

# Knowledge and Perceptions of Health System Actors on Equity, Efficiency, and Transparency in the Allocation of Financial Resources to Public Health Facilities in Burkina Faso

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## Executive Summary

The allocation of financial resources to public health facilities significantly influences the health system's capacity to reduce health inequities. This policy brief examines the knowledge and perceptions of health system actors in Burkina Faso regarding equity, efficiency, and transparency in financial resource allocation. The findings highlight major challenges: poor understanding of allocation criteria, lack of transparency, and chronic delays in reimbursement for free healthcare services. These shortcomings compromise the operational capacity of health facilities and undermine public trust. In response, this brief offers actionable recommendations to strengthen equitable and transparent resource allocation, with lessons applicable to other low- and middle-income countries.

## Introduction

Resource allocation refers to the process by which available financial resources are distributed across health systems levels, services, and population to achieve broader health systems goals including equity, efficiency and responsiveness.

Resource allocation criteria for health facilities play a central role in promoting health system performance and reducing health inequities<sup>i</sup>. In many high-income countries, extensive research has guided the development and implementation of allocation mechanisms that target equity and efficiency in public health financing. However, such practices remain underdeveloped in many low- and middle-income countries (LMICs), where health systems often operate under severe financial and institutional constraints<sup>ii</sup>. In LMICs, Ministries of Health (MoHs) are responsible for designing and deploying effective tools for allocating public resources to priority health needs, including the operations of health facilities. These allocation mechanisms provide a unique opportunity to promote equity in healthcare access. Two key dimensions of equity are essential to this process: (a) horizontal equity, where facilities with similar needs receive similar funding, and (b) vertical equity, where facilities with higher or more complex needs receive greater resources<sup>iii</sup>.

In Burkina Faso, despite the implementation of several reforms, the current allocation mechanisms - based largely on demographic and performance indicators – often fail to reflect the diversity and specificity of local health needs, especially in a context marked

### Burkina Faso at a Glance

#### Health Financing Snapshot (2025)

- ▶ Population (Source; World-Bank,2025): **23.3m**
- ▶ Gross Domestic Product (GDP) per capita (Source; World-Bank,2024): **\$ 812**
- ▶ Population below poverty rate (Source; World-Bank,2023): **41.9%**
- ▶ Life expectancy (Source; WHO,2023): **62.5 years**
- ▶ Current Health Expenditure per capita (Source; WHO,2023): **\$ 46**
- ▶ Out of Pocket expenditure % of CHE (Source; WHO,2023): **34%**
- ▶ Domestic government expenditure as % (Source; WHO,2023): **45%**
- ▶ External expenditure as % of CHE (Source; WHO,2023): **18%**

i World Health Organization. Everybody's business: strengthening health systems to improve health outcomes: WHO's framework for action. World Health Organ. 2007;44.

ii Pearson M. Allocating public resources for health: developing pro-poor approaches. London; 2002 Disponible sur: [https://assets.publishing.service.gov.uk/media/57a9d719e5274a0f6c000042/19\\_Allocating-public-resources-for-health.pdf](https://assets.publishing.service.gov.uk/media/57a9d719e5274a0f6c000042/19_Allocating-public-resources-for-health.pdf)

iii Culyer AJ. Equity - some theory and its policy implications. J Med Ethics. août 2001;27(4):275-83.

by humanitarian crises and regional insecurity<sup>iv</sup>. This policy brief examines the knowledge and perceptions of health system actors in Burkina Faso regarding equity, efficiency, and transparency in the allocation of financial resources to public health facilities. It focuses specifically on the mechanisms related to the free healthcare policy<sup>v</sup>- also known as the *Gratuite* policy, *delegated credits*<sup>vi</sup>, and transferred credits. Drawing from the reflections of 85 health system stakeholders - including facility managers, district and hospital administrators - this analysis sheds light on gaps and inefficiencies that hinder equitable resource distribution.

## Key Findings

### Insufficient Funding Undermines Service Delivery

Health facilities across Burkina Faso are facing financial constraints, with nearly 80% of respondents describing their institutions as having "fragile" or "very fragile" financial health. A key contributing factor is the *Gratuite* policy, which, while aimed at removing financial barriers for maternal and child health services, has inadvertently become a financial burden. Chronic delays and partial reimbursements from the government have left many facilities waiting months - sometimes years - for funds, often receiving amounts significantly lower than invoiced. This precarious financial situation has pushed several facilities into debt in order to maintain basic operations. As one facility manager noted, "Our health facility has been in debt since its creation in 2023 due to unpaid reimbursements." These delays negatively impact the capacity of health facilities to purchase essential medicines and deliver continuously quality essential services, as 94% of respondents reported that their facilities faced stockouts of essential medicines and supplies in 2024. The financial challenges have also weakened the capacity of facilities to pay support staff salaries on time (e.g.: Security guard, pharmaceutical warehouse manager).

Most respondents (97%) stated that delegated funds for districts and regional health directorates, and transfers to hospitals and municipalities, are insufficient to cover operational costs. Additionally, 95% indicated that transferred funds are not adapted to the actual needs of facilities. Lengthy administrative procedures further delay fund disbursement and hinder local absorption capacity.

### Declining Resources Amid Growing Needs and Challenges

Over half of respondents reported decreasing allocations across all funding streams during 2019-2024. For *Gratuite* reimbursements and delegated funds, 58% reported declining amounts, while 53% noted reductions in transferred credits. This downward trend occurs despite increasing needs. The funding decreases are particularly damaging given rising costs; as one participant explained: "Equipment and input prices have increased, but our allocations haven't adjusted accordingly."

The security crisis exacerbates these structural challenges, with transport costs for medical supplies substantially increasing in high-risk areas. Facilities in blockaded villages operate at minimal capacity, further reducing their ability to generate revenue. The inflexibility of allocation mechanisms fails to adapt to these crisis conditions, thus affecting the capacity of facilities in remote and insecure areas to acquire emergency supplements despite facing significantly higher operational costs. One manager testified in these words: "Transporters set their own prices in crisis zones, and we have no choice but to pay."

### Lack of Transparency and Knowledge of Allocation Criteria

A significant majority of health system actors lack clarity on the criteria used for allocating funds. More than 85% of health actors surveyed reported not being aware of the criteria used by the Ministry of Health to allocate the *Gratuite* resources to health facilities, and nearly 95% were unaware of the criteria used to allocate delegated and transferred funds. Furthermore, some actors mentioned a lack of transparency and inefficient management of transferred funds by local authorities (municipalities). On the one hand, respondents cited exclusion from decision-making processes and a lack of accountability among municipalities, some of which do not sufficiently involve healthcare providers in the technical specifications of equipment or supplies, leading to acquisitions that sometimes do not meet actual needs. On the other hand, respondents mentioned that some municipalities maintain secrecy around the amounts of resources allocated to individual facilities, raising suspicions of corruption and misappropriation. This lack of transparency fuels inefficiencies and erodes trust.

iv Koulidiati JL, Nonkani WG, Kaboré I, Kiendrébéogo JA, Tapsoba C, Kafando Y. Quality-related practices, measurement systems, and links to health purchasing in Burkina Faso's health system [Internet]. Ouagadougou: Recherche pour la Santé et le Développement and ThinkWell; 2024 p. 42.

v Boxshall Matt, Joel Arthur Kiendrebeogo, Yamba kafando, Charlemagne Tapsoba, Sarah Straubinger, Pierre-Marie Metangmo. An Overview of the User Fee Exemption Policy (*Gratuite*) in Burkina Faso [Internet]. Washington, DC: Recherche pour la Santé et le Développement and ThinkWell; 2020 [cité 8 juin 2022] p. 69

vi Boxshall Matt, Joel Arthur Kiendrebeogo, Yamba kafando, Charlemagne Tapsoba, Sarah Straubinger, Pierre-Marie Metangmo. An Overview of the User Fee Exemption Policy (*Gratuite*) in Burkina Faso [Internet]. Washington, DC: Recherche pour la Santé et le Développement and ThinkWell; 2020 [cité 8 juin 2022] p. 69

## Conclusion

Health system actors in Burkina Faso overwhelmingly perceive financial resource allocation mechanisms as inadequate, opaque, and inefficient. These challenges hinder the availability of essential inputs, weaken service delivery, and jeopardize key policies like free healthcare. Addressing these shortcomings requires urgent reforms that enhance transparency, promote equity, and ensure more efficient and accountable financial management.

## Policy Implications and Recommendations

### Implications

- ▶ Financial fragility undermines the availability and quality of healthcare services, especially for vulnerable populations.
- ▶ Lack of transparency fosters inefficiency, mistrust, and weak accountability in financial management, further exacerbating disruptions in essential supplies and service delivery.

### Recommendations

- ▶ **Accelerate and Secure Reimbursements**
  - » Establish a streamlined, transparent system for reimbursing facilities under the free healthcare policy, ensuring alignment with actual expenditures.
- ▶ **Reform Fund Allocation Criteria**
  - » Update delegated and transferred fund mechanisms with equitable and need-based criteria. Explore innovative financing options to address resource gaps.
- ▶ **Increase Transparency and Accountability**
  - » Publicly disclose allocation criteria and amounts. Build the capacity of local actors through training and participatory planning processes.
- ▶ **Simplify and Monitor Allocation Processes**
  - » Reduce administrative bottlenecks and create robust monitoring and evaluation systems to track the use and impact of allocated funds.

For more information, please refer to: David Zombré et al., "Reforming for More Equity? A Multi-Method Analysis of the Impact of Resource Allocation Reforms under Burkina Faso's Free Healthcare Policy," 2025 (Forthcoming)