





HEALTH FINANCING CASE STUDY No 11  
BUDGETING IN HEALTH

# **TRANSITION TO PROGRAMME BUDGETING IN HEALTH IN BURKINA FASO:**

**STATUS OF THE REFORM AND PRELIMINARY LESSONS FOR  
HEALTH FINANCING**

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**Transition to programme budgeting in health in Burkina Faso: Status of the reform and preliminary lessons for health financing** / Helene Barroy, Françoise André, Abdoulaye Nitiema

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## EXECUTIVE SUMMARY

Budget formulation can play a critical role in optimizing health sector performance, though it is often overlooked. Public performance and expenditure in the health sector depends on an effective allocation and flow of resources within the health system. Near the end of the 1990s, Burkina Faso initiated profound reforms in the management of public finances, in line with regulations set by the West African Economic and Monetary Union (WAEMU). The pivotal measure was the introduction of budgetary programmes, which marked a shift away from purely input-based budgeting. Parliament approved the programme-based budget in 2017, 20 years after the reforms began. Burkina Faso became the first country in the WAEMU region to adopt a programme budget. The Ministry of Health (MoH) was one of the first ministries to institute the reforms. The MoH created a budget including three major budgetary programmes which were aligned with the priorities laid out in the national health plan, the *Plan National de Développement Sanitaire* (PNDS). Burkina Faso's shift to a programme-based budget in health offers interesting lessons for other countries engaged in similar reforms. The following lessons on the definition and implementation of budgetary programmes emerged:

- Defining the content of budgetary programmes is a central issue in the health sector. To harmonize content with sector priorities, key actors in the health and financial sectors must work together to define the programmes and review them periodically.
- Budgetary programmes can reduce the financial fragmentation that may be a remnant of input-based budgeting. By integrating specific disease-related interventions into broader budgetary programmes, programme-based budgeting may also further reduce financial duplication and fragmentation.
- Reforms should include a transition across different levels of governance. Along with reforms relating directly to public finance, legal and institutional elements should also be priorities. Legal aspects may include updating the regulatory framework. Institutional aspects may include strengthening budgetary planning capacities within each sector.
- Reforms must go beyond mere changes in budget formulation and should include improved management of expenditures. Reforms lay the foundation for more flexible spending that can adapt to changes within the sector and which allows for reallocations within budgetary programmes.

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