finds that the 12 anglophone countries assessed continued to show much better performance with regard to In-Year Reports, Year-End Reports, and external Audit

Reports. The anglophone countries published 31 documents versus 18 in the 12 francophone countries assessed in 2015.

## UNDERSTANDING THE TRENDS DURING 2008-2015

*Factors in fiscal transparency.* There are five main determinants of fiscal transparency: 1) political factors; 2) natural resource wealth (combined with lack of political competition); 3) income and socioeconomic factors; 4) administrative culture; and 5) country fragility. The literature does not provide unambiguous estimates of the importance of each factor, although free and fair elections and multiparty legislatures have been found to be particularly influential.

*Budget transparency relative to anglophone countries.* In examining the role that these five factors may have played in the difference between the average Open Budget Index transparency scores of the francophone countries and the comparable anglophone countries assessed by the 2015 survey, the role of the factors on the level of budget transparency for the two sets of countries appears to be:

- a negative influence due to the fact that, on average, the assessed francophone countries had *less political freedom* than the comparable anglophone countries;
- a negative influence of including *two oil/gas producers with minimal political freedom* (Algeria and Chad) in the francophone sample but only *one* such oil producer (Nigeria) among anglophone countries;
- an inconclusive influence of *income* (GDP per capita) on budget transparency;
- a diminishing influence of *administrative culture* on fiscal transparency; and
- limited influence coming from the inclusion of fragile states (this conclusion could be altered if more fragile states were to participate in the OBS).

*Specific factors affecting francophone countries' improved budget transparency (2012-15).* None of the above five factors provides an explanation of why the francophone countries' budget transparency performance increased sharply between 2012 and 2015. One impetus to enhance fiscal transparency has come through the adoption of new laws on fiscal transparency and public finance in WAEMU/CEMAC (West Africa Economic and Monetary Union/Central African Economic and Monetary Community) countries (see Box 1, Table 1). Nearly all francophone countries have adopted new laws in recent years. This does not imply that they have

fully implemented the new laws' provisions. Nonetheless, it appears that the political leaders of Benin, Burkina Faso, the Democratic Republic of Congo, and Senegal gave the go-ahead to publish documents that, in many cases, were previously produced but not published. This may have been because of a "demonstration effect" – an effort to catch up to Mali, an early regional leader in transparency. It was most likely also a result of pressure coming from in-country civil society organizations and international organizations and budget aid providers, which continue to identify budget transparency weaknesses in published reports. Conditional budget support – a financial incentive – appears to have incited some francophone countries to publish key budget documents that were previously produced but not published.

## SPECIFIC FEATURES OF FRANCOPHONE COUNTRIES AND POSSIBLE BIAS IN THE OPEN BUDGET SURVEY

The report examines specific features of the francophone countries' budget and public financial management (PFM) systems that could possibly lead to bias against them.

- It is sometimes claimed that the OBS is biased because the francophone countries' OBI scores are lower than those for comparable non-francophone countries. However, this argument requires an examination of the specific features of the francophone countries' budget and PFM systems that contribute to bias. In this context, the study finds that: There is no evidence that two specific features of francophone countries' accounting system and year-end budget closing and settlement procedures – complementary accounting periods and budget settlement laws – result in a bias against francophone countries.
- Institutional arrangements for external audit in francophone countries do not represent a bias against them. The few countries with a "chamber of accounts" under their supreme court could continue to find it difficult to publish the Audit Report in a timely manner.
- Francophone countries with low human and material capacity to prepare and publish the eight key budget documents are not unique. Other low-income countries face similar constraints. The number of staff in francophone African countries' ministries of finance tends to be higher than in non-francophone African countries, suggesting that human resources are not lacking relative to other low-income countries.
- PFM reform agendas in sub-Saharan African francophone countries are often particularly ambitious. This does not act as a bias against francophone countries assessed through the OBS, but it does require appropriately prioritizing and pacing the reform agenda so that "the basics" of financial

management are not neglected. In particular, the reform agenda should not derail the regular and timely production and publication of the eight budget documents tracked by OBS.

*Six specific features of francophone countries' PFM system favor budget transparency.* These include: a clear legal framework that includes both budget preparation and enactment, along with clear provisions for budget classification, medium-term projections, budget programs and performance information, detailed budget documentation, and centralized budget execution and accounting. These all favor francophone countries in the OBS relative to non-francophone countries that lack such clear obligations in their legal frameworks.

*Four additional counterarguments indicate that the OBS is not biased against francophone countries.*

- The OBS is consistent with the international norms issued by such international bodies as the Global Initiative for Fiscal Transparency (GIFT), the IMF, the OECD, and the Public Expenditure and Financial Accountability (PEFA) secretariat. If the norms of the OBS were to be rejected, then it would also be necessary to reject good and best budget practices that have been accepted internationally.
- Francophone countries are not unique in needing a change in their legal framework prior to adopting budget reforms that enhance budget transparency. Continental European countries, Russia, and Latin American countries also have a similar “legal framework first” mindset.
- The lack of political willingness to publish budget information in some francophone countries is replicated elsewhere, notably in one-party states, such as China and Vietnam, and in the non-democratic oil-producing countries of the Middle East.
- To the extent that corruption negatively affects budget transparency, the francophone countries are not unique.

*Are survey questions biased?* There may be a few isolated instances in which OBS survey questions exhibit bias. But these are rare. Moreover, IBP's explanatory notes to the OBS questionnaire offer explanations to minimize that bias. Even if a small amount of bias remains, emanating mainly from the OBS questions for which there are no unambiguous international standards, such bias affects all countries, not just francophone countries.

*Index aggregation bias.* Even if there is a small amount of aggregation bias – stemming mainly from whether a country has justifiable reasons for responding “not applicable” to some questions – the francophone countries are not penalized more than any other country groupings.

In summary, this paper does not find any evidence for systematic bias against francophone countries in the OBS questions, neither from the unique features of the francophone countries’ PFM systems, nor from survey question or statistical biases.

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# 1. INTRODUCTION

The Open Budget Survey (OBS) is the world's only independent, comparative survey of budget transparency, citizen participation, and independent oversight institutions in the budgeting process. The Open Budget Index (OBI) is calculated from a subset of OBS questions that evaluate the comprehensiveness and timeliness of the budget information that governments make publicly available and assigns each country an OBI score between 0 and 100. The survey is implemented consistently across the countries assessed, so the results are comparable. Since the first survey results were released in 2006, the OBI has been published four more times (2008, 2010, 2012, and 2015). As this study is written, the final results for 2017 were being prepared for publication.

The 2006 and 2008 results for the francophone African countries were, on average, considerably lower than those for anglophone countries, an outcome that raises a number of questions. Is this a result of a lower commitment of francophone African countries to budget transparency? Could it reflect a bias in the survey that penalizes francophone countries because certain aspects of their budget and PFM systems are not taken into consideration?

With these questions in mind, this study has three main aims:

- to analyze the performance of francophone countries in the Open Budget Survey and compare them with comparable non-francophone ones;
- to understand the factors driving budget transparency trends in francophone countries; and
- to identify whether there are any biases in OBS that may be adversely affect the performance of the francophone countries.

## 2. RELATIVE PERFORMANCE OF FRANCOPHONE COUNTRIES IN THE OPEN BUDGET SURVEY

### 2.1 “FRANCOPHONE” AND COMPARABLE NON-FRANCOPHONE COUNTRIES

For the purposes of this study, a francophone country is defined as one in which: 1) French is, or has been, a dominant language and 2) France or Belgium have heavily influenced the country's PFM system.<sup>1</sup> Under this definition, there are 17 francophone countries in Africa. Eleven of these countries participated in the OBS 2012 and 2015 OBS: Algeria, Benin, Burkina Faso, Cameroon, Chad, the Democratic Republic of Congo, Mali, Morocco, Niger, Senegal, and Tunisia.<sup>2</sup> With France also included, there are 12 francophone countries in this study.

Twelve comparable anglophone countries were chosen based on: 1) comparably low-income levels of anglophone African countries covered in OBS; 2) United Kingdom added to match France; and 3) Egypt in this study is deemed to be an anglophone nation in an attempt to counterbalance the three North African francophone countries: Algeria, Morocco, and Tunisia, whose PFM system has been influenced by that of France.

## 2.2 OVERALL PERFORMANCE OF FRANCOPHONE COUNTRIES ON THE OPEN BUDGET INDEX

Prior to 2015, all francophone countries except France scored very poorly on the OBI. Excluding France, only Mali in 2012 scored higher than 40, the score at the low end of the 40-to-60 range that indicates "limited" budget transparency. All other francophone countries were below 40, meaning that they provided "minimal," "scant," or even "no" budget information to the public. In contrast, France has provided extensive budget information to the public for many years and, as a result, has consistently placed high among all countries surveyed.

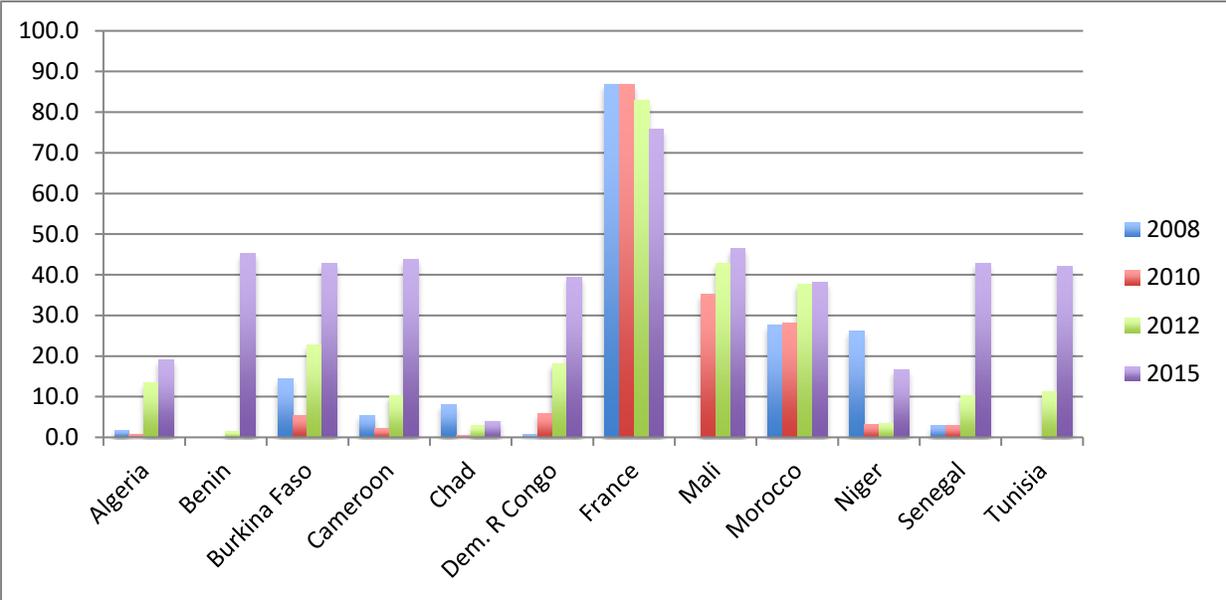
In 2015 Benin, Burkina Faso, Cameroon, the Democratic Republic of Congo, Senegal, and Tunisia saw marked increases in their OBI scores (see Figure 1). Most of these countries moved to the grouping of OBS countries where "limited" budget information is provided to the public. France continued to score high and remains an outlier among francophone countries surveyed in OBS.

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<sup>1</sup> Belgium is included because the traditional PFM systems of France and Belgium were similar, although not identical. Both were based on the principles of annuality, universality, unity, and specialization of spending.

<sup>2</sup> Arguably, Rwanda could also be included. However, English is now one of Rwanda's official languages, and since 2003, Rwanda has adopted features of the anglophone PFM system. Since it could be classified as either a francophone or an anglophone country, Rwanda is excluded from both groupings.

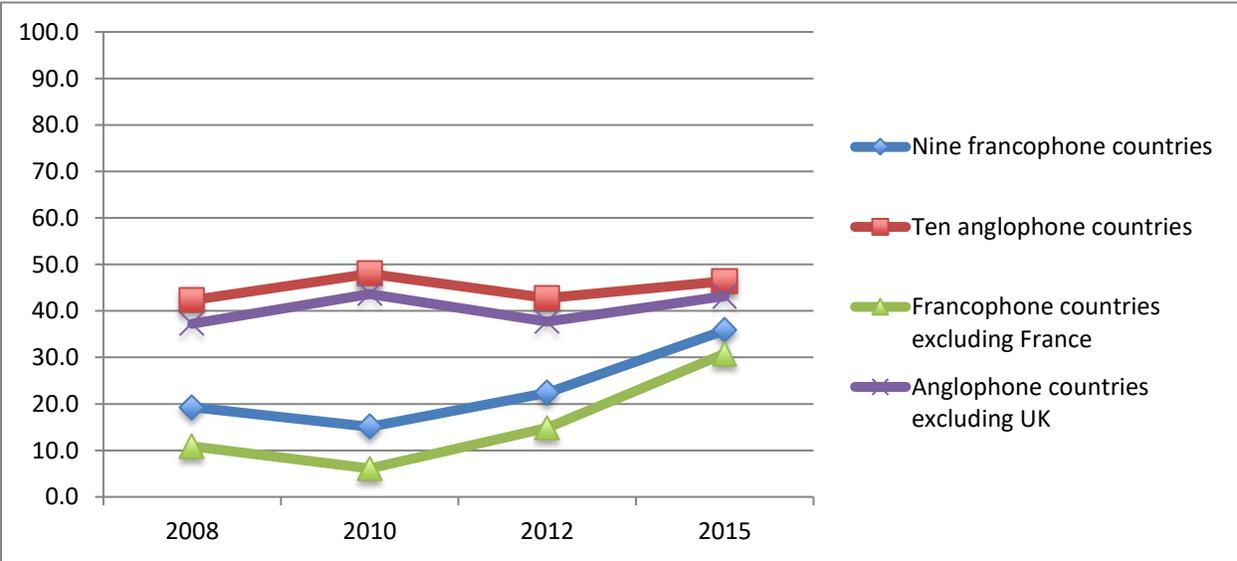
FIGURE 1. FRANCOPHONE COUNTRIES: OPEN BUDGET INDEX (MAXIMUM = 100)



### 2.4 GROUPINGS

Differences in OBI scores between francophone and anglophone countries were important in 2008 and 2010. However, since then, the gap has narrowed significantly (see Figure 2).

FIGURE 2. OBI SCORES: FRANCOPHONE AND ANGLOPHONE COUNTRIES



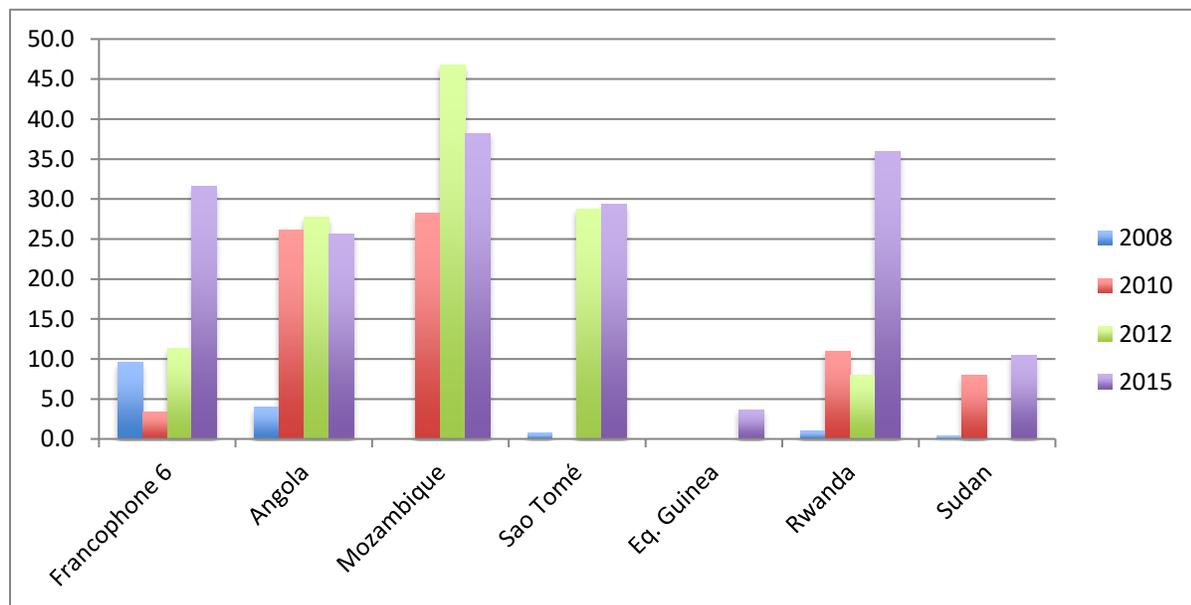
- The sample size of francophone and anglophone countries is small. Only about half of all African countries were included in the OBS up to 2015.

- There is considerable volatility in the OBI scores in some “anglophone” countries. Since the OBS 2010, Egypt’s OBI score fell sharply (from 49 in 2010 to 13 in 2012); Zambia’s OBI also plummeted in 2012 (to 4), but bounced back to 39 in 2015, roughly the same as its score of 36 in 2010.

*Lusophone African countries.* Focusing on sub-Saharan Africa, the six francophone countries for which continuous OBI data are available since 2008 performed worse than Angola and Mozambique between 2008 and 2012. However, in 2015 these six francophone countries performed, on average, slightly better than Angola and Sao Tomé et Principe and considerably better than Equatorial Guinea (see Figure 3).

*Other African countries.* Rwanda, like several francophone countries, also improved significantly in the OBS 2015. However, this did not occur in Sudan (see Figure 3). South Africa (not shown) continued to perform very well. (It is excluded from the anglophone countries, since it is an outlier among all African countries.)

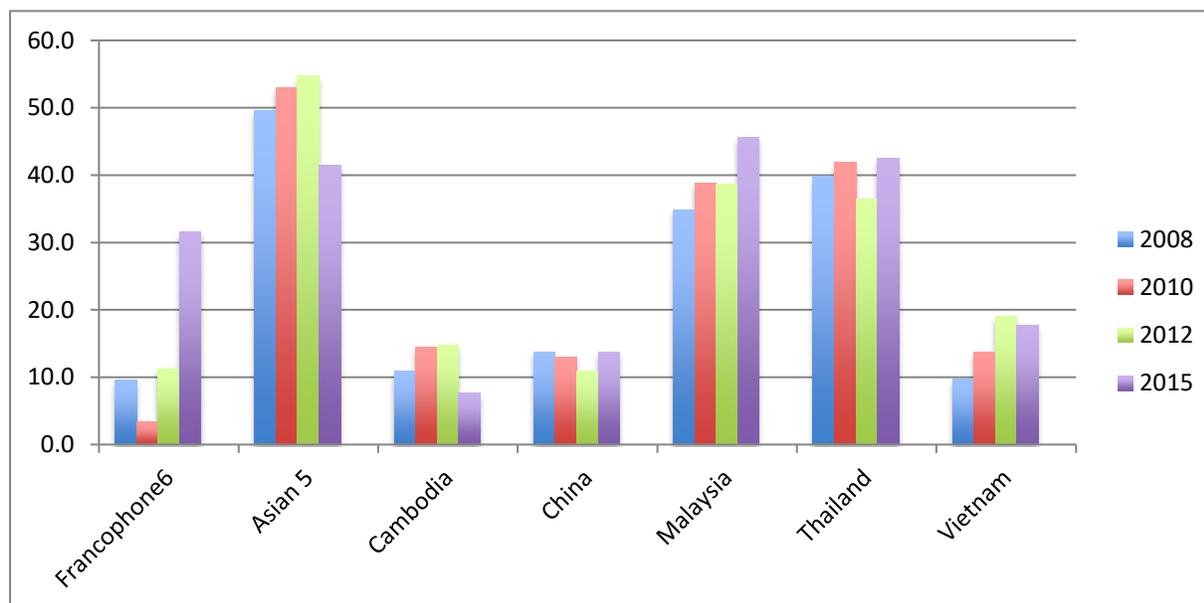
**FIGURE 3. FRANCOPHONE, LUSOPHONE AND OTHER AFRICAN COUNTRIES - OBI**



*Selected Asian countries.* The “Asian 5” countries of the Indian subcontinent (Bangladesh, India, Nepal, Pakistan, and Sri Lanka), along with Malaysia and Thailand, have consistently outperformed francophone African countries (see Figure 4). On the other hand, from 2008 to 2015, Cambodia and Vietnam, two countries

of colonial French influence, along with China, landed consistently in the OBI category where “scant” or “no” budget information is provided to the public.<sup>3</sup>

**FIGURE 4. FRANCOPHONE AFRICA AND ASIAN COUNTRIES**



## 2.5 PUBLICATION OF BUDGET DOCUMENTS BY FRANCOPHONE COUNTRIES

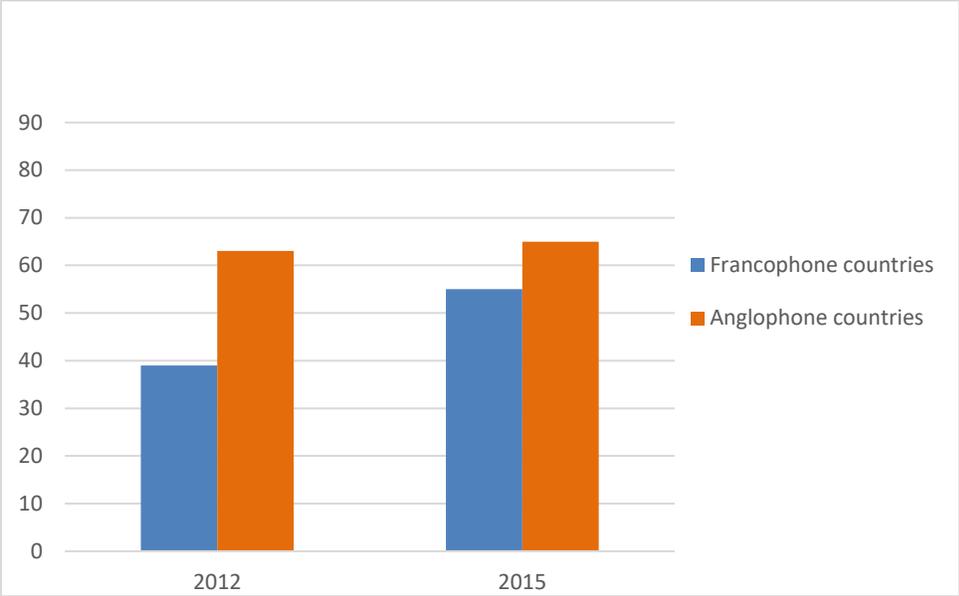
The OBS examines the status of eight key budget documents that international good practice standards for transparency require countries to publish at various stages of the annual budget cycle. Enhancements in overall budget transparency, as measured by the OBI, are usually accompanied by improvements in a country’s publication of these eight key documents.

For the 12 francophone and 12 anglophone countries in this study, 96 documents could potentially have been published in a timely manner in each country grouping. Figure 5 illustrates that in 2015 the francophone

<sup>3</sup> Although France influenced the PFM systems of Cambodia and Vietnam in earlier times, this influence is now small, especially when compared with francophone African countries, whose budget and PFM systems continue to be very similar to those of France. See Figure 1 of Ian Lienert, “Budgeting in Cambodia, Lao PDR and Vietnam: Divergences from the Traditional French Model”, chapter 7 in *Contemporary Developments in Parliamentary Oversight in Francophone Countries*, R. Staphenurst and L. Imbeau (editors), 2017, Canadian Audit and Accountability Foundation, [www.caaf-fcar.ca/en/parliamentary-oversight-resources/external-publications](http://www.caaf-fcar.ca/en/parliamentary-oversight-resources/external-publications).

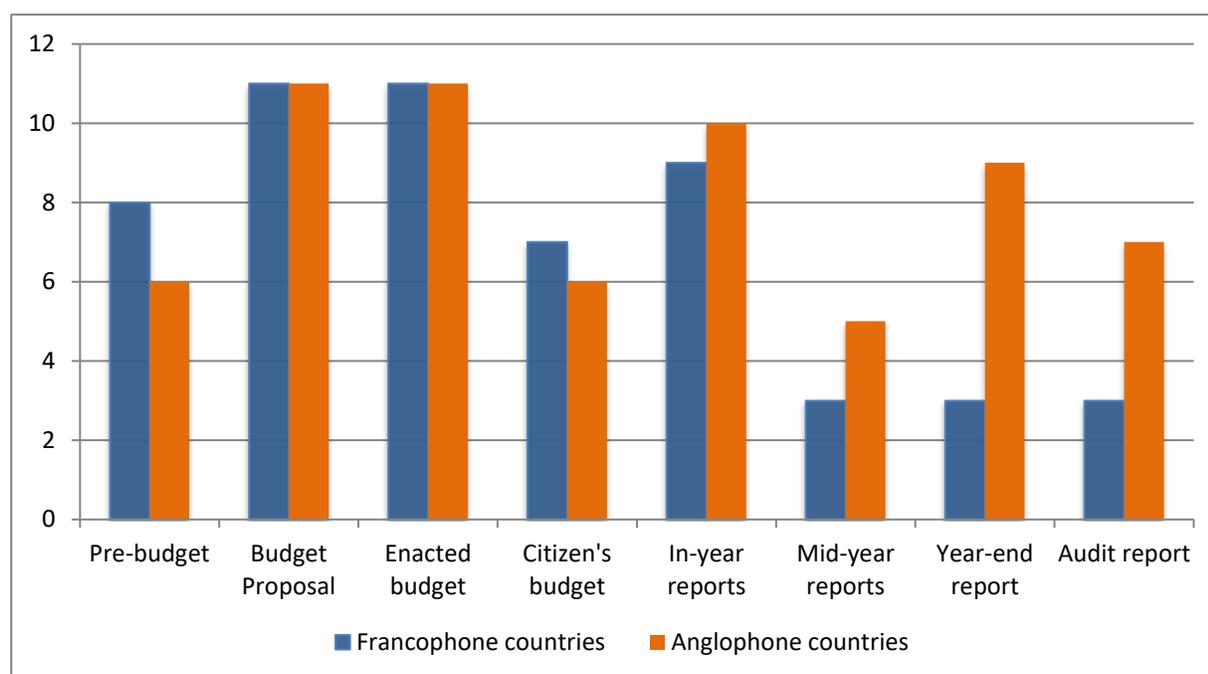
countries did indeed publish many more budget documents than in 2012, whereas the anglophone countries showed very little improvement from their 2012 totals.

**FIGURE 5. FRANCOPHONE AND ANGLOPHONE COUNTRIES: NO. OF PUBLISHED BUDGET DOCUMENTS IN 2012 AND 2015 (MAXIMUM POSSIBLE = 96)**



Examining closely the documents where this improvement occurred, the 12 francophone countries slightly surpassed the publication record of the 12 anglophone countries in 2015 for the Pre-Budget Statement and the Citizens Budget. Eleven of the 12 countries in each zone published the Executive’s Budget Proposal and the Enacted Budget (see Figure 6; see also Annex 1). In contrast, the francophone countries trailed the anglophone countries for the publication of Mid-Year Reports, Year-End Reports, and Audit Reports.

FIGURE 6. PUBLICATION OF BUDGET DOCUMENTS, 2015 OBS



### 3.1 GENERAL FACTORS EXPLAINING THE TRANSPARENCY OF BUDGET INFORMATION

Five general factors contribute, in varying degrees, to a country's level of fiscal transparency.

1. *Political factors.* In democratic countries, citizens, the media, and the legislature can be powerful forces for improving the availability of budget information to the public. Using IBP data for 2008 (85 countries), Joachim Wehner and Paolo de Renzio (2012) found that domestic political factors, notably free and fair elections and political fragmentation (multiparty representation and political competition in the legislature), are major determinants of budgetary disclosures.<sup>4</sup> Other researchers (e.g., Alt et al., 2006) confirm the importance of political factors on fiscal transparency.<sup>5</sup>
2. *Natural resource wealth, combined with lack of political competition.* In petroleum-producing countries with free elections, fiscal transparency is not impacted by oil wealth. In contrast, there is a strong negative relationship between oil and gas wealth and budget transparency in countries without political competition. "It appears that autocratic rulers have incentives to limit disclosure"

<sup>4</sup> Joachim Wehner and Paolo de Renzio, "Citizens, Legislators, and Executive Disclosure: The Political Determinants of Fiscal Transparency," *World Development* 41 (January 2013): 96-108.

<sup>5</sup> James E. Alt, David D. Lassen, and Shanna Rose, "The Causes of Fiscal Transparency: Evidence from the U.S. States," *IMF Staff Papers* 53, Special Issue (2006): 30-57.

write Wehner and de Renzio (p. 104). Thus it is not surprising that oil producers in weak democracies, including Saudi Arabia, Qatar, Equatorial Guinea, Chad, Venezuela, Sudan, Egypt, Algeria, and Angola, find themselves at the lowest end of the OBI rankings.<sup>6</sup> In contrast, oil producers Norway and the United Kingdom, both with high political freedom, are ranked very high in successive iterations of OBS.

3. *Income level and socioeconomic factors.* An analysis of the OBS 2008 revealed that a country's income level is a key variable affecting the level of budget transparency, even when taking other factors into account (p.20, IBP, 2012).<sup>7</sup> In a bivariate regression between fiscal transparency and income, Farhan Hameed also finds a statistically significant relationship.<sup>8</sup>

Although it appears that higher income countries are more likely to release fiscal information and be more transparent than lower-income countries, other research has yielded more nuanced results. For example, Ana-María Rios, Benito Bernardino, and Francisco Bastida found that the influence of national income on budget disclosure is surpassed by education (a well-educated population demands more fiscal information).<sup>9</sup> In addition, James Alt and his colleagues found that budget imbalances, in the form of higher surpluses or deficits, contribute significantly to fiscal transparency in U.S. States.<sup>10</sup>

4. *Administrative culture.* Vicente Pina, Lourdes Torres, and Sonia Royo suggested that Anglo-Saxon and Nordic countries are more transparent than continental European countries because the latter are more oriented towards fulfillment of the law and feel less need to be accountable to citizens.<sup>11</sup> There is little rigorous analysis to support this hypothesis, however. For example, Isabel Gallego-Álvarez, Luis Rodríguez-Domínguez, and Isabel-María García-Sánchez did not find a statistically

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<sup>6</sup> The nine listed countries had “no freedom” in politics in 2015 (see <https://freedomhouse.org>).

<sup>7</sup> See International Budget Partnership, “Open Budget Survey 2012,” (Washington, D.C.: International Budget Partnership, 2012): 20.

<sup>8</sup> Farhan Hameed, “Fiscal Transparency and Economic Outcomes,” *Working Paper WP/05/225* (Washington, D.C.: IMF, December 2005).

<sup>9</sup> Ana-María Rios, Bernardino Benito, and Francisco Bastida, “Determinants of Central Government Budget Disclosure: An International Comparative Analysis,” *Journal of Comparative Policy Analysis: Research and Practice* 15, no. 3 (June 2013): 235-54.

<sup>10</sup> Alt, Lassen, and Rose, “The Causes of Fiscal Transparency.”

<sup>11</sup> Vicente Pina, Lourdes Torres, and Sonia Royo, “Is E-government Promoting Convergence Towards More Accountable Local Governments?” *International Public Management Journal* 13, no. 4 (December 2010): 350–80.

significant impact of public administration style on e-government (a proxy for budget transparency) in 81 European municipalities.<sup>12</sup>

5. *Fragile states.* Alta Fölscher and Emilie Gay observed that fragile states in Africa have a lower OBI score than non-fragile African states.<sup>13</sup>

## 3.2 EXPLANATORY FACTORS OF THE RELATIVE PERFORMANCE OF FRANCOPHONE AND ANGLOPHONE COUNTRIES' BUDGET TRANSPARENCY LEVELS

This section uses data from both the OBS 2012 and OBS 2015 to examine how these five general factors affected the level of budget transparency in the 24 francophone and anglophone countries.

1. *Political competition and freedom.* In reviewing 26 African countries, GIZ found that, instead of political competition with regular alterations in power, in many African countries there are “either single dominant parties or excessively personalised and fractionalised party landscapes.” The authors suggest that the lack of political competition in parliament is more pronounced in francophone countries than in anglophone countries. “Particularly in Francophone Africa,” they write, “the party landscape is weakly developed and numerous, fractionalised parties alongside a very dominant one are the norm.”<sup>14</sup>

Based on surveys of political freedom, the 12 anglophone countries are, on average, slightly more free than the francophone countries.<sup>15</sup> Although there is a positive relationship between political freedom and budget transparency, there are a number of outliers, especially among anglophone countries (see Figures 7A and 7B). For example, Uganda scores relatively well on the OBI, but it has low political freedom. Nonetheless, the fact that four francophone countries, as opposed to two anglophone countries are judged to be politically repressed partly explains the slightly lower OBI score for the francophone countries in 2015.

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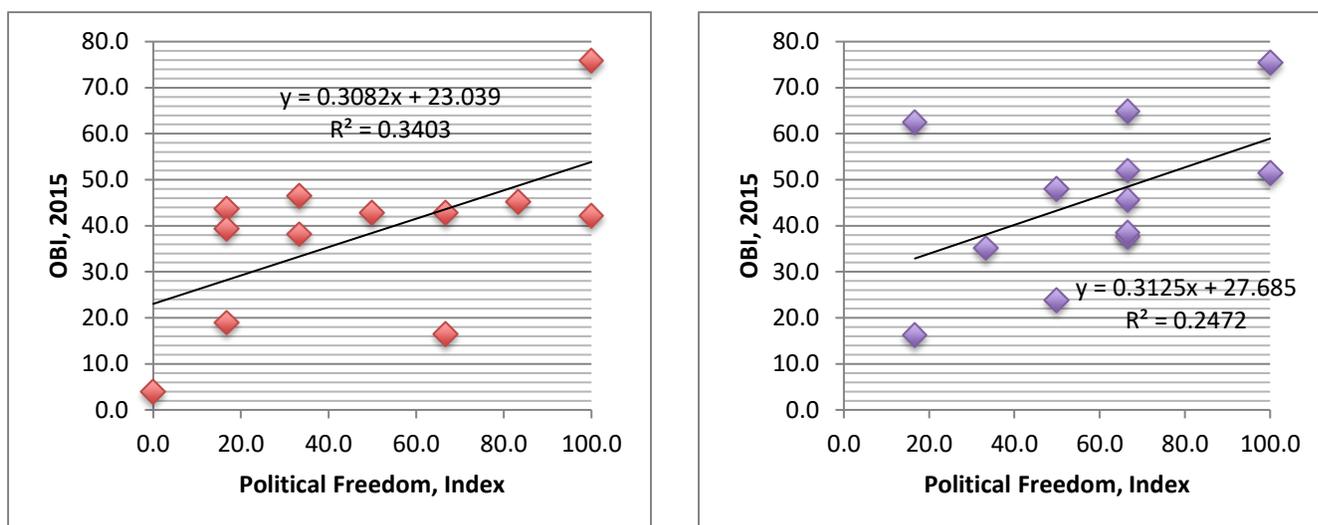
<sup>12</sup> Isabel Gallego-Álvarez, Luis Rodríguez-Domínguez, and Isabel-María García-Sánchez, “Are Determining Factors of Municipal E-government Common to a Worldwide Municipal View? An Intra-Country Comparison,” *Government Information Quarterly* 27, no. 4 (October 2010): 423-30.

<sup>13</sup> Alta Fölscher and Emilie Gay, “Fiscal Transparency and Participation in Africa: A Status Report,” (Pretoria: CABRI, 2012): 15.

<sup>14</sup> “Guardians of Democratic Accountability: The Role of Anglophone and Francophone African Parliaments in Supervising the Budget,” (Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, 2016): 8.

<sup>15</sup> On a 1 (full political freedom) to 7 (freedom severely repressed) scale, in both 2012 and 2015, anglophone countries averaged 3.5, whereas francophone countries averaged 4.1. See Annex 2.

FIGURE 7. (A) FRANCOPHONE COUNTRIES: OBI AND POLITICAL FREEDOM; AND (B) ANGLOPHONE COUNTRIES: OBI AND POLITICAL FREEDOM



Note: The Political Freedom Index is constructed by recalculating Freedom House data on a scale from 0 to 100 in which the original score of 7 (severe political repression) = 0 and the original score of 1 (full political freedom) =100

2. *Natural resource wealth.* The francophone countries' average OBI score in 2015 was affected negatively by the low scores of two producers of oil and gas, Algeria and Chad, which are not politically free (see Annex 2). In contrast, Nigeria, at least partly politically free, is the only anglophone African country that is strongly dependent on oil. Thus oil wealth combined with limited political freedom partly explains francophone Africa's lower OBI score.
3. *Income levels.* If France is included in the francophone countries and the U.K. in the anglophone countries, there is a positive relationship between OBI scores and GDP per capita. However, when these two countries are excluded, the positive relationship breaks down.

For the francophone countries excluding France, income and budget transparency are negatively related. This result is due to the inclusion of three North African countries, whose per capita incomes are considerably higher than those in sub-Saharan African countries, yet have similarly low levels of budget transparency. When these three countries are also excluded, there is a weak positive relationship between income per capita and budget transparency. If Chad, an outlier with an extremely low OBI score in 2015, is removed as well, the positive relationship strengthens slightly.

For sub-Saharan anglophone countries (i.e., excluding Egypt), there is a negative relationship between per capita income and budget transparency. This result is dominated by the inclusion of Nigeria, whose income per capita (PPP adjusted) is relatively high, while its overall OBI score is low.

When Nigeria is excluded, there is still a negative relationship, albeit much weaker, between income and the OBI scores of the nine remaining anglophone African countries in the sample.

4. *Administrative culture.* In a study based on 2010 OBI data, “administrative heritage appears to have a larger impact on whether a country is transparent than does income,” write Fölscher and Gay.<sup>16</sup> This finding was based mainly on the 2010 equivalent of Figure 6 above. In 2010, there were very significant differences between francophone and anglophone African countries for the publication of seven of the eight key budget documents.<sup>17</sup>

The OBS 2015 results present a quite different picture. As shown in Figure 6, for the first four key budget documents, francophone countries published more budget documents than the anglophone countries, resulting in a narrowing in the gap between the two “administrative culture” groupings. If US\$1,000 per capita income is taken as the cut-off between “low-income” and “lower-middle-income” groupings, the low-income countries (both francophone and anglophone) published nearly as many budget documents in 2015 as the lower-middle-income countries.<sup>18</sup>

While francophone countries are still trailing the anglophone countries for the publication of documents at the “executed budget” stages (In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), the “difference in administrative culture” factor has diminished significantly when it comes to explaining why francophone countries’ budget transparency is below that of anglophone countries.

5. *Fragile states.* Seven African countries that completed the OBS 2015 were considered by the World Bank to be countries with fragile situations: Chad, the Democratic Republic of Congo, Liberia, Mali, Sierra Leone, Sudan, and Zimbabwe. The average OBI for these countries (32 out of 100) was somewhat lower than that of the “non-fragile” African states (40). However, this result is entirely dominated by the inclusion of Chad and Sudan in the list of fragile states. The other five countries demonstrate that it is possible to improve budget transparency while still being a fragile state. Based on the average of these five countries, it is tempting to conclude that fragility and low budget transparency are not related. However, most fragile states do not participate in the OBS, and it

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<sup>16</sup> Fölscher and Gay, “Fiscal Transparency and Participation in Africa,” 15.

<sup>17</sup> Fölscher and Gay also examined PEFA indicators PI-6 and PI-10, noting that differences across language groups were less striking when looking at the PEFA data.

<sup>18</sup> This broadly corresponds to the World Bank’s definition of a “low-income” country.

appears likely that most non-participating fragile states would have a very low level of budget transparency.<sup>19</sup>

### 3.3 SPECIFIC FACTORS IN FRANCOPHONE COUNTRIES' IMPROVED TRANSPARENCY OF BUDGET INFORMATION IN 2015

This subsection examines possible reasons why francophone countries' budget transparency changed rapidly during between 2012 and 2015. In particular, why was there a significant improvement budget transparency in Benin, Burkina Faso, Cameroon, the Democratic Republic of Congo, Senegal, and Tunisia in 2015?

Income levels, socioeconomic conditions, natural resource wealth, and administrative culture do not change rapidly. Therefore, it is unlikely that these factors explain much, if any, of the sharp rise in the budget transparency of francophone countries in 2015.

*Political conditions.* Political conditions, however, can change rapidly. In countries that were previously non-democratic, a change of regime by means of fair elections could lead to marked changes in openness and budget transparency. However, between the 2012 and 2015 rounds of the Open Budget Survey, there was little change in political freedom in the 24 countries in this study. In francophone countries, improved political freedom in Tunisia was offset by a deterioration of political freedom in Mali, while in the anglophone countries, a slight improvement in Zimbabwe was offset by a slight deterioration of political freedom in Uganda (see Annex 2). Thus it is highly unlikely that the minor changes in political freedom, particularly with regard to fair elections and multiparty representation in parliament, had any impact on the marked improvement in the availability of key budget documents in a number of francophone countries during these three years.

*Fragility status.* In addition, there was little change in fragile country status of the countries under study between 2012 and 2015.<sup>20</sup> Despite Mali being added to the World Bank's list of fragile states in 2015, budget transparency in 2015 improved in the countries under examination. Thus changes in "fragility" status had no impact on the improvements in the availability of budget documents in francophone countries.

*Legal obligation.* In the 1990s some anglophone OECD countries adopted fiscal transparency laws. New Zealand did so in 1994; Australia and the U.K., in 1998. A few non-anglophone countries, such as Brazil in

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<sup>19</sup> Eleven fragile states in Africa did not participate in the OBS in 2015: Burundi, the Central African Republic, Comoros, Côte d'Ivoire, Eritrea, Guinea-Bissau, Libya, Madagascar, Somalia, South Sudan, and Togo.

<sup>20</sup> Angola, the Republic of Congo (Brazzaville), and Guinea, which were not countries focused on in this paper, were removed from the list.

2000, soon followed suit. In 2001 France adopted a new public finance law (“Organic Budget Law” -- *Loi Organique portant sur les Lois de Finances*, the LOLF), especially to introduce program-based budgeting, but also to enhance the availability of budget information to parliament and the public.

The 14 francophone African countries of the CFA franc zone sought to go further than France and the EU by issuing model laws and decrees in various areas of public finance. In 2000 the West African Economic and Monetary Union (WAEMU) issued a model Fiscal Transparency Code. However, at that time, the Code was downplayed, as attention was given to the other five directives to member countries, namely to develop four public finance decrees and a new budget law.<sup>21</sup>

In 2009 a renewed effort to promote fiscal transparency, via the adoption of a new law in each CFA franc country, began in earnest. The WAEMU Council of Ministers issued a new directive pertaining to a Fiscal Transparency Code, which was to be implemented in each of the eight WAEMU countries. Two years later, the Council of Ministers of the six CEMAC (Central African) CFA-franc zone countries issued a similar directive.<sup>22</sup> (Each directive contained obligations to publish budget information (see Box 1).

Based on the content of the directives and the publication requirement (fourth bullet in Box 1), the Code explicitly requires that seven of the eight key budget documents of the OBS be published by member states. A Mid-Year Review is not explicitly required. However, should a draft supplementary budget law be prepared at mid-year, the directive requires publication of the In-Year Report associated with that bill.

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<sup>21</sup> UEMOA (WAEMU), “Rapport Semestriel d’Exécution de la Surveillance Multilatérale,” (Union Economique et Monétaire Ouest Africaine, June 2004): 83, available at [www.uemoa.int/fr/type/rapports](http://www.uemoa.int/fr/type/rapports).

<sup>22</sup> For details, see Bacari Koné and Mfombouot Abdoulaye, “Harmonization of the CEMAC PFM Framework: Starting Over on More Solid Ground,” *IMF Public Financial Management Blog* (27 March 2012), <http://blog-pfm.imf.org/pfmblog/2012/03/harmonization-of-the-pfm-framework-in-the-cemac-starting-over-on-more-solid-ground.html>; and “Cameroon: 2015 Article IV Consultation Staff Report,” *IMF Country Report* no. 15/331 (December 2015): 15-6.

## BOX 1. PUBLICATION REQUIREMENTS IN THE WAEMU AND CEMAC FISCAL TRANSPARENCY CODE DIRECTIVES

- Publication, with appropriate lags, of information on public finances is a legal obligation.
- A publication calendar is to be announced each year and respected.
- The media and civil society are encouraged to participate in the diffusion of budgetary information and in public debates.
- All budgetary information described in the Transparency Code is published on the websites of responsible institutions.
- A citizen's budget ("a succinct, clear and simple guide") is published at the time of the annual budget. It shows the main categories of revenues and expenditures and their evolution from one year to the next.

Sources: Directive No. 01/2009/CM/UEMOA and Directive No. 06/11-UEAC-190-CM-22 (author's translation of main excerpts).

The eight West and six Central African francophone states were given a calendar to transpose the fiscal transparency directive into a domestic law and implement its transparency requirements. The progress in making directives into law has been mixed. Of the seven CFA-zone countries of this study, three parliaments (in Burkina Faso, Mali, and Senegal) adopted a law pertaining to the Code of Transparency in Public Finance in 2013; Niger followed suit in 2015; and Benin adopted a government decree, not a law, in 2015 (see Table 1). The CEMAC countries were slower to follow: Chad adopted a Transparency Code law in 2017, whereas by then Cameroon had prepared a draft law. Other than the francophone countries that took part in the OBS 2015, all WAEMU countries, along with Gabon and the Republic of Congo, adopted laws pertaining to the Fiscal Transparency Code.

The 14 CFA-zone countries were also required by the directives to adopt new organic budget laws, which, like France's LOLF, aimed to introduce program-based budgeting and enhance fiscal transparency. The LOLF and the directives list the documents to be attached to the draft annual budget law and the draft annual budget execution law (*loi de règlement*).

France's 2001 LOLF does not specify that the eight key budget documents monitored in the OBS be published. This is mainly because France has had a long tradition of publishing its main budget documents. With the

exception of the two budget documents that are adopted as laws by parliaments in francophone countries (the Enacted Budget and Budget Execution law) and published in the official journal, the other documents (Citizens Budget, Pre-Budget Statement, etc.) are published voluntarily in France, without the need for a law to oblige publication.

Outside the CFA-zone, the Democratic Republic of Congo in 2011 and Morocco in 2015 adopted new public finance laws and introduced program-based budgeting. In addition, Tunisia had a draft of a new law ready in 2016 (see Table 1). Thus all 11 francophone African countries included in this study, with the exception of Algeria, had adopted or were on their way to adopting a new law.

**TABLE 1. FRANCOPHONE COUNTRIES: FISCAL TRANSPARENCY AND PUBLIC FINANCE LAWS**

	Fiscal Transparency		Public Finance
	Law	Decree	Law
<b><i>OBS Francophone Countries</i></b>			
Algeria	No		No
Benin	No	Yes, 2015	Yes, 2013
Burkina Faso	Yes, 2013		Yes, 2015
Cameroon	Draft 2016		
Chad	Yes, 2016		
Democratic Republic of Congo	No		Yes, 2011
France	No		Yes, 2001
Mali	Yes, 2013		Yes, 2013
Morocco	No		Yes, 2015
Niger	Yes, 2014		Yes, 2012
Senegal	Yes, 2012		Yes, 2011
Tunisia	No		Draft 2016
<b><i>Non-OBS Francophone Countries (selection)</i></b>			
Côte d'Ivoire	Yes, 2014		Yes, 2014
Congo, Republic (Brazzaville)	Yes, 2017		Yes, 2012
Togo	Yes, 2013		Yes, 2014

*Outcomes of new laws.* Although Burkina Faso, Mali, and Senegal formally adopted fiscal transparency laws in 2013, in the 2010 and 2012 iterations of OBS, Mali scored relatively well (see Figure 1), whereas Burkina Faso and Senegal performed poorly, especially in 2010. Linda Beck and her colleagues attribute Senegal's poor relative performance in 2010 to three factors: 1) executive dominance ("hyperpresidentialism") and one party dominance (i.e., lack of political competition in parliament); 2) donors' contradictory involvement; and

3) limited media and civil society activism. These three factors were absent in Mali in 2010, the authors argue.<sup>23</sup>

While it may be tempting to attribute the improvement in budget document availability in Burkina Faso and Senegal in 2015 to the adoption of the new law on fiscal transparency in 2013, the case of Mali illustrates that other factors were in play as well. Moreover, Benin's government did not adopt a Fiscal Transparency Decree until after the 2015 OBS research period closed on 30 June 2014.

While the adoption of new legislation can contribute to enhancements in budget transparency, there is not a 1:1 relationship between the timing of adoption of the new law and the timing of improvements in budget transparency. Indeed, a country may adopt a new law requiring enhanced transparency, but then not implement the law's requirements. This certainly seems to be the case in Cambodia, China, and Vietnam after amendments to their public finance laws in 2008, 2015, and 2014 respectively; in these three countries, published budget information continues to remain in the "scant" or "none" range.<sup>24</sup> It also appears to be the case in Kenya, where the adoption a new Public Finance Management Act in 2012 does not appear to have had an impact on Kenya's OBI score in 2015.

### 3.4 WHAT THEN EXPLAINS THE INCREASE IN BUDGET TRANSPARENCY IN 2015?

*Political decision to publish documents already available internally.* A relatively easy step for a country to improve access of budget information to the public (and hence its OBI score) is to release information that is already prepared for internal use within the government and its ministries. The publication such budget documents on official websites – for the first time in 2015 – is the major reason why Benin and Senegal improved the public availability of budget information. Nine of the additional 16 documents published in 2015 (relative to 2012) in the 12 francophone countries arose from this source. In addition, in 2015 Burkina Faso made available, upon request, soft copies (online) of budget documents already prepared within the government. In contrast, the Democratic Republic of Congo (DRC) prepared for the first time and published a Pre-Budget Statement and a Citizens Budget.

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<sup>23</sup> Linda Beck, E. H. Seydou Nourou Toure, and Aliou Faye, "Capturing Movements at the Margin: Senegal's Efforts at Budget Transparency Reform," in *Open Budgets: The Political Economy of Transparency, Participation, and Accountability*, ed. Sanjeev Khagram, Archon Fung, and Paolo de Renzio (Washington, D.C.: Brookings Institution Press, 2013).

<sup>24</sup> Because the amendments to laws in China and Vietnam are recent, country authorities could argue that more time is needed prior to implementation of disclosure requirements in the laws.

*Why during 2012-2015?* Although the political authorities of Benin, Burkina Faso, DRC, and Senegal authorized the publication of documents previously not in the public domain, it is likely that their decisions were in response to pressure from five sources:

- *Regional Commissions of WAEMU and CEMAC.* The momentum for adopting and/or implementing the WAEMU and CEMAC directives, especially those pertaining to fiscal transparency, grew during 2012-15. The perceived need to release more budget information to the public was concentrated in the WAEMU countries during these three years. This augurs well for an improvement in the six CEMAC countries in coming years.
- *Demonstration effects.* No country wishes to be regarded as a laggard in the region. Given that Mali, and to a lesser extent Burkina Faso, were early leaders in improving fiscal transparency in the WAEMU area, the political leaders of Benin and Senegal may have taken action to catch up to their neighbors.
- *In-country Civil Society Organizations (CSOs).* The ongoing publication by local CSOs, notably the publication of five rounds of OBS country reports, raises awareness within the government (both at political and civil servant level) of the need to enhance budget transparency. OBS country reports contain recommendations for publishing specific budget documents and for improving the comprehensiveness of budget documents already published. This helps governments to focus attention on tangible actions to be taken.
- *International organizations.* The publication of reports on public financial management and fiscal transparency by international organizations creates pressure on government officials to further enhance budget transparency. Many francophone African countries have allowed publication of PEFA assessments and IMF Fiscal Transparency reports, which assess the strengths and identify the budget transparency weaknesses to be addressed through policy action.
- *Providers of budget support.* Bilateral and multilateral financial aid to Africa is increasingly provided as general budget support, for which the recipient country makes specific reforms, including in public finance. The EU is one major provider of budget support in francophone Africa. To be eligible for EU-financed budget support, a country must demonstrate improvements in budget transparency (one of four criteria). The EU guidelines focus particularly on the publication of six of the eight key

OBS budget documents.<sup>25</sup> This financial incentive appears to have induced some francophone countries to publish, during 2012-15, their draft budgets and/or their Enacted Budgets.

## 4. SPECIFIC FEATURES OF FRANCOPHONE COUNTRIES AND POSSIBLE BIAS IN THE OPEN BUDGET SURVEY

### 4.1 WHAT IS BIAS?

Bias can be defined as prejudice for or against a person or group, especially in a way considered to be unfair. A more technical definition of bias is systematic distortion of a statistical result due to a factor not allowed for in its derivation. The literature on statistics distinguishes *measurement bias* from *estimator bias*. The latter is inherent to the estimating procedure and decreases with sample size, whereas measurement bias occurs irrespective of sample size, since it is inherent in the measurement procedure. Only measurement bias is examined here, since no statistical estimation techniques are employed in this study. More generally, this section examines whether or not the OBS is biased against francophone countries.

### 4.2 IS THE OBS BIASED BECAUSE IT IGNORES SPECIFIC FEATURES OF FRANCOPHONE COUNTRIES' PFM SYSTEMS?

Bias against francophone countries could occur if OBS questions failed to take into consideration specific features of francophone PFM systems. Seven potential sources of negative bias are examined below. In each case, there is little or no validity to the charge that the OBS is biased.

Source 1: *The OBS does not take into consideration the specific details of the francophone PFM system.* This charge was heard after the publication of the early surveys (2006, 2008, 2010), when francophone countries' OBI performance was significantly worse than non-francophone countries. But it is too vague to be meaningful. To make it more specific would mean examining exactly how francophone countries are different and whether the differences affect budget transparency negatively or positively.

Source 2: *The OBS does not take into consideration the legal constraints in francophone countries.* As with the previous charge, this objection needs to be more specific. Even if there are legal constraints in specific areas, laws and regulations can always be changed or adapted to align them to good international practice. This was indeed a major reason why the WAEMU and CEMAC Commissions issued directives on model new laws and

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<sup>25</sup> "Budget Support Guidelines – Programming, Design and Management: A modern approach to Budget support," Tools and Methods Series, Working Document (Brussels: European Commission, September 2012): 41.

regulations for the CFA-franc member countries. For example, in the CFA zone, new laws were adopted to establish an independent supreme audit institution (SAI).<sup>26</sup>

Source 3: *Francophone countries cannot publish budget documents unless required to do so by law.* While the recent adoption of new laws and decrees has helped francophone countries improve budget transparency, there are no constraints against publishing specific budget documents about which fiscal transparency laws or LOLFs are silent. For example, France publishes nearly all key budget documents, as well as full information on public corporations (Q37), quasi-fiscal activities (Q38), contingent liabilities (Q42), donor aid (Q44), and tax expenditures (Q45), even though some of these items are not required by France's LOLF or any other law. For tax expenditures, France was publishing information in budget documents prior to adoption of LOLF that made it a legal requirement. Thus the "absence of a specific legal requirement" is an excuse for inaction and a continuation of a lack of transparency, rather than a convincing reason for non-publication.

Source 4. *OBS does not take into consideration the francophone countries' requirements for closing accounts and adopting budget execution laws.* The francophone countries in Africa inherited an accounting system from France, which proved to be complex and difficult to implement, in part because it included some accrual accounting elements (e.g., accounts payable and accounts receivable). Prior to 2000, this resulted in long delays in the production of annual accounts. However, some anglophone countries were also experiencing very long delays in preparing consolidated annual accounts prior to 2000. This was partly linked to the difficulties experienced by accountant general's offices in obtaining budget information. Like some francophone countries, some anglophone countries experienced delays of as long as 10 years in the preparation of annual accounts; difficulties were experienced in consolidating information for all ministries and all autonomous government agencies.<sup>27</sup> Since 2000, both country groupings have reduced delays, but weaknesses persist, particularly in francophone countries, resulting in non-publication of Year-End and Audit reports in a timely manner (see Figure 6).

One feature of the accounting system specific to francophone countries is the "complementary accounting period." This specific feature allows payments for approved spending *after* the end of the fiscal year, with the spending being recorded in the accounts of the just-completed fiscal year. The public accounting directives of the WAEMU and CEMAC countries provide a 30-day complementary accounting period before accounts are

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<sup>26</sup> For example, in 1999 Senegal adopted a new law pertaining to the SAI. In Mali, given the difficulties of amending the constitution, the "section of accounts" under the Supreme Court was provided with enough independence for it to satisfy INTOSAI's criterion of an independent SAI. See Jean-Marc Philip, Eugène Mampassi Nsika, and Sanoussi Toure, "Cadre de Mesure de la Performance en matière de Gestion des Finances Publiques - PEFA- du Mali," (PEFA: October 2016), available at <https://pefa.org/assessments/mali-2016>.

<sup>27</sup> Ian Lienert, "A Comparison between Two Public Expenditure Management Systems in Africa," *Working Paper WP/03/02* (Washington, D.C.: IMF, January 2003,): 18.

closed. The 30-day period delays the finalization of the annual accounts relative to non-francophone countries, which have internal accounting regulations that require annual accounts to be closed and finalized quickly after the end of the fiscal year.

In the OBS, the Year-End Report is distinct from the annual accounts. The Year-End Report focuses on explaining differences between the original estimates (as amended by the legislature during the year) and the actual outcomes for expenditure, revenue, debt, and the macroeconomic assumptions. The OBS methodology allows a 12-month delay after the end of the fiscal year, after which the Year-End Report would be considered “not published.” The one-month complementary accounting period is quite short relative to this 12-month lag. In the OBS 2015, it did not prevent Cameroon and Tunisia from publishing their Year-End Reports within the 12-month time limit. France published it within six months, despite a 20-day complementary accounting period.

Failure to respect the rules governing accounting and budget authorization (e.g., parliament being by-passed for off-budget expenditure) may delay the production of the Year-End Reports and undermine their credibility when they are published. For example, the preliminary results of the OBS 2017 indicate that Cameroon no longer publishes a Year-End Report within the 12-month time limit.<sup>28</sup> This is unsurprising since the Cameroonian authorities prolonged by more than three months the complementary accounting period for closing the 2014 accounts. Moreover, the National Hydrocarbon Company (SNH) made requests to the Treasury Department for making off-budget expenditures.<sup>29</sup>

Another specific feature of francophone (and continental European) countries is the requirement that a Budget Settlement Law be adopted by parliament. The law identifies the differences between the adopted budget for the previous year and the outcome for revenues and expenditures for that same year. If available to the public when submitted to parliament, the budget settlement bill, even without a narrative, qualifies as a published Year-End Report for OBS purposes. (Francophone parliaments rarely amend the draft *loi de règlement*.) Since the draft Budget Settlement Law is required to be presented “at the latest, by the first day of the parliamentary budget session of the year [following the year that it refers to],” this legal provision makes it easier for francophone countries (relative to non-francophone countries that do not have such a law) to publish a Year-End Report within 12 months.<sup>30</sup> The fact that in 2015 only three francophone countries in this

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<sup>28</sup> For the 2015 OBS, Cameroon barely met the 12-month time limit. The Budget Settlement Law pertaining to 2012 was adopted on 12 December 2013 (less than 12 months), even though it was not published in the Official Journal until 13 January 2014 (more than 12 months).

<sup>29</sup> See IMF, “Cameroon: 2015 Article IV Consultation Staff Report.”

<sup>30</sup> See Article 63 of WAEMU’s Directive pertaining to the Organic Budget Law. This article is included in the revised Organic Budget Laws of all WAEMU countries included in this paper.

study met this requirement is indicative that their organic budget laws' provisions are not being respected (at least those in the CFA-zone countries).

In summary, these two features specific to francophone countries – complementary accounting periods and the use of budget settlement laws – in no way present a bias against francophone countries.

Source 5: *The OBS does not take into consideration the specifics of the francophone external audit system.* Francophone and anglophone countries' independent external audit arrangements are quite different. Francophone countries' SAI is usually a Court of Accounts, composed of magistrates who make judgments on, or certify, the final annual consolidated accounts of the central government's budget. In anglophone countries, an independent auditor general's office audits the annual accounts. The two models could be described as "judicial and collegial" and "parliamentary and single leadership," respectively.

In francophone African countries, the external audit function has traditionally been very weak. In some countries this was because the audit body was merely a "section" or a "chamber" of the nation's Supreme Court. The priority given to auditing annual accounts was low. The "chamber of accounts" was understaffed, and there were long delays before the president of the Supreme Court "signed off" on the annual accounts. Thus, the publication of the external Audit Report could be delayed because of this feature.

WAEMU and CEMAC countries have addressed this weakness by recommending that member countries transform their chamber of accounts into a Court of Accounts that is independent of the Supreme Court (as in Belgium, France, Italy, Portugal, Spain, and Latin American countries). Rwanda addressed the issue by abolishing the Belgium-inherited chamber of accounts in 2003 and replacing it with an auditor general's office.<sup>31</sup> To date, most CFA-zone francophone countries now have an independent Court of Accounts in place. However, in 2015 Cameroon was unable to publish the Audit Report for 2012. Even though it was drafted, the Audit Chamber of Cameroon had not received validation by the Supreme Court within IBP's generous 18-month period for publishing the Audit Report after the end of the fiscal year.

Thus the legal requirements for independent external audit in CFA-zone and other francophone countries in no way exhibit a bias against francophone countries with regard to producing and publishing the Audit Report. However, for the few countries that have not yet implemented regional directives to establish an independent Court of Accounts, the ongoing existence of a chamber of accounts under the national Supreme Court may continue to act as a constraint for publishing the external Audit Report in a timely manner.

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<sup>31</sup> Ian Lienert, "Choosing a Budget Management System: The Case of Rwanda," *Working Paper WP/04/132* (Washington, D.C.: IMF, July 2004): 14.

Source 6: *The OBS does not take into consideration the weak capacity in francophone countries.* In preparing this study, one government official in a francophone Ministry of Finance (MoF) indicated that it is difficult to provide all of the eight key budget documents in a timely manner because of lack of resources – both human and material. The lack of good statistical base was also cited to be an important impediment.

The lack of human capacity and material resources can indeed be a constraint for preparing certain budget documents, especially those that are specialized and data-intensive. However, these challenges also apply in non-francophone low-income countries.

In Africa several francophone countries (except Niger) have more staff in their MoFs than in comparable anglophone countries.<sup>32</sup> This suggests that, potentially, francophone African MoFs are better equipped, at least in terms of staff numbers, to address capacity-related issues. However, it is well to remember that francophone African MoF's generally also have more mandates to comply with than their counterparts in anglophone countries.<sup>33</sup>

Source 7: *The OBS does not take into consideration the huge budget reform agenda in francophone countries.* Many francophone sub-Saharan countries have embarked on very ambitious PFM reform programs in recent years. These reforms include: 1) amending the entire legal framework by adopting new laws and decrees; new budget classification systems; medium-term budget frameworks; fiscal strategy papers; fiscal rules (in CFA-zone countries, the rules require monitoring subnational governments' budgets and extra budgetary funds); program-budgeting with new requirements for performance information and new PFM responsibilities for spending ministries and agencies; accrual accounting and associated new computerization of the accounting system; and, in several countries, decentralization of budgeting to subnational governments.

It is possible that francophone African countries' PFM reform programs are more comprehensive and far-reaching than those in anglophone African countries, in part because the anglophone countries already had delegated budget planning and PFM to spending ministries prior to considering the introduction of medium-term expenditure frameworks and performance-oriented budgeting.

Ambitious PFM reform agendas require prioritization and sequencing of *all* PFM reforms, not just a subset of reforms.<sup>34</sup> They also require not neglecting the basics, which include the provision of the eight key budget

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<sup>32</sup> CABRI, "Budget practices and procedures in Africa 2015: Probing finance ministry powers and size," (Pretoria: CABRI, 2017): Figures 4 and 5.

<sup>33</sup> CABRI, "Budget practices and procedures," Figure 1.

<sup>34</sup> Sofiane Fakhfakh, "The Current State of Transparency and Participation in Public Finance in the Democratic Republic of the Congo: Progress made and priorities for reform," (Pretoria: CABRI, March 2017): Appendix 4.

documents to the public. Hence, the adoption of ambitious PFM reform agendas does not work against francophone countries in producing and publishing the eight budget documents of the OBS.

### 4.3 FAVORABLE FEATURES OF FRANCOPHONE COUNTRIES' PFM SYSTEMS

In the above subsection, seven sources of possible bias emanating from specific features of the francophone PFM system were examined and found wanting. This subsection examines six features of francophone countries' PFM systems that enhance budget transparency and should make it easier for francophone countries to score well on the OBS.

Favorable feature 1: *The francophone countries' specific requirements for budget classification.* Traditionally, the budget expenditure classifications in francophone countries were limited to the administrative and economic classification. In contrast, the new organic budget laws for the CFA zone countries require a four-dimensional classification system for spending. In Article 19 of Benin's 2013 LOLF, for example, all budget expenditures are to be classified by administrative, program, functional, and economic classifications, and Article 49 (7) requires three cross-walk tables for the administrative, functional, and economic classifications. When implemented, these legal requirements make it easier to answer the OBS questions on expenditure classification. For revenues, although the LOLFs of the francophone countries do not require a detailed breakdown of tax revenues, the regulations pertaining to budget classification of revenues and expenditures provide a detailed description of revenue classification, consistent with international standards.<sup>35</sup> This requirement should facilitate answering the OBS questions on tax and nontax revenue classification and associated revenue projections (in practice, francophone countries do not publish medium-term projections of revenues disaggregated by major tax and nontax sources, even though there is a legal requirement to prepare such projections). Similarly, the legal framework for revenue classification facilitates publishing detailed revenue outcomes for previous years.

Favorable feature 2: *The budget calendar for preparing the draft annual budget.* Francophone countries' constitutions and LOLFs contain clear provisions for the annual budget calendar. Inspired by Article 48 of France's LOLF, the CFA zone countries' laws require a budget orientation debate in parliament "at the latest by the end of the second quarter."<sup>36</sup> This facilitates the preparation of a Pre-Budget Statement. The mid-year budget orientation debate may be accompanied by a mid-year budget execution report for the current year, as well as the Year-End Report for previous year. Moreover, the legal framework allows an adequately long lead-time for preparing a draft of the Executive's Budget Proposal and presenting it to parliament "at the

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<sup>35</sup> See, for example, Directive N°08/2009/CM/UEMOA portant Nomenclature Budgétaire de l'Etat au sein de l'UEMOA.

<sup>36</sup> For WAEMU, see for example, Article 57 of Directive N°06/2009/CM/UEMOA portant Lois de Finances au sein de l'UEMOA.

latest by the opening day of the parliamentary budget session.” Internal parliamentary regulations in francophone countries generally specify this to be during the first 15 days of October, i.e., two to three months before the beginning of the new fiscal year. Francophone countries have adequate time for preparing a Citizens Budget at this stage of the budget cycle. In summary, for the preparation of the Pre-Budget Statement, the Executive’s Budget Proposal, the Citizens Budget, and the Mid-Year Review, the francophone countries have an advantage relative to countries that do have shorter timing or less clear provisions in their laws and regulations.

Favorable feature 3: *The documentation requirements when presenting the Executive’s Budget Proposal to parliament.* The adoption of the new LOLFs in CFA zone countries and new public finance laws in other francophone countries should help enhance fiscal transparency as measured by OBI. The new laws require documents pertaining to several OBS questions, including: medium-term fiscal frameworks (at “general government” level), detailed annual forecasts for revenues (by category), and expenditures (by budget programs); performance information for each budget program; and other budget-related information requirements such as the macroeconomic and fiscal forecast assumptions, the impact of new policies, tax expenditures, expenditure arrears, etc.<sup>37</sup> Once implemented, these provisions should help francophone countries score well on the OBS questions pertaining to program-based expenditures, nonfinancial performance information, tax expenditures, etc. Some OBS questions on these issues are repeated for various budget documents (Executive’s Budget Proposal, Citizens Budget, In-Year Reports; Year-End Reports, etc.).

Favorable feature 4: *The budget calendar for adopting the draft annual budget.* Francophone African countries have followed France’s annual budget cycle for adopting the Executive’s Budget Proposal as a law. Once parliament receives the draft two to three months before the beginning of a new fiscal year, most francophone African countries’ LOLFs require both houses of parliament to adopt the annual budget law “before the beginning of the new fiscal year.” If this is not done, the LOLF requires that the spending authorized in the previous year’s budget be implemented on an interim basis at the rate of one-twelfth per month. The time allotted to budget discussion in parliament is longer than for countries of British colonial heritage. Nonetheless, in practice, francophone parliaments generally adopt the annual budget before year’s end, in contrast to several non-francophone Africa countries.<sup>38</sup> Thus both the legal requirements relating to budget adoption and actual practice allow the francophone countries to publish the Enacted Budget rapidly. These arrangements facilitate meeting the OBS requirement that publication take place no later than “three

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<sup>37</sup> These legal requirements do not prevent countries from making detailed medium-term projections. WAEMU and CEMAC directives on budget laws lay out in full budget documentation requirements. See, for example, Articles 45-50 of *CEMAC Directive No. 01/08-UEAC-190-CM-17*.

<sup>38</sup> Paolo de Renzio and Joachim Wehner, “Budget practices and procedures in Africa,” (Pretoria; CABRI, 2008): Figure 1.

months after the budget is approved by the legislature.” Beyond the three-month limit, the Enacted Budget is considered “not published.”

Favorable feature 5: *Francophone countries’ centralization of budget execution.* The francophone countries have a plethora of expenditure controls exercised particularly by the MoF.<sup>39</sup> Since these controls are centralized, it should be easier for francophone countries to record in-year expenditures than is the case for anglophone countries, where in-year expenditure control and reporting is delegated to spending agencies and non-MoF ministries. Prior to computerization of spending, Uganda and Zambia, for example, had extensive problems obtaining comprehensive monthly spending data from spending ministries, thereby thwarting the production of In-Year Reports. Even with computerized accounting for expenditures, the publication of In-Year Reports in anglophone countries is still deficient in a number of countries.<sup>40</sup> Centralized budget execution, together with a clear legal framework for preparing standardized monthly budget execution reports (*tableau des opérations financières de l’Etat* --TOFE) favors francophone countries relative to anglophone countries in the production of In-Year Reports on budget execution.<sup>41</sup>

Favorable feature 6: *Francophone countries’ debt management practices are evolving favorably.* Francophone African countries’ practices are being modernized so that core public debt information is becoming available more quickly than in the past. For example, in the OBS 2015, Cameroon was able to post a top score on all four debt-related OBS questions on the Executive’s Budget Proposal.

#### 4.4 COUNTERARGUMENTS FOR POSSIBLE BIAS IN THE OBS AGAINST FRANCOPHONE COUNTRIES

The following paragraphs present four counter-arguments against possible bias that penalizes the francophone countries in the OBS.

Counterargument 1: *OBS is consistent with, and complementary to, the international norms issued by other international bodies.* These include the IMF’s Code of Fiscal Transparency (updated in 2014), OECD Best Practices in Budget Transparency (2002), and the Public Expenditure and Financial Accountability (PEFA) framework.<sup>42</sup> The OBS elaborates on Pillar 1 of the IMF’s revised Code of Fiscal Transparency, especially by

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<sup>39</sup> See Lienert, “A Comparison between Two Public Expenditure Management Systems,” Figure 2 and Table 3.

<sup>40</sup> Preliminary results of the 2017 OBS indicate that only 5 of the 12 anglophone countries of this study published in-year reports in a timely manner (c.f., 10 countries in 2015 OBS – Annex 1).

<sup>41</sup> In WAEMU and CEMAC countries, directives were issued to provide a common framework for preparing TOFE.

<sup>42</sup> See the Fiscal Transparency Code <http://blog-pfm.imf.org/files/ft-code.pdf>; OECD Best Practices for Budget Transparency [www.oecd.org/governance/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf](http://www.oecd.org/governance/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf); and the PEFA Framework <https://pefa.org/content/pefa-framework>,

specifying the content and publication norms of eight key budget documents. The norms drawn up by international organizations are designed to apply to all member countries, irrespective of language, cultural inheritance, and institutional arrangements.<sup>43</sup> Moreover, since the Global Initiative for Fiscal Transparency (GIFT) was launched, the United Nations endorsed the High-Level Principles of Fiscal Transparency in 2012.<sup>44</sup> Fiscal transparency norms are being harmonized and IBP participates in GIFT harmonization discussions. Thus, if the OBS norms were to be rejected, it would be necessary to also reject good and best international budget practices and fiscal transparency norms issued by international organizations and harmonized by the GIFT.

*Counterargument 2: Francophone countries are not unique in needing legal framework changes prior to adopting budget reforms that require publishing budget documents.* Other non-anglophone countries also have a legal mindset under which the publication of budget documents “must” be specified in law, otherwise publication will not take place.

First, continental European countries including Germany, Italy, Portugal, Spain, and some eastern European countries (e.g., Romania and Bulgaria) all have a similar mindset. The public finance provisions in Germany’s 1949 constitution (as amended) and accompanying PFM laws are among the densest of all countries. Russia’s “Budget Code” (its budget system law) is extremely comprehensive and was adopted to pave the way for post-USSR budget reforms. All of the aforementioned countries publish a “substantial” number of budget documents – except Spain, which was close in 2015 with an OBI score of 59.

Second, the Spanish-speaking countries of Latin America and Brazil require legal changes prior to introducing budget reforms. Brazil’s 2000 Fiscal Responsibility Law, for example, is likely to have had a favorable influence on Brazil’s consistently high degree of budget transparency in the OBS. Most of the Spanish-speaking countries in Latin America have OBI scores in the 40-59 range (Bolivia is an exception).

Thus the OBS is not biased against francophone countries because of the need to adopt a new legal framework prior that require the publication of specific budget documents.

*Counterargument 3: Various countries lack the political will to publish budget information.* This is most obvious in one-party states such as China, Vietnam, and the oil-producing states of the Middle East, all of

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respectively. The World Bank lists other fiscal transparency initiatives. See Open Budgets Portal Tools and Resources <http://wbi.worldbank.org/boost/tools-resources/intl-initiatives>.

<sup>43</sup> The delegates representing their country’s interests on the executive boards of international organizations had an opportunity to comment on the norms at a draft stage.

<sup>44</sup> See GIFT High-Level Principles of Fiscal Transparency, Participation and Accountability [www.fiscaltransparency.net/ft\\_principles](http://www.fiscaltransparency.net/ft_principles).

which score poorly on the OBI. The fact that democracy is being enhanced and parliaments are being strengthened in francophone African countries augurs well for their future progress in improving budget transparency. In the meantime, unless there are changes in attitudes toward openness and the publication of budget documents, most nondemocratic countries are likely to continue to score poorly in future OBI rounds.

*Counterargument 4: To the extent that country fragility and corruption affect budget transparency, the francophone countries are not unique.* In 2015 about one-third of all countries considered to be in fragile situations were francophone (all in Africa except Haiti). Although the links between budget transparency and corruption are difficult to establish, francophone countries are not over-represented in Transparency International's (TI's) list of countries with perceived high corruption.<sup>45</sup> In 2015, excluding France, the 11 francophone countries in this study were, on average, perceived to be slightly less corrupt than the 11 comparable anglophone countries (35 versus 31 in Transparency International's Index).<sup>46</sup>

## 4.5 ARE THERE SURVEY QUESTION AND STATISTICAL BIASES IN THE OPEN BUDGET SURVEY 2017?

*Survey question bias.* There are several ways in which a survey could be biased. These include the way questions are worded and the structure of survey questions. Biased surveys may include:

1. Leading questions, in which the survey author is looking for specific answers that reflects the author's own bias.
2. Loaded questions, whereby respondents are forced to answer a question in a particular way, thereby eliciting the "right" response.
3. "Double-barreled" questions, in which respondents answer two questions at once.
4. Absolute questions, for which only yes or no options are provided.
5. Unclear questions, where the terms are unclear and/or too technical.
6. Multiple-choice questions for which more than one answer is possible.

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<sup>45</sup> Taking effective action against high-level corruption is found to enhance fiscal transparency. See Khagram, Fung, and de Renzio, *Open Budgets*.

<sup>46</sup> See Corruption Perceptions Index 2015 <https://www.transparency.org/cpi2015#results-table>.

## 7. Threatening or personal questions.

Opinion polls may suffer from these seven defects. However, the OBS is *not* an opinion survey: it is an evidence-based survey, with documentation provided for every response to survey questions. The OBS data are checked through a five-step process: 1) research for each country is conducted by a local, independent, expert researcher; 2) IBP then crosschecks and references all of the answers provided with other published data; 3) the completed questionnaires are checked by anonymous, independent reviewers; 4) government officials are offered an opportunity to comment on the questionnaire for their country; and finally IBP staff referee any disagreement between reviewers and researchers to arrive at the most appropriate answer for the questions.

The majority of OBS questions have four possible responses, as well as a fifth “not applicable/other” option. A few questions have a binary response (yes or no; “a” or “b”). In these cases, however, there is also the option c: “not applicable/other.” IBP and this author have reviewed the questions to ensure that only one answer is possible for all OBS questions. Moreover, the detailed guidance for every question seeks to eliminate any ambiguity as to the meaning of each question and the technical terms used.<sup>47</sup> Thus the OBS does not appear to have any of the last four deficiencies listed above; the first three are examined below.

Leading questions are often based on the *assumption principle*: the question implies something is true, even though there's no evidence for it.<sup>48</sup> An “a” response on the OBS attempts to capture “best practice.” For most questions, the truth regarding best practices relates to the timeliness and content of specific budget documents and is not an open question. As noted in counterargument 1 above, these international best practices are based on internationally agreed standards.

The OBS questionnaire does, however, also cover topics related to budget documents or budget practices for which standardized “best practices” do not exist. In these cases, the OBS questionnaire sets reasonable goals. There may be a few instances in which the “reasonable goals” are debatable, notably where the “a” response represents good practice, but not necessarily generally accepted “best” practice. Specific examples, taken from the OBS 2017 questionnaire, are discussed in the following subsection.

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<sup>47</sup> International Budget Partnership, “Guide to the Open Budget Questionnaire: An Explanation of the Questions and the Response Options,” (Washington, D.C.: IBP, 2016).

<sup>48</sup> Leading questions may also be based on *piggybacking*, in which the survey questions are constructed in such a way that the answer to the most important question, following a sequence of value-judgment yes/no questions, becomes the response that the survey designers were hoping for. OBS includes no piggybacking—sets of consecutive questions that lead to a final question that makes a value judgment on the “goodness” or “badness” of an aspect of budget management.

There are also a few questions in which “going beyond core information” (“a” rating) is judged to be better than “providing core information” (“b” rating). For example, OBS questions 14, 15, 16, 33, 38, 39, and 40, where a fourth element (e.g., a fourth element concerning debt composition on Q14) is judged to be “best” practice, whereas the three core elements are merely “good” practice.

Loaded questions are written in a way that forces respondents to answer in a way that doesn’t accurately reflect their opinion or situation. However, as pointed out above, the OBS is not an opinion survey. Since the survey is evidence-based, the respondents are not forced to answer questions that do not accurately reflect the actual situation “on the ground.” Thus there do not appear to be loaded questions in the OBS.

Double-barreled questions are rare in the OBS. Although most OBS questions relate to a single topic, there are a few instances where two issues are included in a single question. For example, Question 43 of the OBS 2017: “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?” Longer-term fiscal sustainability projections, which require projections of revenues, expenditures, net borrowing, and (net) debt, are particularly important for fiscal management. These could well deserve a single question in the OBS. Analysis of future liabilities – government future commitments emanating from existing policies (especially for publically funded pensions, health care, etc.) – is another important component of fiscal sustainability analyses and could merit a separate question.

To summarize, there may be a few isolated instances in the OBS in which there are leading questions or double-barreled questions, but not loaded questions. However, these are rare and the notes to the OBS questionnaire offer explanations for minimizing any possible survey question bias from these sources.

But for purposes of this study, even if a very small amount of survey question bias does exist, it applies equally to all countries, not just to francophone countries.

*Scoring and index aggregation bias.* In the OBS methodology, the first response (letter “a”) reflects “best” practice for the subject of that question. The second response (letter “b”) reflects “good” practice. A “c” response reflects “poor” or “weak” practice, while the fourth response (letter “d”) is the most negative. In transposing the letters to numbers, an “a” response is scored as 100 percent, a “b” is scored as 67 percent, a “c” is scored as 33 percent, and a “d” is scored as 0 percent. Responses of “e” (not applicable/other) are not considered in the scoring.

As mentioned above, the OBS questionnaire covers some budget topics for which standardized “best practices” do not exist. This presents some difficulties in distinguishing between “best,” “good,” and “weak”

practices. There are also instances in which the ranking of the “reasonable goals” can be debated. Some examples of such instances (question numbering is from the 2017 questionnaire) will help clarify:

- **Q65. Dissemination methods for the Citizens Budget?** The OBS “best” practice occurs when the Citizens Budget is disseminated widely through a combination of at least three different but appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.). In low-income countries, it may be necessary to post budget information on billboards or publish it in newspapers or release it on radio programs. But in countries where Internet use is widespread, the publication of the Citizens Budget on the MoF website, with paper copies available where needed, may also be deemed to represent “best” practice, even though it amounts to just two dissemination methods.
- **Q104. Publication of macroeconomic and/or fiscal forecasts by an independent fiscal institution (IFI).** Response “a” requires the IFI to publish its own macroeconomic *and* fiscal forecasts. Response “c” is appropriate when the IFI does not publish its own macroeconomic or fiscal forecasts, but does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive. The “c” response may be “best” practice in some countries, whose main mandate is the “c” response. In Sweden, for example, there are various government-funded agencies that prepare macro-fiscal forecasts independent from those of the MoF. In addition, Sweden’s IFI, the Swedish Fiscal Council, has a mandate to assess, but not to prepare, macro-fiscal forecasts.<sup>49</sup> Despite this best practice for Sweden, the OBI score for this question would be 33 percent, not 100 percent.
- **Q110. The legislature’s legal authority to amend the Executive’s Budget Proposal.** An “a” response is given if the legislature has unlimited budget amendment authority in law. Yet this is not “best” practice in countries where the legislature is fiscally irresponsible and amends the draft budget in a manner that undermines debt sustainability. Many analysts may agree that “best” practice in these cases is where there are limitations (“b” response); some may argue that severe limitations (“c” response) on the legislature’s authority to amend the budget would constitute “best” practice. The countries whose parliaments are appropriately constrained by law in their budget amendment power are penalized in the OBI scoring.

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<sup>49</sup> See “Swedish Country Note,” in Lisa von Trapp, Ian Lienert, and Joachim Wehner, “Principles for Independent Fiscal Institutions and Case Studies,” *OECD Journal on Budgeting*, 15, no. 2 (March 2016): 9-24; and Israel Fainboim and Ian Lienert, “The Macro-Fiscal Function of the Ministry of Finance,” *Technical Notes and Manuals, Fiscal Affairs Department* (Washington, D.C.: IMF, forthcoming): Box 4.

- **Q114. Frequency with which a committee of the legislature examines in-year implementation of the Enacted Budget.** “Best” practice (“a” response) requires a committee to examine in-year implementation on at least three occasions during a fiscal year and publish its reports with findings and recommendations. This would be difficult in many countries where there are only two parliamentary sessions per year. A “b” response would be “best” practice possible in that country.

Although the OBS questions were drafted to apply to virtually all countries, there are occasions when questions do not fit the circumstances of a particular country or group of countries. In these situations, the “e” response (not applicable/other) is selected. In calculating the overall OBI, the “not applicable” question is not considered. Thus some countries’ overall OBI scores are constructed on the basis of a smaller number of questions than the countries where there are no “Not applicable” responses. This could introduce bias into the OBI score.

IBP researchers, aware of such possible index aggregation bias, are instructed to use this response sparingly and choose it only after carefully reviewing the applicability of all other responses. Nonetheless, it is possible that for some questions, an “e” response (not applicable/other) is more appropriate than a “d” response.

For example, no international organization requires that an IFI be established in all countries, apart from the EU, and that for Euro-zone countries only.<sup>50</sup> Accordingly, for some countries a “not applicable” response may be the most appropriate answer. For example, in the questions relating to IFIs, a small country (especially island economies) could reasonably argue that the establishment of an IFI to prepare alternative fiscal forecasts to those of the MoF’s macro-fiscal forecasting unit is not an option since the benefits from establishing an IFI, recruiting staff, and preparing alternative forecasts (which requires a separate database and forecasting methods) outweigh the costs. Such countries may prefer that their MoF publishes periodic post-mortems of its macro-fiscal forecasting record, or contract the central bank or the external audit office to assess fiscal forecasts. Even a country as large as France has opted for this alternative.<sup>51</sup> Since the OBS does not offer such alternative institutional arrangements, the most appropriate response to Q103 to Q106 of the 2017 OBS in such countries would be “e.”

Even if there is a small amount of index aggregation bias – depending mainly on whether a country uses the “d” or “e” response to particular questions – the francophone countries are not penalized more than any other

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<sup>50</sup> Regulation 473/2013 conferred on IFIs a formal role in official forecasting. For EU experience with IFIs, see László Jankovics and Monika Sherwood, “Independent Fiscal Institutions in the EU Member States: The Early Years,” *Discussion Paper 067* (Brussels: European Commission, July 2017).

<sup>51</sup> France’s Court of Accounts regularly publishes assessments and fiscal projections of public finances, which offer the public a view of fiscal sustainability different from those provided by the MoF.

country grouping. Indeed, France and other francophone countries answered all questions – the “not applicable” option was not used – in the OBS 2015.

## 5. CONCLUSIONS

Francophone countries’ budget transparency was particularly low in the OBS prior to 2015. New legal frameworks for budget transparency and, especially, pressure from the international organizations, including those providing conditional budget aid, appear to have stimulated a number of francophone African countries to improve budget transparency between the 2012 and 2015 surveys. Budget documents that were previously produced for internal use only were published for the first time.

The OBS methodology and questions do not have any built-in biases against francophone countries. None of the distinct features of francophone countries’ PFM system prevent these countries from improving budget transparency. On the contrary, the new legal frameworks for budget management and fiscal transparency, which have been adopted in many francophone countries since 2010, provide a solid basis for improved budget transparency. A key issue is the political willingness to fully implement legal requirements and even go beyond them by providing to the public budget information about which the legal framework is silent.

# ANNEX 1. PUBLICATION OF KEY BUDGET DOCUMENTS IN FRANCOPHONE AND ANGLOPHONE COUNTRIES, 2012, 2015

Francophone Countries									
2015	Pre-budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget	In-year Reports	Mid-Year Review	Year-end Report	Audit Report	TOTAL
Algeria	0	1	1	0	1	0	0	0	3
Benin	1	1	1	1	1	1	0	0	6
Burkina Faso	1	1	1	0	1	1	0	1	6
Cameroon	1	1	1	0	0	0	1	0	4
Chad	0	0	1	0	0	0	0	0	1
Democratic Republic of Congo	1	1	1	1	1	0	0	0	5
France	1	1	1	1	1	1	1	1	8
Mali	1	1	1	1	1	0	0	0	5
Morocco	0	1	1	1	1	0	0	1	5
Niger	1	1	0	0	0	0	0	0	2
Senegal	1	1	1	1	1	0	0	0	5
Tunisia	0	1	1	1	1	0	1	0	5
<b>TOTAL</b>	<b>8</b>	<b>11</b>	<b>11</b>	<b>7</b>	<b>9</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>55</b>
2012	Pre-budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget	In-year Reports	Mid-Year Review	Year-end Report	Audit Report	TOTAL
Algeria	0	1	1	0	0	0	0	0	2
Benin	0	0	1	0	0	0	0	0	1
Burkina Faso	1	1	1	0	0	0	1	0	4
Cameroon	1	0	1	0	1	0	0	1	4
Chad	0	0	1	0	0	0	0	0	1
Democratic Republic of Congo	0	1	1	0	1	0	0	0	3
France	1	1	1	1	1	1	1	1	8
Mali	0	1	1	1	1	0	0	0	4
Morocco	0	1	1	1	1	0	0	1	5
Niger	0	0	1	0	0	0	0	0	1
Senegal	1	0	0	0	1	0	0	0	2
Tunisia	0	0	1	0	1	0	1	1	4
<b>TOTAL</b>	<b>4</b>	<b>6</b>	<b>11</b>	<b>3</b>	<b>7</b>	<b>1</b>	<b>3</b>	<b>4</b>	<b>39</b>

Anglophone Countries									
2015	Pre-budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget	In-year Reports	Mid-Year Review	Year-end Report	Audit Report	TOTAL
Egypt	0	0	1	0	1	1	1	0	4
Ghana	0	1	1	1	1	0	1	1	6
Kenya	1	1	1	1	1	0	1	1	7
Liberia	0	1	1	0	1	1	0	0	4
Malawi	0	1	1	0	1	0	1	0	4
Nigeria	0	1	1	1	0	0	1	0	4
Sierra Leone	0	1	1	1	1	0	1	1	6
Tanzania	1	1	1	1	1	0	0	1	6
Uganda	1	1	1	0	1	1	1	1	7
United Kingdom	1	1	1	1	1	1	1	1	8
Zambia	1	1	1	0	0	0	1	1	5
Zimbabwe	1	1	0	0	1	1	0	0	4
<b>TOTAL</b>	<b>6</b>	<b>11</b>	<b>11</b>	<b>6</b>	<b>10</b>	<b>5</b>	<b>9</b>	<b>7</b>	<b>65</b>
2012	Pre-budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget	In-year Reports	Mid-Year Review	Year-end Report	Audit Report	TOTAL
Egypt	0	0	1	0	1	0	1	0	3
Ghana	0	1	1	0	1	1	0	1	5
Kenya	1	1	1	1	1	0	0	1	6
Liberia	1	1	1	0	1	1	1	0	6
Malawi	0	1	1	0	1	1	0	1	5
Nigeria	1	1	1	0	1	0	1	0	5
Sierra Leone	0	1	1	0	1	0	1	1	5
Tanzania	1	1	1	1	1	0	0	1	6
Uganda	1	1	1	1	1	1	1	1	8
United Kingdom	1	1	1	1	1	1	1	1	8
Zambia	0	0	1	0	0	0	0	1	2
Zimbabwe	1	1	1	0	1	0	0	0	4
<b>TOTAL</b>	<b>7</b>	<b>10</b>	<b>12</b>	<b>4</b>	<b>11</b>	<b>5</b>	<b>6</b>	<b>8</b>	<b>63</b>

Note: 1 = Published in a timely manner | 0=not published within reasonable delays

## ANNEX 2. FREEDOM HOUSE SURVEY DATA

Freedom House Survey Edition	2012	2015	Politically Free?
<i>Francophone Countries</i>			
Algeria	6	6	No
Benin	2	2	Yes
Burkina Faso	5	4	Partly
Cameroon	6	6	No
Chad	7	7	No
Democratic Republic of Congo	6	6	No
France	1	1	Yes
Mali	2	5	Partly
Morocco	5	5	Partly
Niger	3	3	Partly
Senegal	3	3	Partly
Tunisia	3	1	Yes
<b>AVERAGE</b>	<b>4,1</b>	<b>4,1</b>	
<i>Anglophone Countries</i>			
Egypt	6	6	No
Ghana	1	1	Yes
Kenya	4	4	Partly
Liberia	3	3	Partly
Malawi	3	3	Partly
Nigeria	4	4	Partly
Sierra Leone	3	3	Partly
Tanzania	3	3	Partly
Uganda	5	6	No (2015)
United Kingdom	1	1	Yes
Zambia	3	3	Partly
Zimbabwe	6	5	Partly
<b>AVERAGE</b>	<b>3,5</b>	<b>3,5</b>	

Sources: Freedom House surveys published in 2012 and 2015, <https://freedomhouse.org>.