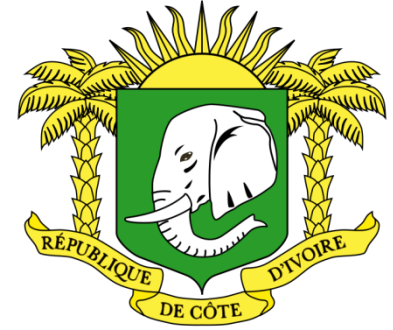




CABRI - COTE D'IVOIRE

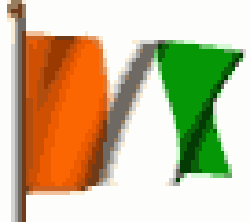


PRESENTATION OF WORK CARRIED OUT



THE LOH TEAM

10 December 2018



PRESENTATION OUTLINE

PRESENTATION OF THE ISSUE

SEQUENCE OF ACTIVITIES

ACTORS INVOLVED

RESULTS OBTAINED

LESSONS LEARNED

NEXT STEPS



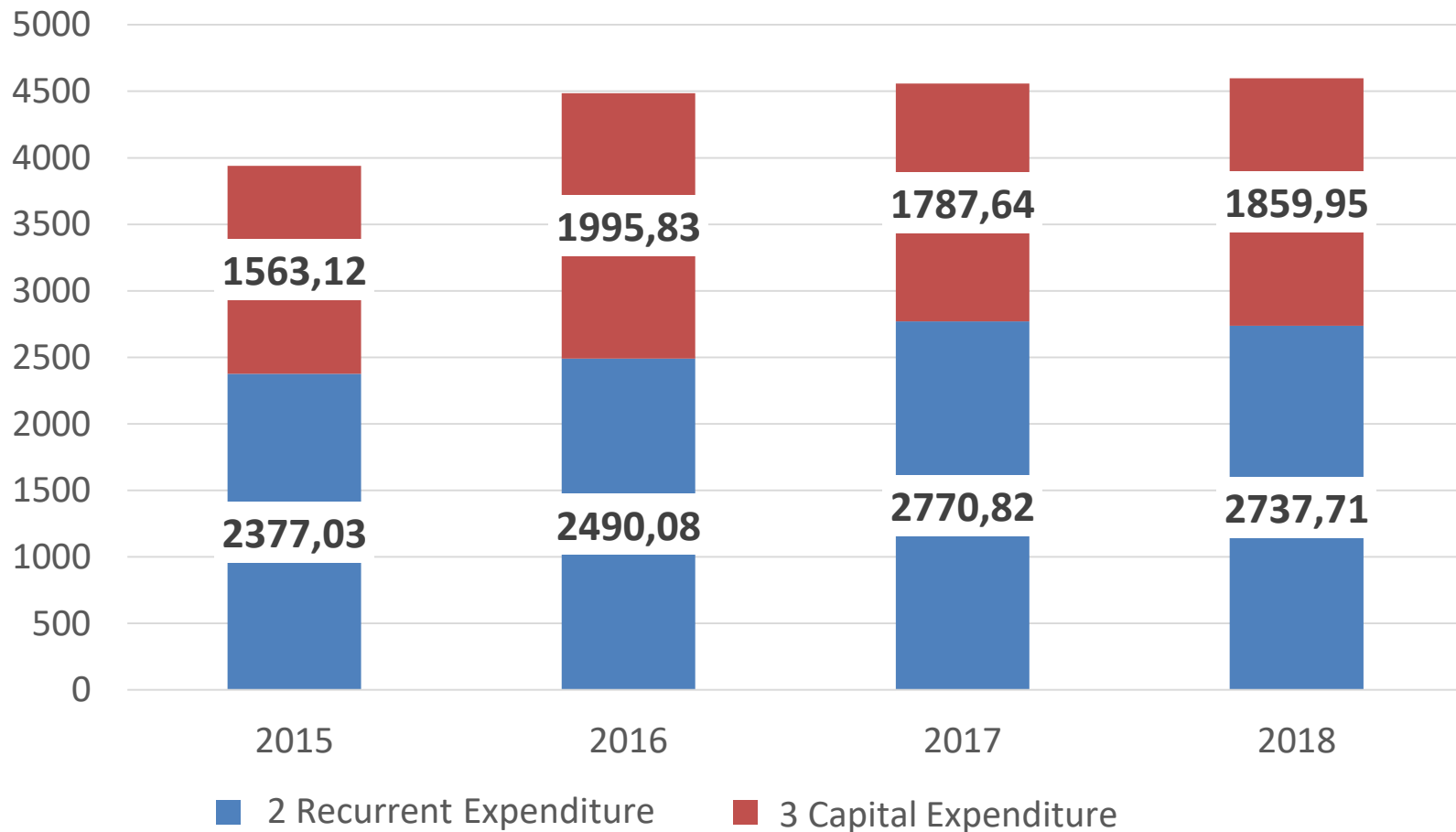
PRESENTATION OF THE ISSUE

What is the issue to be addressed?

The budgetary appropriations allocated to ministries do not achieve the expected results.

PRESENTATION OF THE ISSUE

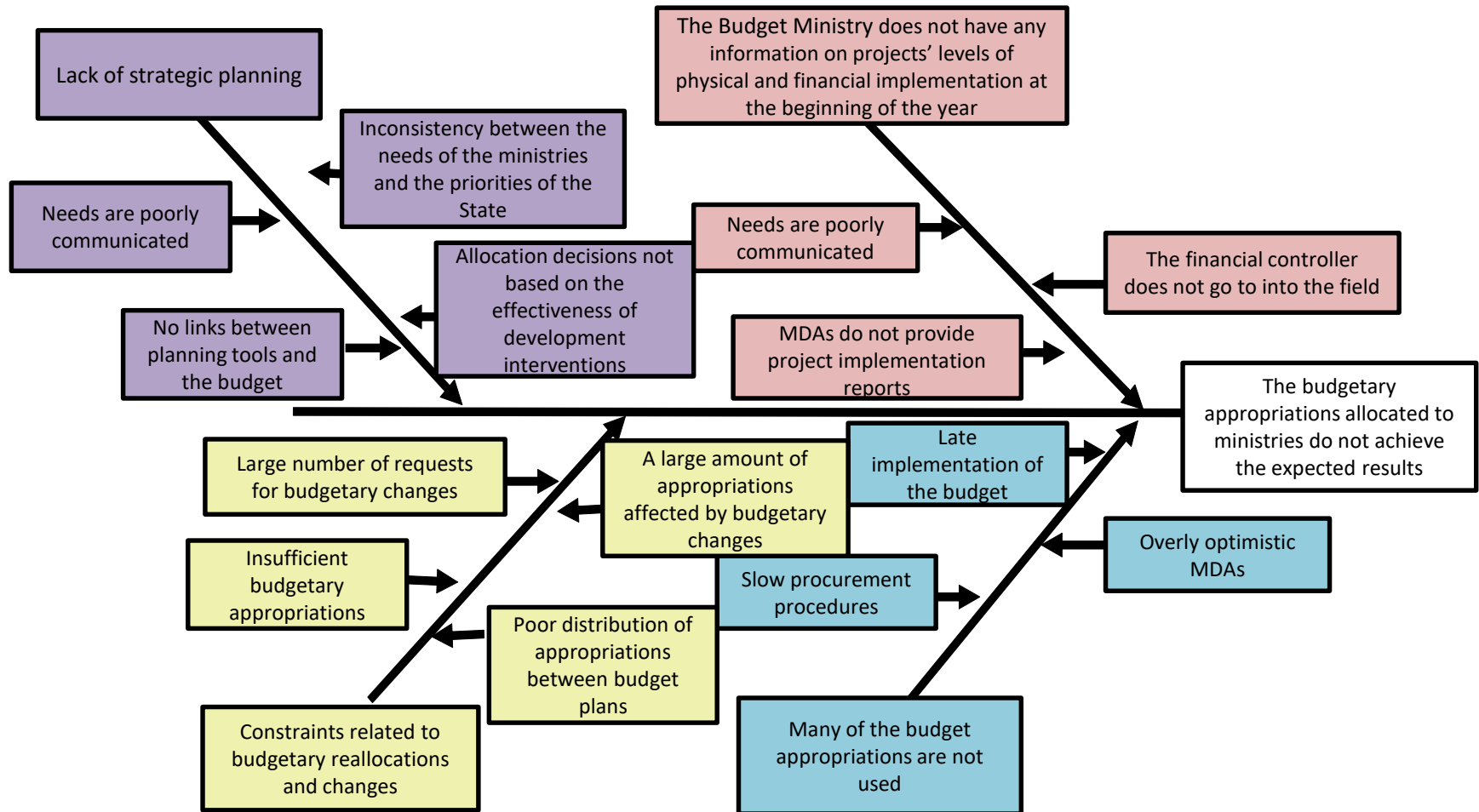
Illustration of the issue



Changes in the amount of capital and recurrent expenditure from 2015 to 2018

1. PRESENTATION OF THE ISSUE

Initial fishbone (Ishikawa) diagram





PRESENTATION OF THE ISSUE

We decided to work on two (2) of the causes shown in the fishbone diagram:

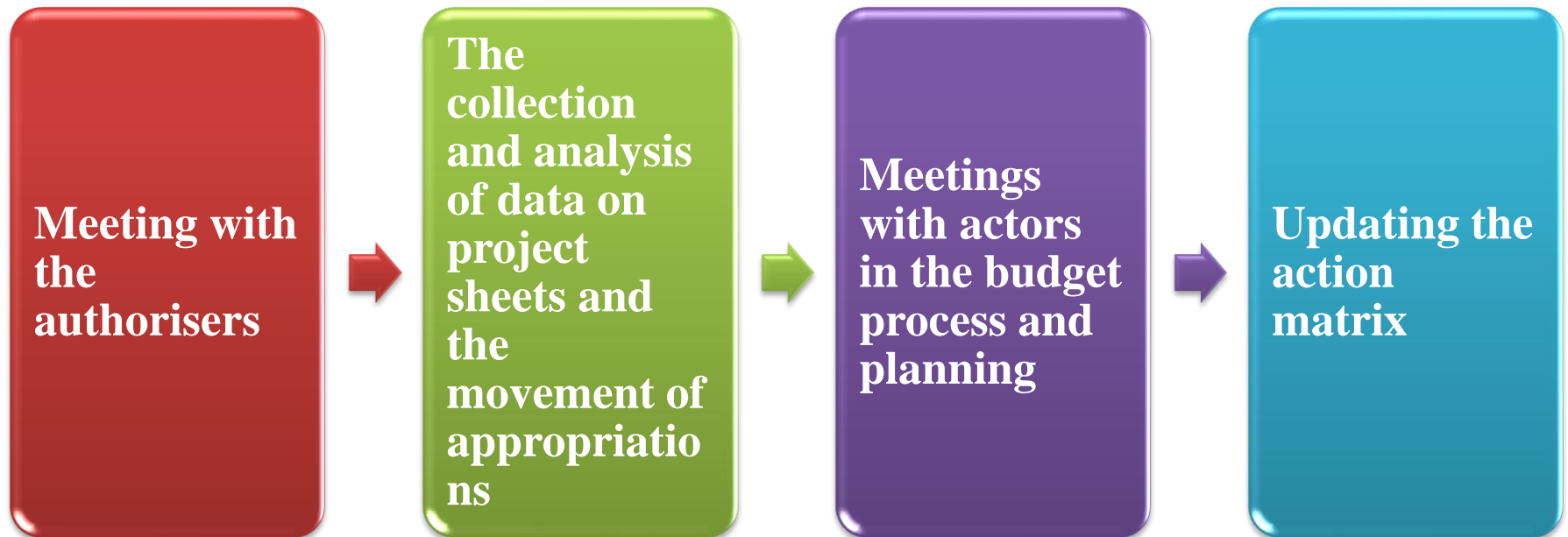
The Budget Ministry does not have any information on projects' levels of physical and financial implementation at the beginning of the year

Constraints related to budgetary reallocations and changes



SEQUENCE OF ACTIVITIES

Activities carried out over 7 months



SEQUENCE OF ACTIVITIES

Authorisers' meeting



Meeting with the Director General for the
Budget and Finance
6 June 2018

Meeting with the Director of Public
Investment Planning
20 June 2018



SEQUENCE OF ACTIVITIES

Meeting with the authorisers

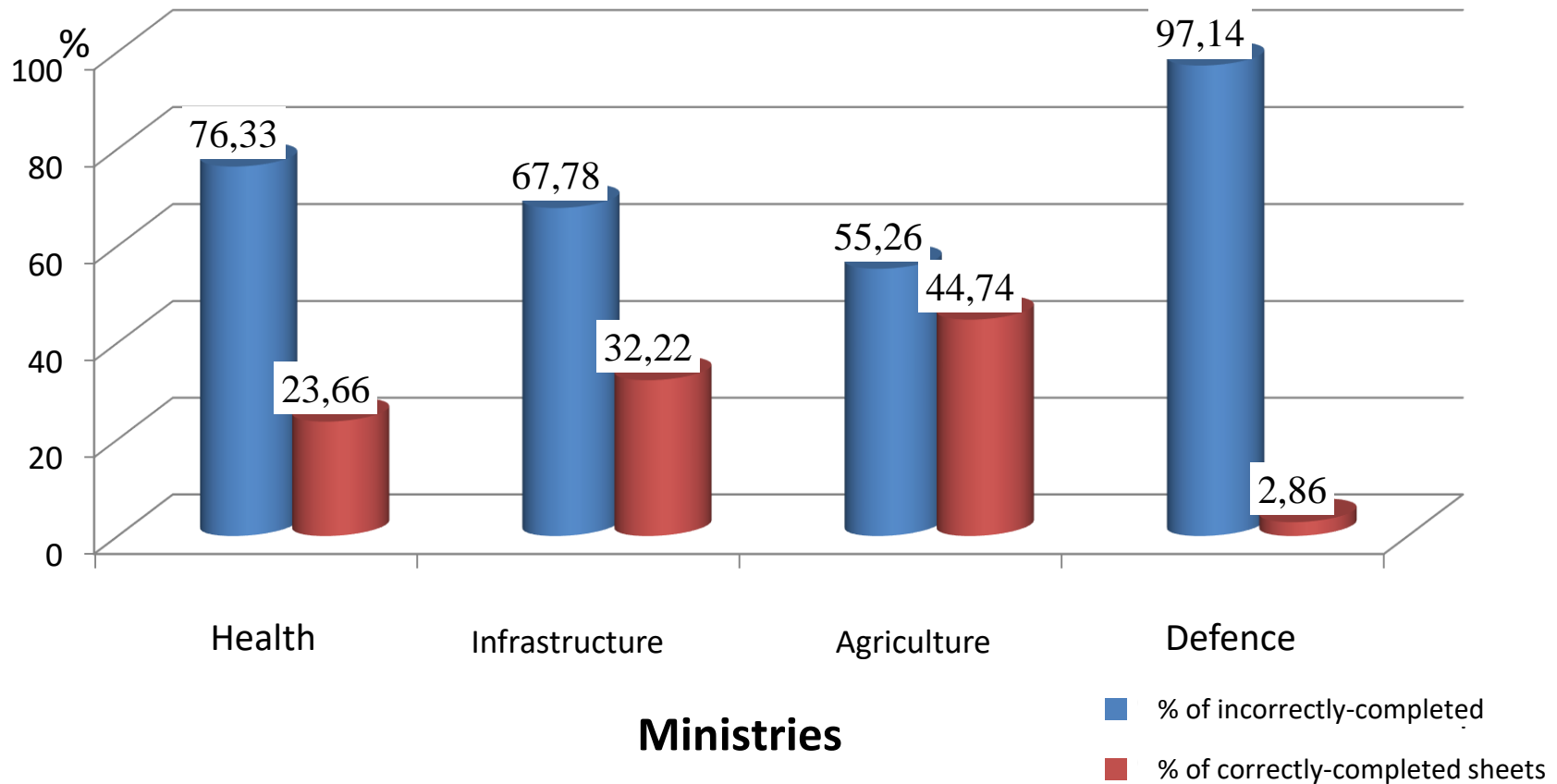


Meeting with the Principal Private Secretary of the Minister
in charge of the Budget

SEQUENCE OF ACTIVITIES

The collection and analysis of data on project sheets

Graph: Ministries with the highest rates of incorrectly-completed sheets

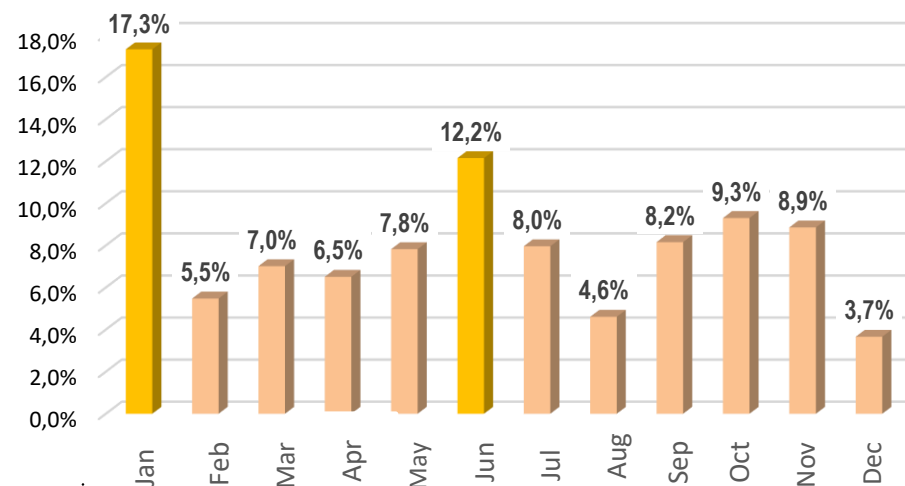


SEQUENCE OF ACTIVITIES

Collection and analysis of data on virements

Table: Ministries with the highest numbers of virements

MINISTRIES	Number of changes per year			
	2015	2016	2017	Average/ year
Ministry of Health	59	62	65	62
Ministry of Infrastructure	37	56	52	48
Ministry of Higher Education	33	42	44	40
Ministry of National Education	36	42	35	38



Source: Based on an analysis of budget data from 2015 to 2017

Graph: The average virements over 12 months

SEQUENCE OF ACTIVITIES

Meetings with actors in the budget process and planning

The schedule of meetings held was as follows:

DAYS	TIMES	SUBJECTS	ORGANISATIONS	MEETING LOCATION	PURPOSE
Wednesday, 25 July 2018	09:00-10:30	Working session with the LOH group	The LOH team	DRBMGP	Discussion meeting with the LOH team
	15:15-16:00	Working session with the PIP correspondents	DPIP (Research Officers)	BASSAM	Set of issues regarding operations related to capital expenditure
Thursday, 26 July 2018	09:45-10:30	Working session with the financial controllers	DCF (Financial Controllers)	DRBMGP	Identifying weak points in financial control
	11:00-12:30	Meeting with the Planning Directors and the PIP focal points for the identified ministries	Ministries in charge of: <ul style="list-style-type: none"> - Road Maintenance and Equipment - Higher Education - National Education - Health - Transport 	DRBMGP	Identifying weak points and prospects in the process of developing and implementing public investments.

SEQUENCE OF ACTIVITIES

Meetings with actors in the budget process and planning



The LOH team meeting with actors
in the planning process for
technical ministries

The LOH team meeting with the
Financial Control Department





SEQUENCE OF ACTIVITIES

Meetings with actors in the budget process and planning

Two (2) major measures have begun to be implemented as part of the 2019 budget preparation process.

Measure 1

2 discussion meetings:

- *on project implementation reports*
- *on the reasons for changes to the budget during processing*

Measure 2

First level of raising awareness among actors in planning and budgeting



SEQUENCE OF ACTIVITIES

Updating the action matrix

The action matrix was updated and presented to the CABRI team during their second visit to Côte d'Ivoire, from 23 to 25 October 2018.

The measures in the action matrix which are still to be implemented are as follows:

Measure 1: Set up a formal working framework between actors involved in planning and those involved in budget management, in a pilot phase.

Measure 2: Establish a formal exchange framework between the Directorate General for the Budget and Finance (DGBF) and the Department of Public Investment Planning (DPIP).

Measure 3: Raise awareness among DFAs and Appropriation Administrators on requests for budgetary changes.

Measure 4: Develop PIP focal points on the completion of PIP sheets.

ACTORS INVOLVED

- Actors took part in resolving our issue at two (2) levels:

Level 1:

The management in technical departments in the Budget Ministry and the Ministry of Planning

Directors of Financial Affairs in the Technical Ministries

Planning Directors in the Technical Ministries and Investment Project Managers

Financial Controllers

Level 2:

Budget Minister

Technical Ministers

Principal Private Secretary to the Budget Minister

Director General for the Budget and Finance

Director General for Planning

ACTORS INVOLVED

- **Actors' level of involvement in resolving the issue**

No	ACTORS	INVOLVEMENT	TIME PERIOD
Level 1			
01	Management in technical departments in the Budget Ministry and the Ministry of Planning	Producing data and information on project sheets and financial statistics	May - June 2018
02	Directors of Financial Affairs in the Technical Ministries	Providing information justifying the high rate of requests for changes to budgetary appropriations during the year, and information on the failure to produce project implementation reports.	July - August - September 2018
03	Planning Directors in the Technical Ministries and Investment Project Managers;	Providing information on the preparation, implementation and monitoring of investment projects	July - August - September 2018
04	Financial Controllers.	Providing information on the implementation status of co-financed projects and projects 100% financed by the State.	July 2018

ACTORS INVOLVED

- Actors' level of involvement in resolving the issue**

No	ACTORS	INVOLVEMENT	TIME PERIOD
Level 2			
05	The Budget Minister	Organising a retreat with the Directors General on the 2019 issues for the Ministry: one of the topics of these meetings was to improve the process for developing and implementing capital expenditure.	1 December 2018
06	Technical Ministers	Making orders which set up a formal working framework between actors involved in planning and those involved in budget management.	16 to 30 November 2018
07	The Principal Private Secretary to the Budget Minister	Sending a letter requesting that technical ministries set up the formal working framework between actors involved in planning and those involved in budget management, in a pilot phase.	16 November 2018

ACTORS INVOLVED

- Actors' level of involvement in resolving the issue**

No	ACTORS	INVOLVEMENT	TIME PERIOD
Level 2			
08	Director General for the Budget and Finance	Facilitating and authorising meetings, work sessions and training sessions; Signing and sending the relevant correspondence	From May to November 2018
09	Director General for Planning	Authorising its departments to take part in meetings and sessions with the LOH team Granting authorisation for establishing a formal framework for exchanges between the Directorate General for the Budget and Finance (DGBF) and the Department of Public Investment Planning (DPIP).	November 2018

ACTORS INVOLVED

- **How the team got others to join in the work**

Seeking authorisers' support through presenting the work from the framing workshop

Organising advocacy meetings to collect data and information.

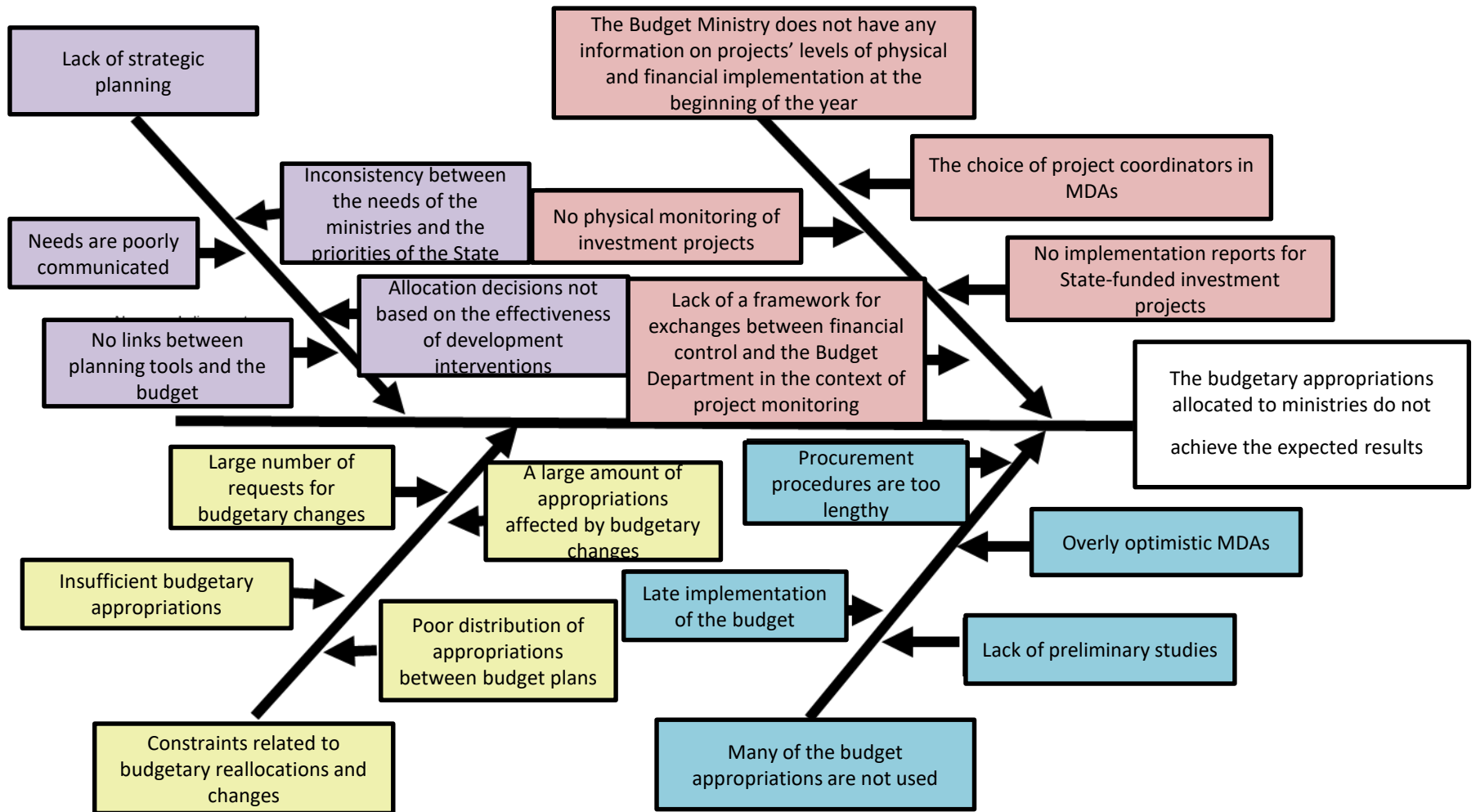
Presenting the data analysis results to the actors involved in resolving our issue;

Identifying the actors with an interest in the concrete results to be achieved that are directly related to the resolution of the issue.

Asking them to become involved in resolving the issue through the actions to be taken;

RESULTS OBTAINED

Fishbone (Ishikawa) diagram



RESULTS OBTAINED

Summary of changes to the fishbone (Ishikawa) diagram

- Changes have been made to the main causes:
 - “the Budget Ministry does not have any information on projects’ levels of physical and financial implementation”;
 - “many of the budget appropriations are not used”

"Many of the budget appropriations are not used"

"preliminary studies are not always carried out"

"The Budget Ministry does not have any information on projects’ levels of physical and financial implementation",

2 new sub-causes:

“lack of a framework for exchanges between financial control and the Budget Department in the context of project monitoring”

“a lack of physical monitoring of investment projects” has replaced the sub-cause “financial controllers do not go into the field”.

RESULTS OBTAINED

Ministerial Orders from the MTEF Sectoral Committees

MINISTÈRE D'ÉTAT,
MINISTÈRE DE LA DÉFENSE

REPUBLIQUE DE CÔTE D'IVOIRE
Union - Discipline - Travail



ARRETE N° 41851 /MEMDEF/CAB du 27 NOV. 2018

PORTANT NOMINATION DES MEMBRES DU COMITE SECTORIEL DU CADRE DE DEPENSES A MOYEN TERME (CDMT) DU MINISTERE D'ETAT, MINISTERE DE LA DEFENSE.

LE MINISTRE D'ETAT, MINISTRE DE LA DEFENSE,

- Vu la Constitution ;
- Vu la loi n°2016-414 du 15 juin 2016 portant organisation de la Défense et des Forces Armées de Côte d'Ivoire ;
- Vu le décret n°98-716 du 16 décembre 1998, portant réforme des circuits et des procédures d'exécution des dépenses et des recettes du budget général de l'Etat, des comptes spéciaux du Trésor et mise en œuvre du système intégré de gestion des finances publiques ;
- Vu le décret n°2016-257 du 03 mai 2016 portant organisation du Ministère de la Défense ;
- Vu le décret n°2016-869 du 03 novembre 2016 portant organisation du Ministère auprès du Premier Ministre, chargé du Budget et du Portefeuille de l'Etat ;
- Vu le décret n° 2018-617 du 10 juillet 2018 portant nomination du Premier Ministre Chef du Gouvernement en qualité de Ministre du Budget et du Portefeuille de l'Etat ;
- Vu le décret n° 2018-618 du 10 juillet 2018 portant nomination des membres du Gouvernement ;
- Vu l'arrêté n°197/MEF/DGBF du 16 avril 2010 portant création, organisation et fonctionnement du cadre institutionnel de mise en œuvre du Cadre de Dépenses à Moyen Terme (CDMT) dans le processus de la Gestion Axée sur les Résultats (GAR).
- Vu la correspondance n°1296/MEF/DGBF/DRBMGP du 21 février 2012 du Ministre de l'Economie et des Finances, relative à l'extension du processus des CDMT à de nouveaux ministères ;
- Vu la correspondance n°6404/SEPMBPE/DGBF/DRBMGP du 16 novembre 2018 du Secrétaire d'Etat auprès du Premier Ministre, chargé du Budget et du Portefeuille de l'Etat, relative à l'actualisation des comités sectoriels CDMT ministériels ;
- Vu les nécessités de service

ARRETE

Article 1 : Le comité sectoriel du Cadre de Dépenses à Moyen Terme (CDMT) du Ministère de la Défense a pour mission :

- d'élaborer le cadre de dépenses à moyen terme du Ministère de la Défense ;
- de conduire son processus de mise en œuvre.

A ce titre, il est l'interlocuteur technique entre le Ministère de la Défense et le secrétariat technique du CDMT de la Direction Générale du Budget et des Finances (DGBF).

Article 2 : Ce Comité comprend :

- 1 - Un (01) Président : Jean-Paul MALAN, Directeur de Cabinet ;
- 2 - Six (06) Membres :
 - Commissaire-Colonel COULIBALY N'Gnimbién Christophe, Directeur des Finances ;
 - Colonel SAHIRY Honnet Michel, Directeur de la Planification et du Suivi ;
 - Lieutenant-Colonel OUATTARA Yssouf, Sous-directeur de la Planification, point focal Plan National de Développement (PND) du Ministère ;
 - Commandant KOUASSI Jean Apollinaire, Sous-directeur du Budget et de la Comptabilité, collaborateur Directeur des Finances ;
 - Commandant ELLE Adoby François, Chef service Budget titre III ;
 - Commandant KANGBE Antoine, Sous-directeur du suivi, collaborateur du Directeur de la Planification et du suivi.

Article 3 : Le Comité se réunit sur convocation de son Président autant de fois que de besoin.

Article 4 : Les dépenses liées au fonctionnement du Comité Sectoriel CDMT sont imputables à la destination budgétaire 211 4506 01 DF-Mindef / Mise en œuvre du CDMT.

Article 5 : Le Directeur de Cabinet est chargé de l'exécution du présent arrêté qui sera enregistré et communiqué partout où besoin sera. 7

Ampliations

- Présidence de la République	.....	1
- Cabinet du Premier Ministre Chef du Gouvernement	.....	1
- Secrétariat Général du Gouvernement	.....	1
- Ministère Economie et Finances	.....	1
- MEMDEF/CAB	.....	1
- CGAFD	.....	1
- Tous ministères	.....	36
- MEMDEF/toutes Directions Générales	.....	4
- Contrôle financier	.....	1
- Intéressés	.....	7
- Chrono	.....	1
- J.O.R.C.I	.....	1

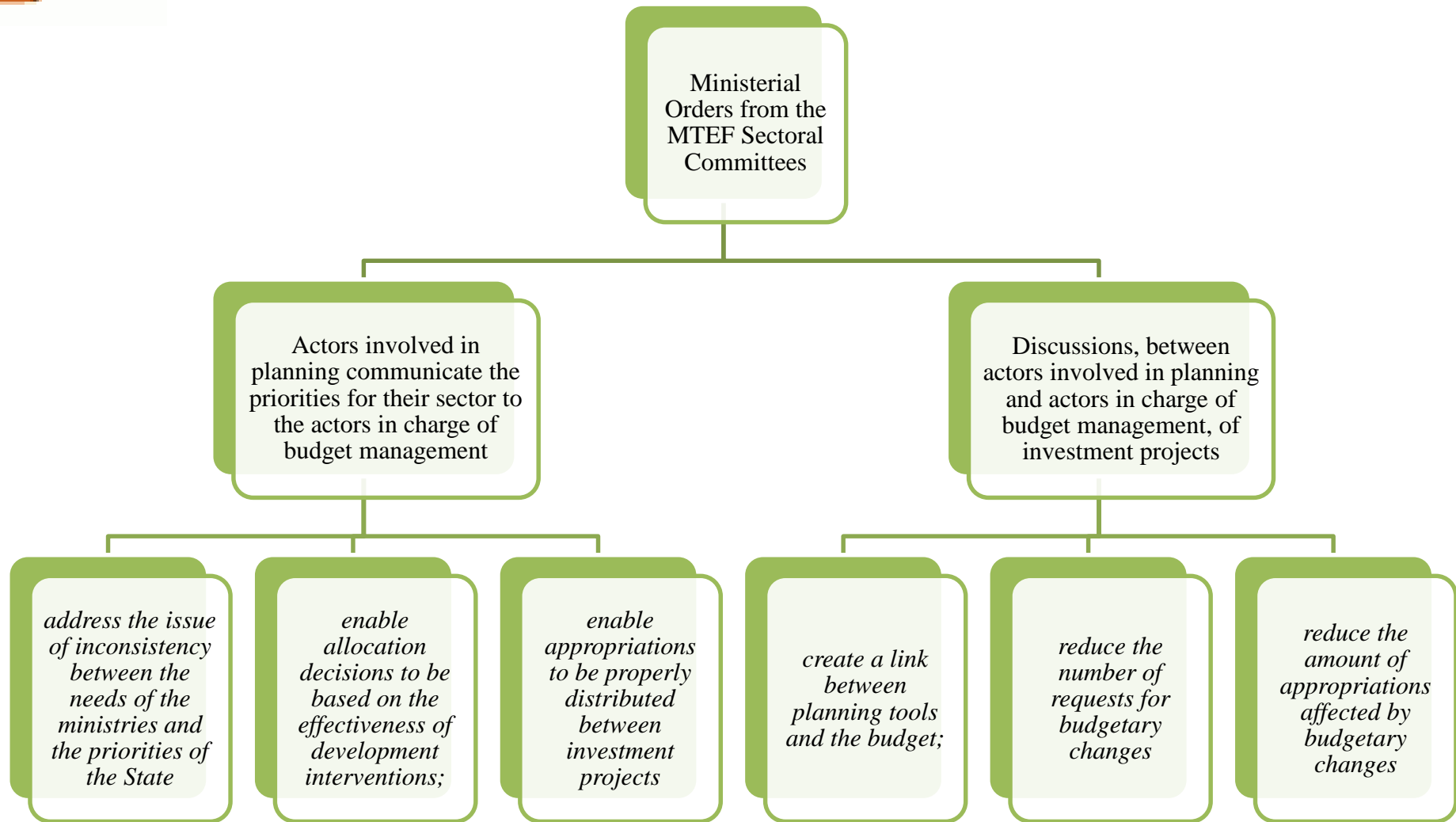
Fait à Abidjan, le



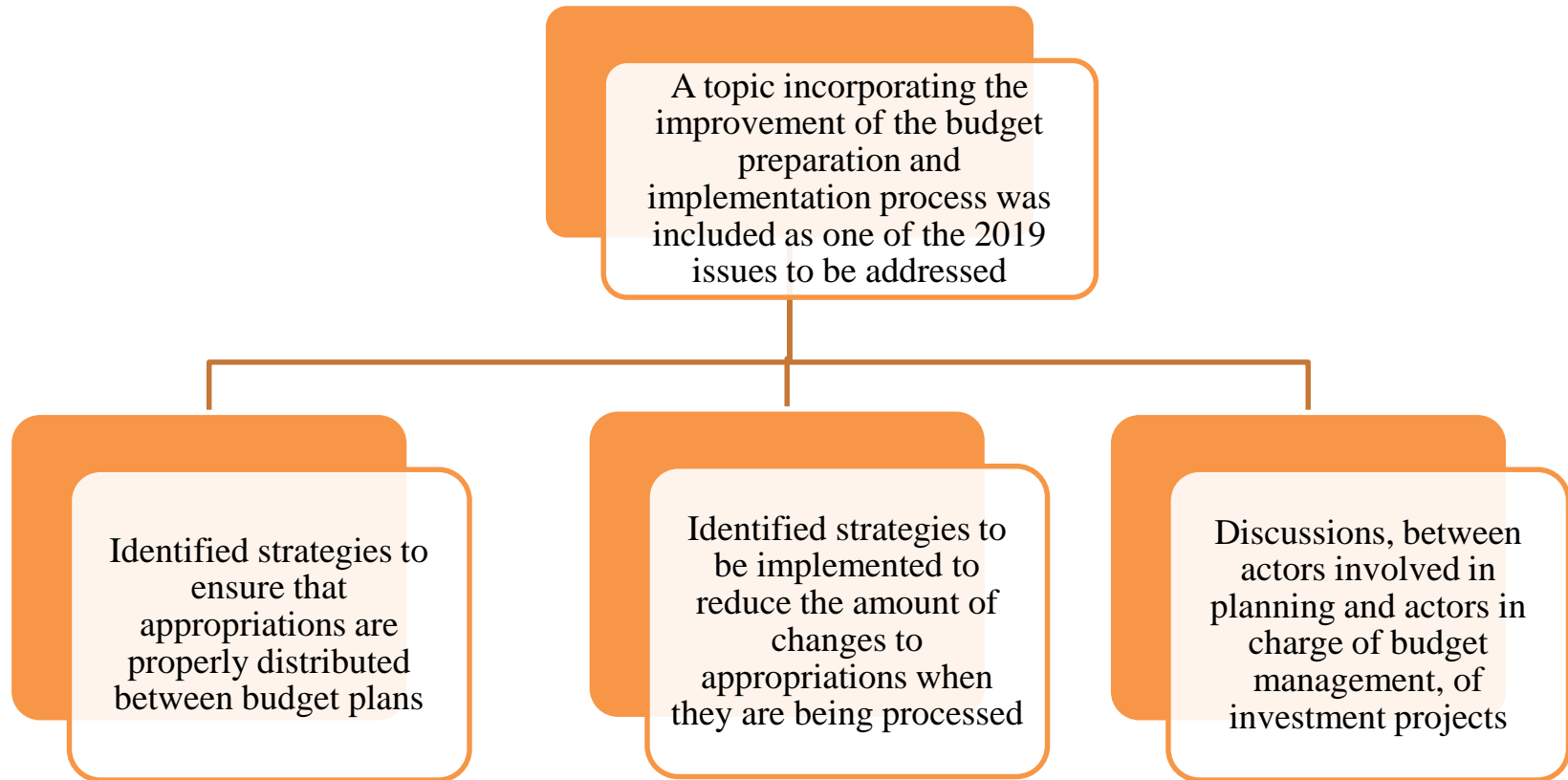
Hamed BAKAYOKO

Copy of the order from the Ministry of Defence

RESULTS OBTAINED

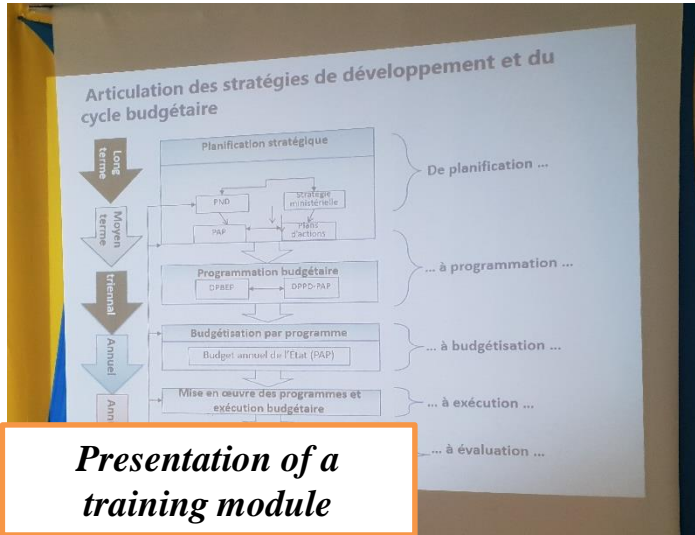


RESULTS OBTAINED



RESULTS OBTAINED

Developed PIP focal points on the completion of sheets and investment project monitoring.



Presentation of a training module

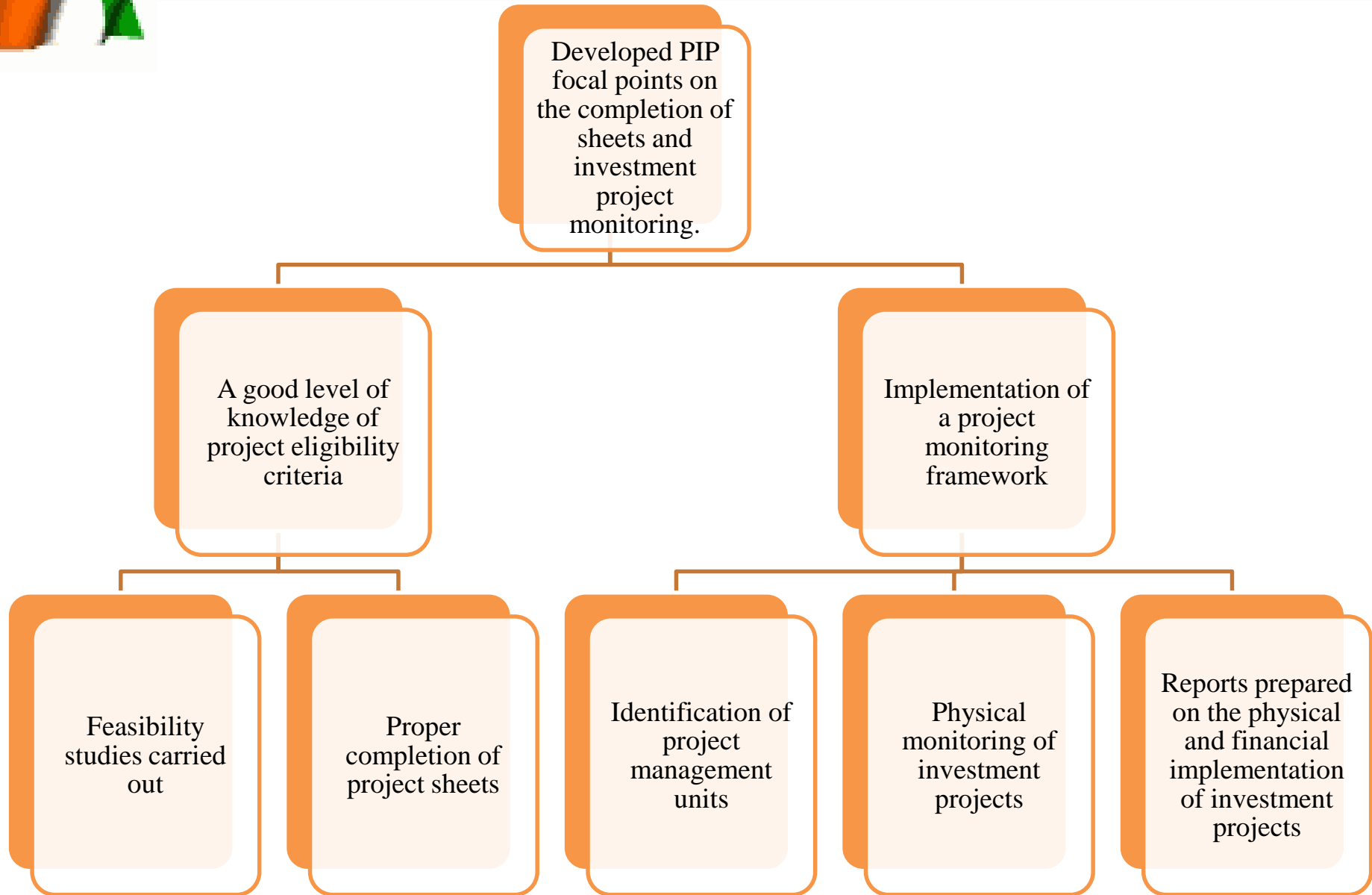


The PIP focal points, part of the training session



Group photo at the end of the training session

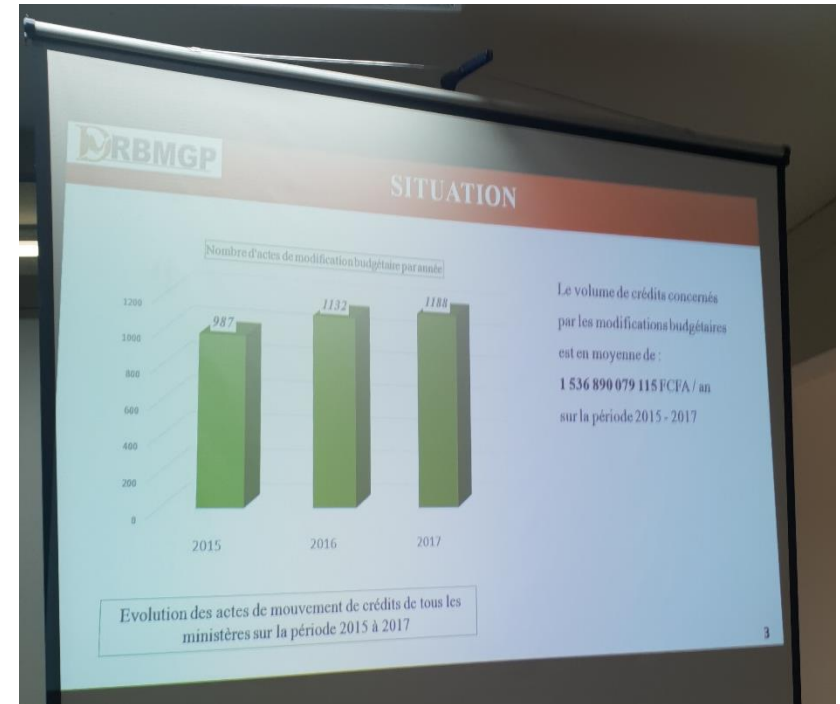
4. RESULTS OBTAINED



RESULTS OBTAINED

Sensitization of DFAs and
Credit Administrators on
requests for budget
reallocations

Sensitization workshop for DFAs



Presentation of the data analysis related
to virements

RESULTS OBTAINED

Raising awareness among DFAs and Appropriation Administrators on requests for budgetary changes.

Proper distribution of appropriations between investment projects

A reduction in the number of requests for budgetary changes

A reduction in the amount of appropriations affected by budgetary changes

RESULTS OBTAINED

Meeting between the Directorate General for the Budget and Finance and the Directorate General for Planning on Wednesday, 14 November 2018, at the Reform Department premises, on the implementation of the formal framework for exchanges between the Directorate General for the Budget and Finance (DGBF) and the Department of Public Investment Planning (DPIP)

Ensure that there is a link between planning tools and the budget

Enable allocation decisions to be based on the effectiveness of development interventions

Enable appropriations to be properly distributed between investment projects

Regarding the issue to be addressed

- The issue that was identified is a major problem in public financial management
- Reducing the number of changes to budget appropriations while they are being processed is linked to:
 - *organisations' needs being well planned;*
 - *the planning being taken into account in the budget process;*
- The aim of reducing the number of changes made could only be achieved if there is a formal working and exchange framework between planning and budget management actors.
- The formal working and exchange framework shall also enable technical ministries to produce reports on projects' physical and financial implementation.

Regarding teamwork

- The teams is effective when it is small;
- Having a leader allows you to manage different viewpoints;
- Being responsible about implementing the constitution and good communication between parties will help us to make progress in resolving the issue;
- Creating a link between the team members' ordinary activities and the measures required to resolve the issue;
- The PDIA approach has enabled us to improve our work methods

LESSONS LEARNED

In relation to our authorisers

- Our authorisers' support was necessary in resolving our issue.



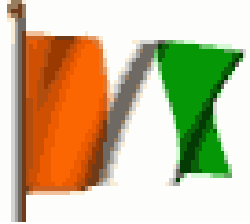
Presenting the mid-term review and action matrix for November to mid-December, to the Director General for the Budget and Finance

Interacting with other external parties

- The type of approach is very important for getting external parties involved;
- External parties' interest in the issue was identified by the team.



Discussions with MDA Financial Affairs Directors regarding the LOH team's action matrix



NEXT STEPS

Continue with raising awareness and training activities;

Formalise and get an exchange platform up and running between the Directorate General for the Budget and Finance and the Department of Public Investment Planning;

Strengthen the supervision of the MTEF sectoral committees which is in place.



NEXT STEPS

MEASURES	OBJECTIVES	OPERATIONAL RESULTS	DEADLINES
<p>A1: Continue with raising awareness and training activities</p>	<p>Reduce the rate of poorly-completed project sheets</p> <p>Reduce the number of requests for budgetary changes from departments during processing.</p>	<p>Ten (10) other ministries identified, trained and made aware of the issues:</p> <ul style="list-style-type: none"> - Agriculture - Fishery Resources - Hydraulics - Mining and Geology - Women, Families and Children - Employment and Social Solidarity - Justice - Human Rights - Security and the Interior - Defence 	<p>February to March 2019</p>
<p>A2: Formalise and get an exchange platform up and running between the Directorate General for the Budget and Finance (DGBF) and the Department of Public Investment Planning (DPIP)</p>	<p>Analyse the monitoring reports for fully State-funded PIP projects</p>	<p>*The legal instrument establishing the committee is signed</p> <p>*Approval of a Committee Work Plan</p>	<p>End of January 2019</p>
<p>A3: Strengthen the supervision of the MTEF sectoral committees which is in place</p>	<p>Ensure better allocation of budgetary resources on investment projects</p>	<p>Pilot ministries' investment projects have been well planned, budgeted for, implemented, monitored and assessed.</p>	<p>February to July 2019</p>



THANK YOU