

Linking Budget and Policies: The Case of Ivory Coast

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ABSTRACT

In the case of Ivory Coast, some budgetary reforms have been implemented since 1999 in order to improve the budget allocation and ensure a better translation of development strategies into budget. Unfortunately, taking into account national strategies and policies have not always been the main preoccupation during budgeting. However, the requirements of managing for results bring the fiscal authorities to pay particular attention to the establishment of the link between policies and budgets. Moreover, establishing this link between policies and budget is becoming a major issue since the West African Economic Monetary Union (WAEMU) adopted in 2009 new budgetary reforms to promote performance budgeting. So, this study addresses the issue of linking policies and budgets in the specific case of Ivory Coast. To that end, it focuses on the existing gaps between the budgeting process and policies through the Poverty Reduction Strategy Papers (PRSPs) or simply the National Development Plans (NDPs). The analysis of the current budgeting process shows that the budgeting is not based on the PRSPs and sectoral plans; the integration between planning and budgeting is low, the budgeting is done through a resource-based approach and the medium and long-term budgeting is not established. Moreover, the Parliament has not been involved in the budget process and PRSP elaboration especially in the last years. Only the civil society has been involved in the PRSP elaboration but they are not consulted during the budget process. Therefore, attention should be given to the challenges related to strategic planning, management style and actors to be involved. This must be done through (i) the drafting of sectoral plans based on the NDPs/PRSPs; (ii) the integration between planning and budgeting; (iii) the introduction of a strategic phase and a medium-term perspective to the budget process; (iv) the shifting from a resource-based to a results-based approach; (v) the increase of the involvement of parliament and civil society in the budget process. Further, the MTEF process that started in 2010 should be reinforced through the completion of

a Macro-economic framework and a Medium Term Budgetary Framework, a national MTEF to give the ceilings on expenditure to line ministries for a medium and long-term view in order to establish their sectoral MTEFs. Moreover, the public financial management reforms should continue in order to reinforce the budget credibility which is essential in the establishment of good and reliable MTEFs.

Keywords: budget, policy, public finance management, results-based, MTEF, PRSP, NDP, M&E, good-governance, Ivory Coast, Zambia

INTRODUCTION

The introduction of Poverty Reduction Strategy Papers (PRSP) by the IMF and the World Bank in 1999 gave the opportunity to many developing countries to take the ownership of their poverty reduction policies. This common agreement created an opportunity to increase the alignment of donors' funding to policies made by developing countries. On the recipient country's side, some challenges are how to avoid having a situation where the strategies and policies formulated become mere lists of wishes. The PRSP became useful when it was linked to the budget to achieve development goals. So, the question of linking policies and budget remains critical in the path of solving the poverty issues in developing countries. The relevance of this subject brings us to bear the reflection on the case of Ivory Coast. In 2000, the Government of Ivory Coast engaged in the PRSP process and the country's first PRSP was drafted in 2002. However, the military and political crisis occurred in September of the same year brought a halt to the PRSP process and ruined hopes to benefit from debt relief under the initiative of the Heavily Indebted Poor Countries (HIPC) Initiative. It is finally only in January 2009 that the Government of Ivory Coast published its first full PRSP, extending the period from 2009 to 2015.

After the controversial results of structural adjustment program (SAP) applied in late 1970s and in 1980s in developing countries, the International Monetary Fund (IMF) and the World Bank initiated in 1999 the Poverty Reduction Strategy Paper (PRSP) approach. This approach which is based on a comprehensive country-based strategy for poverty reduction was recognising that ownership with more focus on poverty reduction was important in the fight to give a better life to the population in developing countries. The goal of the PRSPs was "to provide the crucial link between national public actions, donor support, and the development outcomes needed to meet the United Nations Millennium Development Goals (MDGs), which are centered on halving poverty between 1990 and 2015" [5].

The five core principles that underlie the PRSP approach are: (i) country-driven, promoting national ownership of strategies through broad-based participation of civil society; (ii) result-oriented and focused on outcomes that will benefit the poor; (iii) comprehensive in recognizing the multidimensional nature of poverty; partnership-oriented, (iv) involving coordinated participation of development partners (government, domestic stakeholders, and external donors); and (v) based on a long-term perspective for poverty reduction" (5).

Since the launch of this approach, many countries worldwide including developing countries have developed their PRSPs. The idea behind these new strategies was to allow countries to be in charge of their development and to be the owners of their country policies. Moreover, for the World Bank and the IMF, the drafting of a PRSP is a requirement that each member country

must meet to be qualified for concessional loans of the two monetary institutions as well as for debt relief under the Heavily Indebted Poor Countries Initiative (HIPC) [14,9,14].

In West Africa, Ivory Coast has not remained on the sidelines of all these recent developments. Like many eligible HIPC countries, it has developed since twenty years some actions to improve the living conditions of the people, and calm the social front which was already showing signs of instability due to the deteriorating social conditions resulting from various SAPs.

Further, in 2000, the Government of Ivory Coast engaged in the PRSP process for three main reasons: first, it is an opportunity offered to countries to design their own development programs focusing on the major problem which is poverty, then second it is a participatory process that aims to take into account the aspirations of the people, and finally, it is an initiative to which all national and international partners should stick, expanding sources of funding and the chances of success of the program [14,2,4,9].

The country's first PRSP has been drafted in 2002. However, the military and political crisis occurred in September of the same year brought a halt to the PRSP process and ruined hopes to benefit from debt relief under the initiative Heavily Indebted Poor Countries (HIPC) [7,19-23].

It is finally only in January 2009 that the Government of Ivory Coast has published its first full Poverty Reduction Strategy Paper (PRSP), extending the period from 2009 to 2015. Consequently, the country reached the completion point under the Initiative for Heavily Indebted Poor Countries (HIPC) in June 2012, enjoying therefore a significant relief of its external debt.

The process of policy making within the PRSP is complex because the country needs to determine the welfare goals and provide a good path to achieve those goals by implementing some reforms. Furthermore, the process of allocating resources in line with those policies adds more complexity to the process.

In the case of Ivory Coast, some budgetary reforms have been implemented since 1999 in order to improve the budget allocation and ensure a better translation of development strategies into budget. Unfortunately, taking into account national strategies and policies has not always been the main preoccupation during budgeting. However, the requirements of managing for results bring the fiscal authorities to pay particular attention to the establishment of the link between policies and budgets. Moreover, establishing this link between policies and budget is becoming a major issue since the West African Economic Monetary Union (WAEMU) adopted in 2009 new budgetary reforms to promote performance budgeting.

In light of these developments, this paper aims to address the issue of linking policies and budgets in the specific case of Ivory Coast. To that end, it will focus the existing gaps between the current process of budget elaboration and the making of national policies through the PRSP or the National Development Plan (NDP). Specifically, the study presents the current budget elaboration process in order to highlight the weaknesses of that process in the way to take into account strategies and policies stated within national development planning.

To set a background for the discussion, the study will summarize in a theoretical way from current literature on the linkage between policies and budgets, paying particular attention to the tools that could be used to establish this link. Finally, the paper tries to give some recommendations in terms of process and tools that can be used for a better linkage between policies and budgeting in Ivory Coast. To achieve the objective, the study takes advantage of the new WAEMU directives adopted in 2009 which recommended each country to apply performance budgeting in all the sectors by 2016, to give an insight on the way Ivory Coast could reach on time this community requirement. It could be also a good path for translating policies in budget in the sense that Ivory Coast has just adopted in March 2012 a new National Development Plan from 2012 to 2015 for a better response to the poverty issue. The analysis is based on related strategy and policy documents, secondary data from studies on PRSP and budgets as well as some general literature about this topic.

The paper is structured as follows. The first part presents the general conditions to set up a link between policies and budgets through looking at the gaps which can exist between policies, planning and budgeting. The second part introduces the Ivorian budget elaboration process. It presents the different steps of this process as well as the actors involved, in order to see the gaps between policies and budgets. The last part suggests a practical way to establish the linkages between policies and budget in the case of Ivory Coast by presenting the MTEF as a concept tool to link policies and budgets.

PROCESS TO LINK POLICIES (PRSP) AND BUDGET

The general goal of the budget is to transform into financial aspects the country strategies and policies. Then the budget formulation should be in link with the policies and plans by using some information from budget execution and policy reports as well as sector strategy reports. One of the main criticisms of the PRSP is that it merely contains a wish list in terms of policy measures that are not well prioritized and which lack linkages with available financial resources in the budget [1, 3,4,9]. In response to these criticisms, the Medium Term Expenditure Framework (MTEF) has been developed as a solution and it is supported and used by the donors as a tool for supplementing the PRSP. However, since the evidence is so far mixed in the light of the experience of some countries which have implemented the MTEF, it is important to highlight where the gaps could come from and present some conditions that need to be followed in order to ensure a successful linkage between policies and budgeting.

Finding the gaps in the policy, planning and budgeting cycle

In order to make a good link between policies and budget is better to know where the fractures exist. This one could be between planning and budgeting process, between the policies (PRS) and budget, between the budget and actual spending (budget execution) or between the budget and reporting [47, 36-38].

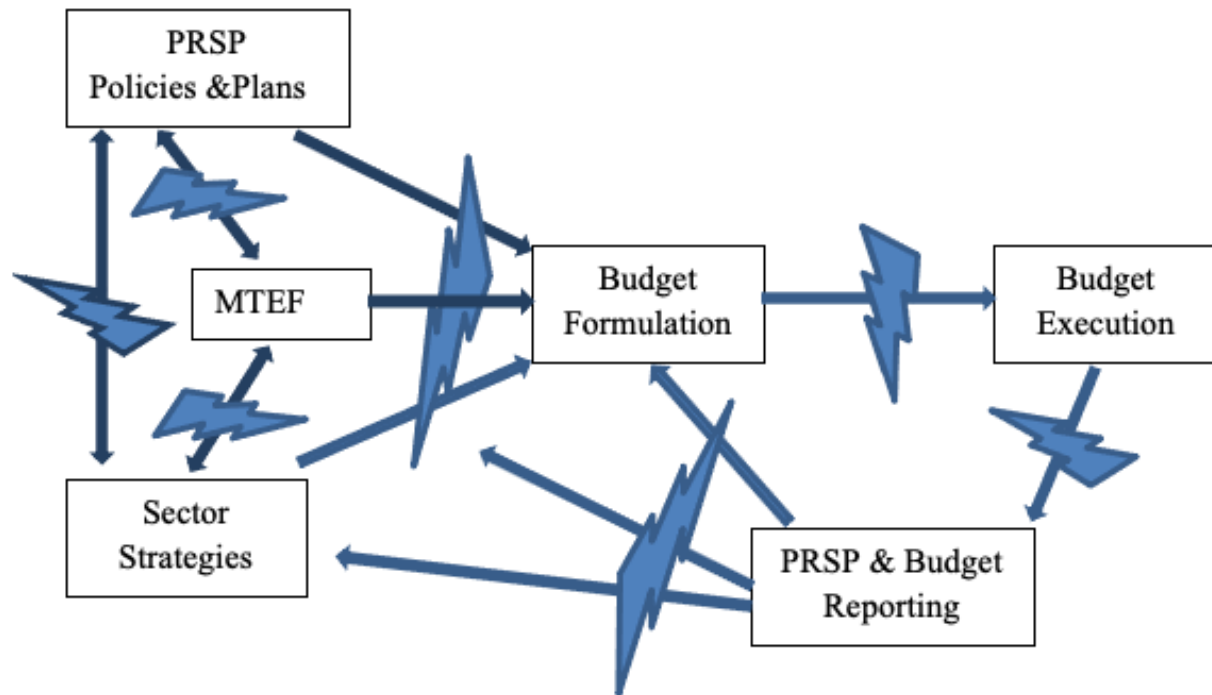


Figure 1: Gaps between planning instruments and the budget process

Source: World Bank (2008)

[47 & 39] guidance note on linking the PRS with National Budgets highlights the fact that the main causes for the gaps (figure 1) is related to the asymmetric patterns of ownership over the planning instruments and the budget process. As a matter of fact, in most cases, the Ministry of Planning leads the planning instruments (PRS process), line ministries are in charge of sectoral strategies, and the Ministry of Finance manages the budget process. It is argued that “without a central driving force for linking these processes, there is often little incentive among stakeholders for integration” [18, 47].

Conditions for a successful link between policies and budget

The conditions to follow when setting up a MTEF for linking policies and budget is inspired by a paper of [3] based on nine country case studies which experienced the implementation of MTEFs in a PRSP context.

When introducing a MTEF to establish the link between policies and budget, the initial condition of public finance matter. According to [3], “a strong leadership from the Ministry of Finance, progress in macroeconomic and fiscal stabilization, concurrent development of a basic but integrated financial management system and strong stakeholder involvement helped the process of MTEF implementation and the MTEF itself stimulated further improvements in budget basics”. Aside from these initial conditions, others not least are also important.

Integration

A key element when linking policies and budget is to take into account the integration of various phases of the budget cycle with the key policy and planning process. This integration can ensure that each actor in the process has an understanding of the impact of their action on the entire

process of planning and budgeting. The experience in Albania has shown that a clear budget timetable can allow sufficient time for a strategic planning as well as for the preparation of detailed budget estimates [3].

Another aspect of this integration is related to the institutional arrangements. [3] considering the experiences of some countries argue that “separate budget and planning agencies can undermine the comprehensive approach of budget making”. However, in the case where there are not a single budget and planning agency, clear institutional arrangements are needed to ensure a fruitful ‘joined-up’ between planning and budgeting.

Fiscal stability and sustainability

One of the roles of the MTEF is to provide a long-term planning of resources available to finance expenditures. This planning cannot be credible without an environment of macro-economic and financial stability and sustainability. Fiscal stability is therefore a fundamental element when implementing a MTEF. When line ministries and sectors know with more or less with exactitude the funds that they can receive from budget in medium and long term, it becomes easier for them to plan efficiently some projects. [3,15,16] highlight that realism and honesty when setting up aggregate estimates for resources are important for improving of predictability in expenditure. On the donors’ side, it is also advised to provide predictable funding flows, particularly when these financings are made through budget supports.

Priority setting, focus on pro-poor spending and resource allocation

Given the scarcity of resources and the fact that a state cannot do all at the same time, prioritizing spending appears as imperative. In this sense, MTEF is considered as a good tool to use in the stage of priority setting and resource allocation. With the Drafting of the National Plan, the country medium and long term strategies and policies are known as well as the priority sectors. Priority will be given to these sectors in resource allocation during budget formulation, and their activities are tracked carefully during implementation. Therefore, priority setting and resources allocation is considered as a key stage of the intersection between MTEF and the PRSP [3]. Moreover, the use of priority sectors or pro-poor expenditures helps to put more effort on specific area and facilitated shifts in resource allocations to those priorities [46, 27, 60].

Political engagement

[3] in the light of some countries experiences, argue that “where politicians are not involved in the early stages of budget formulation, an MTEF is unlikely to be effective”. This statement is also true for the PRSP which has known a deeper political engagement because of the donors’ requirements in exchange for providing funds. In lots of countries, the MTEF did not have the same attention as the PRSP, forgetting that both must be implemented together and the MTEF is the extended of the PRSP. Ultimately, to be more efficient, MTEF at central as well as sectoral level should receive higher political backing without which technocratic efforts to build MTEF could be vain.

Strategic phase to budget management

A way to create an easy link between policies and budget is to build a space for strategy phase at the beginning of budgeting process. As example in Uganda and Albania, there are two different stages during the budgeting process. The first look at strategies and end with

providing inter-sectoral budget ceilings. The second goes deeper by detailing estimates spending within the agreed ceilings and finishes with the reading of the budget [3,9].

In most countries that have introduced the MTEF, the idea of strategic phase in the preparation of the budget is formalized through the development of a document containing strategies and policies. This document forms the basis of discussion and presents options and priorities. As example, in South Africa, this document is called “Budget Policy Statement”, in Uganda, “the Budget Framework Paper”, in Albania, “the MTEF document” and in Burkina Faso “the Circulaire Budgetaire”. This document is important in the sense that it provides to stakeholders a common framework for discussion about priorities, options and choices as well a base for debate and exchange. Moreover, this strategic phase could be the space to evaluate existing policies which in most cases gain little attention to the detriment of new policies. So, during this strategic phase, a framework needs to be opened in order to deal with existing and new policies.

Strategic management at sector level

The relevance of the MTEF is also found at the sectoral level. As a matter of fact, in addition to the strategic planning for the overall budget, a more sectoral approach needs to be undertaken in order to improve budget preparation as well as its execution. This strategic management at sector level aims to link sectoral plan and strategies to the budget provided. The idea is that through sector working groups or sometimes through the annual Public Expenditure Reviews process, line ministries and agencies discusses among themselves the existing policies and agrees on resource allocations based on their chosen priorities.

Budget execution and performance focus

Implementing the MTEF aims to improve ultimately the budget execution and its performance in terms of impact on poverty reduction. As a matter of fact, the MTEF by increasing the predictability of policy and funding creates good conditions for having a credible budget on the one hand and gives the opportunity for quality budget implementation on the other.

[3 & 17] argue that both the MTEF and the strategic sector processes can create platforms for setting up and using performance measures to improve expenditure allocations. In other words, the MTEF provides a good path for performance budgeting where strategies, objectives and targets to reach are clearly stated. Furthermore, that creates a basic environment for easy monitoring and evaluation activities.

MTEFs and decentralization

Lots of countries worldwide have been engaged in decentralization process. It is acknowledged that within the decentralized system, the resource allocation decision is more complex. In this context, the MTEF can give a push to support decentralization effort in a way to allow a better allocation of funds and bring clarity in expenditure assignments.

Besides these conditions highlighted above, [47] guidance for linking the PRS with National Budget considering the emerging good practice suggests three steps to overcoming gaps between policies and budget. These steps are (i) identify the weakest links in policy, planning, budgeting and reporting; (ii) address Public Financial Management (PFM) from outset; (iii) link policy, planning and reporting initiatives with the budget process.

As a matter of fact, after identifying the areas where the most fundamental weaknesses in budgeting occur, a reliable and credible budget which means a trustworthy PFM system should be a prerequisite to achieve a better integration of policy, planning, budgeting and reporting processes [10-14, 45,47]. After presenting the conditions for a better linkage between policies, planning and budgeting, the analysis of the Ivorian budgeting process should give us a means to identify gaps and provide some solution for shortcomings.

ANALYSIS OF THE IVORIAN BUDGETING PROCESS

For a better analysis of the budgeting process, it is important to first introduce this process as well as the actors who are involved.

Ivorian budgeting process

This process occurs in two major steps: the administrative phase which is in the responsibility of the executive, and the political phase which is controlled by the Parliament.

Administrative phase of the budget preparation

The administrative phase of the budget process starts with the development of the macroeconomic framework and ends with the adoption of the budget bill by the Government in the council of Ministers.

1. Development of the macroeconomic framework

The Directorate General of Economy within the Ministry of Economy and Finances develops macroeconomic estimates for the current year using data supplied by the National Institute of Statistics. Then, it performs the projections for the coming years (three years), outlining the major trends in economic growth. These projections are based on estimates of the current year and the broad guidelines of the Government's economic and social policy [1, 35, 52].

The economic growth targets set in the macro-economic framework allow estimating tax revenues which are then discussed with the Financial Authorities (Tax, Treasury and customs departments). Sometimes, this macroeconomic framework is presented in the council of ministers in order to have government approval.

2. Elaboration of the budget framework

Prepared by the Directorate General of Budget and Finance, the budget framework is a balanced table which links the state commitments in term of expenditures to available resources over a year. Resources that set the level of the budget consist of domestic revenue (tax and non-tax) and external assistance (projects loans and grants, budget support...) [35,43].

3. Determining budget allocation

This step consists of translating the overall objectives in the budget framework for sectoral objectives. The funds are allocated to the Ministries, Institutions and local entities (Municipalities, department and districts) taking into account: (i) the level of budget allocation affected to them during the previous budget exercise; (ii) the level of budget allocation actually used during the previous budget exercise; (iii) the new operations applicable to them by decision of the Council of Ministers, other policymakers meetings or commitments by development partners [35].

4. Guidance letter of the Prime Minister

The guidance letter of the Prime Minister communicates to ministries, institutions and the decentralized entities the national level of budgets that will be allocated to their departments. In addition to stating the budgetary allocation, this letter sets the broad framework of the overall government policy and the main objectives of fiscal policy in particular. It gives to the public entities the information necessary for the preparation of the budget, in particular the rate of change of certain expenses. Finally, it gives a deadline for the submission of proposals to the General Directorate of Budget and Finance [35,44].

5. Breakdown of budgets

According to guidelines set by the ministry authorities, some internal meetings chaired by the Office of the minister or the Office Administrative and Financial Affairs (DAAF) are organized within the ministries in order to distribute objectively the budget between the different departments and services of each ministry [1, 35].

Once the budget distribution by services within the ministry is made, the DAAF seizes information in the Budget Integrated Management System (SIGBUD: IT applicable for budgeting) and sends it electronically to the General Directorate of Budget and Finance.

6. Budget conferences

Budget conferences with the participation of the National Office for Technical Studies and Development (BNETD) and Office of Planning examine the proposed budget distribution made by line Ministries, Institutions and local entities. This step aims (i) to verify compliance with the guidelines given in the guidance letter of the Prime Minister; (i) to ensure that all service within the ministries are budgeted (including the newly created structures); (iii) to ensure the inclusion of previous commitments not yet settled; (iv) to ensure that the specific operations (purchase of computers, furniture ...) of the previous exercise are not systematically renewed; (v) to analyze the justifications for any additional budgeting request [35].

7. Arbitration, editing of the budget draft and examination by the Council of Ministers

At the end of the budget conferences, the Directorate General of Budget and Finance makes a synthesis of complementary budget requests, suggests the appropriate changes in the arbitration and determines the final amount of funds allocated to all structures. A preliminary budget draft is then edited and presented to the Minister of Economy and Finance who is in charge of the budget. The ministry, after arbitration, will determine the overall level of the budget which is then submitted for approval to the Council of Ministers. After the approval of the council of Ministers, the budget draft is sent to the Parliament for its adoption. This step ends the administrative process of the budget elaboration [35,43].

Political phase of the budget preparation

The political phase is the one where the parliamentarians intervene in the budget elaboration process. The budget draft is discussed and voted at the National Assembly following a presentation by the Minister of Economy and Finances. This approval of the parliamentarians gives to the Budget the name "Budget Law of the Year" [35, 63].

The budget law of the year is promulgated by the President of the Republic and it becomes enforceable.

Budget execution and auditing

After the budget preparation, many actors intervene during the budget execution. These actors are the General Director of Budget Office, the credits manager, the financial director of the line ministries, the financial controller and the public accountant. The budget is executed through a Management Information System known as the Integrated System for Public Financial Management (SIGFiP).

Budget execution reports (quarterly and annual) which present the general evolution of spending by nature (debt, operational and investment) is written and presented in the Ministry Council. A part from these reports, the line ministries financial directors should also write a financial report on their budget execution which should be linked to the overall sectoral strategies of the ministry. Unfortunately this report is usually not done, limiting the content of the budget execution reports to financial reports without having links with action plans and strategic objectives.

Regarding audit operations, some internal departments like the Inspectorate General of Finance, the State General Inspectorate and control structures of line ministries are in charge of that. Beside these departments, an external body, the Chamber of Accounts, a Supreme Audit Institution carries out the external auditing of the budget one year later after the end of budget exercise. The Chamber of Accounts makes a budget conformity report of the previous year which is submitted to the parliament during the presentation of the following year's budget. This report is evidence of good financial execution of the budget and it is submitted to Parliament for information.

Analysis of the link between budget and policies

When we look at the budget elaboration process, it is only during the development of the macroeconomic framework that the broad guidelines of the Government's economic and social policy are taken into account. In reality, this framework is not based on a real policy paper. Therefore, it is difficult to establish a coherent link between budget and policies. An analysis of the shortcomings or gaps in the budget elaboration process will allow us to make some recommendations for improvement. The various weaknesses of this process are:

Lack of budgeting based on the PRSP and sectoral plans

The budgeting is not based on clear strategies and policies. The budgeting is still done by using the logic of resources/inputs and the Ministry of Finance plays the predominant role in the process [47,25].

The budget is voted on an annual basis, the time given to line ministries to make their budget proposals is short and lots of their concerns are not taking into account. Finally the line ministries budgets are not based on sector strategies [47].

It is in 2009 that Ivory Coast adopted its PRSP for the period 2009-2013. The Priority Action Plan (PAP) for the period 2009 to 2013, developed six months after the adoption of the PRSP, struggled to be aligned with the budget cycle. Its completion is reached at the time of

implementation of the 2010 budget, which failed to include the actions of the PAP in the budget in 2009 and 2010 [7, 44, 46].

In addition, the activities identified in the action plans of the PRSP were not always included in sectoral plans of the various ministries where these plans existed. Similarly, the relationship between the actions identified in the PAP and the formulation of projects included in the Public Investment Program (PIP) and the budget was not always very clear and coherent [7,25].

Since a new National Development Plan for the period 2012 to 2015 has been adopted in 2012, the line ministries are making action plans which are linked to this National Plan. For the next budgeting exercises, steps are taken to ensure a better link with these policies through an effective integration of the MTEF in this process.

Lack of integration between planning and budgeting

The lack of real integration between the planning and budgeting department is one of the reason for this poor linkages. As a matter of fact, the Ministry of Planning is in charge of the PRSP elaboration and monitoring whereas the Ministry of Finance manages the budget process. Beside this, lots of line ministries have not yet elaborated sectoral strategies related to the PRSP. The Ministry of Planning intervenes in the budget process only to provide the Public Investment Program (PIP) which is the base for investments included within the budget.

Nonetheless, in April 2010, a steering committee chaired by the Chief of Staff of the Minister of Economy and Finance has been set up to drive the MTEF process in Ivory Coast. The decree was signed by the Minister of Economy and Finance on April 2010 and the supervisory committee is chaired by the Director General of the Budget and Finance. The Ministry of Planning is a member of this committee but it is not involved in it as an owner of this process. It seems difficult for this committee to play a central driving role in the linking between planning and budgeting because some departments (like planning) consider they are not much involve in the process as they would like.

Budgeting through a resource-based approach

The funds are allocated to the Ministries, Institutions and local entities (Municipalities, department and districts) during budgeting taking into account the level of budget allocation affected to them during the previous budget exercise and level of budget allocation actually used during the previous budget exercise. Therefore, focus is not put on the results accomplished regarding the objectives fixed by the ministries.

Then, the budgeting process is focused on the volume of resources available for the government. The parliamentary vote is based on the renewal of previous budget. Parliament discusses the new added expenses and gives his consent or not during the budget examination.

Lack of budgeting on the medium and long term

"Multi-year budgeting hence provides an opportunity for a better alignment with long-term strategies and their incorporation in the budget law as well as their effective implementation in as much as (i) the process is internalized by national systems (ii) basic information is trustworthy, and (iii) multi-year documents are properly tied to the annual budget [39, 6, 8]. In the case of Ivory Coast, the budget is planned only for one year. This situation does not allow

having a medium and long term vision for programming. The ministry without good visibility in future revenues that will be granted may not be able to make a good budget planning which also takes into account their action plan in the medium and long term.

Limited involvement of Parliament in the planning and budgeting process

Concerning the Parliament, Ivorian political crisis started in 2002 and the end of parliamentary tenure in 2005 did not allow this actor to play its central role in the budget monitoring process. As a matter of fact, all the main documents and the law drafted after 2005 were directly validated by the executive body (The Government) without any analysis and views made by the parliamentarians. Then the PRSP for the period 2009 to 2013 has been adopted by the government without an involvement of the parliamentarians in the process. Therefore, it is difficult to say that this plan took all the actors' aspirations in the sense where parliamentarians are the representatives of the population and they were consulted neither for the validation of the plan or the budget approval.

Lack of involvement of civil society in the budget process

In Ivory Coast, the involvement of civil society in the budget process is inexistent. The involvement of civil society is important in order to ensure the accountability of the budget users' vis-à-vis to population. Unfortunately, the implication of civil society is not much as it was the case during the process of PRSP elaboration. Their involvement could allow putting pressure on Government in order that it could be aware that the policies and strategies highlighted within the PRSP need to be taken into account during the budget process.

STEPS TO FOLLOW TO LINK POLICIES AND BUDGET

These steps will be presented through the requirements of a good MTEF, the components of the MTEF process, the way to institutionalize the MTEF process in Ivory Coast.

Strategic planning, management style and actors to involve

With the conclusion of the PRSP in 2009 and the adoption of a National Development Plan in 2012, the country expressed clear development strategies. This is already a good starting point which must be supported by the followings steps.

Drafting sectoral plans based on the national development plan

The National Development Plan presented broader policies and strategies and did not take into account detail sectoral plans. So, after drafting this National Plan, each sector needs to set up its own strategic plan linked to the national one. This sectoral plan will give the activities to prioritize, results to be reached and budgets associated in the medium and long term. With this framework, it will be more easy to evaluate activities based on results achieved and therefore apply a performance based budgeting.

Integration between planning and budgeting

The integration between planning and budgeting should be effective. Most of the time the Planning Department is considered as the owner of the National Development Plan and the Budget Department the owner of the budget process and the MTEF. A unique body composed of planning and budget agents should be created to manage the PRSP process as well as the MTEF as a whole.

Introducing a strategic phase and a medium-term perspective to the budget process

Introducing a strategic phase and a medium-term perspective to the budget process can help to reinforce the link between planning and budgeting as well as facilitate a better scrutiny of the budget by the ministries of finance, lines ministries and parliament [47]. In this context, the Medium Term Expenditure Framework is a good tool to link policies to budget. As [3] argue that “while PRSP’s identify the long-term objectives and priorities for poverty reduction, the MTEF provides the framework for allocating resources, within explicit policy choices and trade-offs are made depending on resource availability”.

Ivory Coast has started implementing the MTEF in some sectors like health and education but the process is still at an embryonic stage and a lot remain to be done again.

Shifting from a resource-based to a result-based approach

The Council of Ministers of the West African Economic and Monetary Union (WAEMU) adopted in 2009 new guidelines for the improvement and modernization of instruments of Public Financial Management within its eight member countries of the area. These guidelines, six in number, refer to the code of fiscal transparency in the management of public finances within the WAEMU, the budget laws, public accounting, national budget classification, the national chart of accounts and the summary fiscal table [39, 24, 26-29]. These new directives which replace those of 1997 brought some innovation by shifting from a resource-based to a result-based approach, changing management patterns, budgeting on multi-year planning and strengthening transparency.

The Ivorian Government translated these new directives in national law and started to implement the budget with a result-based approach. This new performance budgeting approach requires the implementation of a new budget management framework to facilitate the evaluation of projects through the presentation of measurable results.

Increase the involvement of parliament and civil society in the budget process

The involvement of parliament as well as civil society in the budget process is important to increase the accountability. The MTEF should be submitted to the approval of the parliament in order to ensure their ownership during the budget process.

The involvement of civil society such as research centers and NGOs is not necessarily confrontational and their work can be compatible with the increasing of public sector budgeting capacity and accountability [17, 59-63].

Components of MTEF process

The MTEF process must fit into the overall process of development, implementation and evaluation of policies. So it must be running as a parallel process of integration at both central and sectoral levels which should be supported by a solid macro-economic framework.

A Macro-economic framework and a Medium Term Budgetary Framework

According to [34 & 60], the development of a realistic macroeconomic framework must allow cross-offs and improve the predictability of sectoral envelopes to facilitate policy. It is therefore a tool for improving the efficiency of public administration.

The macroeconomic framework aims to determine the level of available resources by the Government during the programming period. This framework provides the pattern of growth and determines the budget resources and the broad masses of expenditure (operating and capital). The macroeconomic framework should be based on actual growth factors of the economy. Moreover, the elaboration of this macro-economic framework logically implies the need to coordinate various macro-economic strategies including political growth, monetary and exchange rate policy, fiscal policy and sectoral policies.

The medium-term budgetary framework (MTBF) is associated with the macroeconomic framework. It is a forecast of fiscal aggregates which shows the total public expenditure, the total revenue, the fiscal deficit, the debt while maintaining a consistence with macroeconomic framework [18, 53, 62]. It sets the framework for the development of the national MTEF.

A national budgetary framework: the national MTEF

The national MTEF disaggregates expenditure by sector or ministry, without going into deeper detail of the expenditures (nature of spending and service concerned within the line ministries). The national MTEF shows the top ceilings envelopes provided through strategic discussions between central and line ministries [1, 34, 54].

Then, we can consider that its main function is: (i) to propose an allocation of the envelope derived from the macro-economic framework and MTBF to lines ministries and sector; (ii) to make a multi-year projection for operating and capital expenditures on domestic and external financing for each line ministries and sector; and (iii) to establish a link between the central ministries (Planning and Finance) and line ministries to facilitate convergence during budget preparation by taking into account the needs and resources availability.

The national MTEF presents itself as a multi-year state budget where spending is organized by strategic destinations (axes and missions), by administrative destinations (ministries and agencies) and economic nature (total expenditure, current expenditure and capital expenditure). Spending allocations are projected on all program years, with historical landmarks. The consolidation of departments by major areas of state intervention (or strategic axes) and objectives (or missions) facilitates budget analysis. This framework gives an overall base of work for the sectoral MTEFs.

A sectoral budgetary framework: the sectoral MTEF

The envelopes mentioned at the National MTEF level are then communicated to the responsible sectoral MTEFs. This gives them the opportunity to adjust the program proposals accurately with regard to their strategies and objectives stated in the sectoral plan [34,52]. At this level, there is a need to give priorities to the most important spending according to the sectoral plan which is linked to the National Development Plan.

The Sector MTEF is a tool for internal budgetary exercise for each ministry or sector. The establishment of the MTEF sectoral ministry or sector requires prior definition of a program structure and the establishment of a costed and prioritized action plan for the ministry or sector [18,48-50]. The program structure allows transforming strategies into different objectives and sub-objectives whereas the action plan gives more detail about activities to implement within

programs and actions of the strategy. The costs of these activities are linked to budget provided for the ministries or sector.

Then [18 & 51] considers that the sector MTEF is an extract of the action plan, under budgetary constraints, provided that the strategy is realistic and supportable by the budget. The action plan should include ongoing activities as well as the planned activities; support activities as well as activities of public policy.

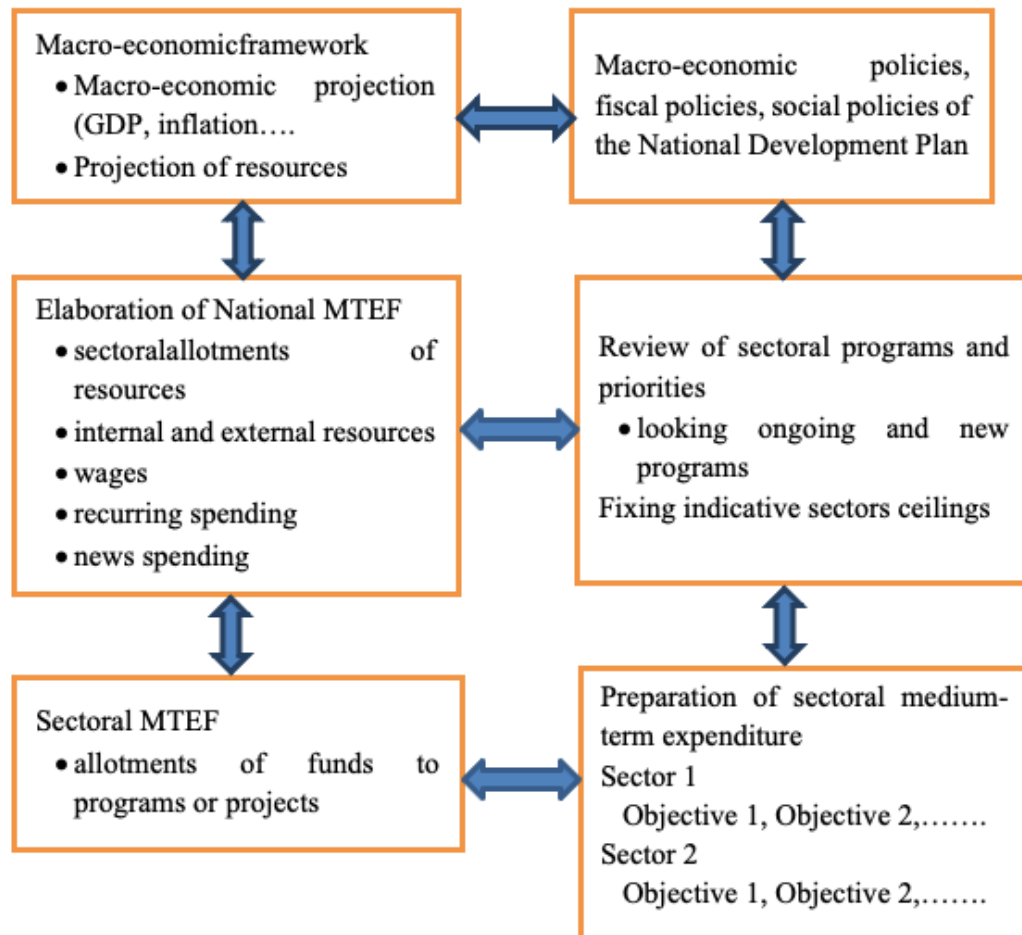


Figure 2: MTEF process

Source: Compilation of author based on Raffinot and Samuel (2006)

[30 & 34] define the cycle of preparation of the MTEF as follows: (i) Updating of the macroeconomic framework and the establishment of indicative amounts of resources and expenditure; (ii) reviewing of sectoral programs and priorities; (iii) fixing indicative sector ceilings; (iv) preparation of frames sectoral medium-term expenditure; (v) preparation of overall MTEF and Finance Law; (vi) approval and/or inclusion in the Finance Act.

These different stages of the MTEF preparation cycle fit perfectly into the three main parts which are: the Macro-economic framework, the national MTEF, the sectoral MTEF (see figure 2). The analysis of the different stages of the elaboration of an MTEF shows that this is an iterative and slippery process which must take roots into the National Development Plan and

Sectoral Plan. The MTEF provides an organized framework in which the objectives contained in the strategic development plan are available in term of areas of intervention, programs, sub-programs, projects, activities and operations classified by missions and strategic thrusts. This allows mobilizing the energies of an entire ministry or sector around a common strategic articulated vision with the support of donor community. In the case of Ivory Coast, the implementation of this tool started with some sectors (Education & Health) in 2010 but this exercise is not well standardized in the budgeting processes. Therefore, the institutionalization of MTEF could give a better mean to achieve the link between policies and budget.

Institutionalization of the MTEF process in Ivory Coast and its challenges

The MTEF process in Ivory Coast began in 2009 and was placed in the overall context of implementation of the PRSP. The preliminary stage was marked by training and workshops as well as the awareness of key stakeholders with financial and technical support from development partners. The implementation of the MTEF has been reinforced by the new WAEMU directives that were adopted in 2009¹. As a matter of fact, these new directives have recommended introducing of results based management in budgeting process with the introduction of the MTEF in the different WAEMU states.

In Ivory Coast, the approach that was adopted was to do a pilot project involving two sectors (education and health) and then based on that experience extend the MTEF to other sectors. Then an institutional framework has been set up.

The MTEF institutional framework

The institutional framework for the implementation of the MTEF process in Ivory Coast has been created by decree of the Minister of Economy and Finance on April 2010. It includes a steering committee (chaired by the Chief of Staff of the Minister of Economy and Finance), a supervisory committee (chaired by the Director General of the Budget and Finance), a Technical Secretariat (including permanent and non-permanent members) and sectoral committees (see figure 3).

¹Directive n°01/2009/CM/UEMOA of 27 March 2009 on the Code of transparency practices in public finance management within the WAEMU.

Directive n°06/2009/CM/UEMOA on budget laws within the WAEMU.

Directive n°07/2009/CM/UEMOA on the general public accounting rules within the WAEMU.

Directive n°08/2009/CM/UEMOA on national budget classifications within the WAEMU.

Directive n°09/2009/CM/UEMOA on national charts of accounts within the WAEMU.

Directive n°10/2009/CM/UEMOA on national summary fiscal tables within the WAEMU.

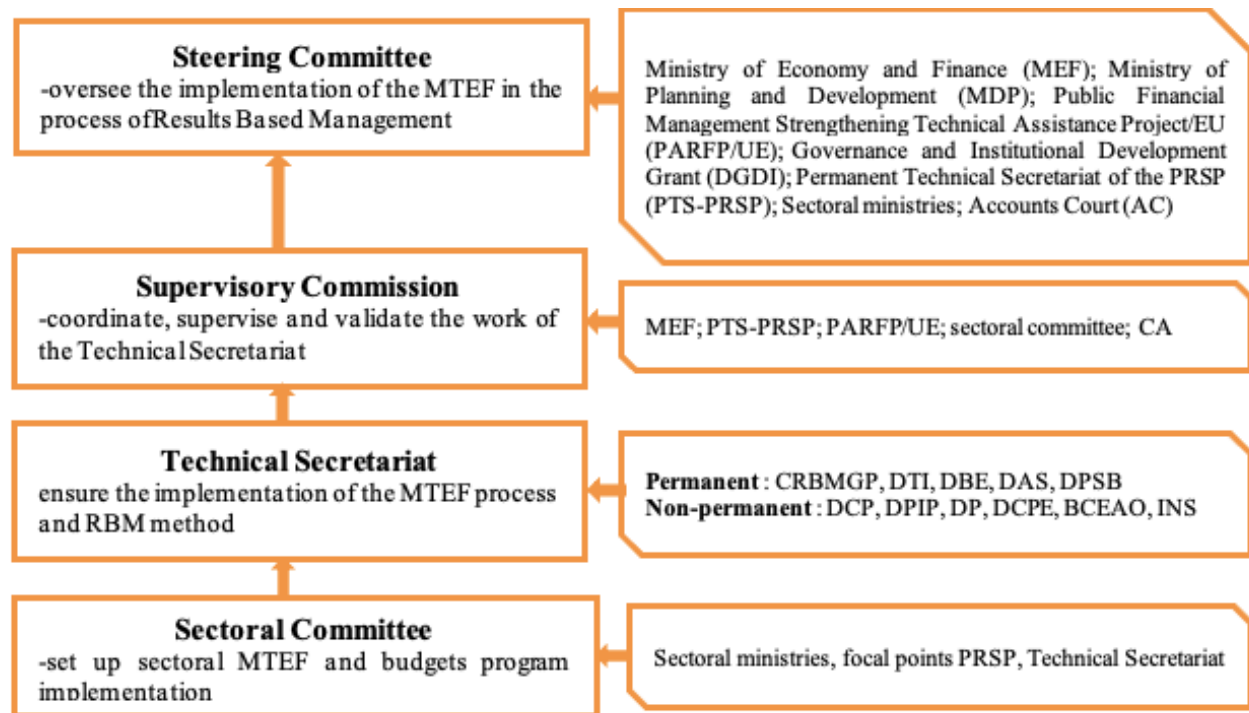


Figure 3: Institutional framework for the MTEF implementation in Ivory Coast
Source: Compilation of authors based on Arrêté n°197/MEF/DGBF du 16 avril 2010.

MTEF process in Ivory Coast

The adoption of the MTEF institutional framework has been the concrete starting point of the MTEF process in Ivory Coast. Then the education and health sector have been selected at first for the implementation of the MTEF. The sectoral teams of these departments have been formed and the PRSP focal points have been designated. The team within the department is organized to work on a need approach (without budgetary constraint). This team is supported by national and international consultants in order to produce the sectoral MTEF. The work done is the subject of internal restitution and validation (within each ministry). The final documents which are sent to the Ministry of Economy and Finances contain strategic priorities, objectives, classification of programs, performance indicators and financial tables. These documents are sent to the Budget Departments which are permanent member of the MTEF Technical secretariat. The MTEF Technical Secretariat is in charge of the validation of sectoral MTEF which should have later the approval of the supervisory commission and Steering Committee. After this process, the sectoral MTEF becomes a base document for the budget elaboration of the ministries concerned (Education & Health).

On the other hand, the strategic phase takes place in some Departments of the Ministry of Economy and Finance. This strategic phase is used to determine the overall budgetary objectives (provisional state operation financial table) and the inter-sectoral allocation of resources, including spending limits by department (national MTEF). This step takes into account not only financial constraints, but also strategies and programs progress in the field.

The national MTEF elaborated allows through the expenditure ceilings fixed for each ministry to make adjustments within the sectoral MTEFs so that these take account of financial constraints. Unfortunately, the process described above did not go until the final step because of the political crisis. Therefore, Ivory Coast elaborated a draft of sectoral MTEF of health and education sectors and she did not finalize its national MTEF. However, with these experiences in health and education sectors, significant challenges remain to be addressed for effective implementation of MTEFs in Ivory Coast.

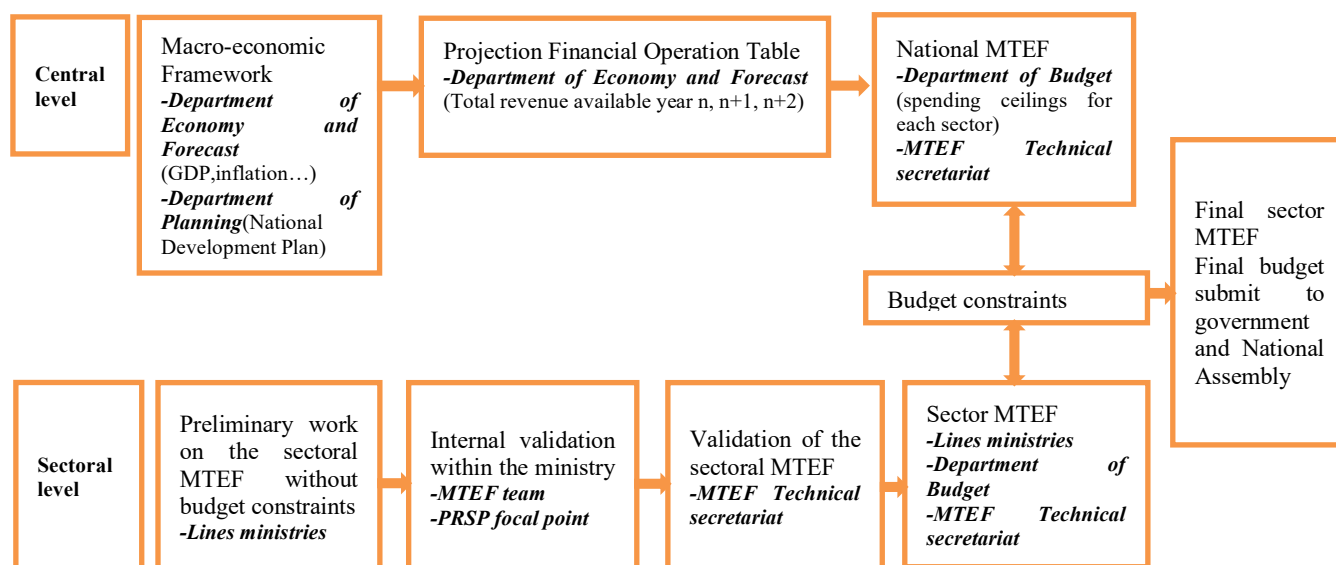


Figure 4: Process of MTEF implementation in Ivory Coast

Source: Compilation of authors based on their MTEF experience in Ivory Coast

Critical analysis of the MTEF process in Ivory Coast

As presented above, the implementation of the MTEF in Ivory Coast started in 2010 with the elaboration of this tool for the health and education section. The implementation of this tool is still in its infancy and sectoral teams are not yet specialized. These teams were supported by national and international consultants but were not sufficiently empowered to these tasks. As a matter of fact, members of the sector MTEF teams were involved to other tasks within their minister at the same time they had to work on sectoral MTEF. Thus, their involvement in the development of sectoral MTEFs was not enough, making compliance with the time limit for submission of documents difficult.

Depending on the country, the issue of national MTEF budget constraint is either integrated upstream of the formulation of sectoral programming documents or the subject of subsequent adjustment work [30-33, 40-42]. In the Ivorian case, the budget constraint is formulated after a draft of the sectoral MTEF which is adjusted later to get the final sectoral MTEF. This duality complicates unnecessarily the multi-annual programming exercise in a context of scarcity of human resources, while taking into account the budget constraint in the early stage of the sectoral MTEFs could allow gaining in time and human resources use.

Moreover, the financial partners were not sufficiently involved in the process in order to allow having a good view about the external financings which are important to approve some projects

within the sectoral MTEF. The national MTEF elaboration remained on one annual projection. This did not give enough long-term vision for the elaboration of the sectoral MTEF.

Challenges to the MTEF institutionalization in Ivory Coast

The implementation of the MTEF in Ivory Coast has been a good starting point for performance based management exercise. Now that the country is out of the political crisis, the following challenges lie ahead.

At the level of public finance management, the process to improve the economic and financial performance should continue. This requires the reliability of public finances management in order to produce a credible budget to strengthen the use of MTEF.

For the integration of the planning and the budgeting, the Ministry of planning should be more involved in the MTEF institutional framework as an owner at the same level with the Ministry of Finance. The National Development Plan has been validated in 2012 and must be used as mark for the sectoral development plans which should be the base for linking policies and budget for different sectors concerned.

Consolidation of the MTEFs implementation in health and education sectors through the establishment of teams involved only in MTEFs and strategic plans works. This will allow teams to focus solely on making MTEFs and strategic plans to provide the documents within required delays. The MTEFs mastering in these sectors will allow a gradual extension of this tool in other important sectors.

CONCLUSION

For many years worldwide, particularly in developing countries, the gaps between policies and budget have been huge. It was a top-down process expressed by the structural adjustment program which gave some controversial results. The ownership promotion with the development of PRSPs approaches has given a new burst for poverty reduction questions. However, the implementation of the PRSP remains incomplete as the policy remained always disconnected from the budgeting. The later was more oriented to the financial means rather than results. So the question of the establishment of the link between policies and budgeting arose more. As a result, many countries have chosen to promote and implement result-based management by establishing the linkages between policies and budgeting. But experiences in this area were diverse and results also are diverse.

Ivory Coast started its PRSP process in 2000 but has got a final draft in 2009 because of the political crisis occurred in 2002. This first published Poverty Reduction Strategy Paper (PRSP) was extended from the period 2009 to 2015. The adoption of the PRSP in 2009 also coincided with the enactment of the new WAEMU directives which has promoted the establishment of the linkages between policies and budgeting in order to achieve a performance-based management. These news directives advised WEAMU to use the MTEF to establish the link between policies and budget.

Therefore, Ivory Coast has started to implement its MTEF since 2010 by experimenting this exercise within two major sectors, that of health and education. Unfortunately, besides the fact that these sectors elaborated their sectoral MTEFs, the process has been undermined by the

post-electoral crisis that occurred in 2011. Nevertheless, the experience in these two areas has allowed us to draw some lessons from this exercise to better responses for the future challenges in this field. These future challenges can be summed as follow: (i) the successful integration of the planning and budgeting department, (ii) the improvement of the public finance management for a credible budget, (iii) the capacity building for sectoral teams involved in this process as well as those involved in the national MTEF, (iii) the accountability of the MTEF team (sectoral and central) only on the implementation of this tool. Success in these challenges can help increase the chances of achieving the implementation of the MTEF in Ivory Coast and fulfill the managing for results goals.

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