

## Evaluation of Budget Execution Process in Ivory Coast

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**ABSTRACT:** Ten years ago, Ivory Coast experienced a political and military crisis that resulted in an unfavorable evolution of macroeconomic aggregates despite the implementation of economic and financial reforms since 1999. These reforms aimed at (1) rebuilding the Organic Act and subsequent legislation; (2) centralizing a single budget for all financial transactions of the State; (3) developing a common nomenclature budget; (4) revising the budget execution process. Through these reforms, Ivory Coast has put fiscal management at the center of its economic and financial development. After twenty-two years of implementing budgetary reforms, this paper aims to assess the Ivorian budgetary system and presents what works and what does not work and to some extent why. Then after the presentation of the budget process through actors who intervene, an institutional analysis has been made. This analysis has shown the existence of motivational and informational problems at operational level. These problems are common-pool resource problems, asymmetric power relationships, missing information, moral hazard, principal-agent situations, and adverse selection. The Public Expenditure and Financial Accountability review made in 2008 for instance, show some shortcomings at the level of budget credibility, comprehensiveness and transparency, policy-based budgeting as well as predictability and control in budget execution. However, from 2008 to 2011, significant efforts were made to provide solutions to these weaknesses. Thus, at the level of policy-based budgeting, the PRSP was finalized in 2009 and Ivory Coast obtained the completion point of Heavily Indebted Poor Country (HIPC) Initiative in 2012. This success expresses the satisfactory implementation of the Poverty Reduction Strategy Paper (PRSP) by the Ivorian Government and the implementation of sound macroeconomic framework and public finance reform. Moreover, the end of the political crisis in 2011 enabled Ivory Coast to begin a period of stability which could help the country to be in readiness for the development of a credible budget. The crisis period was marked by great uncertainty which did not allow having a good perspective in terms of budget projection. Today, some basic conditions for the implementation of results-based budgeting are met. The conditions of macroeconomic stability are satisfactory according to the last two reviews of the International Monetary Fund and the country adopted a clear strategy of development through a medium-term national plans (2012-2015; 2016-2020 & 2021-2025). The success of the performance budgeting requires organizing both the supply side and the demand side of the PRS monitoring system which is linked to the budget. Thus, public departments will set up explicit outcomes that their outputs aim to provide to the population. Furthermore, they need to provide to the Ministry of Finance and political decision makers some simple, affordable and usable key performance indicators (KPIs) that will measure their service effectiveness and efficiency.

**KEYWORDS:** Poverty Reduction Strategy, Indicators, MTEFs, KPIs, results, results-based, monitoring, evaluation, budget credibility, Ivory Coast, Zambia

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### I. INTRODUCTION

In the late 1970s, International Financial Institutions (IFIs) have implemented Structural Adjustment Programs (SAP) in order to tackle the raging economic crises in several African countries. These programs were designed to restructure entire national economies or specific sectors such as energy and education. After several years, the results of SAPs have remained mixed. Although some progress has been made at the economic level, the contractions of budgetary expenditures have come with the contraction of the public investment leading to the impoverishment of populations. The average poverty rate of African countries has increased from about 39.8% in 1970 to about 42% in 1985 [1,38]. In light of lessons learned from SAPs, in the 1990s development strategies after some unsatisfactory results shifted away from structural adjustment program to strategies where

developing countries are more involved. The latter was characterized by focusing on local ownership and leadership that empowers countries. Thus, countries had to elaborate a poverty strategy framework which materialized into Poverty Reduction Strategy Papers (PRSP). The idea behind these new strategies was to allow countries to be in charge of their development.

In this new approach, besides the pursuit of macroeconomic stability, social desirability has become the heart of economic programs concluded with the Bretton Woods Institutions. This framework initiated in 1999 by the World Bank and the International Monetary Fund aimed to describe the macroeconomic, structural and social policies and programs that a country will implement over several years to promote growth and reduce poverty. In addition, an emphasis has been put on the operational capability of the PRSP whose main instruments are the public expenditure reviews, Medium Term Expenditure Framework (MTEF), and monitoring / evaluation.

In West Africa, Ivory Coast has not remained on the sidelines of all these recent developments. It has developed since twenty years some actions to improve the living conditions of people, and calm the social front which was already showing signs of instability due to the deteriorating social conditions resulting from various SAPs. Then the Ivory Coast first Poverty Reduction Strategy Paper has been elaborated in 2002 and it was particularly based on six pillars: (1) Improving the macroeconomic framework; (2) Promoting the private sector and support for rural development; (3) Improving equitable access and quality of basic social services; (4) decentralization; (5) Promoting good governance and capacity building; (6) Strengthening the security of persons and property. (Côte d'Ivoire-DRSP-I, 2002). The first pillar was already in line with the public finances reforms which have been initiated since 1999 with the aim (1) to rebuild the Organic Act and subsequent legislation; (2) to centralize in a single budget all financial transactions of the State; (3) to develop a common nomenclature budget; (4) to revise the budget execution process.

One of the highlights of these reforms was the introduction of a Management Information System (MIS) known as the Integrated System for Public Financial Management (SIGFiP) and the redefinition of the role of actors. Initiating reforms of public finances in 1999 and developing the first PRSP, the Ivory Coast authorities put the modernization of fiscal management at the heart of the development strategy of the country. The last assessment of public finances is one that was made in 2008 with the support of development partners (World Bank, FMI, and AFDB). This evaluation made recommendations for improving the system of public finance management. This paper aims to assess the Ivorian budgetary system and present what works and what does not work. In order to do this assessment this paper will handle the following questions:

1. What have been the fiscal developments since the 1999 budgetary reforms?
2. How does the budget execution process work and who are the actors involve in that process? (institutional analysis)
3. What were the findings and the recommendation made by the last Public Expenditure and Financial Accountability review?
4. What are the improvements that have been made and what are the weaknesses of this system?
5. What are the steps that the country needs to undertake in order to achieve Performance budgeting?

In order to give some response to the above questions, this paper is structured as follows. The first part presents Ivory Coast's recent economic evolution in order to see the progress made through the macro-economic indicators. The second part focuses on the budget execution process by highlighting through an institutional analysis the existing problems. This part is followed by the findings and the recommendations made by the last Public Expenditure and Financial Accountability review as well as the progress made since the report. The final part will discuss some shortcomings to handle in order to be in the right way to move towards performance budgeting in Ivory Coast.

## **II. IVORY COAST RECENT ECONOMIC EVOLUTION**

In order to have a good understanding of the economic evolution in relation to the budgetary policy implemented, this economic analysis will focus on the period from 1999 up to now. It will look at the evolution of the main economic aggregate like Gross Domestic Product GDP, fiscal resources, fiscal expenditure, and budget deficit.

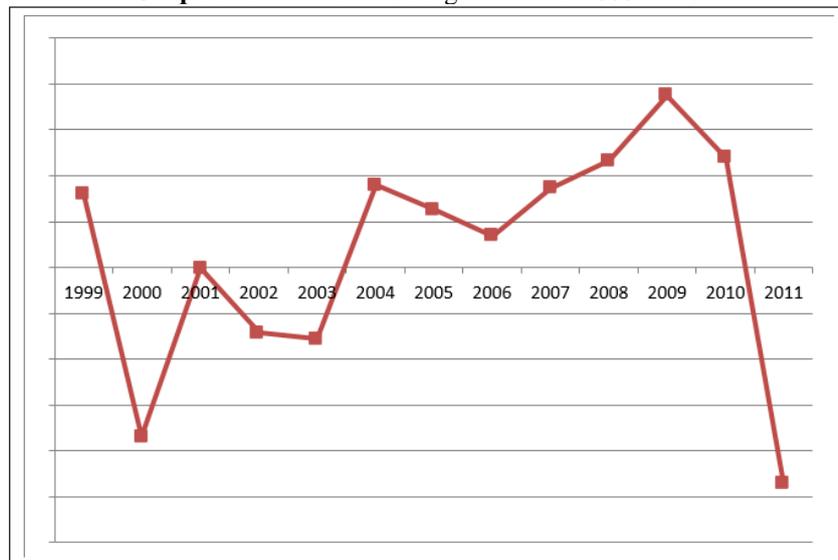
### **2.1 Evolution of economic growth**

Since its independence in 1960, Ivory Coast has opted for a liberal economic policy based on private initiative and openness to capital external. This policy has allowed the country to perform remarkably before experiencing an economic crisis from 1980 to 1993. As a matter of fact, in the early 1980s, the Ivorian economy goes into recession, due to the combined effect of oil shocks, the fall in world raw materials and rising interest rates. Consequently, the country is experiencing difficulties to continue its development activities and meet its obligations, including the payment of the external debt [2,3,13, 25-28].

The devaluation of the CFA franc in 1994 helped the Côte d'Ivoire to renew its competitiveness and as consequence increasing the growth from 1994 to 1999. Unfortunately the military coup d'état occurred in December 1999 which undermined these results and led to the economic downturn in year 2000 with a GDP growth of -3.7% [3,4]. After a timid economic recovery in 2001, the onset of the military-political crisis in September 2002, has undermined efforts and plunged again the country further into recession with respectively -1.4% and -1.6% as GDP growth in 2002 and 2003 [4,43]. Rising tensions in November 2004 led to the departure of many economic operators and the closure or relocation of many businesses. As results, the economic growth stagnated between 2004 and 2007 with a mean of 1.4% [43]. The political agreement signed in 2007 (Ouagadougou agreement) has created a climate of trust between the protagonists of the crisis. This good political environment and the progress made in the implementation of the economic and financial reforms through the program signed with the International Monetary Fund (IMF) contributed to obtain better economic results in 2008, 2009 and 2010. During this period, the economic growth was improved with an average of 2.8% [34].

The year 2011 which should end the political crises with the organization of the presidential election has been marked by a violent post-electoral crisis that undermined all the economic progress made previously. As consequence, the economic growth reached a level of -4.7% [3]. The ten years that followed the fiscal reforms of 1999 was thus, marked by a contrasting economic development. In light of this environment, graph 1 shows how the main indicators of public finances have changed during this period.

**Graph 1:** Evolution of GDP growth from 1999 to 2011



Source: The World Bank-World Development Indicators Data (2012)

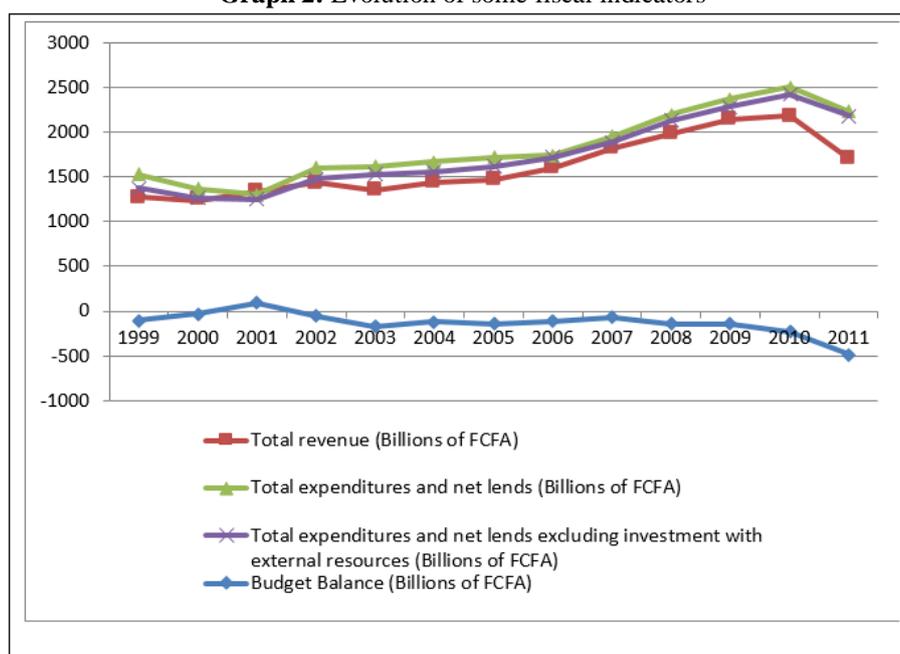
## 2.2 Evolution of public finance indicators

The politico-military crisis, which began in September 2002, has had a huge impact on the social, political and economic activities. The effects of this crisis have been exacerbated by the events of November 2004, characterized by the destruction of the means of production companies that have caused some closure or relocation. This situation undermined considerably public finance performance. Then the budget balance to nominal GDP reached a level of 1.1% in 2001 and remained constant on a downward trend until 2011. In that year, the GDP reached a critical level of -4.4% in relation to the post-electoral crisis.

The total revenue showed a positive trend during the period from 1999 to 2010 related to the fiscal reform made by customs and tax services. Unfortunately, the political crisis and all the agreements made for the reconciliation led to a higher increase of the expenditures than the revenue collected.

The political crisis played a negative role in the progress of public finance indicators. The deep scars of this conflict on both the social and economic area has led the Government to take at the end of the crisis, urgent measures for the reconsolidation of social cohesion, the rehabilitation of the administrative apparatus of production, the revival of economic activity and strengthening the security situation. These efforts combined with the financial and technical assistance from the international community, should allow the country to return to the path of growth. This growth necessarily involves a system of public finance management that is based on the performance. To create an enabling environment for the achievement of these objectives an institutional assessment of the management system of public finance is needed.

**Graph 2:** Evolution of some fiscal indicators



**Source:** Banque de France-Rapport annuel de la Zone franc (1999-2012)

### III. IVORY COAST'S BUDGET EXECUTION PROCESS

In the Ivory Coast budget execution process, many actors intervene in order to ensure that all expenditures are done according to the prediction and the procedures. This paper now presents each actor of that process and their role through the budget execution process. In light of this process, the paper provides an institutional analysis in order to detect some problems which can hinder the smooth performance of the budget.

#### III.1. Actors and budget process

Many actors intervene during the budget execution but this paper will focus on those who are involved in both the operational and capital expenditures execution. Operational expenditures cover day-to-day expenses. It includes wages, rent, utilities and goods that are intended to last less than a year. Capital expenditures include equipment, property and goods that we expect to last more than one year. 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).

As part of the preparation of the Finance Act and subsequent legislation, the General Director of Budget Office is responsible for introducing in the "SIGFiP" all information relating to projected revenues and expenditures of the General Budget of the State and Special Treasury Accounts [24,31,42].

Once information concerning the budget is inside the system, the other actors can start to execute the budget. This execution is divided in three main steps that are expenditures commitment, the authorization of expenditures and the payment of the expenses.

##### III.1.1. Expenditures commitment

###### ❖ Credits manager

The credits manager is responsible for spending of his department. Therefore, he is the starting point of the expenditure execution. He initiates public spending by filling in the application form of the expenditure commitment by using a quotation or a pro-forma invoice provided by a supplier. The entire file is sent to the financial director of his ministry for approval. This step is done manually.

###### ❖ Financial director

The financial director is the entry point of the budgetary system (SIGFiP). When he receives the documents from the credits manager, he verifies the content and checks that it was initiated by the credits manager. Then he appreciates the opportunity of the proposal, ensures the exact allocation of expenses and checks the availability of funds. The proposal must remain within the limits of commitment authorizations. After all these checks, the financial director enters information in SIGFiP and sends the folder to the financial controller with his approval.

❖ **Financial Controller**

Receiving the files from the financial director, the financial controller verifies the identity of the credits manager, the exact allocation of expenses, the availability of credit, the pace of credits consuming, the value of the expenditure, the limit of commitment authorizations and the real cost of the expenditure.

After checking, the financial controller sends again the folders to the financial director for last controls. This is the end of the commitment step where the financial director notifies to the supplier by publishing an order that the latter may execute the service.

**III.1.2. Authorization of expenditure**

This step occurs after the supplier has completed the service. Then the financial director who is authorized to engage the state responsibility may order the public accountant to pay the expense after performing necessary checks.

❖ **Credits manager**

The credits manager receives the delivery and the final invoices as well as packing list specified by the supplier. He proceeds to liquidate the expense (check the reality of the debt and the accuracy of calculations) and certifies "service was done" on the back of the final invoices and sends them to the financial director.

❖ **Financial director**

The financial director checks the signature of the credits manager, the certification of service completion, the conformity of the object to the entrustment of the commitment related. After these checks, the financial director sends the file to the financial controller.

❖ **Financial controller**

The financial controller verifies the identity of the credits manager, the operation conformity with the commitment made previously, the amount of the delivery and the reality of the delivery which has been done. He sends again the files to the financial director who made his last control before the payment step.

**III.1.3. Payment of the expenses**

The payment of the expenses is the last step of the budget execution process and the actor who carries this function is the public accountant. He receives the entire folder from the financial director who gives him an order to pay the expenses. The public accountant checks the identity of the financial director, the accuracy of the budgetary allocation, the availability of credit, the regularity of documents, the validity of the claim and the visa of the financial controller and the financial director. If there is no opposition made for this operation, the accounting officer shall act and pay the spending.

**III.2. INSTITUTIONAL ANALYSIS**

The budget process seems to be clear since all actors interact in order to provide public goods and services for the population. From an institutional point of view, it appears however that there are some motivational and information problems at operational level.

**III.2.1. Motivational problems at operational level**

The motivational problems which may occur in budget execution process are the common-pool resource problems and the asymmetric power relationships.

❖ **Common-pool resource problems**

In the budget process, a common-pool problem can appear when credits managers tend to increase spending by integrating expenses that are not budgeted for. Thus, the government budget is viewed "as a common-pool resource which they can dip into with little or no cost" [35]. These credits managers knowing that the spending is not planned decide to engage the state by contracting suppliers. They can use sometimes their political power to contract on behalf of the state and increase public expenditure for which further resources would need to cover.

This common-pool resource problem seems to be most pronounced in the defense and security sector. In those sectors, lots of information is considered as secret because it borders on the country's defense and security. Some expenses in those areas do not follow the ordinary budget execution process. Therefore, some bureaucrats can use this channel to increase expenditure and ask for more public resources.

❖ **Asymmetric Power Relationships**

In the budget execution process each actor is autonomous within his own role. Nevertheless, some actors seem to have more power than others. Those actors are the financial director and the public accountant. The financial director is the one who can engage the state during the process and he is the entry point of the system. Even though, the credits manager can fill out the form to express his desire to execute his budget, it can

take a long time before the financial director enters the information in the system SIGFiP. Since there is no time limit for the execution of this task, the financial director can take much time to do this. This behavior can reduce the budget performance by delaying some expenses and therefore some project execution.

The Public accountant who is at the end of the budget process holds some power as well. This power materializes whenever payments of the services made by supplier are due. Normally, he has to be guided by the principle of “first in, first out” to pay the suppliers. Unfortunately, it is not always this principle which is taken into account. Therefore, some suppliers can wait for a long time before receiving the payment of service done for the state. This situation reduces the budget performance in the sense that most of the suppliers do not want to apply for the public procurement. Those who are not necessarily the most reliable suppliers, but who have some connection with politicians or bureaucrats may apply for public procurement and consequently it is likely that the service will not be well performed.

### **III.2.2. Informational problems at operational level**

In the budget execution process, informational problems which may appear are missing information, moral hazard, principal-agent situations and adverse selection.

#### **❖ Missing information**

The financial director is the person who can engage the state in the budget execution process. Therefore, he needs to have all the information about the project or the programme run by the credits manager. Some missing information problems can appear when the financial director does not have enough knowledge about the project. This lack of information may lead to the rejection of a request for commitment made by the credits manager while this expense is important for conducting the project. A disagreement may appear with regard to the opportunity of the spending proposal for which the approval of the financial director is necessary. In order to avoid missing information and misunderstanding about the opportunity of the spending the financial director and the credits manager need to share the knowledge about a special type of expenditures concerning the project. The credits manager is a person who knows very well the project and why he wants to do the spending at a particular time. He needs to provide more information to the financial director in order to avoid the rejection of his proposal which somehow could slow the project progress.

#### **❖ Moral hazard**

Moral hazard appears in the budget execution process when the actors who intervene consider working for the public sector as a guarantee. They do so knowing that they will not be fired even in case where they do not accomplish their tasks. All these actors can choose to take a high risk by choosing the bad suppliers in exchange of some incentives. They know that the process to sanction them is too long and with some connections on political spheres they can avoid to be punished even though their performance is not good.

#### **❖ Principal-agent situations**

In the budget execution process, the minister of Economy and Finances is responsible for the expenditures commitment and their authorization. In practice, the minister delegates this responsibility to the financial director of each line ministry. In the principal-agent situation, the minister of Finance could be considered as the principal and the financial director as an agent because he acts on behalf of the minister of Finance. The financial director may not perform the task as it should. He could develop also personal and separate goals besides the official one. Therefore, a principal-agent situation may occur. The financial director can decide to not give the entire information on the budget execution to the ministry of finance even though he acts on behalf of him. As [35&13] argues, “subordinates have a distinct incentive to pass information favorable to their own performance on to superiors and to withhold information that might place them in a bad light”.

The same hierarchical relation exists between the credits manager and the minister who is the first responsible of the ministry to which he belongs. The credits manager acts on behalf of the minister who has delegated to him this responsibility.

#### **❖ Adverse selection**

The final step in budget process execution is the payment of the expenditures. Most of the times, the supplier may wait long before receiving his pay after the completion of the work done for the state. Payment delays are sometimes long, and this is the reason why many suppliers do not prefer to be contracted by the state. Those who are contracted by the state usually have some connection within government and are not always the best. Thus, the state works with suppliers who are not competent and the quality of the work done is not good. The complexity of the procedure and the payment delay create an adverse selection situation where lots of bad suppliers apply for public procurements.

#### **IV. FINDINGS OF THE LAST PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY REVIEW**

The Public Expenditure and Financial Review (PEFAR) is made in order to “(i) assess the condition of country public expenditure, procurement and financial accountability systems, and (ii) develop a practical sequence of reform and capacity-building actions” [36]. In order to do this assessment, a framework known as PEFA framework has been developed. This framework includes a Public Financial Management performance report and some indicators. This set of indicators is based on the HIPC expenditure tracking benchmarks, the IMF Fiscal Transparency Code and other international standards [38,3].

Ivorian authorities know that a good public financial system will allow improving economic performance and that it is a necessary condition for development. Then in 2008, the first PEFAR was made with the support of World Bank, African Development Bank and International Monetary Funds.

##### **IV.1. Summary of findings**

In this paper, we now focus on the results found in the analysis of the budget credibility, the comprehensiveness and transparency, the policy-based budgeting, the predictability and control in budget execution which play key roles in budget execution process.

##### **IV.1.1. Credibility of the budget**

The credibility of the budget assesses whether the budget is realistic and implemented as intended. This is looked at on the basis of the difference between the budget projected and the effective execution in terms of revenues and expenditures [36,9]. The assessment showed that the credibility of the budget is low even though the performance of domestic revenues is nearly equal to the prevision. Concerning expenditures, there were some gaps between the projected value and the realization over the fiscal years (2004, 2005 and 2006) and this difference increases when we take into account the level of advances not regularized. At the line ministries level, the difference between the projected value and the execution is more important. This situation undermines the transparency and accountability in the use of public funds [14,45].

##### **IV.1.2. Comprehensiveness and transparency**

On this criterion, the report noted that the presentation of the budget document needs to be improved. Although, lots of improvements have been made since 1999 with the introduction of the new budget classification, there were still some limitations such as the lack of clarity between the different components and inadequate alignment with the functional classification of the Government Finance Statistics Manual (GFS) 2001.

There are lots of budgetary document which are not in conformity with the organic law and PEFA standards (as example, the analysis of fiscal deficit and the impact analysis of tax measures are not included). All the expenditures and the revenue are not presented in the budget implying a comprehensiveness problem. Moreover, the quasi-fiscal revenues generated by some important economic sector (cocoa/coffee) are not drawn in the budget. Since these revenues were directly collected by the structures in charge of the management of cocoa/coffee sector and invested in some agricultural project without going through the public accounts.

At local level, the process of the budget transfer by the Central State is not expressed clearly and they received information with delay which undermines the execution of their budget [17,45]. In fact, some services at local level are not connected with the central state through the Integrated System for Public Financial Management (SIGFiP). Therefore, those services cannot execute directly their budget and the central state need to transfer their credits before they start to implement their budget. This situation creates some delay in their budget execution.

Concerning the access to budgetary information, lots of progresses have been made with launching of a website in some key financial agencies. Nonetheless, there are some limitations at the level of information dissemination on voted budget and budget execution [45,47]. This situation is due to the fact that National Assembly has not really worked from the year 2005 because of the end of his term. Fortunately, with the signing of economic and financial program (Poverty Reduction and Growth Facility) with International Monetary Fund, dissemination became a measure to comply. Thus, the budget documents are published and made available on the website of the Ministry of Economy and Finance.

##### **IV.1.3. Policy-based budgeting**

The budgeting is not based on clear strategies and policies. This budgeting is still done by using the logic of resources/inputs and the Ministry of Finance plays the predominant role in the process [45,46]. At the time of this PEFA assessment, the process of drafting of the Poverty Reduction and Strategy Paper (PRSP) was still on-going. Although the budget was voted on annual base, the time given to line ministries to make their

budget proposal was short and lots of their concerns were not taking into account. Finally, the line ministries budget was not based on sector strategies [45,47].

With the ending of the PRSP in 2009 and the adoption of a National Development Plan in 2012, the country expressed a clear strategy which should be linked to the budget through the Medium-Term Expenditure Framework and results/performance- based budgeting treated in the last part of this paper.

#### **IV.1.4. Predictability and control in budget execution**

The existence of a formal cash management framework gives the opportunity to establish a treasury plan at the beginning of fiscal years. This plan is updated according to the economic evolution and result perspectives [45,9]. The link between budget execution and the treasury estimates is not well established because of the delay in the budget adoption and the use of some resources as treasury advances [45,6,8].

Moreover, the fact to make the credits for expenditures available on a monthly basis for budgetary regulation does not allow line ministries to manage efficiently their budget. As a matter of fact, some spending plans extend over one month period which does not correspond to the monthly base of budgetary regulation (World Bank et al., 2008). The a-priori control of the budget execution is weak and lot of spending is executed according to the simplified procedure and a huge amount is executed by the mean of treasury advances [6,45,39].

The 2008 Public Expenditure and Financial Accountability review gave a note to the Ivorian public finance management system which is below the average. As a matter of fact, even though the country made lot of progress since the 1999 budgetary reforms, some weakness still exist. This review showed that the scores assigned to the indicators of some aspects are good whereas for others more efforts and improvement could be done in the aspect of budgetary orthodoxy, budget formulation and its approval, execution and reporting as well as external control. For those points, the legal and regulatory framework already exists and the only thing to do is to apply it with rigor.

#### **IV.2. Progress made after PEFAR 2008**

Since the 2008 PEFA Review, some progresses have been made in order to address the weaknesses revealed by this review. Then, at the level of policy-based budgeting, the PRSP was finalized in 2009 and the Ivory Coast obtained the completion point of Heavily Indebted Poor Country (HIPC) Initiative in 2012. This success expresses the satisfactory implementation of the PRSP by Ivorian Government and the implementation of sound macroeconomic framework and public finance reform.

Moreover the end of the political crisis in 2011 enables the Ivory Coast to begin a period of stability which could help the country to be in readiness for the development of a credible budget. The crisis period was marked by great uncertainty which did not allow having a good perspective in terms of budget projection. The link between budget execution and the treasury estimates will be easier to manage since there is no delay in the budget adoption and the use of some resources as treasury advances tend to be reduced, reinforcing and facilitating predictability and control in budget execution.

Furthermore, 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 eight member countries of the area. These guidelines, six in number, are the code of fiscal transparency in the management of public finances within the UEMOA, the budget laws, public accounting, national budget classification, the national chart of accounts and the summary fiscal table [41,5,9]. These news 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 news 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.

### **V. IMPLEMENTATION OF IVORIAN PERFORMANCE BUDGETING**

This part will give some general view of the performance budgeting through elaborating on the aim of this tool and on the prerequisites for successfully implementing results-based management. After this general view, we will give some recipes for applying it in the Ivorian specific case.

#### **V.1. General view of performance budgeting**

Over the past few decades, a significant number of countries have reformed their budget system in order to include more focus on performance. Then more attention is given to outputs and outcomes associated to public policy strategies instead of merely looking at the inputs level. As illustration, “over two-thirds of

Organisation for Economic Co-Operation And Development (OECD) countries now include non-financial performance information in their budget documents and focus on what is being delivered for the resources provided, rather than just how much money is being spent in any area” [15,10,40,44].

### **V.1.1. Definition, goal and type of performance budgeting**

In practice, there is no single standard definition for performance budgeting. There is also not a unique process for performance budgeting and a standard agreement on the type of information that should be included. Nonetheless, its objectives seem to be clear. The Performance-based budgeting objective is “to improve the efficiency and effectiveness of public expenditure by linking the funding of public sector organizations to the results they deliver, making systematic use of performance information” (Robinson and Last, 2009). The main idea is to link funding to results which may be measurable. In doing so, this tool can increase government performance and the quality of service delivery.

According to [30], there is no unique model of performance budgeting and even though some countries may adopt the same model, they can use different approaches to implement it in accordance with their priorities, their cultures and their national capacity. [10&15] consider four types of performance budgeting, including opportunistic performance budgeting, direct performance budgeting, performance informed budget (PIB) and presentational performance budgeting. The OECD considers broadly the last three types and defines them as follow.

“Presentational performance budgeting simply means that performance information is presented in budget documents or other government documents. The information can refer to targets, or results, or both, and is included as background information for accountability and dialogue with legislators and citizens on public policy issues. The performance information is not intended to play a role in decision making and does not do so” (OECD, 2008:2). “In performance-informed budgeting, resources are indirectly related to proposed future performance or to past performance. The performance information is important in the budget decision-making process, but does not determine the amount of resources allocated and does not have a predefined weight in the decisions. Performance information is used along with other information in the decision-making process” [30]. “Direct performance budgeting involves allocating resources based on results achieved. This form of performance budgeting is used only in specific sectors in a limited number of OECD countries” [30].

### **V.1.2. Models and framework for performance budgeting**

Information for performance budgeting intervenes at many level starting from the strategic planning and budget preparation to budget execution assessment during audit makes by the Account court or others organizations (Figure 1). During the budget preparation, information from the macro-fiscal framework are taken into account and linked to national plans, policies and sectors strategies. Information about expected results and previous one help the national assembly to review the proposed budget during the budget approval. This review allows knowing what technical services are planning to do in relation with expected results.

During budget execution, knowing the results that they need to achieve managers can monitor easily and apply necessary correction in order to be on the goof path. Information within performance budgeting help through reporting performance against what is planned to make budget reports and ministry annual reports.

Furthermore, information collected before and after the implementation of the budget can be used in formal monitoring and evaluation activities. Nowadays, performance and financial auditing are increasingly used in order to ensure accountability. These types of evaluation mostly focus on duties and responsibilities of staff and handle of inputs in looking at norms and legal requirements [29,12,33]. Definitely, performance information in budget management cycle is a continuous process where information collected is interrelated and important for each step.

Figure 1 : Potential Uses of Performance Information in the Budget Management Cycle

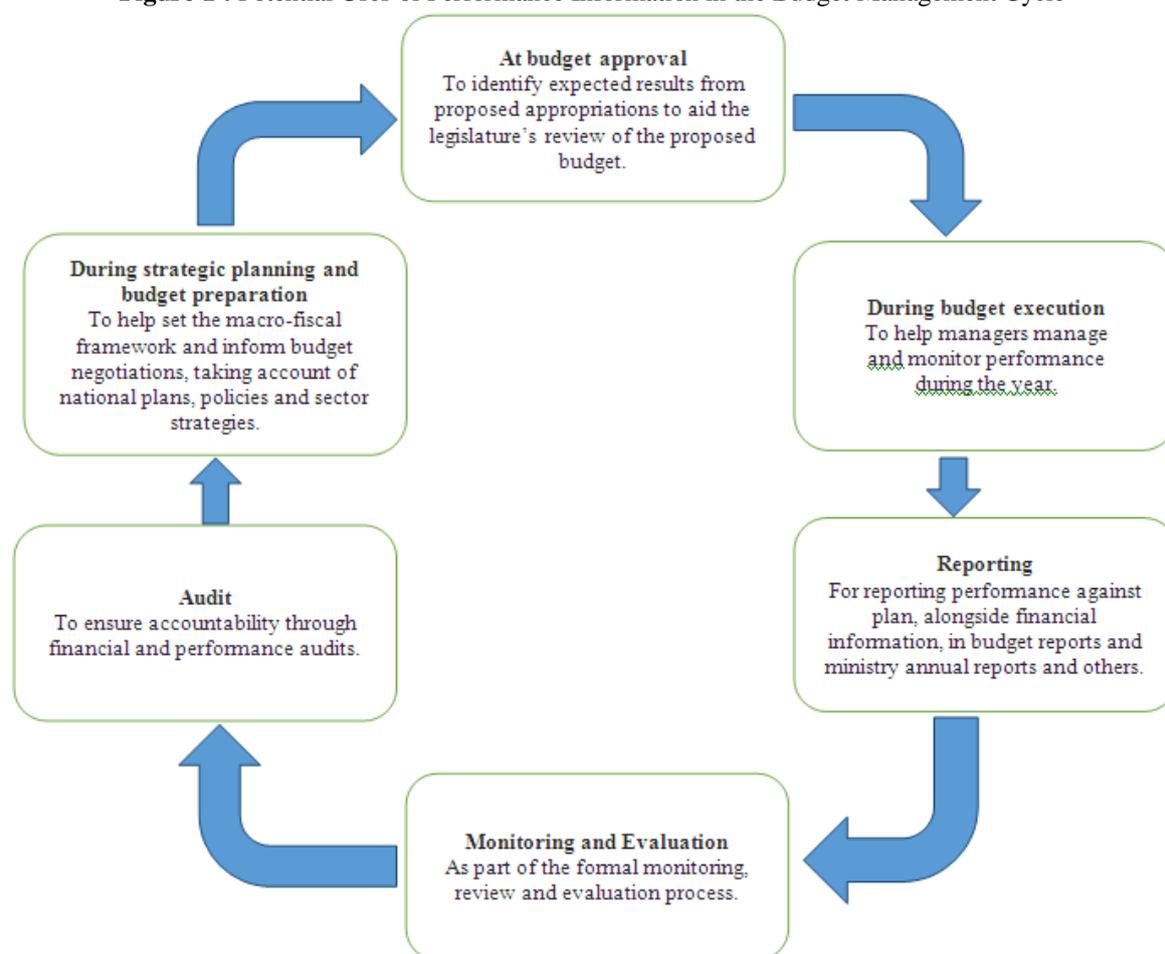


Table 1 : Performance Budgeting Categories

		Linkages to decision making	
		<b>Tight</b> Performance measurement leads to the decision in a direct way. Decisions are driven mainly by the measurement. Other sources of information play a negligible role.	<b>Loose</b> Performance information is incorporated with other sources to interpret the performance measurement data. Decisions are informed by that measurement, but also by other sources of information.
Degree of institutionalization in budget-making process	<b>Institutionalized</b> Use of performance information is based on rules and procedures, and is systematic and automatic.	<b>Direct/formula-based performance budgeting</b> Used when services can be specified, demand can be forecast, there are many suppliers of similar services, and performance-related variations in budgetary allocations can be managed so they do not cause significant disturbances to essential services. Also, for investment programs where allocation can be related to units of output. Examples include formula based funding and voucher systems in education and health services- e.g. payments for primary care (the United Kingdom, New Zealand, Chile, many others), hospital funding based on outputs and per student funding for schools, vocational institutions and universities in many countries- (e.g., technical schools and universities in Denmark and Finland, higher education in Hungary). Road construction, where allocation can be related to Kms. Of road, is a further example.	<b>Performance-informed</b> The most common use of performance information in the budget process. Very common in OECD countries. Requires the consideration of performance targets and past performance information during budget preparation, but this is not the sole or even the predominant factor in formulating budgets. In Australia, Canada and the United Kingdom, performance information must be presented, but is treated along with other sources of information in reviewing the effectiveness of budget execution.
	<b>Ad-hoc</b> Use of performance information is opportunistic and not systematic.	<b>Opportunistic</b> Used to assess specific programs. Most countries have opportunisticly used performance information in the evaluation of specific and ongoing programs or projects to amend, re-	<b>Presentational</b> Tends to be found in settings that impose a high degree of social responsibility on actors, where budget actors are presumed to voluntarily act

		orientate or even to justify cancelling implementation. However coverage tends to be uneven and the decision making processes do not systematically require the consideration of such information.	in the pursuit of the good of the society, more so than in pursuit of self-interest (e.g. Nordic countries). Examples include Denmark and Sweden, where individual ministries can present performance information in budget negotiations, but there is no expectation of a formal consideration between the indicators and resource allocation.
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Source : Arizti et al (2010:18)

The type of performance budgeting can be range in two categories that are the degree of institutionalization in budget-making process as well as the linkages to decision making. The former considers that performance information could be institutionalized or ad-hoc within the budget decision-making process. The latter makes the difference between the budget decision which has a tight link with the performance information and the situation where budget decision is related loosely to performance information (Table 1).

Performance budgeting where performance information is institutionalized and linked directly with budget decision is considered as Direct or formula-based performance budgeting. This type can be used for investment programs where allocation can be related to units of output and when services can be specified as well as demand can be forecast [10].

When performance information is institutionalized and the linkages to decision making is loose, performance budgeting is known as Performance-informed model. This model is the common used mostly within OECD countries and it uses performance targets and past performance information during budget preparation. This information are used among others in order to ensure a better effectiveness of budget execution [10]. As optimistic and presentational performance budgeting models, they use performance information in opportunistic and not systemic manner. The former is used to assess specific programs when the link with decision-making is direct. The latter in which the link with decision making is loose imposes a high degree of social responsibility on actors who should try to satisfy the good of society instead of their own interest [10].

All these performance budgeting methods are not mutually exclusive. Many countries have used to combine elements from different categories. As example, some countries can use specific method such as direct or formula based funding for some particular sector like primary health whereas others methods are implemented elsewhere [10]. With all these possibilities in term of the types of methods that a country can use when it is implementing performance budgeting, we can raise a question about which methods could fit in the particular case of Ivory Coast.

## V.2. Implementing performance budgeting in Ivory Coast

Ivory Coast has started his budgetary reform since 1999. Unfortunately with the political crisis, some aspect of this reform has been delayed but others namely the implementation Integrated System for Public Financial Management (SIGFiP) and the processing of documents in a single budget are effective. Moreover, the decentralization of budget management has accelerated with the connection of several province of the country to the central network.

In 2012, Ivory Coast obtained the completion point of Heavily Indebted Poor Country (HIPC) Initiative after finalizing the PRSP in 2009. To complement the PRSP, a medium term (2012-2015) National Development Plan was developed and validated in 2012. Thus, the major challenge today is to create a true and integrated system for monitoring of the strategy and tracking results in poverty reduction. Since performance budgeting in order to be effective need to be integrated and linked to the entire Poverty Reduction Strategy monitoring system, both the supply side (organizing the monitoring and reporting indicators across fragmented administrations) and the demand side (ensuring that monitoring information is actually used in national decision-making) are concerned to the challenges [7]. This is a pre-condition for implementing a performance budgeting framework. In order to handle, this challenges and achieve the goals of designing a Poverty Reduction Strategy monitoring system, as [7] argue, policy maker need to keep in mind the trade-offs among the three function which are: Poverty monitoring, Implementation of the monitoring of the PRS and expenditure tracking.

### V.2.1 Organizing the supply side

Organizing the supply side when implementing a PRS monitoring system means to clearly define the institutional lead in the process, organize an effective coordination among institutional actors and create a tight liaison with line ministries [7,15,18]. Concerning the institutional lead, [7&18] suggest having a strong leadership who will be close to the center of government or to the budget process.

In the case of Ivory Coast, the Ministry of Finance and Economy should assume this leadership since it is the one who runs the financial and economic program and coordinates all reforms undertaken in the other departments. In doing so, it will be easy to link the system to the budget process. This leadership should be supported by high commitments from politicians.

Coordination activities which imply all the main actors of the PRS monitoring system play a key role for success. For this coordination the Ministry of Planning should have at the beginning the secretariat role which could change as one goes along in order to involve all the actors. As [7] suggest, this secretariat will “prepare meetings, ensure that they are focused and substantive, follow up on agreed activities, and perform central tasks for the system, such as the compilation of reports, reports dissemination, and so on”. Donors should support this coordination by using information provided by the PRS monitoring system and not develop a parallel monitoring system.

In each ministry and department, an evaluation unit should be set up in order to establish a liaison with the PRSP monitoring system. This unit by fulfilling their own management purposes could create a good set of information for the PRS monitoring system. According to [7&17], “PRS monitoring systems are heavily dependent on the quality of sectorial monitoring arrangements”. Therefore more incentives need to be created in order to ensure an effective implication of the monitoring team. Besides these three points mentioned above, the national statistical system should be a complement for the PRS monitoring system by providing a good set of data which could be useful for line ministries and the whole system. Finally, the involvement of local governments and local agencies could help to have information about local communities and therefore improve the quality of the PRS monitoring system.

### **V.2.2 Building demand for monitoring**

A complete PRS monitoring system takes also into account demand for monitoring when implementing and organizing the supply side [7]. Information is useful only when the demand and need are present. Therefore, the supply side of PRS monitoring must help to provide useful information for demand side in the decision-making and the development of policy. In that sense, information provided by the PRS monitoring system needs to be analyzed and evaluated in order to help in decision-making. It is therefore important to institutionalize the practice of analysis and evaluation instead of focusing only on the production of indicators and the development of data collection systems [7]. Furthermore, universities, donors, NGOs and research centers can make such analysis and evaluation in order to supplement government entities.

Information provided by the PRS monitoring system needs to be appropriate in terms of outputs that can be used for other purposes and facilitate decision-making. Therefore, this information should be available and disseminated through general public and different audiences (NGOs, Civil society, Donors). Since the PEFA report highlighted the lack of dissemination of public finance information, this point should be taken into account.

Moreover, the Parliament should be more involved in PRS monitoring since it plays an oversight role with regard to the government [7, 19-24,37]. The PRS system should provide information to parliamentarians to allow them to know how public resources are used and which objectives have been reached. In order to do that, it may be a clear link between the PRS monitoring and the budget. Then the PRS monitoring system can create some conditions for a good performance budgeting.

### **V.2.3 Building a performance budgeting**

The implementation of a good PRS monitoring will create a condition for having a performance budgeting. As a matter of fact, PRS monitoring will provide a set of information and indicators which could be used when formulating the government budget. Then key decisions could be taken by looking at results achieved by expenditure. In the case of Ivory Coast performance-informed budgeting should fit at the beginning. All public service departments should provide information about their objectives and the results that they have to achieve. They will set up key performance indicators on which their expenditures could be based. During the budget preparation, the use of this set of information will facilitate budget funding decisions.

A classification of the expenditure by program with similar services and objectives will help decision makers to compare the costs and benefits of these spending. This program budgeting will allow to classify expenditures by type of service and objectives. Moreover, putting forward the results in the budgeting process could improve expenditure prioritization and allocate resources to where there are more needs. Then line ministries may be aware that their performance can influence the level of funding of their expenditures.

Ivorian government should continue to improve and extend the Medium Term Budget Framework which fits more with performance budgeting. Then after applying in health and education sectors, the Medium Term Budget Framework should be progressively extended to other important sectors (Infrastructures, Defense and security). In doing so, it will be easy to measure the long-term cost and benefit for some important investments.

Definitely, successful performance budgeting requires to public departments to set up explicitly outcomes that their outputs aim to provide to the population. Furthermore, they need to provide to the ministry of finance and political decision makers some simple, affordable and usable key performance indicators that will measure their service effectiveness and efficiency.

## VI. CONCLUSION

The Ivorian evaluation of budget execution process has showed that lots of progress have been made since 1999. Despite the political-military crisis, the country has shown good resistance to shocks. Fiscal reforms initiated helped the country to maintain the basis for the establishment of a performance budgeting. The implementation of this tool with the Medium Term Expenditure Framework (MTEF) also enables the country to better measure the results of development projects and thus, increasing the reduction of poverty effectively and efficiently.

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