CURBING CORRUPTION IN PUBLIC FINANCIAL MANAGEMENT IN FRANCOPHONE WEST AFRICAN COUNTRIES

QUERY

Please provide examples of programmes, projects, and initiatives in French-speaking countries in West Africa that had a significant impact in tackling corruption in public financial management, for example enhancing transparency in public procurement?

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SUMMARY

An effective public financial management system is instrumental for a functioning administration. By streamlining processes and enhancing accountability, sound public financial management systems also have a strong potential to prevent and detect corruption. As such, international donors and development organisations have been pushing for the establishment of better systems and mechanisms to control and manage public resources.

In francophone West Africa, a wide range of reforms and initiatives have been implemented to improve the budget process, ensure more responsible budget execution, better manage resources collected and ensure proper oversight.

Results, however, are very mixed for many of these reforms, some of which are long-term endeavours so it is still to be seen whether they will have the intended impact on corruption. Positive results so far have been achieved in a few areas, such as the introduction of single treasury accounts and integrated public financial management frameworks, which have helped to enhance transparency and accountability and consequently reduce the opportunities for corruption. Other promising practices include the involvement and participation of civil society in both planning and oversight.
Public financial management (PFM) systems include the mechanisms through which public resources are collected, allocated, spent and accounted for. It comprises the whole budget cycle, public procurement, audit practices and revenue collection. Due to the large amount of money and discretion involved, it is an area of government that is particularly vulnerable to corruption (U4).

Sound public financial management is a crucial element of a functioning administration and a central pillar of governance reforms. Within this framework, it has become an important area of donor interventions and one of the main advocacy pushes of good governance organisations (Morgner 2013).

Public financial management reforms usually aim at strengthening the budget process, enhancing transparency in public procurement, supporting revenue collection and strengthening external oversight. They often include measures to integrate public financial management systems, tools to improve budget allocation and planning and management of public expenditures, modernisation and automatisation of revenue collection and procurement systems.

While these reforms are not primarily aimed at curbing corruption, they also have this potential as streamlined processes and better information quality facilitates public scrutiny. This in turn helps the legislature, external oversight bodies and citizens to identify corruption and misuse of public resources.

Public financial management reforms in francophone West Africa

In recent years, several bilateral donors and international organisations have supported countries in building and strengthening their public finance systems. In francophone West Africa, many of the recent reforms in this area have aimed at complying with the directives put forward by the West African Economic and Monetary Union (WAEMU). Enacted in 2009, these directives set a number of regulations and reforms in the area of public financial management that are binding for member countries. As transparency is one of the main principles on which the directives are based, they are also seen as an important tool in the fight against corruption (CABRI 2012).

However, implementation of these directives has been very slow. Only a few countries1 have reformed their legal framework to comply with the provisions, and even in these cases implementation and enforcement of the law also remains a challenge (International Budget Partnership 2013). Reforms are not always sensitive to political constraints and not always owned by the countries, which makes effective implementation a challenge (ODI 2013).

Overall, considering that the majority of countries in the region have very poor financial management systems and weak capability, many of the reforms adopted until now have been aimed at introducing basic elements to allow for a better planning and management of resources. Unfortunately, there is no evidence so far that these reforms have led to major improvements in accountability or to a significant reduction in corruption.

Within this framework, PFM reforms in francophone West Africa have focused on improving the budget formulation stage, but other areas which are also key to ensuring the appropriate management of resources, such as budget execution and auditing, have lagged behind (World Bank 2013). In addition, while PFM reforms in the region have led to more credible fiscal frameworks and encouraged the production of key documents internally, more still has to be done to increase fiscal transparency towards the public (CABRI 2012).

In addition, experts have highlighted that pure technical reforms are unlikely to succeed in developing countries if issues such as public sector capacity and changes in the wider operation and management of public sector institutions as well as history and culture are not taken into consideration.

1 As of 2013, Senegal was the only country that had implemented all of the WAEMU PFM directives. Mali had implemented two and Burkina Faso one (International Budget Partnership 2013).
This seems also to hold true for francophone West African countries. The importance of sequencing reforms rather than trying to solve all problems at once has also been stressed (ODI 2013).

At the same time, there is evidence that initiatives aimed at enhancing transparency in public financial management have had positive impact on controlling corruption in other regions, even in challenging environments. Open governance and social control approaches are still rather unexploited in francophone West Africa but have produced good results in other African countries (ODI 2013).

This answer therefore analyses initiatives and reforms in public financial management in francophone West African countries that have helped to improve the allocation, spending as well as oversight and that consequently may offer opportunities to reduce corruption. It is important to keep in mind that public financial management reforms are long-term investments and concrete results may not be visible in the short term.

2 INITIATIVES TO PREVENT AND CURB CORRUPTION IN THE ALLOCATION OF RESOURCES

The allocation of public resources takes place during the budget process. It includes the planning, formulation and adoption stages. In order to reduce opportunities for corruption and to ensure that the allocation of resources happens in accordance with the country’s strategic goals and plans, it is important that countries have a strong legal framework which clearly defines the roles and responsibilities and the grounds on which decisions should be made during each of these stages.

Reforms in this area range from the adoption of new budget rules to more technical reforms such as the introduction of multi-year planning that reflect government priorities beyond the annual budget and changes in the traditional line item budget. Reforms also aim at increasing transparency throughout the budget process by making key budget documents available and allowing civil society to actively engage during the planning and formulation phases. The latter is considered crucial for enhancing accountability and helping prevent and identify corruption.

Technical reforms

Within this framework, countries across the world, including in francophone West Africa, have focused on implementing a series of more advanced technical reforms aimed at strengthening budget planning and budget formulation. Main reforms during these stages include the adoption of the Medium-Term Expenditure Framework (MTEF), which aims at ensuring that the budget reflects political priorities and government strategies over a multi-year perspective (CABRI 2012), and the adoption of performance-based or programme-based budgeting (PBB). This is a form of budgeting that relates funds allocated to measurable results (OECD 2007). There is an understanding that by making explicit the purposes and results of the budget, it is easier to hold public officials to account and therefore reduce the chances for corruption.

In francophone West Africa, programme budgeting has been chosen as the preferred model of performance budgeting. It has also part of the WAEMU directives, meaning that all members have to change their budgeting systems, making more explicit the purposes and results of the budget (CABRI 2013). For instance, in compliance with the directive and as an attempt to increase public spending effectiveness, Mali will gradually introduce programme-based budgeting, starting with the 2015 budget (CABRI 2013).

Nevertheless, as is the case with MTEF, PBB requires considerable budget management capacity in spending ministries which are expected to be able to track and control spending, a function that has been performed by strong central Ministries of Finance in the majority of African countries (Liniert 2012; CABRI 2013). MTEF and PBB also require a well-functioning public financial management system. This includes strong participation of the legislature and audit bodies which have the capability to perform

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2 For instance in Nigeria, the publication of financial transfers from federal to state governments had a positive impact on citizen demand for accountability in the use of funds (ODI 2013).
performance-based audits. This is not the case in francophone West African countries where the majority of pre-conditions for performance-based budgeting have not yet been met (Liniert 2012).

Against this backdrop, the impact of introducing MTEF and PBB in Africa has been mixed, but very few countries have made progress. While there is limited information on francophone West Africa, the Rwandan example highlights some of the challenges involved with such an approach. There, the adoption of PBB has not yet led to enhanced accountability. In fact, the budget does not include clear identified objectives, outputs and outcomes and performance targets, making it difficult to assess how the government performs and to hold budget programme managers to account (Morgner 2013).

In general, experts have also criticised the decision to focus on more advanced budget reforms prior to having the necessary conditions, political will and adequate oversight of the legislature, audit bodies and civil society in place (ODI 2014). According to them, in such environments, these reforms are unlikely to lead to improved planning and resource allocation and are even less likely to enhance accountability.

Reforms aimed at making the budget transparent and accessible

Across the globe, many of the reforms and initiatives being undertaken to curb corruption in public financial management aim at enhancing transparency and accountability and ensuring that citizens have a fair understanding of the budget process so that they can make informed decisions and support external oversight efforts. These initiatives have had positive results and helped to prevent and identify corruption in many countries. Several studies demonstrate that increased access to budget information may improve efficiency and avoid biased allocation of resources, corruption and leakages (World Bank 2014).

In francophone West African countries, however, less attention has been given to reforms and initiatives focusing on improving transparency and accountability and engaging civil society. According to the Open Budget Initiative and Public Expenditure Financial Assessments (PEFA) assessments, in all francophone West African countries, state budgets are elaborated through a complex and opaque process, offering little or no opportunity for citizens to engage and monitor how decisions are made.

Publication of budget information

Francophone African countries score poorly on the Open Budget Index. While there has been a significant improvement in recent years (for example, Burkina Faso’s score increased from five in 2010 to twenty three in 2012), the best performer in the region, Mali, still scores below world average (International Budget Partnership 2012a). Improvements in the budget process include the production of key documents. However, while an increasing number of documents are produced, they are rarely made available to the public. Senegal produces eight key budget documents, but only publishes three including the enacted budget, in-year reports and audit reports (International Budget Partnership 2013). Major gains could be achieved if budget documents were made available to the public in a systematic, comprehensive and timely manner.

Other initiatives aimed at making the allocation of resources more accessible to citizens and at facilitating scrutiny can also be adopted (CABRI 2012). Successful examples include the enactment of citizens’ budgets and the adoption of participatory budgets at the local level.

Citizens’ budgets

Many organisations have been advocating for a simplified and more readable budget to promote citizens’ access to complete and relevant budgetary information. Citizen budgets are one of these initiatives that aim at rendering budgets understandable through the simplification of the technical terms, the clarification of budgetary tendencies in the medium and long term as well as their implications on citizens’ lives and the explanation of the government’s strategic priorities regarding growth and poverty reduction (UNDP 2010; CABRI 2012). It is also an important tool in helping to reinforce public trust in institutions (UNDP 2010).

Mali is the only country in francophone West Africa to implement this initiative. The Ministry of Budget has
been working together with civil society to develop a document that presents, in a simplified manner, how the government intends to use its prerogatives to collect taxes and to utilise public resources. In 2012, the Mali Citizens’ Budget included an explanation of the budget process and of governmental priorities and economic perspectives for the year, information on public finances and budgetary perspectives for the year and the initiatives undertaken to improve budgetary policy (International Budget Partnership 2012a). The Citizens’ Budget is disseminated widely through different channels. The country now needs to improve the venues for citizens’ participation during the planning phase of the budget (International Budget Partnership 2012b).

While there is no evidence of its direct impact on corruption levels, this initiative is presented as successful and has been repeatedly implemented in the country (International Budget Partnership 2012a).

**Participatory budget**

Participatory budgeting is a process through which citizens participate directly in the different phases of budget formulation, including the planning stage (UNDP 2010b). This tool can assist in enhancing the transparency of public expenditure, efficiency in budget allocations, trust between citizens and government as well as reducing social exclusion and poverty and opportunities for corruption (ANSA-EAP 2010).

It has been successfully implemented in many countries around the world including Senegal where more than 28 municipalities have already adopted participatory budgeting (Démocratie Africaine). In one municipality, a committee of citizens is actively involved throughout the budget planning and allocation process and supports government officials in developing the budget prioritising projects and deciding on costs.

The initiative has been successful in enhancing transparency and better planning of the budget process, but the need to build the capacity of both city councillors and communities around budget issues has emerged, which would allow for more informed decisions and facilitate the process (Drame 2008).

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**3 INITIATIVES TO PREVENT AND CURB CORRUPTION IN THE MANAGEMENT OF PUBLIC RESOURCES**

Sound and transparent management of public expenditure is a crucial element for the good governance of public finances and reducing opportunities for corruption. Improving budget execution and expenditure management is therefore an integral part of almost all public financial management reforms and anti-corruption programmes. Reforms often include the adoption of mechanisms to facilitate the control of public resources management, such as single treasury accounts. They also comprise tools to enhance transparency and accountability in budget execution, including mechanisms to ensure public procurement processes are fair, competitive, and transparent, as well as tools to support the management of revenues collected.

In francophone West Africa, reforms in this area have focus on more technical issues. Measures to enhance transparency in budget execution (for example open budget platforms) ³ or social accountability initiatives aimed at monitoring public expenditures are still limited or non-existent in many of the countries in the region.

**Technical reforms**

Typical technical interventions that have led to positive results in some countries include the adoption of single treasury account (STA) to replace individual bank accounts and the introduction of an (IT-based) Integrated Financial Management Information System (IFMIS) (Morgner 2013).

**Single treasury accounts**

The adoption of a single treasury account, that is, the establishment of a unified structure of government bank accounts, has the potential to prevent and reduce corruption, as it is much easier to exercise

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³ For more information on initiatives aimed at opening the budget execution to public scrutiny, please refer to a previous Anti-Corruption Helpdesk answer: Transparency in Budget Execution.
control and hold ministries and officials to account if the all cash transfers are done centrally.

In francophone West African countries, a single treasury account has been successfully adopted in Guinea, leading to more transparent accounting practices and helping to control extravagant expenditures by ministries (Bertelsmann Foundation 2014).

In Mali, as of 2013, cash holdings were spread across more than 3,000 accounts. The government has committed to gradually adopt a single treasury account with the central bank in order to comply with the WAEMU directive on unity of the treasury. The adoption of a single account will help the country to strengthen control of cash holdings, speed-up payment execution and increase accountability (Fenocchietto and Pessino 2013).

Other countries where this measure is to be introduced in the coming years include Benin, Cote d'Ivoire and Senegal (World Bank 2013).

**IFMS**

IFMIS consists of an integrated computerised financial package that aims at enhancing the effectiveness and transparency of public resource management. IFMIS can have a deterrent function on corruption by increasing the risks of detection. A well-designed IFMIS can provide a number of features that may help detect excessive payments, fraud and theft. These include automated identification of exceptions to normal operations, patterns of suspicious activities, automated cross-referencing of personal identification numbers for fraud, cross-referencing of asset inventories with equipment purchase to detect theft, automated cash disbursement rules and identification of ghost workers, among others (Chêne 2009).

Burkina Faso successfully introduced its integrated public expenditure system (Circuit intégré de la dépense) in 1996 and then progressively computerised its financial management system. The initial module introduced integrated all steps of the expenditure process, from budget preparation to execution. Accounting and revenue modules were included subsequently. The government of Burkina Faso decided to manage the connections between modules on a periodic basis, instead of having all systems fully integrated at once and in real time. The end result has been described as efficient and low cost. Experts say that the simple design and gradualist approach of this initiative contributed to its success and were well adapted to the institutional and capacity context (Lawson 2012). Nevertheless, the system is only being used for internal purposes and not for external monitoring (CABRI 2012).

For examples of successful Integrated Financial Management Systems from other regions, please refer to the previous Helpdesk Answer entitled *the implementation of the Integrated Financial Management System (IFMS)*.

**Public procurement reforms**

Procurement is one of the government sectors most vulnerable to wrongdoing. Corruption in procurement negatively affects citizens’ access to basic services, such as education, healthcare and infrastructure. Holding public authorities accountable for the use of funds for procuring goods and services requires a transparent and accountable public procurement system. In many francophone West African countries, public procurement systems are opaque and ineffective. Even in countries where the legal framework has already been reformed to ensure more competitive and fairer practices, a culture of favouritism and patronage limits its implementation (Bertelsmann Foundation 2014).

Reforms so far have largely focussed on enacting a legal framework which is close to international best practice and establishing the necessary institutional framework for managing and overseeing the procurement process. As is the case in other areas of public financial management, very little has been done to enhance external oversight and civil society participation.

**Legal and institutional framework reforms**

Several francophone West African countries have recently passed new procurement rules and established dedicated regulatory bodies. Several of these reforms have made it mandatory to publish contracts online on a timely manner, but the level of implementation varies.
In Senegal, a law to enhance transparency in public procurement and public tenders entered into force in 2008. Major drawbacks were seen in 2012 when changes in the procurement code established exceptions to procurement done by the presidency and ministries in charge of national security. The changes were criticised by both the donor community and the private sector (KPMG 2012).

Côte d’Ivoire also undertook significant reforms in public procurement, leading to the adoption of a new public procurement code in 2009 and the establishment of the National Authority for Public Procurement Regulation (Autorité Nationale de Régulation des Marchés Publics, ARMP). The reform aimed at improving transparency and integrity of the country’s public procurement process. The ARMP receives complaints and observations regarding procurement projects and can decide on their suspension or cancellation. This authority publishes relevant information and decisions on its website.

While the new procurement law has helped harmonise the legal framework with the WAEMU directives and international good practices, close ties between some companies and government officials have hampered fair competition and the implementation of the law (US Department of State 2013).

Public procurement monitoring

Monitoring the procurement process is instrumental in detecting possible wrongdoings and ensuring that decisions are made taking into account the public interest. In addition to strong regulatory and oversight agencies, control can also be exercised by civil society organisations. Their support in monitoring public procurement can happen in all phases of the process (depending on their access to information) and is considered to be extremely relevant in the fight against corruption.

To enhance the transparency of public procurement, increasingly governments publish information about their procurement activities and processes. These are often too technical and not communicated in user friendly formats (Open Spending 2013). Civil society and the media can play an important role in translating and analysing this information to the general public and identifying potential wrongdoing.

A group of Senegalese and French open data specialists gathered during the Tandem Dakar Paris open data week and worked on the procurement information communicated by the Senegalese government. After realising these files were in the PDF format, meaning the data was difficult to retrieve and analyse, the group extracted the data into a machine readable and open format allowing civil society and media scrutiny (Open Spending 2013). While still limited in francophone West Africa, Such an approach has also yielded good results in countries such as Georgia and Slovakia.

Other successful examples of tools to monitor public procurement include the adoption of “Integrity Pacts” which are agreements between a government or government department and all bidders for a public contract. Besides defining the rules and obligations of both parties, the pact also provides for a monitoring system to increase government accountability in the public contracting process where an expert or members of civil society are appointed to participate in or oversee different phases of the process (Transparency International 2014).

Integrity Pacts have not yet been implemented in any francophone West Africa countries. But successful experiences can be found on the continent and across the globe. Rwanda was the first African country to introduce Integrity Pacts in its procurement system when Transparency International Rwanda signed a memorandum of understanding with the Ministry of Local Government for four pilot districts. One year later, TI Rwanda reports that the pilot projects have so far been a success. The initiative has served to raise awareness among citizens and empower them to participate and monitor the process. It also created a more conducive investment climate for bidders (TI Rwanda 2013).

For more information on successful initiatives to monitor public procurement please refer to Transparency International’s Integrity Pact Implementation Guide.

Managing natural resource expenditures
and revenue

An efficient and transparent fiscal and revenue administration is an important feature of a good public financial management system. In many of the francophone West African countries, managing natural resources revenue better is fundamental to mobilise revenue and avoid corruption. In Guinea, emphasis has been given on reforming the country’s mining code in accordance with international best practice, ensuring more transparency and accountability. The new mining code has a provision for making public all mining contracts. With the support of international organisations, donors and civil society the government established a Technical Review Committee to oversee and support the negotiation of existing agreements with large mining companies (OECD 2014).

In resource-rich countries, support can also be provided for the implementation of the Extractive Industries Transparency Initiative (EITI) which aims to improve governance through the verification and full publication of company payments and government revenues from oil, gas and mining. Mauritania, Mali, Niger, Burkina Faso, Togo, Cameroon and the Republic of Congo are compliant with EITI recommendations. Guinea and Senegal are EITI candidate countries.

For more information on EITI implementation, please refer to previous Anti-Corruption Helpdesk answers: Best practice in implementing EITI and Supporting EITI Implementation through Capacity Building.

4 STRENGTHENING EXTERNAL AUDIT AND OVERSIGHT TO CURB CORRUPTION IN PUBLIC FINANCES

The external audit stage of the PFM system has received less attention in PFM reform programmes implemented in francophone West Africa (World Bank 2013). Nevertheless, reforms in this area usually aim at strengthening the functions and capacities of supreme audit institutions as well as of parliament oversight committees. Civil society may also play an instrumental role in overseeing how public money is spent as well as the activities of these bodies (African Development Bank & World Bank 2010).

Strengthening Supreme Audit Institutions

Supreme Audit Institutions (SAIs) carry out the external audit of public sector bodies and, as such, are a key component of the formal system of financial accountability in most countries (DFID 2005). Their main task is to examine whether public funds are spent economically, efficiently and effectively in compliance with existing laws. Well-functioning SAIs can play an important role in identifying waste and combating corruption (OECD 2011).

Country examples tend to indicate that factors such as institutional, financial and functional independence, integrity, transparency in the appointment and removal of auditors, level of resources (both technical resources and qualified staff) and effective reporting mechanisms have a major impact on the effectiveness of such institutions. SAIs also need to be supported by an enabling legal and institutional environment, including public access to information.

The majority of French-speaking African countries have two different institutions responsible for external oversight and that may function as the country’s SAI. They are the Court of Accounts (Cour des Comptes), which is a division or separate court within the judicial system that reports to Parliament, and the General Inspection of the State (l’inspection générale d’État), which is usually part of the executive branch of government and reports to the president. The institutional arrangement for external audit is therefore often rather unclear, complex, and not always independent.

In Burkina Faso, there is the Superior Authority of State Control, a body under the authority of the prime minister that includes the High Commission for the Coordination of Anti-Corruption Activities, the State Inspector General and the National Commission for the Fight Against Fraud. There is also the Public Accounts Court, which also audits the government’s accounts and the Regulatory Authority of Government Tenders, which monitors government contract processes. All of these bodies have comprehensive mandates and have already exposed corruption at different levels of government and administration. Nevertheless, their functions overlap and it is unclear whose responsibility it is to follow up
on wrongdoing. In the past, in the great majority of cases where corruption and fraud have been uncovered, their findings or recommendations have not been followed by action (Bertelsmann Foundation 2014b). Support has been provided by the European Union to strengthen the court of accounts since 2013, but it is still to be seen whether it will achieve positive results (INTOSAI 2013).

Reforms in francophone West African countries have aimed primarily at establishing more independent and autonomous audit institutions and at a second stage strengthening those institutions through the provision of technical capacity building and financial resources. These also include efforts to increase transparency by encouraging SAsIs to publish reliable and timely reports that are easily accessible to the public.

In Mali with the support of the World Bank, a policy plan intended to increase the number and quality of audits was approved in 2005. The plan included the adoption of monitoring indicators; the provision of audit manuals and guidelines; as well as better computer systems. It has been successful in increasing the capacity of auditing bodies and improving the quality and timeliness of the submission of audit reports to parliament. The program also contributed to the creation of the function of an independent auditor general (World Bank).

There are also several ongoing and recent initiatives aimed at strengthening external oversight. In Cameroon, the European Commission has since 2014 been providing technical support to the (Chambre des Comptes), including the provision of training for judges and equipment (INTOSAI 2014).

In Mauritania, the government developed a training plan for the supreme audit institution which includes continuous professional training for auditors, participation in international training in specialised audit methods and training for auditors in core areas. The government has also been receiving support to modernise its audit approach and update technical audit manuals (INTOSAI 2012).

In Senegal, support has also been provided to develop the capacities of the country’s supreme audit institution the Court of Accounts (Cour des Comptes).

Activities include measures aimed at helping the institution to address the audit backlog and establish measures to avoid backlogs in the future (INTOSAI 2011).

Public oversight of public financial management

The involvement of non-state actors is a growing trend of anti-corruption efforts in the management of public finances. Social monitoring and social control of the utilisation of public funds contribute to holding the government to account.

In many of these countries, however, civil society organisations are very weak and have limited space to operate, express their opinion and engage in the fight against corruption. Ensuring freedom of association and expression and giving them the space to participate in public decision making is key to fighting corruption. In countries where CSOs have managed to get involved in social monitoring and control, the results have been positive.

In Benin, the civil society organisation Social Watch, with the financial support of the embassy of the Netherlands, organised workshops to develop the capacity of journalists analyse the government’s management of public finances. The workshops also trained the journalists on social control (Coulibaly 2008). Social Watch Benin has also successfully conducted community-based investigations into potential misappropriations of funds earmarked for education, health care and sanitation in certain municipalities (Social Watch 2009).

In Mali, a programme aimed at improving good governance in public action through the involvement of civil society created a group for budgetary control (Groupe de suivi budgétaire), with the financial support of the Danish embassy. This project aims at fighting corruption and creating a culture of accountability in the management of public resources and encourages civil society participation in the budgetary process. The group serves to strengthen citizens’ capacity, train them on the newly-adopted laws and regulations and find new entry points for people’s involvement. However, it is still too early to determine the impact on the project on corruption in the sector.
In Cameroon, the civil society organisation (Service d’Appui aux Initiatives Locales de Développement, SAILD) launched a community radio project called La Voix du Paysan in the early 2000s. This project initiated a broad communication and information campaign about the use by the Cameroonian government of the highly indebted poor countries (HIPC) funds allocated by international financial institutions. One of the successes of the organisation was the discovery of unused funds to stimulate the agricultural industry which led to the mobilisation of the country’s peasants (Coulibaly 2008).

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