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2023 Fiscal Transparency Report: Burundi

BUREAU OF ECONOMIC AND BUSINESS AFFAIRS

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During the review period, the government made significant progress by auditing the entire annual executed budget within a reasonable period. The government published its enacted budget and end-of-year budget report within a reasonable period. It did not make an executive budget proposal publicly available. The government provided a substantially complete picture of its planned expenditures and revenue in publicly available budget documents, including information on financial allocations to and earnings from major state-owned enterprises. Information on debt obligations, including major state-owned enterprise debt, was not publicly available, timely, or comprehensive. Though information in the budget was not always complete, it was considered generally reliable. There were off-budget accounts not subject to adequate audit and oversight, and military and intelligence budgets were not fully subject to parliamentary or civilian public oversight. The supreme audit institution met international standards of independence. All mining activity approved by the prior government was suspended during the review period. The government is redrafting its mining sector regulations and will renegotiate its existing contracts under the new regulations.

Burundi's fiscal transparency would be improved by:

- Publishing an executive budget proposal within a reasonable period;

- Publishing information on government debt obligations, including for major state-owned enterprises;
- Eliminating off-budget accounts or subjecting them to adequate oversight and audit; and
- Subjecting military and intelligence budgets to adequate parliamentary or civilian public oversight.

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