

# Burkina Faso: Strengthening a good financial governance project (PRBGF)

The traceability of budget planning and execution is improved

## Challenge

The ambitious budgetary reform programmes carried out by the Burkinabe Ministry of Finance over the past few years have made it necessary to consolidate its achievements. Mainstreaming programme budgeting in all line ministries and planning activities aimed at strengthening gender equality and promoting children's rights in the annual budgets of all the (26) ministries are two of the most successful results achieved to date.

Without any substantial support from GIZ-PRBGF, as a major partner/actor in the Public Finance Reform process, Burkina Faso would likely be facing shortcomings in budget planning, budget execution, as well as cash management, of which the lack of interfaces in the external financial control system is the consequence.

For these relevant reasons the Burkinabe government through the Ministry of Economy, Finance and Development (MINEFID) and line ministries called on BMZ/GIZ to urgently strengthen the capacities of its key services to meet the various challenges. Other institutions such as the Court of Auditors and the National Assembly as well as civil society organisations also have benefited and are still benefiting from the support provided by GIZ-PRBGF.

## Approach

In the framework of the reform planning, the government has, among other things, provided for measures related to capacity building on basic mid and long-term budget forecasting, and on mainstreaming such basic cross-cutting issues as gender and climate in budget planning, while enhancing fund provision management. Thus, the mid and long term expected results, in terms of development, could be achieved.

The programme promotes the anchoring of budget reform processes within Burkinabe institutions in charge of finance. These include consulting services in the framework of budgetary reform and adaptation of organisational capacities, support for regional cooperation, initial and continuous training of national experts as well as sensitising decision-makers.

Additionally, the programme contributes to promote in-depth understanding of transparency mechanisms by the general public, and more specifically, the strengthening of institutions in charge of external control (Court of Auditors, National Assembly). These activities contribute to build confidence in public finance reform.



<b>Programme name</b>	<b>Strengthening a good financial governance in Burkina Faso, phase III</b>
<b>Principal</b>	German Federal Ministry for Economic Cooperation and Development (BMZ)
<b>Implementing Organization</b>	Gesellschaft für International Zusammenarbeit (GIZ)
<b>Intervention area</b>	National level
<b>Supervisory body</b>	Ministry of Economy, Finance and Prospective (MEFP)
<b>Total duration</b>	01.08.2015 – 31.07.2021 01.08.2021 – 31.07.2024
<b>Financial amount</b>	EUR 2.5 Million



Left photo: Training of MINEFID agents on the use of online moderation and collaboration tools, April 2021

Right photo: Training of DGTCP agents on Results-based management, May 2022



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*Left photo: Training of planners from the Ministry of gender promotion on BSGDE, April 2022*

*Right photo: Equipment given to DGTCP for the training room, July 2021*

## Results achieved...

The project achieved the following results:

### The key results are :

- Switch from traditional budgeting to programme budgeting thanks to substantial technical and financial support from GIZ since 2017 ; which made of Burkina Faso the very first country in the Sub-region to have switched to this new reform demanded by all international partners ;
- By way of illustration (i) two training modules involving 2,300 participants, 30% of whom were women (ii) preparation of 11 related ministerial decrees, (iii) several guidance documents on programme budgeting and financial control. All those reforms have made it possible for all line Ministries to switch to gender and child rights sensitive budget management.
- More than 10 nationwide workshops held for government finance statistics on local governance, state corporations and social purpose funds. More than 300 MINEFID employees participated in the training workshops; and this offered all the Regional Directorates opportunities to capitalise on. Those activities resulted in training more than 500 public institution staff and, in working out a methodological guide on cash-flow management in BF.
- Support for capacity building for 169 actors in charge of government personnel expenditure forecasting.
- 350 computers with Zoom and Microsoft licenses purchased and online communication and facilitation training organised for over 350 MINEFID staff in Ouagadougou and in the Regions.
- Of the 350 computers, more than half were sent to the Regions, 40 were used to equip two Treasury training rooms and 15 were used by the public treasury team in charge of the government Financial Operational Tables.
- Since 2021, regarding gender and child's right-responsive budgeting (BSGDE), the programme has trained more than 240 regional intersectoral gender dialogue officials from 6 regions on the BSGDE. The programme also supported the DGB in conducting several Gender and Child's Right-responsive Budgeting (GCRB) workshops for more than 200 participants. The programme has contributed to work out a Gender and Child's Right Responsive Budgeting guide for the local level and a framework (tool for GCRB reporting).

- As part of the improvement of conditions for implementing public accounting and financial statistics reforms at local and national level, nearly 500 accountants from public institutions have received 5 day trainings on the new financial and accounting legal instruments. Also, central and local level TOFE-CT (Government Financial Operational Tables) producers have benefited from capacity building. Also, about 70 DGTCP staff members received training on RBM. Finally, DGTCP is endowed with computer equipment consisting of desktop computers, laptops, scanners, printers, inverters, tablets, USB keys, photocopiers, routers and video-projectors.

## ... expected results

- Social and environmental issues are mainstreamed into municipality and sectoral ministry budgeting. Conditions for the implementation of public accounting and financial statistics reforms at both municipal and national levels are improved.
- Conditions for implementing public accounting and financial statistics reforms at the local and national level are improved.
- Internal and external budget execution control mechanisms are improved. Purchases for the Covid 19 emergency aid programme.
- 70% of the 10 heads of unit responsible for reforms and donors involved in public finances confirm that the reform service unit (Quality Management, Innovation and Reform Service (SQIR)) at the General Directorate of Treasury and Public Accounting, DGTCP) fulfills its mandate pursuant to Decree No. 2020-324, §23. Reports on budget planning mainstreaming gender and child rights in sector budgeting are publicly available.
- Conditions for the implementation of public accounting and financial statistics reforms at both municipal and national levels are improved.
- By 2026, at the latest, the 370 local authorities include in their annual budget activities aimed at strengthening gender equality and promoting children's rights.
- A guide on climate-responsive budget management is available.
- The Court of Auditors presents the results of a performance audit of the Covid 19 emergency relief programme to civil society and the media. Procurement Performance Audit of the Covid 19 Emergency Relief Programme.

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#### Update

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