Ivory Coast: Budget Credibility and The Sustainable Development Goals
SDG Research Framework 16.6.1

By Julien TINGAIN, Social Justice
Ivory Coast: Budget Credibility and The Sustainable Development Goals
SDG Research Framework 16.6.1

de Julien TINGAIN, Social Justice

Photo credit: Seat of the National Assembly in Côte d’Ivoire. Zenman/Wikipedia Commons
Table of Contents

1. Purpose and main findings 4
2. Overview of the Government's commitment to the SDGs in defining national priorities 5
3. Budget credibility in Côte d'Ivoire 7
4. Discussions on the impact of COVID on spending habits 14
5. Discussions on gender-related expenditures included in the budget 15
6. Analysis of the limits of the data presented in the information sheet 16
7. Conclusions et recommandations 17
8. Annexes 19
1. Purpose and main findings

Côte d'Ivoire’s efforts to achieve the Sustainable Development Goals (SDGs) by 2030 face major challenges. To accelerate progress toward development goals, Côte d'Ivoire will have to effectively mobilize domestic and international financing for programs that can address these challenges. National budgets are central to this effort; however, many governments including Côte d'Ivoire deviate from planned budgets during implementation, a challenge known as budget credibility, which can result in shortchanging or deprioritizing spending in social sectors. The SDGs recognize this challenge with tracking indicator 16.6.1, which looks at government expenditures as compared to the approved budget, however, in many countries, including Côte d'Ivoire, public discussion around funding on the SDGs focuses more on allocations than implementation.

The objectives of the SDGs in Côte d'Ivoire can be achieved through the credible implementation of the five-year plan (2021-2025) and the establishment of a credible budget. This brief, therefore, looks at budget credibility patterns from 2018 to 2020 in seven key sectors that relate to 10 SDG goals and, in the absence of more formal tracking systems for budget execution information on SDG spending, uses available budget data from reports on the budget regulation law and the reports of the Court of Auditors, which report on spending by government ministries. This analysis aims to show how Côte d'Ivoire’s current performance on budget credibility can potentially impact wider efforts to achieve the SDGs, and provides recommendations for how the government, Court of Auditors, parliament, civil society and the media can expand awareness and action about budget credibility and development goal discussions.

To accelerate progress toward development goals, Côte d'Ivoire will have to effectively mobilize domestic and international financing for programs that can address these challenges.
2. Overview of the Government's commitment to the SDGs in defining national priorities

According to the Ministry of Planning and Development, the commitment and leadership of the Ivorian government was reaffirmed in support of the SDGs as soon as it was adopted. At the end of this summit, Côte d’Ivoire embraced the SDGs by 2030 and resolutely committed to their achievement. These commitments have resulted in (i) the establishment of a multi-stakeholder national consultation framework, (ii) high-level participation in said summit and (iii) the inclusion of the SDGs in the National Development Plan (NDP) 2016-2020. The adoption of the NDP as a reference framework for public and private initiatives in the country is organized according to five strategic axes that effectively overlap with the ambitions described in the SDGs:

1. Strengthening the quality of institutions and governance (SDGs 11, 16 and 17)
2. Accelerating human capital development and promoting social well-being (SDGs 1, 2, 3, 4, 5, 14)
3. Accelerating the structural transformation of the economy through responsible industrialization (SDGs 8, 12)
4. Development of infrastructure harmoniously distributed throughout the national territory and preservation of the environment (SDGs 6, 7, 9, 13, 15)
5. Strengthening regional integration and international cooperation (SDGs 10, 17)

With regard to the 2021-2025 NDP, which was validated for the Ministry of Planning and Development: "the overall objective of this plan is to achieve the economic and social transformation necessary to raise Côte d’Ivoire to the rank of upper-middle-income countries by 2030."

The five pillars of the NDP 2021-2025 are:

- The strengthening of productive transformation, development of industrial clusters and digitalization of the economy;
- The development of human capital and improvement of its productivity (SDGs 1, 2, 3, 4, 5, 14);
- Strengthening inclusion, national solidarity and social action;
- Regional development through the creation of competitive economic hubs and the further development of growth-supporting infrastructure;
- The deepening of Governance in all its aspects and the modernization of the State.

However, the budget nomenclature does not allow us to accurately identify the impact of the SDGs in relation to the budget. For example, in reading the budget, we cannot see a marked budget line for financing SDG activities. However, according to the key messages from the Voluntary National Review (ENV 2019), the Ministry of Planning
Ivory Coast: Budget Credibility and The Sustainable Development Goals

SDG Research Framework 16.6.1

says it is raising awareness among budgeting stakeholders and others to take into account activities related to the achievement of the SDGs.¹

Thus, the Ivorian framework developed around the SDGs works to ensure awareness, ownership and commitment of Ivorian actors in service of the SDGs. Commitments from all stakeholders to promote the SDGs in the implementation plans of sectoral and local policies, programs, and projects have been made and can be summarized as follows:

1. Coherence of policies with the NDP and integration of the SDGs. The Ministry of Planning of Côte d'Ivoire, defender and bearer of the NDP, is the guarantor of the good concordance of plans, the completion of tasks and the good coordination of resources.

2. Vote on the State budget by Parliament, paying particular attention to monitoring the amounts allocated to the financing of the SDGs. Parliament will also inventory existing laws, taking into account the targets of the SDGs.

3. Organization of thematic committees for opinions to the executive on the SDG monitoring process by the Economic and Social Committee.

4. Revisions of regional and communal plans in the light of the NDP by the Collectivities.

5. Citizen control carried out by Civil Society Organizations (CSOs) in favor of an effective implementation of the NDP 2016-2020, promoting consultations between the different parties.

And to finance its SDG program, Côte d'Ivoire benefits from the support of several international financial institutions such as the World Bank, IMF, AfDB and United Nations (UNDP, UNICEF) in the form of grants or loans. However, the budget does not specify how the funds are dedicated to achieving the specific goals of the SDGs.

In 2019, Côte d'Ivoire's Voluntary National Review (VNR) on the implementation of the SDGs focused on the implementation of the five goals selected by the forum on the theme of: “Empowering people, ensuring inclusion and equality.”²

The report reviewed the progress and status of the 17 SDGs. An inventory was made of the progress and challenges to achieve each SDG, with its specific targets and indicators. With regard to Indicator 16.6.1: Primary public expenditure as a proportion of the initial approved budget, by sector (or by budget code or other similar criterion), the report was brief and succinct on this concept. It only presented a decrease in operating expenditure in proportion to the initial approved budget from 47 percent in 2015 to 40 percent in 2017. This observation is aggregated and does not give detailed budgetary information on expenditures related to the SDGs.

¹ https://sustainabledevelopment.un.org/content/documents/23081Cote_d_Ivoire_CIV_Messages_cles_VNR.pdf, accessed 10/04/22
3. Budget credibility in Côte d'Ivoire

Budget credibility describes the ability of governments to meet their expenditure and revenue targets accurately and consistently (IBP, 2018). It is measured by SDG indicator SDG 16.6.1 which refers to ‘primary government expenditures as a proportion of original approved budget, by sector (or by budget codes or similar).’

In Côte d’Ivoire, setting up the budget for its execution by the State structures is the last of the 12 stages of the budget preparation process:

1. Public Investment Program (PIP) (no later than mid-March);
2. Medium-term macroeconomic framework (by the end of March at the latest);
3. Medium-term budgetary framework (by the end of April at the latest);
4. Multiannual Budgetary and Economic Programming Document (BPEPD) (by mid-May at the latest);
5. Budgetary orientation debate (before the end of June);
6. Scoping letter from the Prime Minister and budget envelopes (by the end of June at the latest);
7. Internal conferences (Multiannual Expenditure Programming Document-Annual Performance Project (DPPD-PAP)
8. Budget Conference;
9. Ministerial Conferences;
10. Consideration and Adoption of the draft budget (no later than the first half of September);
11. Vote on the budget by the parliament;

It is at this last stage of the budget preparation process that the State transfers funds to each public administrative entity for the execution of its dedicated budget. But, in practice, the execution of the budget of each entity is done through 14 steps using a computer tool called the Integrated Management System of State Budgetary Operations (SIGOBE) which connects the different actors dealing with the expenditure operations of the State budget.

However, under Article 25 of Organic Law No. 2014-336 of 5 June 2014 on Finance Laws, unforeseen economic and social situations (such as economic and health crises) may allow the State to modify the amounts of the different budgets of each...
administrative entity. But, as stated in said article, the government should take steps to inform parliament as soon as possible as required by law. This leads to the establishment of another finance agency called the law of corrective powers (Articles 46 and 47 of the Organic Law on the Law of Funds) if the conditions prescribed by the articles are met. Thus, the amending Finance Law gives legality and authorization to the government to modify (increase or decrease) the budget and expenditure.

In addition, since 2018 in Côte d’Ivoire, to strengthen its public financial management control instruments, the Court of Auditors has also participated in monitoring the management of public resources through the regular publication of audits and annual reports on the implementation of finance laws and a general declaration of conformity between the individual accounts of public accountants and the general accounts of the State.

To this end, in accordance with its prerogatives, the report on the implementation of the Court of Auditors’ 2020 budget finance law was made in 2021. This report notes underspending against the budget in areas such as the financial charges of the Public Debt, External Debt, staff costs and investment expenditure. The report of the Court of Auditors does not mention any explanations from the government justifying instances of underutilization of expenditures. Regarding the texts governing the underutilization or overutilization of the budget, no article of Organic Law No. 2014-337 of 5 June 2014 on the code of transparency in the management of public finances addresses the issue. Thus, the analysis of budget credibility in terms of underutilization or overutilization of the state budget under this law is difficult. Good practices and budget transparency rules at regional and international levels can be used for such an analysis to propose reforms in this direction. Also, it should be noted, Article 25 of Organic Law No. 2014-336 of 5 June 2014 on finance laws requires the government to make a budget modification only up to 1 percent of the initial budget.

### Trends in budget credibility from 2018, 2019 and 2020

Based on the information collected in the final reports on the implementation of expenditure of the 2018, 2019 and 2020 budgets and the settlement laws, the government is not spending according to the approved budget. In these three years, the government either underspent or overspent, against the initial budget as follows: -6 percent; 4 percent and -9 percent of the initial budget in 2018, 2019 and 2020, respectively.

Table 1, below, shows the calculated average deviations of actual spending as compared to the allocated budget, as well as the performance and trends of SDGs that relate to those sectors, based on the SDG Index of 2021. Additional details of spending by year, and the basis for the calculations based on figures provided in the regulation laws, are provided in the Annex Table.

The dominant trend in these budgetary imbalances is the underutilization of the general state budget.

---

6. Idem
Based on the above analysis, one is able to question budget credibility over the last three years in accordance with standards of good practice, such as the PEFA Framework which sets the benchmark for good practice as having less than five percent variation in actual spending as compared the budget.  

Also, we are able to question progress towards the SDGs in view of the enormous challenges to meet spending targets.

Data sources for classification of the budget per sector related to SDGs and country progress in achieving targets

Based on budget data provided by the 2018, 2019, and 2020 budget regulation laws, we observed changes in actual spending as compared to the approved budget in the seven sectors analyzed in this brief. These are: agriculture and food, health, education, environment, gender equity, water and sanitation, and social protection. Comparing actual expenditures to the approved budgets, it must be noted that over the last three years, there has been either underspending or overspending against the approved budget for each of the sectors. As shown in the Annex Table, it was only in 2019 that we found the exact, complete implementation of budget expenditures in each sector according to the regulation law.

On the other hand, in 2020, all the sectors mentioned above saw their budgets underspent. This could be explained by the presence of COVID-19, which would have prevented the implementation of the government's activities in connection with the approved budgets. However, further analysis and research would be needed to better document the reasons for this underutilization.

15 Cadre PEFA 2016: https://www.pefa.org/resources/pefa-2016-framework
Table 1: Average budget deviations by sector from 2018 to 2020 as compared to performance and trends on related SDG goals

<table>
<thead>
<tr>
<th>Sector</th>
<th>Related SDG Goal(s)</th>
<th>SDG Index Performance</th>
<th>SDG Index Trend</th>
<th>Share of Total Spending (Average)</th>
<th>Budget Deviation (Average)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture and Food</td>
<td>Goal 2: Zero Hunger</td>
<td>Major Challenges Remain</td>
<td>Stagnating</td>
<td>0%</td>
<td>-7%</td>
</tr>
<tr>
<td>Education</td>
<td>Goal 4: Quality Education</td>
<td>Major Challenges Remain</td>
<td>Stagnating</td>
<td>7%</td>
<td>-1%</td>
</tr>
<tr>
<td>Environment</td>
<td>Goal 13: Climate Action</td>
<td>SDG Achieved</td>
<td>On track or maintaining SDG improvement</td>
<td>0%</td>
<td>-3%</td>
</tr>
<tr>
<td></td>
<td>Goal 14: Life Below Water</td>
<td>Significant Challenges Remain</td>
<td>Stagnating</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Goal 15: Life on Land</td>
<td>Significant Challenges Remain</td>
<td>Stagnating</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gender</td>
<td>Goal 5: Gender Equity</td>
<td>Major Challenges Remain</td>
<td>Moderately improving</td>
<td>0%</td>
<td>-18%</td>
</tr>
<tr>
<td>Health</td>
<td>Goal 3: Good Health and Wellbeing</td>
<td>Major Challenges Remain</td>
<td>Moderately improving</td>
<td>3%</td>
<td>-5%</td>
</tr>
<tr>
<td>Social Protection</td>
<td>Goal 1: No Poverty</td>
<td>Major Challenges Remain</td>
<td>Moderately improving</td>
<td>0%</td>
<td>-4%</td>
</tr>
<tr>
<td></td>
<td>Goal 10: Reduced Inequalities</td>
<td>Information unavailable</td>
<td>Information unavailable</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water and Sanitation</td>
<td>Goal 6: Clean Water and Sanitation</td>
<td>Major Challenges Remain</td>
<td>Stagnating</td>
<td>0%</td>
<td>-20%</td>
</tr>
<tr>
<td>Budget Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>-4%</td>
</tr>
</tbody>
</table>
**Overrun of budget variances in the overall budget**

In the Annex table, based on the data from the budget regulation laws, the analysis of the rates of budgetary expenditure shows us two types of realities, either a budget overspending or underspending.

**✓ Budget overspending in the aggregate budget**

When analyzing the data in the Annex, we see that most sectors of the seven key sectors analyzed in this brief never overspent their budget, even as the total budget was overspent in 2019 by 4 percent. According to the 2019 regulation law, this comes from a mobilization of internal revenues, which has not been budgeted in an amending finance law. Indeed, the analysis of the budget regulation law for the year 2019 and the report of the Court of Auditors on the execution of the finance law regulating the 2019 budget, shows non-compliance with the budgetary procedures in connection with the Organic Law No. 2014-336 of 5 June 2014 on the finance laws by the government and the mismatch of the amounts of the budgets between the two state entities (Ministry of the Budget and the Court of Auditors). According to the law regulating the budget for the year 2019, the resources of 2019 have undergone two changes, from an amount of 7.7 trillion FCFA to 8.1 trillion FCFA, an increase of 341 billion FCFA. However, this latter amount does not appear in the report of the Court of Auditors for the implementation of the Finance Law of the 2019 budget. This report of the Court of Auditors mentions only the amount of 7.7 trillion FCFA.

While if we make the report in connection with the number of resources of the initial budget as highlighted by the Court of Auditors (6.6 trillion FCFA), the new modification of the resources 8.1 trillion FCFA has evolved by an amount of 1.5 trillion FCFA compared to the amount of 6.6 trillion FCFA; an increase of 22 percent. Therefore, under articles 25 and 47 of the Organic Law on Finance Laws, this new amount to be recovered as the State revenue in the amount of 8.1 trillion FCFA should be the subject of an amending finance law. Then, compared to this new resource, the actual expenses during the year 2019 amounted to 8 trillion FCFA. This produces a budget surplus of 64 billion FCFA. Thus, we note that even when state resources are available, those resources are not spent on key sectors that are needed to achieve the SDGs, as noted in the following sections.

**✓ Budget underutilization by sector**

The data shows that actual expenditures deviate from approved budgets. In 2018, we see that aggregate actual expenditures were underspent by 6 percent. Looking into spending by sector, the education, environment, and water and sanitation sectors fully spent their approved budget. However, other sectors saw underspending, such as gender equity, which underspent the budget by 21 percent, and social protection, where the budget was underspent by 13 percent.

In 2019, unlike in 2018, the data for actual total spending as compared to the approved budget shows overspending of 4 percent. According to the 2019 regulation law, this increase in terms of budget overspending is explained by a budget surplus of 64 billion CFA francs resulting from a level of resources mobilized to the tune of 8,067 billion CFA francs and an amount of executed expenses of 8,003 billion CFA francs. However, data on ministry spending does not show nearly any overspending or underspending.
According to the data in the budget regulation laws, all sectors spent their budgets in full (almost zero deviations). Here, the expenditure overrun that we observe through the table certainly does not concern the sectors indicated in the table.

In 2020, the data shows that the total budget was underspent by 9 percent. In this year, the data by sector tell us that only the social protection sector saw its budget fully spent. On the other hand, the other sectors underspent their budgets by a range of 2 percent in education up to 59 percent for water and sanitation.

**Links between progress towards the SDG and budget gaps in related sectors**

Côte d’Ivoire is committed to achieving the SDG goals, however, as of 2021, the country had an overall SDG index score of 57.6/100 followed by a rank of 131 out of 165 countries. According to the 2021 SDG Trends Scoreboard, of the 17 SDGs, only 2 SDGs have been achieved. These are SDG 12 and 13. Thirteen SDGs have major challenges to address and two SDGs (SDGs 14 and 15) have significant challenges to address with scores stagnating or increasing by less than 50 percent of the required rate. Thus, there are shortcomings and challenges to be met for the achievement of several SDGs, in particular that of SDG 16 whose objective has not yet been achieved and where Côte d'Ivoire has obtained a score stagnant or below the required rate (50 percent), despite the progress noted.

Regarding the link between progress towards the SDGs and budget gaps in related sectors, review of the data on budget deviations shown in Table 1 and the Annex and the SDG 2021 report shows the following results:

For the agriculture and food sector, over the last three years, we see budget underspending of 3 percent in 2018 and 17 percent in 2020. According to the SDG 2021 report, SDG 2 entitled Zero Hunger, has not yet been achieved and major challenges remain. In view of these challenges, it may be important for the government to increase the spending rate in agriculture to accelerate progress in this sector.

For the education sector, for the same period, we have seen an underspending of the budget of 2 percent in 2020. And according to the SDG 2021 report, SDG 5 (Quality Education) is not being achieved even if efforts are being made.

As for the environment sector, over the last three years, there has been an underutilization of 9 percent during the year 2020. But according to the SDG 2021 report, the two SDGs (12 and 13) related to the environment are achieved.

Regarding the gender equity sector, we see underspending of the budgets in two years: 21 percent in 2018 and 33 percent in 2020. According to the SDG 2021 report, there has been a moderate improvement in the score for SDG 5, Gender Equality, but the goal is not achieved, and major challenges remain. It is worth noting the lack of credibility as resources available each year go unused while significant challenges remain.

For the health sector in relation to SDG 3 on Health and Well-being, we see budget underspending of 2 percent in 2018 and 14 percent in 2020. The SDG 2021 report shows that while there has been moderate underspending, there are significant challenges to address.
improvement on SDG 3, the goal is not achieved and major challenges remain, while the available resources have not been fully used.

For the social protection sector in relation to SDG 1 on No Poverty and SDG 10 on Reduced Inequalities, we note an underspending of the budget during 2018 of 13 percent, however in other years the budget is fully spent. And according to the 2021 Sustainability Report, SDG 16 is not being achieved and major challenges remain with a score stagnating or increasing to less than 50 percent of the required rate.

Regarding the budget gaps in the water and environment sector in relation to SDG 6 on Clean Water and Sanitation, over the last three years according to the SDG Excel index, there was underspending of the budget in 2020 of 59 percent, however in other years the budget was fully spent. And according to the 2021 SDG report, most of the Sustainable Development Goals (SDGs) are not being achieved and major challenges remain with scores stagnating or increasing to less than 50 percent of the required rate.

As can be seen, the resources of the priority sectors for achieving the SDGs are underspent, even as several challenges in these sectors remain. So, one might ask whether the underutilization of the budget in several priority sectors would not justify the current results and the challenges observed for the achievement of the SDG? Is the weakness of budget credibility not a contributor to several SDGs being far from achieved?
4. Discussions on the impact of COVID on spending habits

✔ Policies put in place by the government to mitigate the health and economic impacts of COVID-19

In Côte d’Ivoire, to mitigate the negative health and economic impacts of COVID-19, the government put in place an Economic, Social and Humanitarian Support Plan aimed at maintaining economic activity, preserving employment and promoting a rapid post-crisis recovery to the tune of 1700 billion FCFA, or 5 percent of GDP. The plan was mainly structured around four (4) funds. Namely, the Support Fund for Large Enterprises, with an endowment of 100 billion CFA francs; the Support Fund for SMEs endowed with 150 billion CFA francs; the Support Fund for Actors in the Informal Sector endowed with 100 billion FCFA; and the Solidarity and Humanitarian Emergency Support Fund with an endowment of 170 billion FCFA.19

Regarding the impacts of COVID-19 on the budget of the sectors analyzed, the observation is that in view of the amounts of real spending made during the year 2020, all the sectors indicated have seen their budgets underspent. The water and sanitation sector especially saw high levels of underspending, by 59 percent of the approved budget. Even the health sector, despite having experienced an increase in its 2020 budget compared to the 2019 budget, did not see its budget fully utilized. The health budget was underspent by 14 percent, despite the COVID-19 situation and the need to invest in health to support populations affected by the adverse effects of COVID-19.

This change in budget credibility in the 2020 period has negatively impacted the majority of the sectors observed. This has certainly undermined the achievement of the SDG goals in Côte d'Ivoire.

19 https://www.ccesp.ci; accessed 11/04/21
5. Discussions on gender-related expenditures included in the budget

During the last three years (2018, 2019 and 2020), the actual expenditure devoted to the Equity and Gender sector of the Ministry of Women, Family and Children is 891 million CFA francs; 1.9 billion CFA francs; 1.1 billion CFA francs, respectively, which amounts to an average of 0.02 percent of the total budget for these three years. In light of these figures, there has been an evolution in real expenditure over the last two years. However, the government underspent this small budget by 21 percent in 2018 and 33 percent in 2020. This underspending likely contributes to the inadequacy of the sectoral measures or services and consequently the SDGs.

Although in Côte d’Ivoire, gender is considered a cross-cutting issue, the issue of gender has always been devolved to the Ministry of Women, Family and Children. This concern today involves several other state entities, which is why, in addition to the directorate entitled Promotion of Women and Gender that exists within the said ministry, the Ministry of Agriculture and Rural Development had a gender cell within it created from 2018 to 2019.

In addition, given its cross-cutting aspect, gender activities are linked to several SDG sectors in terms of actual spending. Thus, for better monitoring of government action in this sector, expenditure in budget lines should be well defined. For example, in the field of education, creating a local school dedicated to girls impacts gender because it allows young girls to be educated in the same way as young boys. Therefore, the implementation of the national gender policy should be clearly reflected in the execution of expenditure in other sectors in order to better monitor and evaluate the gender sector.
6. Analysis of the limits of the data presented in the information sheet

The collection and analysis of the data presented in the Annex was based on the budget documents of the budget regulation law and the report of the Court of Auditors for the implementation of the finance law with a view to the settlement of the budget of the year.

One of the first limitations of these documents is that the principles of budget entry (budgetary orthodoxy) and budget nomenclatures (budget directives) do not accurately mention the expenditures related to the objectives of the SDGs.

In addition, another limitation of the data in the table is that some of the sector headings indicated for analysis do not correspond precisely with the names of departments or programs contained in the budget. For example, we have the sector entitled ‘Agriculture and Food’ which is not listed as written in the budget documents mentioned below. To meet the requirement corresponding to this sector “Agriculture and Food” in this brief, we used budget lines from the Ministry of Agriculture and Sustainable Development and the Ministry of Animal Production.

Addressing the issue of governmental authority or local authority, it should be noted that in Côte d’Ivoire, the concept of “local government” does not exist in the country’s regulations. But we are talking about a decentralized administration. Indeed, for greater effectiveness of its governmental action toward its citizens, the government has created districts, regions and communes. However, all these administrative entities are only representations of the central administration (the government) which is partly responsible for their financing through the transfer of funds that it makes available to them during the implementation of the budget.20 As far as the decentralized administration (districts, regions and municipalities) is concerned, the transfer of funds by the State is not the same as in the decentralized administration. The entities of the decentralized administration draw up their own budget according to their resource forecast in accordance with the three-year plan, which itself stems from the National Development Plan (NDP).

7. Conclusions and recommendations

In Côte d’Ivoire, according to the Ministry of Planning and Development, the SDGs have been taken into account in the 2016-2020 and 2021-2025 NDPs. The 17 objectives of the SDGs have been circumscribed in the five axes of activities of the government since the NDP 2016-2020 and the NDP 2021-2025. Therefore, the implementation of the objectives of these plans will make it possible to achieve the SDGs.

However, for the NDP to impact the population, budget credibility should be integrated with regard to best practices during the implementation of the budget. Data on the execution of the Finance Laws over the years 2018, 2019 and 2020 show budget deviations at the level of the general budget respectively of -6 percent, 4 percent, and -9 percent which reflect states of underspending or overspending.

This is why, even if according to the Ministry of Planning, the NDPs take into account the aspirations of the population, further steps are needed to better integrate the issues of budget credibility in the achievement of the SDGs. We, therefore, present the following recommendations to the government, the Court of Auditors, parliament, CSOs, and the media;

To the government:

- Create SDG cells in each ministerial department to implement the requirements of the SDGs;
- Create a budget annex that will mention the budget lines for activities related to the SDGs in order to allow their follow-up;
- Comply with the principles and laws relating to public finances;
- Develop realistic budgets in relation to economic and social forecasts.

The Court of Auditors:

- Encourage the government to respect budget credibility, especially in accordance with the principle of efficient use of approved budgets;
- Bring the Government to implement the recommendations of the General Compliance Report.

In Parliament:

- Make laws to promote and foster respect for budget credibility.

21 [https://www.ivanp.gouv.ci/accueil/odd/1 accessed 10/02/2022]
To CSOs and media:

- Training through workshops and seminars on the theme of the SDGs;

- Create and animate a digital platform (NGO, State and Media) for the monitoring (geolocation and encrypted) of activities related to the SDGs;

- Training on the theme of budget credibility;

- Raise awareness among stakeholders on budget credibility and advocate for the adoption of budget credibility by the government;

- Conduct analyses on budget credibility to lead the government to achieve the SDGs through efficient use of the budget.
8. Annexes

Annexe 1: Approved Budget, Actual Expenditures, and Deviations by Administrative Classification from 2018 to 2020 in Côte d'Ivoire

<table>
<thead>
<tr>
<th>Sector</th>
<th>Functional (or Administrative) Classification</th>
<th>Approved Budget (Franc CFA, billions)</th>
<th>Actual Spending (Franc CFA, billions)</th>
<th>Deviation (Franc CFA, billions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture and Food*</td>
<td>Ministry of Agriculture and Rural Development and the Ministry of Animal Production and Fisheries</td>
<td>21.3</td>
<td>21.3</td>
<td>39.1</td>
</tr>
<tr>
<td>Education **</td>
<td>Ministry of National Education, Technical Education and Vocational Training, Higher Education and Scientific Research</td>
<td>294</td>
<td>295.1</td>
<td>1132.7</td>
</tr>
<tr>
<td>Environment</td>
<td>Ministry of Environment and Sustainable Development</td>
<td>6.7</td>
<td>6.7</td>
<td>18.4</td>
</tr>
<tr>
<td>Gender Equity***</td>
<td>Ministry of Women, Family and Children</td>
<td>1.1</td>
<td>1.9</td>
<td>1.6</td>
</tr>
<tr>
<td>Health</td>
<td>Ministry of Health Public Hygiene</td>
<td>88.1</td>
<td>100.3</td>
<td>624.8</td>
</tr>
<tr>
<td>Social Protection</td>
<td>Ministry of Employment and Social Protection</td>
<td>7.2</td>
<td>6</td>
<td>15</td>
</tr>
<tr>
<td>Water and Sanitation</td>
<td>Ministry of Hydraulics and the Ministry of Sanitation and Health</td>
<td>1</td>
<td>1.8</td>
<td>164.5</td>
</tr>
<tr>
<td>Total Budget</td>
<td></td>
<td>6931.6</td>
<td>7726.5</td>
<td>9493.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sector</th>
<th>Functional (or Administrative) Classification</th>
<th>Deviation, by Sector (%)</th>
<th>Sector Share of Total Spending (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture and Food*</td>
<td>Ministry of Agriculture and Rural Development and the Ministry of Animal Production and Fisheries</td>
<td>-3%</td>
<td>0%</td>
</tr>
<tr>
<td>Education **</td>
<td>Ministry of National Education, Technical Education and Vocational Training, Higher Education and Scientific Research</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Environment</td>
<td>Ministry of Environment and Sustainable Development</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Gender Equity***</td>
<td>Ministry of Women, Family and Children</td>
<td>-21%</td>
<td>0%</td>
</tr>
<tr>
<td>Health</td>
<td>Ministry of Health Public Hygiene</td>
<td>2%</td>
<td>0%</td>
</tr>
<tr>
<td>Social Protection</td>
<td>Ministry of Employment and Social Protection</td>
<td>-13%</td>
<td>0%</td>
</tr>
<tr>
<td>Water and Sanitation</td>
<td>Ministry of Hydraulics and the Ministry of Sanitation and Health</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Total Budget</td>
<td></td>
<td>-6%</td>
<td>4%</td>
</tr>
</tbody>
</table>

* In the nomenclature of the settlement law, the terms Agriculture and Food do not appear. We therefore used the budgets of Rural Affairs, Plant Production and Animal Resources. Here, the Agriculture and Food budget was composed by the budgets of the Ministry of Agriculture and Animal Production.

** In accordance with the nomenclature of the regulation law, we do not have the Education indicator but the terms; Teaching, Training, Research.

*** It is the same observation at the level of this indicator, the nomenclature in the review law does not mention the term gender equity. In the regulation law, we have family and Promotion of women.
Annexe 2 : Conclusion of the 2019 budget implementation report of the Court of Auditors

CONCLUSION


Le résultat de l’exécution dudit budget fait apparaître un excédent de 64 244 482 747 F.

Les observations issues du contrôle ont révélé l’existence :
- d’un faible niveau de pression fiscale ;
- de modifications budgétaires non conformes aux textes en vigueur ;
- du caractère peu réaliste des prévisions des ressources relatives aux prêts rétrocédés ;
- d’un poids important de la dette.

Les recommandations formulées par la Cour ont essentiellement porté sur :
- la mise en œuvre effective des réformes envisagées au titre de la fiscalité intérieure et extérieure ;
- le respect du principe de l’indépendance des exercices dans l’enregistrement des opérations ;
- le recours à des décrets d’avances pour l’ouverture de crédits supplémentaires ;
- l’harmonisation du champ de classification des dépenses de personnel dans le CGAF et le projet de loi de règlement.
References

- https://afrobarometer.org/fr/pays/cote-divoire&cd=1&hl=fr&ct=clnk&gl=ci,
- https://budget.gouv.ci/budget-publications.html
- https://www.ccesp.ci
- http://www.courdescomptes.ci/fichiers/1640187016Rapportdefinitif_RE.pdf
- http://www.courdescomptes.ci/fichiers/1640187016Rapportdefinitif_RE.pdf
- https://dashboards.sdgindex.org/profiles/cote-d-ivoire/indicators
- https://www.gouv.ci/_actualite-article.php?recordID=12625&d=1
- https://www.frmat.info/article/216952/societe/justice/journee-internationale-de-lutte-contre-la-corruptionzoro-ballo-la-cote-divoire-perd-plus-de-1300-milliards-de-fcfa-par-an,
- https://www.oecd.org/regional/regional-policy/profile-Ivory-Coast.pdf,
- https://www.plan.gouv.ci/accueil/odd/1,
- https://www.plan.gouv.ci/accueil/odd/1,
- https://www.plan.gouv.ci/accueil/odd/1,
- http://snrc.gouv.ci/accueil/actualite/113/1
With Support From International Budget Partnership (IBP)

The International Budget Partnership (IBP) headquarters:

750 First Street NE, Suite 700
Washington, D.C. 20002
Tel: +1 202 792 6833

The International Budget Partnership is a global partnership of budget analysts, community organizers, and advocates working to advance public budget systems that work for all people, not a privileged few. Together, we generate data, advocate for reform, and build the skills and knowledge of people so that everyone can have a voice in budget decisions that impact their lives.

For more information on IBP:

info@internationalbudget.org

or visit

www.internationalbudget.org

@OpenBudgets

International Budget Partnership

International Budget Partnership

International Budget Partnership