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A Policy Reform Process in Slow
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Decentralization in Burkina Faso: A Policy Reform Process in Slow Motion¹

(Draft: not to be quoted)

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1. Introduction

The current process of decentralization in French-speaking West Africa is linked to the political changes that occurred in these countries in the early 1990s. Domestically, under pressure from people, the civil society and political parties seeking "freedom" and "democratic opening", as well as externally from donors who made their aid conditional on the introduction of democracy as the model of political governance, several leaders of sub-Saharan Africa began to adopt Western democracy.

As early as in 1991, Burkina Faso engaged its "democratic renewal" with the adoption of a new Constitution by referendum in June 1991, which laid the foundations of decentralization through the organization of the country into local government (*collectivités territoriales*) and the establishment of local governance through the "democratic participation of people in the free administration of local governments"².

Typically, in the French-speaking countries of West Africa, largely influenced by the French model as is the case of Burkina Faso, the reforms have been implemented in a **progressive and gradual way** using the justification of giving time to all stakeholders, including the newly created local governments, to adapt to the new mode of governance in public affairs. In Burkina Faso, this is what seems to have justified the adoption of the principle of a purposely "**slow motion approach**" as the foundation of the decentralization policy.

Since 2004, Burkina Faso has adopted a new General Code of Local governments ("Code Général des Collectivités Territoriales" or CGCT³), which defines the legal and regulatory framework for the implementation of decentralization. Its adoption was immediately followed by the creation of 13 regions and 302 rural municipalities (*communes* in French) in 2005. The first municipal elections at the rural communes' level took place in April 2006. Under the CGCT, 11 areas of responsibilities were transferred to the local governments. In 2007, a presidential decree was issued to provide a strategic framework for implementing decentralization, CSMOD ("*Cadre Stratégique pour la Mise en œuvre de la Décentralisation*").

The current research was undertaken to report on these results at the "mid-term" stage of the latest generation of decentralization in Burkina Faso. On one hand, this research documents the status of the implementation of decentralization in its current phase (since 2004) and analyzes the strengths and weaknesses of the decentralization process. On the other, it draws lessons from the implementation of decentralization and makes certain proposals in terms of recommendations to overcome obstacles.

Burkina Faso is an interesting case because it is currently implementing a reform of decentralization based on the principle of progressiveness (slow motion approach) as the basis of decentralization. In the light of past experience, this raises questions: Is the country currently repeating the same mistakes as in the past? Has Burkina learnt from its mistakes and is it on track to overcome these constraints? These are the general issues that prompted this research. Specifically, the research must answer the following three questions:

1. What are the strengths and weaknesses of the latest phase (since the adoption of CGCT in 2004) of the reform of decentralization in Burkina Faso?
2. What are the administrative and legal, financial (transfers and collection of taxes), and human (local capabilities) constraints, and the challenges to be faced when transferring authority and resources to local governments?

² Daniel COULIBALY, CND, Burkina Faso, Note on the evolution of the legal and institutional framework of the decentralization in Burkina Faso, 2006

³ Law n°55-2004/AN, adopted 21st December 2004 by the National Assembly and enacted 14th April 2005.

3. How can the constraints of the transfers of administrative, financial and human resources to local governments be overcome?

To answer these questions, we first briefly present the previous phases of decentralization in Burkina Faso (from colonization up to 2003). Secondly, we make an assessment of the latest phase of decentralization reform (from 2004 to the present day) and analyze the strengths, weaknesses and the most apparent causes of this reform. Thirdly, as a conclusion, we make an assessment of the strengths and weaknesses of the current process of decentralization and propose specific recommendations that could accelerate the implementation of the decentralization process.

From the point of view of methodology, our approach is based on: the literature review related to the history and the implementation of decentralization in Burkina Faso; other research work and field works that we conducted prior to this research⁴; interviews conducted with key actors of decentralization chosen on the basis of their involvement in the decentralization process in Burkina Faso. For this purpose, the people interviewed are an official of the Municipal Association of Burkina Faso (AMBF - representing municipalities) an official of the National Commission on Decentralization (CND - design and implementation of the decentralization reform), an official of Ministry in charge of decentralization (MATD - the State), an official of the Danish Cooperation (technical and financial partner), and an official of ACE - RECIT⁵ (a non-profit organization representing the civil society).

2. The historical and current context of decentralization in Burkina Faso

In Burkina Faso, the current decentralization policy must be understood through previous public sector reforms. If decentralization policies are an important public policy today, the phenomenon is not new. Hence the interest for us in this research is to revisit the past of Burkina Faso concerning decentralization to better analyze the phase underway since 2004. In that light, we make a brief summary of the different experiments in decentralization that took place in Burkina Faso from the time of colonization to the present. For the purposes of our research, we choose two historic periods: i) from the time of the white man to the end of the military regimes, and ii) the time of democratic renewal.

2.1 The decentralization from the times of the white man to the end of the military regimes⁶

During this period, the history of decentralization in Burkina Faso can be written in three periods:

- the colonial period, from 1926 to 1958;
- the post colonial period, from 1960 to 1982; and
- the revolutionary period from 1983 to 1989.

Decentralization under the colonial administration from 1926 to 1958.

Four key dates are the major benchmarks of the decentralization policy of the colonial period in which the administrative and political territory management was assumed by the colonial administration. They are:

- 4th December 1926, promulgation of two decrees establishing two urban municipalities (urban communes): Ouagadougou and Bobo-Dioulasso – the two major urban areas of the country;
- 18th December 1955, increased autonomy for Ouagadougou and Bobo-Dioulasso;

⁴. World Bank, Burkina Faso: Making decentralization work, Washington DC, Report No. 38377 – BF, 2007.

⁵. Association Construisons Ensemble –Recherche sur les Citoyennetés en Transformation (ACE-RECIT).

⁶. Roago A. SAWADOGO and Pamphile SEBAHARA, 2004.

- 24th May 1958, establishment of three new municipalities of medium autonomy: Ouahigouya, Banfora and Koudougou.

At that time, the decentralization policy was especially concerned about the administrative division of the territory for better control of populations and local economies. These populations were actually considered as French subjects.

Decentralization in the era of independence from 1960 to 1982

The period following the country's independence was marked by a reaffirmation of the desire to decentralize the State (mainly through deconcentration). On the 2nd February 1960, a law was adopted and proclaimed the change of status of the municipalities of Banfora, Koudougou, Kaya and Ouahigouya from local governments of medium autonomy to full autonomy. The country thus had 6 fully autonomous municipalities: Ouagadougou, Bobo-Dioulasso, Banfora, Koudougou, Kaya and Ouahigouya. On the 24th of February 1960, the State adopted a law creating 2 types of rural entities: the fully autonomous rural municipalities (*rural communes*) with an elected president and rural municipalities of medium autonomy chaired by the head of the closest administrative constituency. In 1964, the State transformed all the rural municipalities with medium autonomy into ones with full autonomy. The number of rural municipalities with full autonomy rose from 53 to 83. In 1966 however, the councils of the urban and rural municipalities were dissolved by a decree replacing the municipal councils by special delegations whose chairmen and budget administrators were *Commandants de Cercles* (States representatives named by the State Cabinet). In 1974, the State created departments, which were deconcentrated administrative constituencies with legal identity and financial autonomy. In 1981, the departmental councils were replaced by special delegations. These special delegations gave way to the creation of 11 regional development agencies (*Organismes Régionaux de Développement*) as local authorities.

In this second phase of the decentralization experiment, once again attempts at decentralization policies were geared towards the administrative division of the country. Empowering local actors by giving them responsibility and autonomy has never been achieved. For example, the departmental councils created by order on the 2nd of February and the 7th of June 1974 that included a form of electoral process have never been implemented, in so far as the elections were never held to elect councilors.

Decentralization under the Burkinabe revolution: from 1983 to 1987

The Burkinabe revolution is the period from the 4th of August 1983 to the 15th of October 1987 marked by the revolutionary regime of Captain Thomas Sankara. At this time the country abandoned its name from the colonization of "Upper Volta" to that of Burkina Faso. Sankara seized power to establish a revolutionary regime of liberty inspired by the revolutionary movements of Latin America. His program was considered too radical by many elites of the country and met with strong opposition from the traditional power base that it tended to marginalize. These factors led to a coup and his assassination in 1987.

Sankara's political program was marked by a desire to decentralize, or at the very least, to devolve the State. At the time of the Burkinabe revolution, three dates are to be considered:

- In 1983, presidential orders established the creation of 30 provinces and the definition of several localities as departments.
- In 1987, the country made cities into municipalities, and at the same time gave each municipality a "revolutionary municipal council".
- In 1989, the country reorganized its territory into administrative constituencies. The village, the municipal sector, the municipality and the province became administrative constituencies. Each constituency had a revolutionary council, which set guidelines for development.

From this experience, we can conclude that political reforms gave rise to noticeable administrative devolution as a result of the increasing number of administrative constituencies and local governments. Managerial accountability and autonomy of local actors in public affairs was made effective. Indeed, during the revolutionary era, the various constituencies, the revolutionary councils and the population were key players in local governance: decision-making, financing of activities and implementation of actions of development. Local governance seemed about to settle, but the coup of the 15th of October 1987 ended this movement of accountability and empowerment of the local population.

2.2 Decentralization at the time of Democratic Renewal

In this phase of decentralization, the history of decentralization is marked by two important periods:

- the period of the return to municipalization: from 1991 to 2003;
- the period of full municipalization: 2004 to the present day.

The return to municipalization: from 1991 to 2003

The decentralization process currently underway in Burkina Faso was in fact launched in 1991. The story of the experience of decentralization can be traced through the main dates which are:

- 2nd of June 1991, adoption of the Constitution by referendum which established the basis of decentralization;
- 1993, adoption of 5 laws by the Assembly of Deputies of the People (ADP) which set the legal framework for decentralization, adoption of 9 decrees implementing the decentralization policy, creation of the National Decentralization Commission; and creation of 33 full-autonomy municipalities;
- 12th of February 1995, organization of the first municipal elections in 33 full autonomy municipalities;
- 1998, adoption of the Texts for the Orientation of the Decentralization (TOD) in Burkina Faso;
- July and September 2000, organization of the second municipal elections in 49 urban municipalities;
- 2001, review of TOD for the introduction of the region as a local government and a constituency.

Full municipalization: from 2004 to today.

Starting from 2004, decentralization in Burkina Faso initiated a turning point. Here are the highlights that characterize the current phase of decentralization:

- Adoption of the General Code of Local governments (CGCT – *Code Général des Collectivités Territoriales*) on 21 December 2004;
- Establishment of 13 regions and 302 rural communes in 2005;
- Adoption of the Strategic Framework for Implementation of Decentralization (CSMOD – *Cadre Stratégique de mise en Oeuvre de la Décentralisation*) in 2006;
- Organization of the first elections in the 302 rural municipalities and the third municipal elections in urban municipalities in 2006;
- Preparation of the main laws and regulations relating to the transfer of responsibilities from the State to local governments and the inventory of assets of the State was conducted in all municipalities in 2006;
- Establishment of a financial structure for the decentralization: Permanent Financing Fund for Municipalities and Municipal Development Fund;
- Establishment of Regional Councils and Village Development Councils (CVD) in 2007.

Table 1. Administrative Architecture of Burkina Faso Today

Name	Deliberative body	Executive	Date of creation/suppression and elections
DECONCENTRATION			
Provinces (45)		High Commissary	Created in 1984
Départements (350)		Prefect (<i>Préfet</i>)	
Villages (8,000)			
DECENTRALIZATION – LOCAL GOVERNMENTS			
Regions (13)	Regional Council	President of regional council	Created in 2001 Election in 2006
Communes urbaines (49)	Municipal Council	Mayor	Elections in 1995, 2000, 2006
Communes rurales (302)	Rural council	Mayor	Election in 2006
Comité Villageois de Développement	Village Committee	President of the committee	No formal elections.

The decentralization policy in its current phase is an attempt to break with the past. To start with, the current policy of decentralization has a constitutional basis, meaning that the Constitution adopted in June 1991 “establishes the organization of Burkina Faso into local governments” (Article 143) and lays down “the democratic participation of the population in the free administration of local governments” (Article 145)⁷. In a second step, the decentralization policy is to be implemented through a more structured legislative framework. The CGCT represents the normative and formal framework of reference for the process of decentralization. However, the country was also endowed in 2006 with a framework for operational implementation adopted by the government and supported by donors: the Strategic Framework for Implementation of Decentralization (CSMOD). In a third step, empowering local governments by transferring responsibility and autonomy in the administration of public affairs is underway through the establishment of regional councils and elected municipal officials, the transfer of 11 areas of responsibilities followed by the transfer of human and financial resources to local governments in accordance with the provisions of CGCT.

Nowadays, there are three main types of local government in Burkina Faso (see Table 1):

- The region includes all communes on its territory. The region is the anchor for development coordination and planning and an economic arena.
- The urban municipality (Commune Urbaine) includes a town of at least 25,000 people, generating through its economic activities annual budget resources of at least CFAF 25 million yearly. The boundaries of the urban communes are temporary, since they incorporated parts of the rural hinterland during the process of communalization of the territory. The final communal demarcations will be drawn up in 2009.
- The (Commune Rurale) is a group of villages with a population of at least 5,000, which generates through its economic activities annual budget resources of at least CFAF 5 millions.

Both urban and rural communes are responsible for building and management of most basic socioeconomic infrastructures (rural roads, primary health care centers, primary schools, drinking

⁷ Op. Cit. Daniel COULIBALY, 2006.

water supply systems, and sanitation). The mandates of the communes cover 11 areas of responsibilities:

1. Land;
2. Communal development and physical planning;
3. Environment and natural resources management;
4. Planning and economic development;
5. Health and hygiene;
6. Education, literacy, and vocational training;
7. Culture, sports, and leisure;
8. Civil defense, assistance, and social protection;
9. Management of cemeteries and funeral services;
10. Water and electricity; and
11. Marketplaces, slaughterhouses, and trade shows and fairs.

In light of previous experiences, the current experience of decentralization is seen as a notable step forward in terms of a policy of decentralization, even if major shortcomings can be detected. We will return to these shortcomings in more detail in the next section.

3. An appraisal of the current phase of decentralization

The CGCT is without any doubt a major and ambitious policy reform in Burkina Faso, at least on paper. Table 2 shows the state of strengths and weaknesses of the current reform. From these key findings, we analyze the process of implementation of decentralization with respect to five dimensions:

1. The pace of implementation of decentralization
2. Resistance to the implementation of decentralization
3. The legal and administrative framework for decentralization
4. The financial resources of local governments
5. The human resources of local governments

3.1 The pace of implementation of decentralization

In Burkina Faso, the decentralization policy is being purposely implemented according to **the principle of progressiveness – what we also call slow-motion**. This principle was adopted, it is said, to give time to new actors responsible for implementation of the decentralization to adapt themselves to the process. To date, in terms of what has been done, it is important to note that « *the pace of the current decentralization is neither slow nor accelerated*.⁸ » against the roadmap of the General Code of Local governments (CGCT) and the Implementation strategy (CSMOD). It can thus be considered that the current decentralization is being put into operation at a « *normal pace conforming to the principle of progressiveness*⁹ ».

Within the framework of the decentralization policy, the adoption of such a provision (progressiveness/slow-motion) is not independent of vested interests and is not without consequences. It means that at the State level, the authorities are not yet fully prepared to delegate responsibility and real empowerment to local governments. This can be explained by two major facts: the longstanding practice of centralized management of public affairs inherited from colonization and the real intention of maintaining control of decentralized structures inherited from the practices of emergency political regimes (coups, revolutionary regimes, etc.) that Burkina Faso has known before and since its

⁸ Interview with DEP/MATD, field survey, August 2008.

⁹ Interview with DEP/MATD, field survey, August 2008.

independence. Despite a relative political stability in Burkina since the 1990s it is like if people are always expecting the next political turbulence.

The “prudence” seen in Burkina Faso’s authorities in the implementation of decentralization explains the political hesitation that resulted in the adoption of CGCT in 2004 without the enactment of all decrees of application provided by that law. Also, the delays in the attribution of regional capitals (*chefs lieux*) to strengthen the local government system which will only come into force at the end of the current mandate of the municipal councils in 2011 is once again an illustration of the will to control local government by the State.

Even if there is a reason to believe, together with the different actors in the implementation of decentralization, that the current process of decentralization is seen as “experimental” for local officials and populations, State officials and especially the financial and human resources necessary for the implementation of decentralization remain for the time being clearly insufficient. It is therefore important to remember that the current pace of implementation of decentralization that seems “normal” is in fact purposely imposed by the same Code and the Implementation strategy that is guiding the policy reform. The principle of progressiveness (slow motion) masks in reality a strategy to **control the pace of decentralization by the authorities themselves**.

Table 2. The Strengths and Weaknesses of the Implementation of Decentralization in Burkina Faso

Strengths in the implementation of decentralization	Weaknesses in the implementation of decentralization
<ul style="list-style-type: none"> ▪ The effective establishment of Village Development Councils (CVD) in 95.65% of rural communes. The establishment of the CVD is essential in the development framework. The Village Development Councils (CVD) are required to ensure the supervision of the activities of development with the mission of assisting municipal councils in the promotion and implementation of communal development activities. ▪ The effective holding of meetings of the municipal council in more than 70% of the municipal governments. This contributes to the strengthening of local governance. ▪ Signature of public-private partnerships with operators in 82.67% of the municipalities. This reflects a relative effectiveness and autonomy of local governments. ▪ Delivery of training sessions on decentralization and municipal management in 88% of the municipalities. This contributes to the strengthening of local capacity that is essential to ensure supervision at the municipal and village level. ▪ Local service delivery of civil registration acts of births, marriages and deaths, and domain-related service in 84.7% of the municipalities. Provides better services to the population and the usefulness of local government for the citizens. ▪ Existence of basic services (education, health, drinking water supply...) in 90% of the municipalities. The support of the population in the process is linked to the existence of basic services available to them in their municipality. ▪ Transfer of material and human resources to municipalities achieved at 33.02%. This transfer allows a certain number of municipalities to function. In municipalities where such transfer has not yet been conducted, municipalities are struggling to function because of the lack of resources. ▪ Autonomy of spending in more than 80% of municipalities. However, the autonomy is relative, to the extent that the relationship between the municipalities and State authorities (MATD, Governorate and High Commissions) and financial supervisors (MEF and auditors) are sometimes in conflict. ▪ Improved collection rates (54.10% increased since 2004) of municipal revenue in the municipalities. In many municipalities budgets have been doubled. But for a large majority, difficulties exist in getting the local population to accept local taxes or duties. ▪ Development of the Municipal Development Plan (PCD – <i>Plan Communal de</i> 	<ul style="list-style-type: none"> ▪ The weak mobilization of financial resources by local governments. Many municipalities have certainly improved their level of municipal revenue, but overall budgets remain low. These budgets are used primarily to finance operation (payment of salaries and allowances in particular). ▪ 90% of the members of municipal councils are illiterate. This makes municipal management difficult insofar as local elected officials, because of their low level of education, cannot use the legal texts or the management tools easily. The low rate of budget spending, decision-making and the high number of activities not complying with regulations illustrate this situation very clearly. ▪ Inadequate tools for development and planning. So far only around 35% of rural and regional councils have developed a Municipal Development Plan (PCD PCD – <i>Plan Communal de Développement</i>). Hence the difficulty to plan and implement development activities, in particular the socio-economic achievements which are a direct concern of local populations. ▪ The lack of involvement of political parties in training their politicians, political advisers and activists. In this new context, the struggle of political parties lies more in their positioning for the occupation of the largest number of available positions and political opportunities. The concern of local officials for better democratic representation, better quality of public services for the population and especially better governance at municipal level is relegated to the second place. It is found that in general 2 out of 3 councilors have no knowledge of their role. This represents a handicap for the functioning of municipal councils, hence the low participation in local sessions of municipal councils. ▪ The non-residence of most mayors in their municipality. In general, it is the chief deputies who are residents and manage the commune on a daily basis. This makes the functioning of municipalities difficult. As the chief deputies cannot authorize budgets, they cannot commit funds. Hence the low rate of implementation. ▪ The lack of partnership relations in 83.78% of municipalities. Outside the State and some local partners (projects/programs, associations, NGOs and technical services), municipalities have no real development partners (development agencies, twinning with municipalities in developed countries, etc.). ▪ Low involvement of local actors in the decentralization process. CVD, associations and village groups are not really involved in discussions on decentralization and municipal development. As for State's technical officers, they are not always willing to assist local officials. The State officials see in decentralization a weakening of their "power". ▪ The weakness of financial transfer from the State to local governments (municipalities and regional councils). Only 2.09% of total the State's financial resources are transferred to local governments. This is very inadequate compared to the responsibilities transferred to municipalities (11 areas – see

<p><i>Développement</i>) in around 35% of municipalities. The PCDs are essential for the organization and execution of development activities. From now on, the PCD is the main tool for conducting development activities at the municipal level.</p> <ul style="list-style-type: none"> ▪ Carrying out joint monitoring and supervision missions by the State authorities and donors in 92% of municipalities. These missions are essential to the smooth running of the decentralization process. 	<p>Box 1). According to the CGCT, the transfer of responsibilities must be accompanied by adequate resources. This is so that municipalities can bear the burden of former State's responsibilities that have been transferred to them.</p> <ul style="list-style-type: none"> ▪ The fiscal decentralization system remains quite arbitrary. The amounts of the funds created for transferring resources to the local governments are subject to yearly decisions, through the central budget law. The modalities of their repartition are also determined each year jointly by the Ministry of Finance and Budget and the Decentralization Ministry. The size of the grants to be transferred does not yet follow a well-defined formula. ▪ The low rate of disbursement and tax collection. This is due to the lack of management skills at the municipal level: absence of public accountants in nearly 90% of municipalities and of a tax collection service in more than 80% of municipalities. In general, for accounting and revenue collection, municipalities use the services of tax departments. Given the small number of staff working in these departments and especially the mobility of staff, the handling of municipal tax collection is slow and inadequate. This has a negative impact on the level of collection and disbursements. ▪ The absence of involvement of donors in 86.67% of Municipalities
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3.2 Resistance to the implementation of decentralization

Any social change carries resistance. And decentralization is a major change in the public system and gives rise to resistance by the different players at different scales of administration of the country.

In terms of traditional powers, the implementation of decentralization is seen by traditional leaders as reducing their power and therefore their influence on people. Traditional leaders, who were previously the legitimate representatives of the people, are generally unfavorable towards the election of councilors as legal/official representatives of the people. Hence the resistance observed through the lack of participation by traditional leaders in the process, the dissemination of misinformation, and the return of old squabbles and ancestral rivalry making cohabitation between village populations difficult within the same municipality. The spirit of the clan often prevails on the spirit of the local government and as a consequence can hinder the process of decentralization.

Within the State administration, the resistance comes generally from State officials themselves. Very often, the lack of understanding of the texts of decentralization by public officials is stated in order to justify their refusal to collaborate with the decentralized structures (municipal and regional councils). In fact, the resistance of government officials hides the fear of becoming municipal agents and having to serve in rural communities where living conditions are not always better (no running water, electricity, radio or television reception, telephone...). Also, State officials, such as the Prefects who have been devolved after having been regarded at one time as the local governments, must give way to local officials perceived by the population as the « *new strong men*¹⁰ » of local governments. However, the inability of many local officials to read or to write is often used to justify « *the refusal of subordination of agents of the public administration to local officials*¹¹ ». State officials do not lack excuses for curbing the momentum of decentralization.

In terms of political parties, resistance results from the conquest of power. Decentralization is seen by political parties as a way to conquer local power. Hence, the main interest is to occupy as many public positions and political opportunities. In general, when political parties do not control a municipality, they create a situation of institutional deadlock through the refusal of elected councils to attend meetings of municipal councils. This has led to the cancellation and resumption of elections in at least four municipalities: Po in the Nahouri region, Goughin in Kouritenga, Bané in Boulgou, Yonda in Koulpelogo.

For the population, resistance is expressed in terms of lack of understanding of the decentralization process by the people. Of course, the population is not well acquainted with decentralization, but in reality people do not feel very concerned. For them, decentralization is seen « *as a phenomenon coming from Ouagadougou that they often look upon with apprehension*¹² ». Also, for the people, decentralization is seen as a way for « *the State to get rid of them*¹³ » and to tax them through the imposition of municipal taxes. Hence the refusal of populations to pay communal duties and taxes as a means of resistance to decentralization. The local and central authorities tend to obscure this reality by describing this behavior as un-civic or as tax disobedience when they don't link this with the ignorance and illiteracy of the population.

3.3 Level of understanding of the legal and administrative framework for decentralization

The current policy of decentralization has a constitutional basis, hence the need for the Burkinabe authorities to harmonize the legal framework for decentralization with the Constitution of the 2nd

¹⁰ Interview with CND, field survey, August 2008.

¹¹ Interview with CND, field survey, August 2008.

¹² Interview with DEP/MATD, field survey, August 2008.

¹³ Interview with CND, field survey, August 2008.

February 1991. It is in this spirit that since the first laws of decentralization in 1993, a series of laws, which we mentioned in previous sections, have been adopted. The Code (CGCT) adopted in 2004 is now the legal framework decentralization in Burkina Faso. But since its adoption, legal problems have arisen as major obstacles to the efficient implementation of the current policy of decentralization.

Indeed, since 2004, a number of texts included in the Code have not yet been adopted, including notably some of the texts concerning the transfer of responsibilities, the text on the relationship of trusteeship with the State and ten or so decrees of implementation provided for in the CGCT. The legal process is again affected by a slow motion approach justified with a view of facilitating the implementation of the process.

With regard to the serious management difficulties that are observed in municipalities: the low rate of budget utilization, the low level of collection, the slowness in processing files, etc. this situation is likely linked mainly to the fact that in 90 % of rural municipalities, the mayors are not residents.

To correct this situation, a law on the requirement for residency should have been adopted given the importance of this problem. But so far nothing has been done to solve this imperative. The provisions of the law only require that the first deputy mayor (*premier adjoint au maire*) to be resident and not the Mayor himself. However, it is the Mayor who authorizes the budget and who is authorized to sign off projects related to financial management (emission of mandates of spending for example) and administrative management (municipal by-laws, convening sessions for municipal decision-making...)

To explain such a deficiency, the issue of non-remuneration of Mayors is often cited as justification for the status quo. Admittedly, for most of Mayors, allowances allocated to them are low, resulting in a shortfall in their income if they don't spend enough time on their regular job – generally located in a medium size or large urban center and often in the Capital. But the lack of requirement of residency of Mayors hides a political calculation by the State authorities to maintain control over local power.

For all the actors involved in the implementation of decentralization, the existence of a legal and administrative framework is seen as a key element to move forward the decentralization reform. However the way it is implemented hides power strategies along the way: the control of local governments by State authorities and employees and the lack of political commitment resulting in slow motion reforms.

3.4 The financial resources of local governments

Overall, the financial resources of local governments are inadequate. This is largely explained by the fact that communities' own resources remain low. The bulk of municipal resources come from municipal revenues (duties and taxes) and especially the overall contribution to operations that the State allocates to municipalities.

The fiscal decentralization system remains quite arbitrary in Burkina Faso. According to the 2004 Code, the amounts of the funds created for transferring resources to the local governments are subject to yearly decisions, through the central budget law. The modalities of their repartition are also determined each year jointly by the Ministry of Finance and Budget and the Decentralization Ministry. The fact that decisions are made yearly may be detrimental to financial planning and especially for investment. The borrowing power of local government is limited to development investment.

The new financial system includes the allocation of an unconditional subsidy for investments (the Dotation Globale d'Équipement – DGE) and an unconditional subsidy for operation (the Dotation Globale de Fonctionnement – DGF) (Table 3). The reform also makes provision for a shared tax system (like the tax on petroleum products and other land tax). Finally, the reform created a Municipal Development Fund (Fonds Permanent de Développement des Collectivités Territoriales) for local investments.

Table 3. Allocation of DGF and DGE Subsidies to Local Governments, 2007
(Millions of FCFA)

Type of allocation	Total amount	DGF	DGE
TOTAL (municipalities + regions)	6.350	1.270	5.080
%	100%	20%	80%
Municipalities	5.207	1.143	4.064
% of total	82%	90%	80%
Regions	1.143	127	1.016
% of total	18%	10%	20%

Source: Decentralization Ministry (MATD).

Only 2.09% of total the State's financial resources are transferred to local governments. This is very inadequate compared to the responsibilities transferred to municipalities (11 areas – see Box 1). According to the CGCT, the transfer of responsibilities must be accompanied by adequate resources. This is so that municipalities can bear the burden of former State's responsibilities that have been transferred to them. Annually the total grant of State transfers to local governments amounted to around 6 billions CFA francs (U.S. \$ 12M). This State subsidy is intended primarily for operational expenses such as the acquisition of office equipment and especially for the payment of wages and other operational support¹⁴. The majority of rural municipalities cannot pay the salaries of their employees without government support.

The size of the grants to be transferred does not follow a well-defined formula. There is no explicit discussion in the Budget Law about the size of the general-purpose transfers. However, the draft Budget Law requires local governments to spend at least 20 percent of their own revenue on their capital budget, which in turn should be equal to a minimum of 33 percent of the total budget (article 23). From these criteria, a formula can be derived for the size of the transfers.

¹⁴ Operational support includes various compensations for the Mayor and deputy mayors along with transport fees.

1. The capital budget is equal to at least $0.33 \times \text{total budget (a)}$.
2. $0.2 \times \text{own revenue}$ goes to capital budget (b).
3. The transfer must match the difference between the two.
4. $\text{Transfers} = (a) - (b) = (0.33 \times \text{total budget}) - (0.2 \times \text{own revenue})$.

This would define an open-ended grant scheme that rewards big local governments with a large total budget and those with low revenue of their own or poor revenue performance. This unintended goal underlines the need to better define the rules for the size of the transfers. Difference has to be made between small communes and medium-size and large ones.

A particular feature of the transfer mechanism in Burkina Faso is the existence of transfers between local governments from the communes to the regions. Under the 2004 Code, the regions do not have taxing authority, and they receive 10 percent of the proceeds of predetermined tax categories from the communes within their jurisdiction. The lack of tax assignment in the regions leaves elected regional representatives without the possibility of matching revenues to their ascribed mandate. It also makes the already resource-constrained communes finance the regions.

As a consequence, municipal budgets are extremely limited. In average, the level of the budget of municipalities is around 50,000,000 CFA (110,000 U.S. dollars) for large municipalities and 15,000,000 CFA francs (32,000 U.S. dollars) for small municipalities¹⁵. As for the State subsidy, on average less than 5,000,000 CFA francs (11,000 U.S. dollars) are allocated to each municipality. This leads some actors of decentralization to say that « *the State does not give enough financial resources to local governments* »¹⁶.

In order to increase the resources of Municipalities, the State has very recently set up a new financing mechanism: the Permanent Municipal Development Fund (FPDC – *Fonds Permanent de Développement des Collectivités*). This fund is in addition to funds that already exist: the Local Government Investment Fund (FICOD – *Fonds d'Investissement pour les Collectivités Décentralisées*) and the Municipal Development Fund (FDC – *Fonds de Développement Communal*).

Besides these funds, rural municipalities benefit from financial support of development projects/programs funded by donors who are, for the most part, gradually shifting their strategy of intervention to be in line with the decentralization policy.

3.5 The human resources of local governments

As part of the implementation of decentralization, human resources appear as one of the major items at stake. Currently, human resources are quantitatively and qualitatively insufficient at both central and local levels for the optimal implementation of decentralization.

At the central level, the deconcentration of services to assist municipalities has been accomplished in many ministerial sectors through the creation of governorates, and regional and provincial offices. However, this has not always been done with the appropriate level of human resources needed to run these structures efficiently. For example, the governorates do not always have technical advisers. The new regional and provincial offices very often have at most a manager and two officers.

At the local level, in most rural municipalities, the provincial officials who were transferred have become the main municipal officials. In general, this staff has neither the training nor the necessary expertise to technically support the municipal councils in which nearly 90% of the members are illiterate. In addition, to date most rural municipalities do not have a General Secretary. In terms of

¹⁵ The description of large or small that is used to qualify municipalities refers to the size of the population and above all to the level of economic activity of a municipality.

¹⁶ Interview with AMBF, field survey, August 2008.

services, in general, the departments that are operational are only dealing with civil registration acts (births, marriages, deaths) and domain-related services. Accounting services and revenue collection services are often non-existent due to lack of accounting staff and collection agents.

Limited funding of municipalities does not allow municipalities to recruit staff they need. At the level of State structures, human resources that do exist are not sufficient and are not always skilled in municipal management. To this is added above all the fear of many State officials of becoming municipal agents, which would be synonymous with geographical displacement, loss of socio-economic advantages and degradation of living conditions. For good reasons, because the municipal positions do not provide interesting career opportunities for municipal officials and also, in most rural municipalities, living conditions are often difficult because of the lack of electricity, running water, TV coverage, etc.

4. Conclusion

In terms of an overall summary, we can note, without being exhaustive, the actions that have been accomplished in the context of the implementation of decentralization since 2004, namely:

- The development and adoption of the Code (CGCT);
- development and adoption of strategic plan of (CSMOD);
- The transfer of 11 areas of responsibilities to municipalities;
- The election of municipal councilors in rural municipalities;
- The establishment of municipal councils and regional councils;
- The establishment of Village Development Councils (CVD) in most municipalities;
- The establishment of mechanisms for financing of municipalities: FICOD, FDC, FPDC;
- Etc.

Taking into account the principle of progressiveness which purposely imposes a slow motion pace to the policy reform, we can say that the experience is not completely negative, and, according to our interviews, it is even positive if we compare to the starting point and ground covered since 2004. In less than 5 years, major reforms have emerged compared to the experiences of decentralization of the past that never led anywhere.

If, in certain aspects, decentralization appears to progress in Burkina Faso, it is also important to note the shortcomings of the process in the way that we have analyzed them in our article. To correct these deficiencies and ensure a better implementation of reforms, we identified several shortcomings.

At the legal and administrative level:

- The country should adopt all texts of application of the CGCT. The texts of application are essential to the implementation of reforms. In order to stop any further delay of the process, the State authorities should take the necessary political measures as soon as possible and adopt all the texts of application – ten of them or so are still lacking.
- Adopt the legislative text relating to the trustee relationship (relation de tutelle) between deconcentrated entities (like Governorates and High Commission) and local governments (municipal and regional councils). This text is important to clarify the roles, missions and areas of each actor – deconcentrated and decentralized actors .
- Apply the provisions of CGCT concerning the transfer of responsibilities of the State to local governments.
- Execute the triennial action plan of the CSMOD in accordance with the timetable so that before the end of the mandate of municipal councils, at least 90% of elected councils are trained in municipal management.

In terms of financial resources:

- Provide local governments (municipal and regional councils) with significant financial resources in relation to areas of responsibilities – either by transfer or by improving the local government capacity to collect taxes.
- Establish mechanisms for donors to directly finance local governments according to their specific needs – rather than having to always go through the administrative structures of the central State.
- Provide public accountants and competent collection officials to the municipalities, in order to increase municipal revenues and budget execution.

In terms of human resources:

- Provide human resource skills to municipalities through the allocation of State officials together with financial incentives and proposals of attractive career plans to civil servants.
- Create a body of municipal officials through recruitment and training of human resources by the State for the benefit of local governments.

That said... Decentralization in Burkina Faso raises the challenge of transforming radically the current management culture of public service in that country. Such reform must expect enormous resistance along the way as there will always be some winners and some losers as we tried to demonstrate in this paper. To overcome that resistance, the slow motion reform process that the country has purposely adopted is most probably the wrong approach. A slow motion approach renders the whole process vulnerable since it will give the opportunity to those who are loosing to smash up the reform. This also increases the chances for the municipal sector to be discredited along the way because of the lack of human and financial resources. Once discredited, municipalities will never be able to take-off for good.

What is currently missing for that policy reform to succeed is a more efficient implementation strategy that would combine strong political commitment at the State level and leadership building at the local level. Above all, Burkina Faso should turn its back on a progressive/slow motion policy reform process. This approach will not provide the best chances for the reform to succeed as it doesn't help local government make a compelling case of their usefulness for the citizens. To be effective, the

management this ambitious reform strategy needs to be set on fast forward, not on slow motion... We are not saying that a shock therapy is the solution. But given the past experiences of decentralization in Burkina Faso and of other French speaking countries in Western Africa, we can foresee that a progressive/slow motion approach can greatly jeopardize the process by creating a return to old habits: re-centralization of State's political, administrative and financial powers.