BUILDING PUBLIC FINANCE CAPABILITIES IN AFRICA

Improving the implementation rate of domestically financed infrastructure projects in the agricultural sector in Benin

Practice Notes

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Acknowledgements

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AFRICAN DEVELOPMENT BANK GROUP

Acronyms and abbreviations

AIP	Appropriations Implementation Plan
AfDB	African Development Bank
AWP	Annual Work Plan
BPFC	Building Public Finance Capabilities
DGB	*Direction Générale du Budget/* Directorate General of the Budget
DNCMP	*Direction Nationale du Contrôle des Marchés Publics/* National Directorate for the Control of Public Procurement
DPAF	*Direction de la Planification, de l'Administration et Finances/* Directorate of Planning, Administration and Finance
DSA	*Direction de la Statistique Agricole/* Directorate of Agricultural Statistics
GDP	gross domestic product
IMF	International Monetary Fund
INStaD	*Institut national de la statistique et de la démographie/* National Institute of Statistics and Population
MAEP	*Ministère de l'Agriculture, de l'Élevage et de la Pêche/* Ministry of Agriculture, Livestock and Fisheries
MDAs	ministries, departments and agencies
MEF	*Ministère de l'Économie et des Fnances/* Ministry of Economy and Finance
NDP	*Programme National de Développement/* National Development Programme
NPIP	National Public Investment Programmes
PDIA	Problem-Driven Iterative Adaptation
PFM	public financial management
PIP	*Programme d'Investissement Public/* Public Investment Programme
PP	Procurement Plan
PPBM	planning, programming, budgeting and monitoring-evaluation
PRMP	*Personnes responsables des marchés publics/* people responsible for public procurement
SDGs	Sustainable Development Goals
SoNaMA	*Société Nationale de Mécanisation Agricole/* National Society of Agricultural Mechanisation
TFPs	technical and financial partners
WAEMU	West African Economic and Monetary Union

1. Background

The Republic of Benin has a unique advantage due to its geographical location, positioning itself as a significant hub for trade and tourism in West Africa. This location not only facilitates sea access to Sahelian countries through the Port of Cotonou but also enhances regional connectivity. However, Benin's economy remains poorly diversified, primarily relying on agriculture and agricultural processing industries, predominantly centred around cotton and cashews, along with trade. In 2022, the nation's economic growth was largely driven by its primary, secondary and tertiary sectors, which contributed average growth rates of 1.3%, 1.3% and 2.9%, respectively (INStaD, 2023).

Benin's economy has demonstrated remarkable resilience in the face of external shocks over the past eight years. The growth rate saw a 1% increase from 2017 to 2018, climbing from +5.7% to +6.7%, and then reaching +6.9% in 2019. However, in 2020, the economy was impacted by two significant external events: the closure of the border with Nigeria from August 2019 to January 2021 and the COVID-19 pandemic. Despite these challenges, robust public investment and a strong performance in the cotton sector enabled the economy to maintain a positive growth rate of +3.9% in 2020. The real gross domestic product (GDP) rebounded impressively in 2021, recording a remarkable growth of 7.2%, fuelled by long-term infrastructure projects, record cotton production during the 2020–2021 season and an uptick in port activities. However, growth slowed to 6% in 2022 and further decreased to 5.8% in 2023 (IMF), representing a cumulative decline of 3%.[1] This decrease can be attributed to several factors, including the closure of the border with Niger and ongoing macroeconomic challenges in Nigeria, such as the suspension of fuel subsidies, heightened inflationary pressures and the depreciation of the Naira against the CFA franc (World Bank, 2024).

Benin's public financial management (PFM) strategy focuses on fiscal consolidation with an emphasis on increasing revenue collection. In 2023, total revenue (excluding grants) increased in comparison to that of 2022 and reached 14% of GDP (below the 15% average of sub-Saharan Africa, however) while public expenditure in 2023 decreased to 19.2% of GDP. Despite an increase in the public sector wage bill (0.3 of a percentage point of GDP) and other security expenses (0.2 of a percentage point), the consolidation efforts **made it possible to reduce the budget deficit of 5.5% of GDP in 2022 to 4.1% in 2023, the lowest level since 2019** (World Bank, 2024)**.**

In 2023, although debt levels continued to rise, the growth rate of debt experienced a significant decline, dropping from 8.5% during the period of 2015 to 2022 (and 9.6% from 2020 to 2022) to just 1.4% between 2022 and 2023 (World Bank, 2024). This downward trend can be attributed primarily to ongoing fiscal consolidation efforts and reduced financing needs in 2023, as the country had proactively addressed its securities issuance in 2022 amid tightening financial conditions in the West African Economic and Monetary Union (WAEMU).

1 https://www.tresor.economie.gouv.fr/Pays/BJ/conjoncture

2. The problem of low implementation levels of productive infrastructure projects in the agriculture sector financed through own resources

The agriculture sector remains a cornerstone of Benin's economy, contributing 26.6% to GDP, providing 70% of employment and accounting for 75.4% of the country's exports in 2022 (DSA, 2024). Public financing for this vital sector is supported by the government's own resources as well as external funding from technical and financial partners (TFPs). Over the past three years, the Benin government has devoted significant financial resources to agriculture, with an average budget of 78 billion West African CFA francs allocated annually from 2020 to 2022.[2]

This commitment aligns with two key policies. First, adherence to the Malabo Declaration,[3] which binds African states to allocate at least 10% of annual public expenditure to agriculture; and second, the agricultural component of the government's action programme aimed at transforming agriculture into the primary driver of economic development, wealth creation and job generation in Benin. As a result, the agricultural sector has experienced positive developments in recent years, marked by the implementation of structural reforms and the launch of major initiatives, including innovative projects and the essential activities of the national agricultural mechanisation company, the National Society for the Mechanisation of Agriculture (*Société Nationale de Mécanisation Agricole*, SoNaMA).

Despite the upward trend in financing within the sector over the past few years, **the implementation levels of expenditure from internal sources have significantly lagged behind those from external financing and are in decline.** The implementation rates for internal financing were 98.20%, 61.82% and 35.81%, %, between 2020 and 2022, indicating a noteworthy decrease.

The government's three-year Public Investment Programme (*Programme d'Investissement Public*, PIP) is based on the strategic and operational priorities defined in its action programme and also focuses on accelerating the implementation of the UN Sustainable Development Goals (SDGs).[4] The institutional arrangement established for the proper implementation of these projects consists of four institutions whose roles are allocated as follows: (i) planning of major projects and the assessment of investment projects fall under the Ministry of Development and Coordination of Government Action (*Ministère du Développement et de la Coordination de l'Action Gouvernementale*, MDC); (ii) multi-year programming of public investment falls under the Ministry of Economy and Finance (*Ministère de l'Economie et des Finances*, MEF); (iii) monitoring the implementation of these projects falls under the General Secretariat in the Office of the President of the Republic; and (iv) monitoring of governance of government projects, programmes and reforms is carried out by the Bureau for Analysis and Investigation (*Bureau d'Analyse et d'Enquête*, BAI).

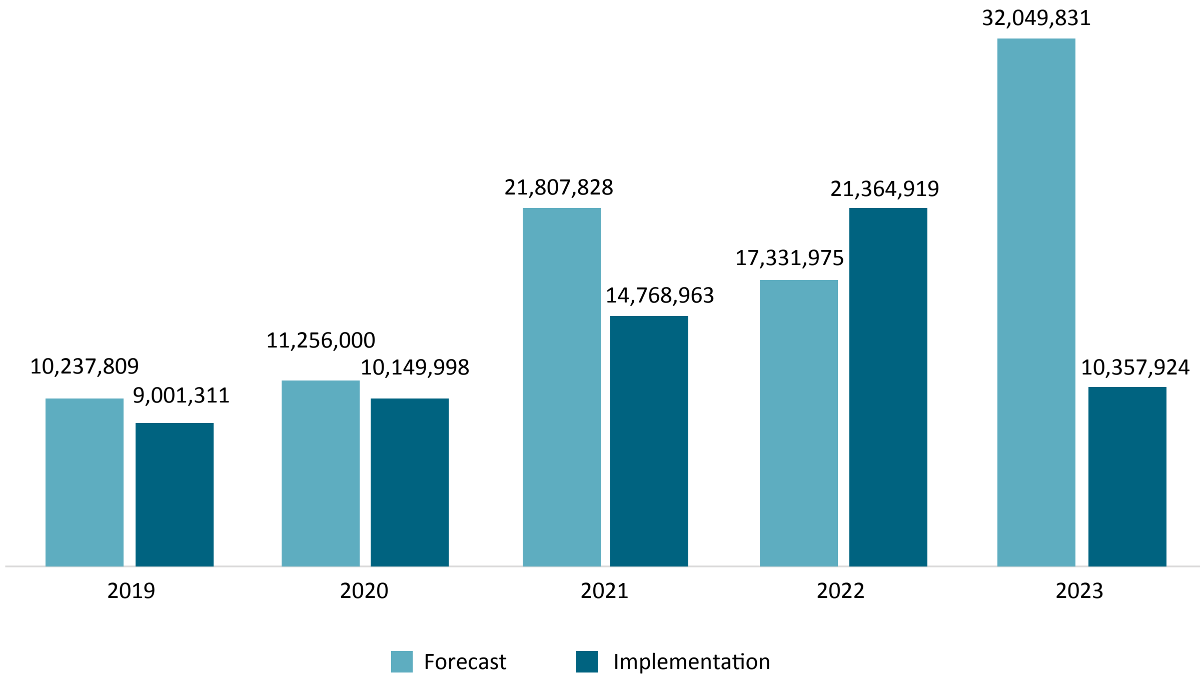
The PIP of the Ministry of Agriculture, Livestock and Fisheries (*Ministère de l'Agriculture, de l'Élevage, et de la Pêche,* MAEP) includes projects relating to the mechanisation of agriculture, nutrition and food security, agricultural production, competitiveness of sectors (industries) and the improvement of agricultural statistics. The positive growth in the MAEP's PIP between 2019 and 2023 emphasises the government's strategy of prioritising additional fiscal space over and above the boosting of public investment. **However, the discrepancy between forecasts and budget implementation of these projects increased in the period 2019 to 2023** (except for 2022, when the implementation rate exceeded 100%), highlighting the difficulties in mobilising resources on one hand and dysfunction in the functions of the public expenditure chain on the other.

2 Author's calculation based on the APRM Annual Performance Reports.

3 The Malabo Declaration on Accelerated Agricultural Growth and Transformation for Shared Prosperity and Improved Livelihoods was adopted by the Heads of State and Government of the Conference of the African Union in June 2014 and provides guidance for Africa's agricultural transformation for the period 2015–2025, under the Comprehensive Africa Agriculture Development Programme (CAADP), as a means of contributing to the achievement of the objectives of the first ten-year implementation plan of Africa's Agenda 2063.

4 Présentation du Programme d'Investissement Public (PIP) 2023-2025.

Figure 1: Payment of arrears compared to social sector budgets (billions of GNF)



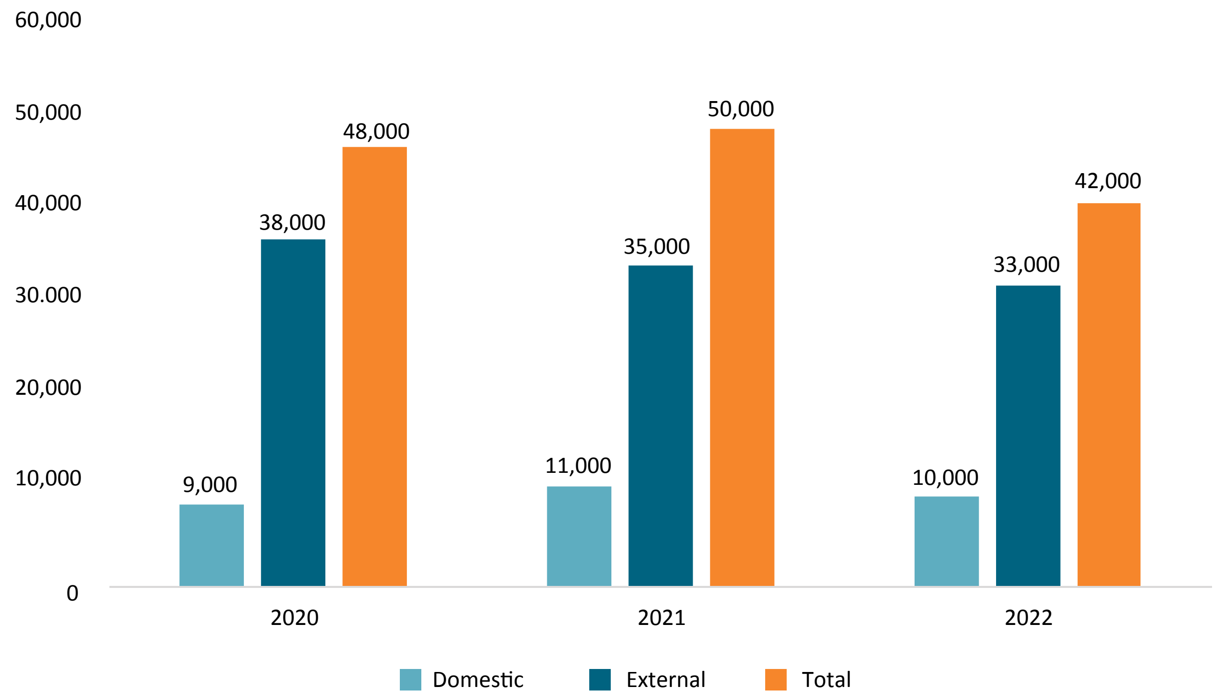
Source: MAEP

The main stakeholders identified the following points amongst the number of difficulties listed:

- Delays in approving the Annual Work Plan (AWP);
- Insufficient people responsible for public procurement (personnes responsables des marchés publics, PRMPs) in the departments in charge of steering public procurement;
- Slow progress of draft invitations to tender;
- Shortcomings in the use of the information management system (the referential-based activities costing system known as the Système de costing par le référentiel, SYCOREF);
- Uncertainties related to programming and budgeting, along with the frequent implementation of fungibility and reallocation processes in the course of management, and their effects on the time taken to process the files.

Indeed, financing for the MAEP's PIP comes for the most part from external funding, with domestic resources accounting for less than 25% of the total. What is more, these internal resources remained stagnant during this period while there was also a decline in external financing.

Figure 2: Agricultural sector spending level by source of funding, from 2020 to 2022



Source: MAEP

In addition to the limited allocation of domestic resources, the MAEP suffers from a low absorption capacity of less than 70%, which has fluctuated between 2020 and 2022. As a result, the government encounters significant challenges in mobilising and implementing essential physical investments in agricultural production. This situation hampers the timely execution of projects, undermines quality and fails to enhance the potential of productive assets in Benin.

In response to this situation, the Benin government, under the leadership of the MEF's Office and the Director General for the Budget, has established a team consisting of officials from the MEF and the MAEP to participate in CABRI's Building Public Finance Capabilities (BPFC) programme.

The BPFC programme is a 12-month action-learning programme designed to build local capabilities in solving local public finance problems. The programme recognises that PFM does not lend itself to a one-size-fits-all approach and that, beyond technical fixes, sustainable PFM solutions require an in-depth understanding and careful management of the political economy constraints.

Thus, the BPFC programme applies the Problem-Driven Iterative Adaptation (PDIA) approach, which was developed in response to challenges identified in multiple evaluations of the impact of PFM reforms during the past 30 years. These evaluations revealed certain gaps[5] related to: (i) reproducing international best practices which in some cases were not appropriate for resolving local problems; (ii) poor adherence and limited commitment by local agents that led to resistance to change; and (iii) excessively rigid approaches to reform that have not allowed for the adaptation of solutions to the local context.

In response to these challenges, the PDIA approach and the BPFC programme are based on the following principles:

1. **Local solutions for local problems:** locally nominated problems draw attention and facilitate the development of context-appropriate solutions.
2. **Local ownership of reforms:** government officials within the various institutions are best placed to undertake reforms within such institutions as they understand their local context and can mobilise the necessary support.
3. **Experimentation, learning and adaptation:** reforms require constantly reviewing what works and what doesn’t, adapting and iterating as new learnings are uncovered.
4. **Positive deviance:** the emergence of appropriate local solutions requires creating environments across organisations that encourage experimentation and positive deviance.
5. **Scaling through diffusion:** stakeholders across organisations need to be engaged to ensure reforms are viable, legitimate and relevant.

5 See Avenia, Fritz and Verhoeven (2013), Andrews (2013).

The BPFC programme is structured to facilitate officials' practical and experimental learning to solve complex public finance problems, as follows:

1 **Application process** [5 weeks]

Officials from finance and sector ministries in countries in Africa are invited to apply to the programme by identifying a pressing country-specific public finance problem and a local team that will work on solving the problem.

2 **Online course** [5 weeks]

The online training course introduces teams to the PDIA approach using BPFC video lectures, readings, assignments, reflection exercises and peer interactions.

3 **Framing Workshop** [4 days]

Teams come together at the BPFC framing workshop, through a team effort, to:
(i) frame the public finance problem; (ii) identify its causes and sub-causes and (iii) identify entry points and immediate steps that they will take to start solving the problem.

4 **Action-learning period** [about 40 weeks]

Country teams engage in regular learning iterations focused on practically solving the problem. This includes: (i) gathering and analysing data; (ii) consulting key stakeholders to gain new perspectives on the problem and political and administrative support for the team's work and (iii) holding regular team meetings to share progress, challenges, insights, clarify objectives and agree on next steps.

5 **Review Workshop** [2-3 days]

Throughout the programme, teams attend two Review Workshops to share progress, new learnings, relevant case studies and determine objectives and steps. At the end of the programme, participants receive a certificate of completion and remain connected to the network of BPFC fellows.

6 **Continuing engagement**

After the programme completion, teams continue working towards solving their public finance problems and determine the extent of further CABRI support going forward.

Benin's Assouka Team, wishing to improve the performance of a sector with great potential and pivotal for Benin's economy, has, based on the context described above, formulated the following problem statement, which it has deconstructed to pinpoint the underlying causes and identify the appropriate local solutions.

The low implementation rate of domestically financed infrastructure projects in the agricultural sector

3. The reasons for low levels of implementation of infrastructure projects in the agricultural sector: Lessons learned through an action-learning approach

Discussions among the Assouka Team members, drawing on their experience in budget implementation (particularly concerning the PIP), have led to the identification of six key assumptions (see Figure 3). Furthermore, the Team identified five critical entry points they wanted to explore further, being cognisant of political economy constraints and the space to effect change. In particular, they identified the level of acceptance (the receptiveness of key stakeholders to reform), authority (the necessary support to advance reform) and ability (the availability of resources such as time, expertise and financing) to determine these entry points. Each of these entry points corresponds to the various stages of planning, programming and implementing investment (or capital) projects, all of which are managed by different institutions. These entry points are:

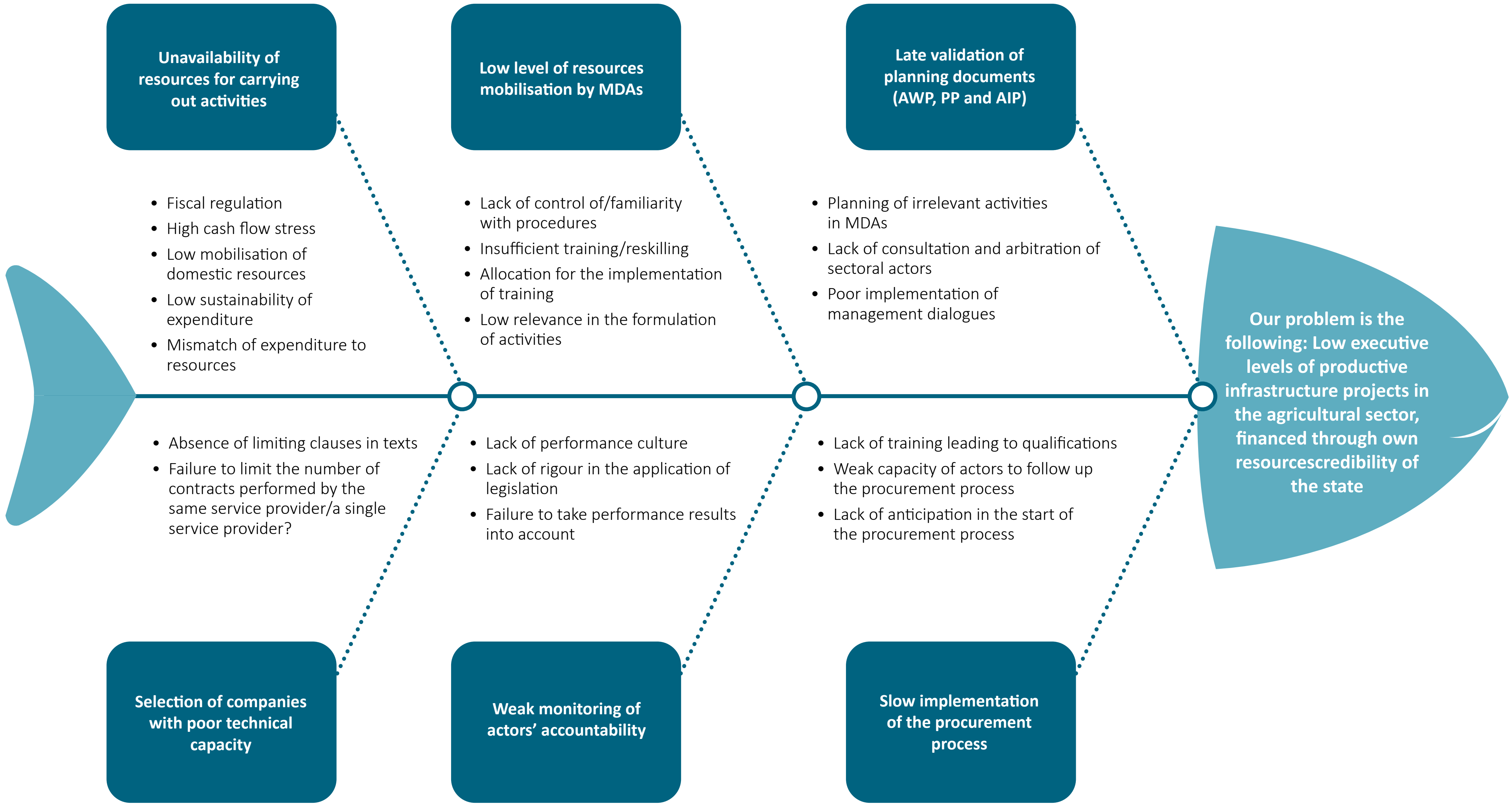
1. Lack of trainings leading to qualifications for stakeholders in the planning, programming, budgeting and monitoring-evaluation (PPBM) chain;
2. Poor implementation of management dialogues;
3. Planning of irrelevant activities in the AWPs of MDAs (ministries, departments and agencies);
4. Limited (low) availability of financial resources; and
5. The rigidity of prescribed periods for the procurement process.

The assumption that insufficient training leads to inadequate qualifications for stakeholders in the PPBM chain stems from the observation that training opportunities have become increasingly infrequent despite numerous administrative reforms. Notably, since the decree issued by the Head of State in July 2021, which established the Directorate of Planning, Administration and Finance (*Direction de la Planification, de l'Administration et Finances*, DPAF)[6] following the merger of the Directorate of Administration and Finance (*Direction de l'Administration et des Finances*, DAF) with the Directorate of Programming and Foresight (*Direction de la Programmation et de la Prospective*, DPP), the development of human resources has taken a back seat, particularly due to limited financial resources. Consequently, it was reasonable to assume that administrative staff were receiving training less frequently than before.

In response to this concern, the Assouka Team organised qualitative interviews and distributed an electronic questionnaire to a selected group of stakeholders. The aim of the questionnaire was to collect data on the number of officials who had received training related to their roles, the number of coaching sessions attended, the percentage of public sector procurements completed on time to enhance familiarity with procedures, and feedback on any trainings that had been conducted. The target respondents primarily included officials from the DPAF, programme managers, action leaders and monitoring-evaluation focal points. However, given the low response rate to the questionnaire, the Team decided to pivot to face-to-face interviews for more effective engagement.

6 Under the decree, the new directorate 'ensures at the ministerial level the steering of the planning and management process of human, financial, material and general services resources, in concert with the credit managers [...]. The DPAF is responsible for planning, programming, budgeting and monitoring and evaluation of activities related to the mapping of the support programme. It shall also ensure the budgetary implementation of the said programme.'

Figure 3: Fishbone (or Ishikawa) diagram of the six key assumptions



Analysis of the interviews indicated that all participants possessed the necessary skills and experience to perform their roles, challenging the Team's initial assumption. Additionally, training is effectively integrated into ministerial AWPs and is tailored to meet relevant needs, thanks to initiatives from the Ministry, the Public Procurement Regulation Authority (*Autorité de régulation des marchés publics*, ARMP) and the central finance administration. However, the procurement procedures for domestic resources were found to be more intricate, necessitating targeted capacity-building to effectively navigate these national protocols. The interviews further highlighted additional factors contributing to the low levels of implementation of agricultural infrastructure, particularly the complexities of public procurement processes and the challenges associated with mobilising resources from the national budget.

The lesson that the Assouka Team took away from this process is the need to look beyond hard data and to truly listen to the perspectives of relevant stakeholders at the heart of the problem. This deeper understanding is crucial to **understanding the root causes of complex issues.** Without this insight, any subsequent actions or solutions may be misguided, potentially perpetuating the problem despite the time and resources invested in seeking solutions. Given that iteration is central to the PDIA approach, country teams should maintain an open mind and be willing to reassess their preconceived assumptions in light of new data that may suggest a different direction.

Management dialogues that seek better coordination between the budget cycle for the budget in programme mode and steering the sectoral performance are cumbersome processes that cause delays in the implementation of investment projects. Consultations conducted by the Team with some 15 officials, in particular specialists in the Programme Support Unit (*Unité d'appui au programme*), programme managers and action leaders as well as officials from the DPAF, aimed at eliciting an understanding of the organisation and the objectives of management dialogues, the frequency at which these dialogues take place, the participation rate as well as the results obtained, and lastly, the implementation of recommendations depending on the results of the diagnosis. At the same time as these interviews, some ten reports on management dialogues for 2023 were reviewed and analysed. The analysis revealed that management dialogues are typically initiated by the Programme Manager at crucial points within the planning and implementation process, especially when requests for fungible budget allocations arise. Budget implementation guidelines mandate that these requests be accompanied by management dialogue reports, creating pressure on stakeholders to engage in dialogue and produce such reports. However, this requirement has not led to consistent dialogues aimed at addressing financial management issues across all levels. The irregularity of these management conversations contributes to underperformance, ultimately resulting in diminished effectiveness in managing structures and projects within the ministries.

The planning exercise consisting of dividing up activities into tasks accompanied by a timetable – the AWP – has not yet been completely mastered by the officials and acts as a bottleneck in budget implementation. The Team has carried out a review of the MAEP's 2024 AWP and the AWP review reports by the Bureau of Administrative Infrastructure (BAI), which identified around 530 points/findings involving nearly two thirds of the Ministry's structures and projects. These points/findings can be attributed to the irrelevance of several activities in the AWP, either because some of these activities are considered to fall under the MEF or they incur costs when they should be implemented at no cost.

An additional bottleneck arising from these management dialogues is operational in nature. Interactions between the sectoral ministries and the BAI typically occur through official correspondence, leading to multiple rounds of revisions based on the recommendations of management reports. This process often results in significant delays. Without the final approval of these reports, which confirm the implementation of the proposed actions, the sectoral ministries are unable to initiate their AWPs for the year or allocate funds for investment projects. For instance, the MAEP has occasionally had to launch its AWP at the beginning of the second quarter, despite the financial year commencing in January. To address this issue, an effective strategy trialled over the past year has involved the active participation of the Office of the Minister of the MAEP, including direct involvement from the Minister himself. This collaborative approach has facilitated quicker consideration of feedback and expedited the approval process of the AWP for the 2024 financial year. Consequently, the Team has observed that strong institutional support for the drafting, approval and implementation of planning and management tools significantly enhances the efficiency of the approval process and the successful implementation of investment projects, particularly those funded by the national budget.

Disbursement for investment projects from the national budget to the MAEP has shown a significant decline, now standing at just one-third of 2020 levels. Specifically, implementation rates based on payment authorisations in relation to total allocations from the MAEP dropped sharply from 98.20% in 2020 to 61.82% in 2021, and further to 35.81% in 2022. The Team conducted a thorough investigation to determine whether the MAEP's challenges were unique to the sector or if other ministries managing substantial investment portfolios faced similar issues. Comparatively, payment authorisations for the ministries of sport, trade and primary education ranged between 30% and 70% of their respective national budgets, showing similar patterns to the MAEP. However, disbursement levels alone do not account for the poor implementation rates observed in the ministries, particularly when considering capital transfers to these departments, close to 100% each year, while payment authorisation rates remain suboptimal.

It is therefore expected that the physical implementation rate of investment projects indicates only partially completed projects, as illustrated in Table 2, even when resources are available.

Table 1: Financial implementation rate of the MAEP's National Public Investment Programmes (NPIP) and the National Development Programme (NDP)

Flagship projects	Cumulative commitment Financial Implementation Rate FIR	Cumulative payment Financial Implementation Rate
NPIP: Shea	1.63%	0.75%
NPIP: Fruit growing	14.70%	14.65%
NDP: Irrigation	17.13%	17.13%
NPIP: Aquaculture	82.88%	23.17%
NPIP: Oil palm	52.02%	30.77%
NDP: Agricultural mechanisation	74.21%	46.61%
NPIP: Meat, milk and eggs for consumption	74.92%	50.43%
NPIP: High added value	86.31%	64.09%
NPIP: Conventional	84.57%	66.27%
Total NPIP	**70.62%**	**46.37%**

Source: MAEP

Table 2: Physical implementation rate of NPIP projects benefiting from transfers from the MAEP

NPIP	Annual physical implementation rate			
	2020	**2021**	**2022**	**2023**
NPIP: Shea	-	-	12.17%	9.57%
NPIP: Fruit Growing	-	-	42.54%	28.10%
NPIP: Aquaculture	48.10%	33.00%	54.00%	35.90%
NPIP: Oil palm	-	53.00%	43.00%	56.01%
NDP: Agricultural mechanisation	7.84%	40.20%	15.75%	-
NPIP: Meat, milk and eggs for consumption	30.70%	26.44%	47.33%	31.70%
NPIP: High added value	61.70%	38.00%	54.00%	43.30%
NPIP: Conventional	25.10%	72.04%	34.54%	27.00%
NDP: Irrigation	33.65%	21.73%	64.00%	-

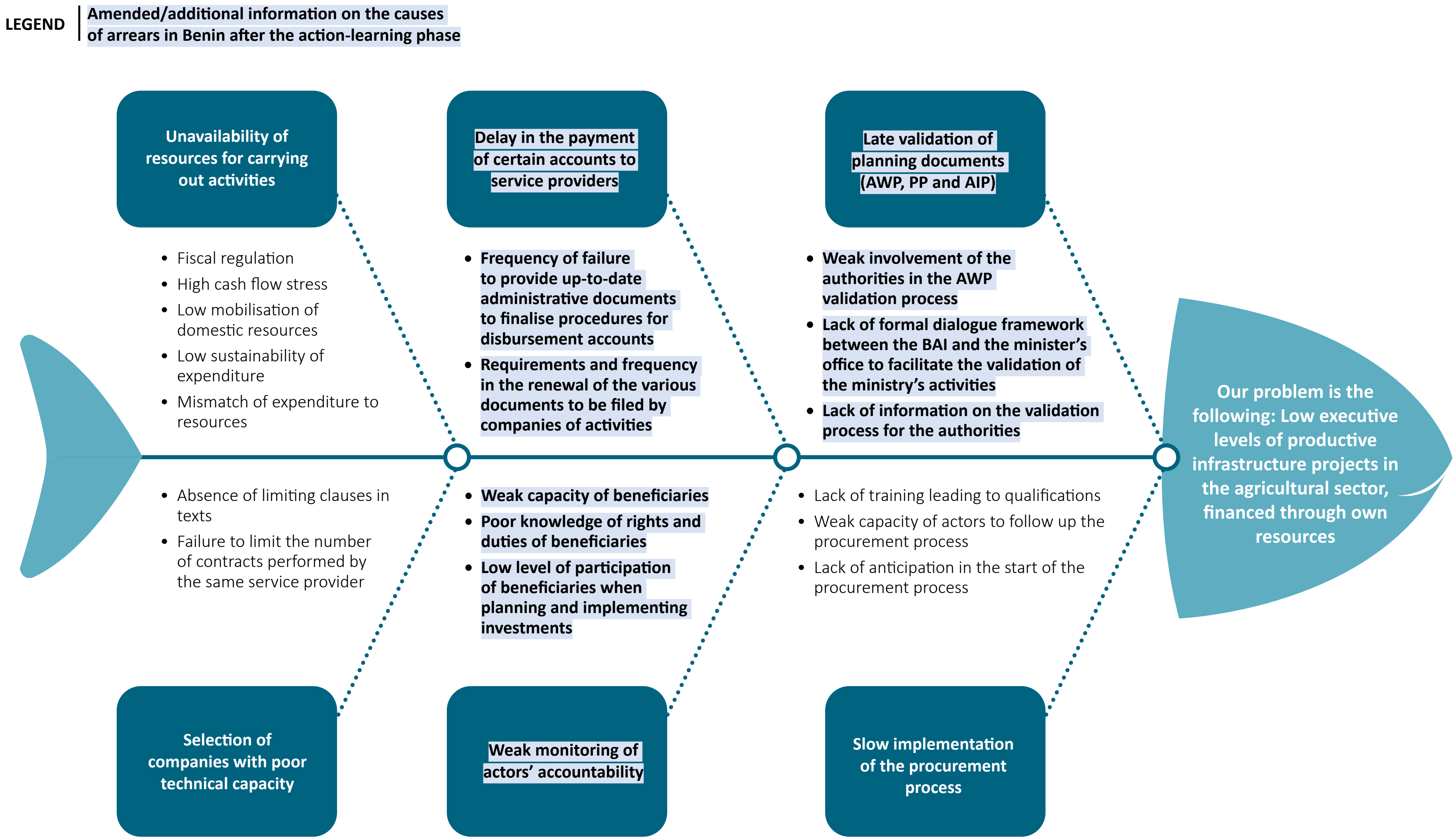
Source: MAEP

The long timeframes and delays in the implementation of investment projects may be explained by the rigidity of the deadlines associated with the procurement process. The Public Procurement Code stipulates that the average period allowed for procurement is three months for physical projects and six months for intellectual services. According to the PRMPs of the sectoral ministries, there are numerous bottlenecks due to regulations that affect the completion of the work within the given time limits. As an example, for the procurement process for a MAEP project, the greatest difficulties encountered were, amongst others: (i) the selection of service providers in a transparent and competitive manner; (ii) the signing of agreements between the different parties involved (sometimes taking more than a year); (iii) the drawing-up of contracts and signing of any amendments; and (iv) information sharing between PRMPs and the National Directorate for the Control of Public Procurement (*Direction Nationale du Contrôle des Marchés Publics*, DNCMP). This situation prompts agents to seek ways to navigate the rules to enhance implementation times. However, this approach offers only a temporary fix. Consequently, PRMPs typically advocate for a comprehensive review of the Public Procurement Code, focusing on critical aspects of file processing times, along with reinforcing the accountability of all stakeholders involved.

Within this context, a significant reform of the digitalisation of the public procurement process is currently underway in Benin. With the technical and financial support of the World Bank, Benin has initiated a project to establish a transactional information system (e-Procurement or e-GP) designed to streamline interactions between public sector entities, such as contracting authorities, and economic operators, or bidders, facilitating the management of public procurement activities. The Minister of Economy and Finance chairs the project's Steering Committee, while the operational implementation falls under the purview of the Information and Digital Systems Agency (*Agence des systèmes d'information et du numérique*, ASIN).

Over the past ten months, the team has gathered essential data and key stakeholders' perspectives, leading to valuable insights that prompted adjustments to their initial assumptions regarding the root causes of the challenges at hand. This process has enabled the incorporation of new strategies, as illustrated in Figure 5.

Figure 5: Revised fishbone (or Ishikawa) diagram of the key assumptions



4. Identifying valid context-appropriate solutions

The Assouka Team is actively exploring the most effective solutions for the various identified challenges to enhance the implementation of agricultural infrastructure financed through domestic resources. To this end, three preliminary solutions have been proposed, corresponding to three key entry points currently under consideration. These solutions are as follows:

Table 3: Presentation of solutions appropriate for the entry points (causes of the problem where the team believes they have sufficient space to bring about change, considering, amongst other things, their technical, administrative and political constraints)

	Entry point	Solution	Justification	Results to be achieved	Stakeholders involved
Short-term	Planning of irrelevant activities in the AWP	Support to the validation/ approval process of AWPs by the ministerial office	The approval of AWPs was identified as a factor that slows down the implementation of sectoral budgets during the financial year given the extent of the changes required. In the 2024 financial year, the MAEP took the initiative to include the ministerial office to make the necessary trade-offs and finalise the AWP so that it was validated in a shorter period thanks to the leadership of the authorities.	The number of exchanges and iterations between the BAI and the sectoral ministry is reduced. The AWP is approved on time following a streamlined validation process.	The MAEP and more generally the sectoral ministries

	Entry point	Solution	Justification	Results to be achieved	Stakeholders involved
Long-term	Low availability of financial resources	Implementation of the internal budgetary control system	A priori control is not always effective (and at times redundant) with the accounting officer's control. Thus, with new directives, the financial controller will rather focus on programme effectiveness issues, and public policy implementation issues, as ex-post controls.	The sectoral ministries have a reference framework for reasonable assurance on the sustainability of the budget programming, the proactive monitoring of risks related to the implementation of the budget and the quality of the accounts. Sectoral ministries are highly involved in the processes of identifying, quantifying and mitigating fiscal risks.	The MEF and sectoral ministries
	The rigidity of prescribed periods for the procurement process	Revision of the Public Procurement Code	While officials demonstrate a solid understanding of public procurement procedures, several challenges persist. The complex array of procedures, combined with a limited pool of service providers who frequently take on more projects than they can handle, has led to delays in file processing. These delays are often exacerbated by incomplete or poorly organised submissions. Therefore, there is an urgent need to simplify the procurement code and enhance the efficiency of file processing and monitoring.	The review of the causes relating to processing times and the responsibilities of the actors is carried out. Consideration is being given to setting up an information platform on the service providers of major works, their financial capacities and their performance on past contracts. Training for construction companies is strengthened on the procurement process.	The MEF a nd the National Directorate of Public Procurement Control (DNCMP)

5. Conclusion

The Assouka Team firmly believes that the BPFC programme addresses critical aspects of reform approaches towards a problem-solving, informed by local constraints.

The team acknowledges the significance of adopting a new iterative approach to develop solutions and delve into the root causes of issues. Moreover, the team recognises that substantial resources are not always required to achieve meaningful outcomes. By leveraging existing tools and practices –such as engaging ministerial offices to expedite the approval of Annual Work Plans (AWPs) – they can facilitate a timelier implementation of the budget.

Collaboration among officials involved in budget preparation and implementation brings both advantages and challenges. While close physical proximity and direct access to decision-makers facilitate quick interactions during the action-learning phase, it is equally important to consult with officials from diverse departments with on-the-ground practical knowledge. Such consultations enhance understanding of various facets of the problem, as evidenced by the unresolved training needs issue brought to light by those involved.

The authoriser plays a pivotal role in the programme by identifying priority issues and consolidating achievements, particularly in aligning these with ongoing reforms such as the digitalisation of procurement systems. Their support for the team also reinforces a culture of performance that is vital within public administration.

The Assouka Team has gleaned an essential lesson in implementing the PDIA approach: solutions that appear evident at first glance do not always work at a practical level and require validation to confirm their relevance. Consequently, the team is eager to promote the PDIA approach by incorporating it into educational materials for public administration training centres, tailoring it to meet their specific needs.

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