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With this second issue, the General Secretariat of UCLG - Africa undertakes to consolidate the publication of the African Journal of Local Finance; a journal that is more relevant than ever, as the financial aspects of the decentralization processes become predominant.

The decentralization process that are becoming widespread in most African states are characterized by a level of financial decentralization where there is much room for improvement, and that proves to be the main sticking point of decentralization policies. Indeed, while the local authorities complain about an insufficient level of financial transfers, National Governments claim a major fundraising effort to enable the implementation of the powers transferred.

It is in this context that UCLG Africa launched a program to support national dialogues on the sharing of public resources between the National Government and the Local Authorities. To be effective, this dialogue must be informed, i.e. be based on an inventory shared by national stakeholders of the decentralization process. The costing of the powers transferred is therefore required as a prerequisite to the development of an effective national dialogue on the conduct of the public policy of decentralization.

The evaluation begins with the categorization of the responsibilities of local authorities, which vary from one country to another: blocks of transferred powers, general competences, general powers, and specific powers. In some countries, powers are shared between several levels of governance, particularly for sectoral policies such as health, education, etc. The evaluation continues with the determination of the cost of these powers when they were exercised by the National Government. When powers are shared, the evaluation estimates the cost of the elements transferred from each of the powers concerned. More specifically, the goal is to estimate the alleged gap between the funds actually paid to local authorities and the funds held in the budget of the National Government for the powers which - according to the interpretation of the decentralization laws – are now the responsibility of local authorities.

The dialogue is about the reality of the sharing of resources based on the division of powers between the central government and the local authorities. This dialogue usually leads to the development of a roadmap for improving the level of financial decentralization.
The roadmap defines progress to be made to match the transfer of resources with the transfers of powers in terms negotiated between the central government and local authorities. The roadmap also sets deadlines and methods for the verification of the compliance with its implementation.

A monitoring and evaluation mechanism of the application of the roadmap is defined at the end of the national dialogue. This can be either an existing institutional framework (Committee on Local Finance, funds of local governments, etc.) or a framework to be created. As a minimum, the framework should include among its members, the national association of local authorities, the Ministry in charge of Local Governments, the Ministry of Finance, and the Finance Committee of the Parliament.

The mechanism to monitor and evaluate the results of the dialogue should be utilized to address the problem of production, centralization and processing of data of local authorities and that of performance in the mobilization of resources at the local level. Comparative ratios for the financial management of local authorities may thus be drawn about the performance of various local taxes, the level of performance in mobilizing the resources of the territory, the transfers of the central government, and their evolution, etc. Without this information, it is difficult to have a structured dialogue on financial decentralization.

Also for comparison purposes of local government management performance at the scale of the continent, it is also necessary to establish bridge tables for comparative reading of the accounts presented following the two dominant business systems in Africa, namely the francophone system and the Anglophone system. This is the work of the Local Finance Observatory, based on the first-hand information gathered by the Chief Financial Officers of the cities and local authorities in Africa (Africa FiNet).

This issue of the African Journal of Local Finance reports the process and results of the evaluation of the costs of the powers transferred to local authorities. It presents the experiences of Burkina Faso, Côte d’Ivoire, Niger, and Chad.

Your opinion, comments and critiques are welcome to enable us to better structure the African Journal of Local Finance and make it more professional, helpful, and fun to read.

Thank you for your much anticipated contributions.

Jean Pierre Elong Mbassi
Secretary General, UCLG Africa
THE COSTING OF TRANSFERRED COMPETENCIES TO LOCAL AND REGIONAL GOVERNMENTS

A necessity for the establishment of an informed dialogue between the national actors on the implementation of the decentralization processes
Decentralization that has become widespread in Africa poses the principle of subsidiarity with the assignment of power to the levels of governance that have the best comparative advantages. In doing so, in all countries, decentralization policy documents distinguish between decentralized powers (for which the law defines the financing conditions for financing mixing transfers) and local own taxation. These provisions cover the definition of a field of own resources for local and regional authorities, the identification of a field of resources shared between the central government and local and regional authorities, and the transfers of resources from the central government’s budget to that of the local and subnational governments.

The financial transfers from the central government budget to that of the local authorities are justified in more than one way:

• The local authorities perform some tasks in the name of, and on behalf of, the central government: Civil status, Property policing, Public order missions…;

• The local authorities are involved in the implementation of national policies and thus contribute to the achievement of national development goals. As such the central government must support the local implementation of national policies;

• The central government has a duty to ensure equalization between local and regional authorities to correct the imbalances that may arise as a result of differentiated endowments in terms of natural, economic or human potential.

In all cases, financial transfers are a structural necessity because in no country is the product of local taxes sufficient to finance local public policies. The financial autonomy of local and regional authorities cannot therefore be contemplated without financial transfers, irrespective of the country. The only question that arises is the weight of these financial transfers in the total resources of local and regional authorities. Such weight is low in the «fiscalist» countries where the emphasis is placed on a high power of local and regional authorities in the area of local taxation; such weight is however high for «transferist» countries where the emphasis is placed rather on financial transfers to local authorities.
The national amount of financial transfers from the central government to local and regional authorities may be determined in several ways:

- a fixed percentage of all government revenues (percentage of the income tax, of the Value added tax...) or of a part of the revenues generated by one or a few specific taxes (shared taxes);
- a fixed amount determined annually as any other central government expenditure;
- a reimbursement of the cost of transferred powers;
- an ad hoc decision that does not meet any objective criteria.

As to how the national amount of financial transfers is allocated to local authorities, four main modalities are used:

- The formulas are often complex, but the simplest ones are usually indexed to the population, often to the surface, to the rural world, and even to the level of poverty.
- The reimbursement of the cost of transferred powers.
- The derivation: the central government may choose to transfer to the local authorities the proceeds of taxation collected in their constituency.
- The ad hoc decision that does not meet any objective criteria.

On the other hand, transfers take into account elements of equalization or incentive. The first types of transfers that take into account elements of equalization aim at guaranteeing an equivalent minimum level of local public services in all the regions of a country by providing the local authorities with adequate total revenues. The aim is to prevent spatial disparities in terms of access to local and development public services from skyrocketing with decentralization. The second type of transfers that take into account elements of incentives aims at changing the behavior of local and regional authorities in order to improve local governance or local financial management. The mobilization of local resources, as well as the implementation of new equipment and infrastructures, is also taken into account in the incentives.

However, in spite of the legislative and regulatory provisions in this area, several constraints arise as regards financial compensation for the exercise of powers by local and regional authorities. At the
beginning of the decentralization process, legislators were keen to equip the lower levels of the spheres of governance with financial means enabling them to implement the new powers devolved to them by law. This unanimity of the decentralization laws is reflected in the principle of concomitance which implies that a transfer of competences immediately corresponds to a transfer of resources. This principle of concomitance, which is essential for the smooth handling of the powers as soon as they are transferred, is in many countries faced with some unpreparedness. Powers are transferred thus way while the corresponding resources are transferred only several years later.

In addition to unpreparedness, the principle of concomitance is also hampered by a lack of political will. There is indeed a decline in the application of this principle, which is the basis for transfers. Thus, in several countries, while the guidelines for decentralization lay down the principle of concomitance between the transfer of powers and the transfer of resources, the difficulties linked to tensions in public finances in general led the authorities to give priority in practice to progressivity (in place of concomitance) in the transfer of financial resources, which simply amounts to postponing transfers. This misuse of the letter and spirit of the texts on account of the financial constraints encountered by the central governments is an additional threat to financial decentralization.

In a number of countries, the legislative provisions governing decentralization processes, particularly with regard to the financial aspects of decentralization, are difficult to implement. Indeed, the decentralization policy texts voted by the Parliament are not applied because the taking of decrees and implementing decrees can often take a decade. Even worse, in some countries, these enforcement texts even when they exist are often not enforced. This situation places the central government in total illegality vis-à-vis the law, thus marginalizing the rule of law. The increase in these cases, where compliance with the law by the central government itself is less and less evident, is a further concern, which requires an efficient management by local and regional authorities of the transferred powers.

In support of the refusal to transfer the resources corresponding to the transferred powers, the central governments invoke the tensions that characterize public finance in recent decades. Though the financial
crisis is a cyclical constraint, the decline in the central government’s financial resources due to globalization and regional integration is, on the other hand, a structural constraint. Indeed, gradual removal of tariffs at the borders in order to develop international and / or regional trade deprives the central governments from a substantial part of their resources even though an alternative taxation, guaranteeing easy collection taxes and a yield that is equivalent to the port duties, has not yet been established. This situation is being increasingly invoked to justify the central government’s difficulties in transferring resources to the sub-national level, even though this transfer does not concern new resources, but the existing resources which are unduly implemented by the central level.

In countries where the political will to transfer resources exists at the highest level of the central government, other types of constraints arise. Indeed, in African countries in general, there is no tradition of evaluating public policies that would make it possible to know the costs of powers transferred when they were exercised by the central government; As a result, the agreed transfers have nothing to do with the costs incurred. Financial decentralization is thus «blind» because of the lack of knowledge of the costs, thus weakening the will to give a fair compensation for the transferred powers. This global ignorance of costs is coupled with a lack of knowledge of the links between the powers to be transferred and a lack of thinking about the distribution of these costs among the main players (central government, local authorities, beneficiaries...).

This situation creates imbalance to the detriment of local and regional authorities. On the other hand, the way the powers transferred are distributed in space indicates a modulation of costs which cannot be equivalent at all the points of the national territory. The failure to take account of this necessary localization in space creates even more vertical imbalance which is all the more harmful as it will particularly concern the large, remote and poor municipalities.

Experience has shown that in most countries, decentralization, particularly its financial aspects, is a constantly consolidating process and deserves continuous information monitoring. Indeed, even when the agreed transfers are implemented, the application of other texts may call into question certain resources agreed for local and regional authorities. For example, new provisions introduced in the Finance Law, aimed
for example at ensuring the competitiveness of private sector companies, are translated mechanically and unexpectedly by the amputation of significant shares of resources of local and regional authorities. The same applies to the application of legislation such as the Code of Public Procurements or the Investment Code to name but a few, which exempts many companies in the modern sector from local taxes. This situation would be anecdotal if it did not translate in compensation by the central government for the amputated resources; in practice, this is not the case.

The recent evaluation of the leeway offered to local and regional governments (City Enabling Environment Rating, CEE Rating) in some 50 African countries carried out by UCLG-A with the financial support of Cities Alliance shows that the demand for transparency and predictability of financial transfers remains a key concern. Indeed, only four countries offer fair, equitable and predictable financial transfers. These countries have defined a foreseeable amount of central government resources allocated to local and regional authorities, either as a percentage of the central government’s resources allocated to local or regional authorities, or as an assessment of the costs of the transferred powers to which the transfers should relate; or the establishment of transparent mechanisms for financial transfers from the central government to local and regional authorities and their distribution according to known formulas, which makes them predictable; and authorizing as far as possible the freest use of these transferred resources.

For all the reasons cited above, financial transfers to local and regional authorities suffer from a problem of predictability and stability. The sudden and successive challenging of the resources allocated to local authorities is causing significant damage to their ability to plan and implement activities of development and access to basic social services. Indeed, very often and increasingly, it happens that the transfers of the central government arrive diminished or never arrive to destination despite the vote of the Parliament and the inscription in the Finance Law. In many African countries, local governments are dragging several billions of arrears, ending up without the necessary resources to exercise the transferred powers. In the overwhelming majority of countries, local authorities have no recourse.
It is in this context that UCLG Africa has set up, at the request of national associations of local and regional authorities and of Ministries in charge of decentralization and/or local and regional governments, a program of support to national dialogues on the sharing of public resources between the central government and local authorities.

Such national dialogues are based on the assessment of the costs of the transferred powers, such an assessment being the basis of any informed dialogue between national players on the financial aspects of the decentralization processes.
THE TRANSFERRED POWERS BY LAW
TO DECENTRALIZED TERRITORIAL COMMUNITIES

The study of 4 African countries:
Burkina Faso, Niger, Chad and Ivory Coast
1. The legal framework of decentralization in Burkina Faso

The transfer of resources is part of the decentralization process. As such, it stems from the Constitution of June 2, 1991, which in its Article 143 establishes the principle of decentralization by stipulating that Burkina Faso is divided into territorial communities. The Code of Local and Regional Governments (CGCT) that is the subject of Law No. 055-2004/AN of December 21, 2004 operationalize this constitutional provision by translating into details the notion of orientation of decentralization, the powers and means of action, as well as the administrative bodies of the territorial communities.

The CGCT code defines in particular the fundamental principles and the modalities for the transfer of powers to the territorial communities. It also defines the relationship between the Central Governments and Territorial Communities (TCs). Articles 36; 37 and 40 to 43 define the modalities for the transfer of powers and the financial implications of such transfers. Thus, Article 36 provides that «the transfer of powers by the Central Government must be accompanied by the transfer to the territorial communities of the means and resources necessary for the normal exercise of these powers, as provided by law. Articles 79-105 in turn determine the blocks of powers dedicated to territorial communities. Thus eleven blocks of powers are recognized to Territorial Communities».

2. The regulatory framework

Two situations can be highlighted within the regulatory framework. The first concerns the transfer of powers and resources from 2009 to 2014. The second relates to the period after October 2014.

From 2009 to 2014: Pursuant to the provisions of CGCT, the Government adopted five decrees in 2009. Among these decrees, four (4) are related to the transfer of powers and resources from the Central Government to territorial communities in priority areas. The fifth decree defines the modalities for providing civil servants to territorial communities. For the operationalization of these decrees, four ministerial orders on the devolution of assets in the areas transferred to the territorial communities were signed.
The transfers governed by these texts concerned only six (06) blocks of powers that are: preschool education, primary education and literacy, health, drinking water supply and sanitation, culture, youth, sports and recreation.

From October 2014 onwards: In October 2014, the Government adopted 21 decrees defining the modalities for the transfer of powers and resources of the Central Government to territorial communities in all eleven blocks of powers available in territorial communities. Among these decrees, ten relate to regions and eleven concern the powers of municipalities.

Regarding the regions, the areas concerned are ten in number. They are the following areas:

- Health and hygiene;
- Civil protection, assistance and rescue;
- Land management and land use planning;
- Education, employment, vocational training and literacy;
- Markets, slaughterhouses and fairs;
- Culture, sports and leisure;
- Environment and natural resources;
- Water and electricity;
- Economic development and planning;
- Land.

For Municipalities, there is the domain of funeral parlors which is added to the ten aforementioned areas of the regions.

The decrees indicate that the transfer of resources will be in the form of subsidies or grants. For each power transferred, the Central Government agrees to provide an annual allocation for recurrent costs for the maintenance and operation of the infrastructures transferred, an annual allocation for capital and rehabilitation expenditures for the construction of new infrastructures and their rehabilitation and an allocation criteria and conditions are in turn referred to interministerial decrees.

3. The transferred powers

3.1. The Regions

Ten powers have been transferred to Regions local authorities.

In the field of health and hygiene, Articles 4 to 11 of the CGCT Code determine the powers devolved to the regions. These relate to (i) the participation in the construction and management of basic health facilities,
(ii) the construction and management of intermediate health facilities, (iii) organization of pharmaceutical supply, (iv) the regulations and measures to be taken on hygiene, sanitation and prevention of diseases, (v) the development of traditional medicine, (vi) the participation in resolving health issues, (vii) and the participation in the establishment of the regional part of the health map.

The general powers in this area are: (i) participation in the construction and management of basic health facilities, (ii) participation in resolving health issues, (iii) participation in the establishment of the regional part of the health map. Well-specified powers include: (i) construction and management of intermediate health facilities, (ii) organization of pharmaceutical supply, (iii) regulations and measures to be taken on hygiene, sanitation and prevention of diseases, (iv) development of traditional medicine.

The powers regarding civil protection, assistance and rescue are general. Indeed, they relate to: (i) participation in the protection and promotion of human rights and the promotion of civic values, (ii) participation in the promotion and social protection of individuals and groups, (iii) contribution to the organization and management of rescue for vulnerable groups and victims, (iv) participation in the organization of civil protection and firefighting, (v) participation in the fight against other calamities. This general nature of powers cannot be used to identify the specific resources that were exclusively dedicated to these powers. In this respect, the principle of 20% share of resources for the powers subject of the transfer will be applied.

In terms of land management and land use planning, apart from the power related to the support to the promotion of public transport within the region, the powers devolved to the regions are quite specific. Indeed, they relate to: (i) the initiative to develop the regional land planning scheme (SRAT), in conjunction with the Central Government; (ii) the opinion concerning the regional land planning scheme and the development and urban master plans carried out within the regional territory before their approval by the Central Government; (iii) the granting of authorizations to occupy the national area of land by the region; (iv) and the construction and maintenance of rural roads.

However, it is worth questioning the fact of granting
to both the Central Government and the region the power to initiate the development of SRAT that may cause difficulties in the implementation. Given the limited resources available, the regions might be tempted to leave the initiative to the Central Government and vice versa. It should therefore be decided in practice to leave the initiative to the region, the Central Government providing the technical and financial support needed.

The powers devolved to the regions with regard to education, employment, vocational training and literacy are largely shared with the Central Government or municipalities. They relate to: (i) the search for funding to provide preschool education; (ii) the recruitment of staff; (iii) the acquisition of equipment for the benefit of educational institutions; (iv) the organization of meetings for the exchange of ideas and the development for staff (v); the organization of meetings for the exchange of ideas between school management committees in the region; (vi) the development of information and awareness campaigns. To these powers one must add: (i) the grant for the operation of universities, graduate schools and academic works; (ii) the development of statistical data, (iii) the organization of the labor market and (iv) the establishment of funding mechanisms available to SMEs/SMIs.

Some powers such as constructions are quite clear. However, by crossing them with the powers of municipalities (Article 5 of Decree No 2014-931), it appears that there is a division of powers between these two types of territorial Communities. As a result, there will be a need to determine the mode of distribution of powers between the two levels. To this end, the selected scenario is that the municipalities will primarily manage those powers, and the regions will provide support.

In the area of markets, slaughterhouses and fairs, the powers of the region are primarily for fairs and concern: the creation, development and management of areas for trade fairs, on the one hand, and the organization of regional fairs on the other hand, however its role is secondary with regard to slaughterhouses where it has a mere participation role in their construction and management.

Regarding culture, sports and leisure, the analysis of the powers devolved to the region shows that they cover almost the entire field of culture, sports and leisure with the exception of the definition of the
policy. The tasks devolved as a consequence relate to: (i) the construction and management of facilities for culture, tourism, youth, sports and leisure with a regional dimension; (ii) the promotion of cultural, tourism, youth, sports and leisure activities; (iii) the construction and management of regional museums and libraries; (iv) the promotion of tourism and crafts; (v) the promotion of the cultural and artistic potentials of the region; (vi) and the management and conservation of regional archives. This gives a well-defined sphere of powers. However, the same powers are found at the municipal level.

In the field of environment and management of natural resources, the powers of the region include tasks whose spheres are well defined and others that are shared with the Central Government or the municipalities.

Regarding the tasks for which the sphere is well defined, it is: (i) the creation of woods and forests of regional interest; (ii) the prevention and fight against bush fires and against illegal wood harvesting in the woods and forests of regional interest; (iii) the protection of wildlife and fishing resources of regional interest; (iv) the development, implementation and monitoring of regional action plans or models for the environment; (v) the issuance of harvest permits in the national area of land conceded to the region; (vi) the issuance of small hunting licenses in conservation zones of regional interest; (vii) the issuance of sport fishing licenses of regional interest on water streams and bodies; (viii) and the establishment of pastoral zones of regional interest.

As for shared powers, they relate to: (i) the participation in the protection, management and defense of classified forests and protected forests; (ii) the participation in the protection of rivers; (iii) the participation in the management and operation of aquaculture areas of economic interest (PAIE); (iv) and the participation in the establishment by the Central Government departments of master plans and the plans for the removal and disposal of waste.

Regarding water and electricity matters, the role of the regions is limited to secondary contributions in terms of providing information and opinions on projects. As a whole, powers include: (i) opinion on the national water and sanitation supply programs; (ii) participation in the development of the regional master plan for water supply; (iii) participation in
the maintenance and preservation of rivers; (iv) participation in the implementation and maintenance of reservoirs, dams, wells and boreholes, drinking water supply and sanitation work and; (v) opinion on the electrification plans in the region; (vi) participation in the development of the regional electrification master plan; (vii) participation in the development of national electrification scheme; (ix) participation in the development and implementation of regional energy production, distribution and control plans; (x) and the participation in the production and distribution of drinking water.

Regarding economic development and planning, the regions have powers for (i) the development and implementation of their development policies and plans in accordance with the broad guidelines of the Central Government; (ii) contracting with the Central Government or with other legal entities for the realization of economic, social, cultural, health, scientific and environmental development objectives. In fact, the regions already exercise these powers for instance in the development of regional development plans. However, it should be emphasized that the resources devoted to these tasks remain insufficient, as

in most cases, territorial Communities rely on financial partners to prepare these documents.

In the area of land, the role of the regions is limited to administrative and management tasks. These are: (i) to ensure administrative police; (ii) create local operating, protection and conservation committees; (iii) exploit the resources of the land area excluding areas classified in the name of the Central Government in accordance with applicable rules and wildlife reserves and other natural landforms classified by the Central Government; (iv) give their opinion on projects and operations initiated by the Central Government relating to national land area within their territories; and (v) monitor and evaluate related activities.

3.2. The Municipalities

In the field of health and hygiene, municipalities control over on the basic health facilities (CSPS) and the pharmaceutical supply and in the field of hygiene. The sphere is sufficiently precise and includes: (i) the construction and management of basic health facilities; (ii) the organization of pharmaceutical supply and taking the measures for the prevention of diseases; (iii) taking health and hygiene measures in their territories; (iv) and the enforcement of health regulations.
However, Municipalities are also involved in the establishment of the municipal part of the national health map and the resolution of health problems.

In the area of civil protection, assistance and rescue, the powers of municipalities is confined to contributions for actions undertaken by the regional or national level. Thus, they contribute to: (i) the protection and promotion of human rights and civic promotion; (ii) social promotion of individuals and groups; (iii) rescue organization and management for vulnerable groups and victims; (iv) and the organization of civil protection and firefighting.

In the field of Land management and planning, land area management and urban design, some three powers are shared with other stakeholders. These are: (i) the participation in land management of the national land area located in their territories; (ii) the initiative and support for public transit; (iii) the initiative and support for student transportation. In addition to that one should add the opinion on the urban development plan before its approval by the Central Government in accordance with the procedures of the legislation in force.

Other powers are more specific to municipalities. They relate to: (i) the establishment and execution of subdivision plans, after approval of the supervisory authority in accordance with current texts; (ii) the allocation of plots and issuing occupancy titles related to their own land area or parts of the national land area having been transferred to them for management; (iii) the issuance of building permits; (iv) the issuance of certificates of conformity; (v) the issuance of planning certificates; (vi) the issuance of a demolition permits; (vii) the validation of local land charters; (viii) the establishment of rural land holdings; (ix) the issuance of rural land ownership certificates; (x) the issuance of permits for the temporary development of rural lands; (xi) the keeping of the four rural land registers; (xii) address assignment and naming of streets; (xiii) the issuance of permits to occupy public areas; (xiv) the regulation and traffic police; (xv) the creation, rehabilitation and maintenance of streets and signs; (xvi) the designation of stations sites and parking areas; (xvii) and the construction and maintenance of canals and culverts, (train and road) stations and parking areas.
In the field of education, vocational training and literacy, the municipalities have primarily in charge of the construction and equipment of infrastructure and institutional management. These powers are shared with the regions in most cases. All this does not provide a clear view of the municipalities’ power within this field.

Indeed, the powers allocated are: (i) support for the development of preschool education; (ii) support for the development of primary education; (iii) support for the development of literacy; (iv) support for the development of post-primary education; (v) support for the development of secondary education; (vi) support with the help of the Central Government for the promotion of employment, vocational training and non-formal education for the development of vocational training; (vii) and participation in the development of the municipal part of the educational map.

In the area of markets, slaughterhouses and trade fairs, municipalities have exclusive powers on the creation, development and management of markets on the one hand, and, the construction and management of slaughterhouses and slaughter areas on the other hand.

Regarding culture, sports and leisure, municipalities have the following powers: (i) the construction and management of facilities for culture, tourism, youth, crafts, sports and leisure with a communal dimension; (ii) the promotion of cultural, tourism, youth, crafts, sports and leisure activities; (iii) the construction and management of municipal museums and libraries; (iv) the promotion of tourism and crafts; (v) the promotion of traditional cultural and artistic potentials of the municipality; (vi) the management and conservation of municipal archives; (vii) the creation and management of sites and monuments; (viii) and the monitoring of the restoration and rehabilitation of historic sites and monuments. These powers are exclusive and define a specific sphere of powers devolved to the municipalities.

In the area of environment and management of natural resources, municipalities have specific powers and shared responsibilities. The shared responsibilities are: (i) participation in the protection and management of groundwater, surface waters and fisheries resources; (ii) participation in the conservation and management of renewable natural resources of regional or national interest; (iii) participation in the protection and management of wildlife resources of classified forests,
(iv) and contribution to the regulation of livestock. Then we add the opinion on the facilities of substandard, dangerous and inconvenient institutions of first and second-class according to the Environmental Code.

As for well specified powers, they relate to: (i) the development of municipal action plans for the environment; (ii) sanitation; (iii) the fight against insalubrity, pollution and various nuisances; (iv) the creation, rehabilitation and management of green spaces and city parks; (v) the fight against the divagation of animals; (vi) the removal and final disposal of household waste; (vii) the issuance of authorizations before woodcutting within municipal area; (viii) the prevention and fight against bush fires and against wood poaching; (ix) the protection and management of wildlife resources of protected forests. However, some powers such as the prevention and the fight against bush fires and against the wood poaching are shared with the regions.

In the field of water and electricity, the Municipalities have shared powers with the regions. These powers are: (i) the participation in the production and distribution of drinking water; (ii) participation in the development of regional electrification scheme; (iii) participation in the development, approval, implementation and monitoring of master plans for water development and management (SDAGE) and water development and management scheme (SAGE). They also give their opinions on the water supply master plan.

The Municipalities also have more specific powers that are unique to them. These are: (i) the development and implementation of local energy production, distribution and control plans; (ii) the creation and management of energy infrastructures; (iii) the development and management of wells, boreholes and standpipes; (iv) the development and management of public lighting; (v) the development and management of local drinking water supply and sanitation plans.

For economic development and planning, here too, municipalities have well-defined exclusive powers that they already carry out in practice with the development and implementation of community development plans. These are: (i) the development and implementation of their development policies and plans in accordance with the Central Government’s broad guidelines; (ii) and contracting with the Central Government or with other legal entities, for the achievement of economic, social, cultural, health, scientific and environmental development goals.
Regarding land, Municipalities have essentially specific and unique powers that are (i) to ensure administrative police; (ii) create local committees for the operation, protection and conservation; (iii) to exploit the resources of the land area of the municipality excluding areas classified in the name of the Central Government in accordance with applicable rules and wildlife reserves and other natural landforms classified by the Central Government; (iv) to exploit the land area of the municipality excluding areas classified in the name of the Central Government in accordance with applicable rules and wildlife reserves and other natural landforms classified by the Central Government; (v) to give their opinion on projects and operations initiated by the Central Government relating to national land area within their territories; and (vi) to monitor and evaluate related activities.

For funerals, Municipalities have exclusive powers that define a well-readable sphere of action. These powers include: (i) the implementation of the regulations on funeral and cemetery in the municipality; (ii) the development and management of cemeteries in accordance with the regulations; (iii) the issuance of burial permits, authorizations to exhume and authorizations to transfer mortal remains in the jurisdiction of the municipality; (iv) the monitoring of the compliance with the regulations on funeral operations and the transfer of mortal remains; (v) the creation and management of funeral in accordance with current regulations and (vi) the construction, maintenance and management of morgues. These powers are found neither at the Central Government level nor at the level of the regions.

4. The costs of transferred powers

There are two situations:
• The resources actually transferred in support of priority areas transferred since 2009 and listed in section 98; they concern only the municipalities.
• The resources managed by the Ministries and dedicated to the powers of Territorial communities.

The summation of these two types of resources gives the total cost of the powers of territorial communities. The table 1 below shows the financial transfers to the municipalities. In total, more than 109 billion CFA Francs were made available to municipalities for the exercise of powers transferred. The areas «Education, employment, vocational training and literacy» (66.9%) and «Health and hygiene» (24.23%) concentrate more than 91% of the resources transferred.

It can be observed that the implementation rate of these resources is 100%. However, one should underline the delays incurred in the transfer that was carried out some years in the month of October.
## THE TRANSFERRED POWERS BY LAW TO DECENTRALIZED TERRITORIAL COMMUNITIES

**The country case study:**

**BURKINA FASO**

### Table 1: The transferred resources to Municipalities for the transferred powers

<table>
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<tr>
<th>Years</th>
<th>Items</th>
<th>Education, employment, vocational training and literacy</th>
<th>Health and hygiene</th>
<th>Water and electricity</th>
<th>Culture, sports and leisure</th>
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<td>1 208 000</td>
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</table>

Over the 2011-2016 period, the resources dedicated to the powers of municipalities managed by the Ministry amounted to 218.38 billion CFA Francs, an average of 36.4 billion CFA Francs per year.

The rate of implementation shows, over the period considered, a liquidated amount of 150.41 billion CFA Francs, corresponding to an overall implementation rate of 68.88%. It therefore results in an outstanding amount of 67.97 billion CFA Francs, which was cancelled.

Steering Committee meeting in Burkina Faso (15 June 2016)
Table 3: The resources of the powers of the regions managed by the Ministries

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<td>299 866</td>
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<td>79.89%</td>
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<td>67.23%</td>
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<td>1 521 226</td>
<td>2 685 669</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>121 444 625</td>
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<td>78.88%</td>
<td>61.71%</td>
<td>92.57%</td>
<td>40.24%</td>
<td>58.23%</td>
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<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>60.40%</td>
</tr>
</tbody>
</table>
THE TRANSFERRED POWERS BY LAW TO DECENTRALIZED TERRITORIAL COMMUNITIES

The country case study: Burkina Faso

For the regions, there is thus far no support for the transfer of resources with the powers transferred. The evaluation covers (table below) thus only the resources managed by the Ministries and dedicated to powers of municipalities. The total resources dedicated to the competencies of municipalities and regions provide the overall cost of management of the territorial communities’ powers over the 2011-2016 period. One must first mention that 4 powers transferred have not been funded by the Central Government itself.

There is no corresponding resource to these powers transferred in the budget lines of expenditure of the Central Government budget. The areas concerned are: Civil protection, assistance and rescue; Economic development and planning; Land and Funerals.

Over the 2011-2016 period, in total 419.45 billion CFA Francs have been budgeted for the costs of transferred powers, i.e. an annual average of 69.9 billion CFA Francs per year over five years. The implementation rate of these resources is 64.81% or in absolute terms 271.85 billion CFA Francs for the period.

From the above, we note that 35.19% or 147.6 billion CFA Francs of allocations managed by the Ministries were lost. In contrast, all the resources transferred to the territorial communities were 100% used. This reveals that «wasted resources» would not have been wasted if they had been transferred to territorial communities.

Indeed, the transfer of resources should be carried out early in the year and the resources received by the Territorial Communities are deemed used even if they are not used during the management period to which they are attached. The carry-forward mechanism allows for the transfer of resource from one management to another one, which is not the case at the Central Government level where at the end of budgetary management, unabsorbed resources are lost.

When one adds to these resources the resources actually transferred to the municipalities during the period (109.76 billion CFA Francs), we obtain the overall cost of the territorial communities’ powers. The amount thus estimated for the period amounted to 529.21 billion CFA or an annual average of 88.2 billion CFA Francs (Table 9). Of this, 381.61 billion CFA were liquidated, corresponding to an implementation rate of 72.11%. To these resources we must add the costs related to project management estimated at 10% of the overall volume of resources transferred, i.e. 58.21 billion CFA Francs. It shows a total of 582.32 billion CFA Francs, i.e. an annual average of 97.02 billion CFA Francs.
Table 4: The resources dedicated to the powers transferred and managed by the Ministries

<table>
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<tr>
<th></th>
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<td>745 000</td>
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<tr>
<td></td>
<td>Rate (%)</td>
<td>51.0%</td>
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<td>89%</td>
<td>66.62%</td>
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<td>26.99%</td>
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<td>2 898 765</td>
<td>23 297 629</td>
<td>250 000</td>
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<td>66.41%</td>
<td>98.80%</td>
<td>62.50%</td>
<td>75.03%</td>
<td>100.00%</td>
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<td>87%</td>
<td>31.56%</td>
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<td>0%</td>
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<td>6 674 282</td>
<td>26 873 232</td>
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<td>85.77%</td>
<td>54.97%</td>
<td>12.92%</td>
<td>8%</td>
<td>76.67%</td>
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<td>4 360 561</td>
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<td>65.53%</td>
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<td>31.63%</td>
<td>36.80%</td>
<td>61.82%</td>
<td>77.69%</td>
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<td>0%</td>
<td>0%</td>
<td>64.81%</td>
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The table 5 below shows the flexibility offered to local and regional authorities in terms of financial decentralization. This is how, with an average of 7 powers benefitting from financial transfers, territorial communities use only 29% of resources dedicated to the powers transferred. In other words, unlike what the legislation says, the Central Government continues to use a little more than two-thirds of the resources dedicated to the transferred powers.

The health and hygiene seems to be the power whose financial implementation is the most «decentralized», with nearly 50% of the resources used by the territorial communities. Some powers are fully implemented by the Central Government, such as the Land management and land use planning; Markets, slaughterhouses and trade fairs as well as the Environment and natural resources.
### The country case study:
**BURKINA FASO**

**Table 5**: The flexibility offered to local and regional authorities in terms of financial decentralization

<table>
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<th>Years</th>
<th>1. HH</th>
<th>3. LMLUP</th>
<th>4. EEVT</th>
<th>5. MSF</th>
<th>6. CSL</th>
<th>7. ENR</th>
<th>8. WE</th>
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</tr>
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<td>36%</td>
<td>0%</td>
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<tr>
<td>2012</td>
<td>48%</td>
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<td>35%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>15%</td>
<td>29%</td>
</tr>
<tr>
<td>2013</td>
<td>50%</td>
<td>0%</td>
<td>32%</td>
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<td>0%</td>
<td>0%</td>
<td>11%</td>
<td>27%</td>
</tr>
<tr>
<td>2014</td>
<td>63%</td>
<td>0%</td>
<td>42%</td>
<td>0%</td>
<td>35%</td>
<td>0%</td>
<td>16%</td>
<td>36%</td>
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<tr>
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<td>33%</td>
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<td>27%</td>
<td>0%</td>
<td>44%</td>
<td>0%</td>
<td>7%</td>
<td>22%</td>
</tr>
<tr>
<td>2016</td>
<td>59%</td>
<td>0%</td>
<td>31%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>29%</td>
<td>13%</td>
</tr>
<tr>
<td>Total</td>
<td>48%</td>
<td>0%</td>
<td>34%</td>
<td>0%</td>
<td>9%</td>
<td>1%</td>
<td>12%</td>
<td>29%</td>
</tr>
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</table>

The legal framework of decentralization

In Niger, decentralization is a relatively old process. It was already foreseen in the constitutions of March 12, 1959 (Title IX, Article 57) and of November 8, 1960 (Title X, Article 68) before experiencing a long eclipse. It took until 1994 to see the establishment of a special commission to reflect on an administrative restructuring. In 1996 the parliament passed a law on the fundamental principles of the free administration of the regions, departments and municipalities that defines their respective powers and resources.

The first local elections were held in 2004 to install officials of 265 municipalities, including 213 rural municipalities. A new law number 2008-42 of July 31, 2008 provides that «Territorial communities are human groups that are geographically located on a portion of the national territory to which the State has conferred legal personality and the power to be freely administered by elected officials». Then it is the Constitution of the 7th Republic, which provides in its Title IX «Territorial communities» for the creation of territorial communities that are freely governed. The elections held in 2011 helped to install the second term of office of local elected officials throughout the national territory. The next local elections are scheduled in 2016.

The current administrative map of the country has seven (7) regions including both administrative districts and territorial communities, sixty-three (63) departments as levels of devolution of services that used to be provided by the central government, two hundred and fifty-five (255) municipalities, including four (4) with a special status (cities) having a total of fifteen (15) municipal districts.

The regulatory framework

The missions assigned to territorial communities have their basis in Ordinance 2010-54 of September 17, 2010 establishing the General Code of Territorial Communities (GCTC). These local authorities are responsible for the design, programming and
implementation of actions to serve the economic, educational, social and cultural development of communal or regional interest. They contribute with the central government to the improvement of the living conditions of the population.

The General Code of Territorial Communities (GCTC) allows territorial communities to exercise certain powers through the “General competency clause”. In the same vein, it lists a number of powers and resources that are transferable to territorial communities. Unfortunately, the question of effective transfer of powers and resources that is at the center of all the debates on decentralization remains problematic.

In order to strengthen local governance by allowing territorial communities to perform the missions conferred to them by the legislature, the government in the Council of Ministers of January 26, 2016, two decrees on the matter:

Under the provisions of decree 075/PRN/MISP/D/ACR/MES/MSP/ME/F/MH/A/MESU/DD/MEP/T/MFP/RA of January 26, 2016, new powers and resources are devolved to the municipalities : Education; Public Health; Environment; Hydraulic and sanitation.

3.The powers transferred to territorial communities

3.1. Powers and resources transferred to the municipality

The powers are established as follows:

Education

• Primary education : Construction and maintenance of kindergartens, community gardens, primary schools, literacy and non-formal education centers; Installation of educational infrastructure, literacy centers, non-formal education centers; Acquisition and management of school supplies, teaching and edutainment materials; Development of the school map; Recruitment and management of contractual teachers.

• Technical and vocational education and training : Building and management of platforms for schooled, dropout and out-of-school young people; Creation of guidance services at the level of vocational and technical training centers; Organization of awareness campaigns and trade forums; Establishment of municipal committees for the steering of professional traineeships.
Health
• Construction, maintenance and management of health units;
• Construction, maintenance and management of Integrated Health Centers;
• Construction, maintenance and management of district hospitals.

Hydraulic
• Implementation of policy documents, strategies and programs for the water sector and sanitation within the jurisdiction of the municipality;
• Application of laws and regulations concerning the field of hydraulic and sanitation and within the jurisdiction of the municipality;
• Implementation of information, awareness, communication, education and coaching programs for the populations regarding water and sanitation within the jurisdiction of the municipality;
• Management of public water supply and sanitation utilities based on delegation contracts and conventions of public water supply;
• Use of the investment budget made available for the construction and rehabilitation of hydraulic and sanitation infrastructures;
• Implementation of inter-municipal relations in the field of integrated water resources management;
• Preparation of annual activity reports of the municipality and periodic reports on the status of hydraulic and sanitation infrastructures;
• Monitoring and control of the development and/or rehabilitation of hydraulic and sanitation infrastructures;
• Data and information collection and transmission to the ministry in charge of water and sanitation;
• Development, updating and implementation of Local Plans for Water and Sanitation (PLEA);
• Conduct feasibility studies on the construction and/or development of water points and sanitation facilities.

Environment
• Scientific popularization efforts concerning new techniques and technologies for the production and conservation of fish;
• Fight against invasive terrestrial and/or aquatic plants and their valorization;
• Sustainable management of natural resources in peripheral areas of parks and reserves,
• Management of village hunting areas of interest;
• Creation of municipal protected areas;
• Adoption of specific legislation on the environment;
• Implementation of land restoration operations;
3.2. The powers and resources transferred to regions/territorial communities

Decree 2016-76 of January 26, 2016 transfers powers and resources of the central government to regions/territorial communities in the areas of education, health, hydraulics and environment.

The powers transferred are established as follows:

**Education**

- The secondary education: Development and implementation of the regional school map; Construction and maintenance of school infrastructures; Management of auxiliary and contract staff; Management of national service conscripts made available; Management of personnel made available.

- The technical and vocational education and training: establishment of regional committees for the steering of professional traineeships; establishment of a regional fund of professional traineeships and professional integration of young people; management of platforms for the orientation and employability of young graduates.
Health

- Construction, maintenance and management of regional hospitals, mother and child centers and other specialized regional centers;
- Management of personnel made available;
- Presidency of the regional health committee;
- Organization of a free health care system, according to current legislation, identification of beneficiaries, research third-party payment and reimbursement.

Hydraulic

- Implementation of policy documents, strategies and programs for the water sector and sanitation within the jurisdiction of the region/territorial community;
- Application of laws and regulations concerning the field of hydraulic and sanitation and within the jurisdiction of the region/territorial community;
- Implementation of information, awareness, communication, education and coaching programs for the populations regarding water within the jurisdiction of the region/territorial community;
- Management of potable water supply in pastoral areas, on the basis of delegation contracts and conventions of public water supply within the jurisdiction of the region/territorial community;
- Use of the investment budget made available for pastoral water infrastructures;
- Implementation of inter-municipal relations in the field of integrated water resources management (IWRM);
- Preparation of annual activity reports of the region/territorial community and periodic reports on the state of pastoral pumping stations;
- Preparation of terms of reference and tender files relating to pastoral pumping stations;
- Monitoring and control of the construction works of pastoral pumping stations;
- Collection and transmission of information for the determination of water-related indicators;
- Implementation of feasibility studies for the mobilization of surface water and groundwater resources.

Environment

- Development of actions for the development of fisheries and for stocking ponds and reservoirs;
- Design tools for information, public awareness and the promotion of ecotourism;
- Development of forest, fish, wildlife and beekeeping farms and promotion of related chains;
• Development and implementation of development and management plans of restored sites;
• Communication for a change in the population’s behavior in terms of pollution, nuisance and disaster risk reduction;
• Creation of regional and departmental protected areas;
• Adoption of specific legislation for the sustainable management of resources transferred in accordance with applicable laws.

For this purpose, the Minister of Finance, the Minister in charge of territorial communities and four Ministers in the areas transferred are responsible for the evaluation of the overall endowment for recurrent costs and capital expenditures.

However, according to the provisions of the above-mentioned decrees, a joint order of the Ministers in charge of the area concerned fixed the criteria and endowment allocation method for recurrent costs and capital expenditures.

4. The costs of transferred powers

Niger’s situation is special because there are so far no resources effectively transferred with the powers transferred. Until today, Ministries manage the resources dedicated to the powers transferred to territorial communities.

4.1. Education Sector

The powers to be transferred in this sector are:
• Construction and equipment of school infrastructure and literacy centers;
• Development of the school map, organization of awareness campaigns and trade forums;
• Acquisition and management of school supplies, teaching materials;
• Recruitment, supply of personnel;
• Establishment of municipal committees for the steering of professional traineeships.

Regarding these powers, the following resources are proposed according to the following Ministries.

- Ministry of Education and Vocational Training

The powers transferred under Decree 075 and 076 of January 26, 2016 on the transfer of powers and resources from the central government to municipalities and regions/territorial communities in the field of education and technical and professional training are allocated as follows:

Municipalities
• Building and management of platforms for schooled, dropout and out-of-school young people;
• Creation of guidance services at the level of vocational and technical training centers;
• Organization of awareness campaigns and trade fora;
• Establishment of municipal committees for the steering of professional traineeships.

Annual endowment MEFP/T : 164 232 574
Recurring costs : 136 782 663
Current transfers : 34449911

Regions

For the region as a community, the following elements will be eligible in terms of powers:
• Establishment of committees of the regions for the steering of professional traineeships;
• Establishment of a regional fund for professional traineeships and employability of young people;
• Management of platforms for the orientation and employability of young graduates.

Note that the Ministry of Education and Vocational and Technical Training has transferred to the regions/territorial communities and municipalities identical powers.

The different lines proposed for transfers meet the provisions of Decrees 075 and 076 of January 26, 2016, on the transfer of powers and resources to Territorial Communities.

Transferred resources: 3611072945
MEP budget (excluding salaries): 8365428625
43.16% of the credits of the Ministry will be transferred
- Ministry of Secondary Education

Under the provisions of Decree 2016 076PRN/MISP/D/ACR/MES/MSP/ME/F/MH/A/MESU/DD/MEPT/MFP/RA of January 26, 2016, the following powers are transferred to regions/communities:

• Development and implementation of the regional school map;
• Construction and maintenance of school infrastructures;
• Management of auxiliary and contract personnel, conscripts of the national civic service seconded and civil servants seconded.

The credits for the first two powers are the only ones to be transferred to regions/territorial communities, provided that the personnel reports for the moment to the central level because it is personnel made available to the region/local community.

Regarding the Ministry of Secondary Education, the major resources are clearly targeted. The data below show well that fact.

Resources to be transferred: 28 744 769 749
Budget of the Ministry of Secondary Education (excluding salaries): 33 326 028 472
Transfer Rate: 86.25% of departmental appropriations

- Ministry of Primary Education

The powers transferred in accordance with Decree 075 of January 26, 2016 are under the responsibility of municipalities. These are:

• Construction and maintenance of kindergartens, community gardens, primary school, literacy and non-formal education centers;
• Equipment of school infrastructures in the literacy and non-formal education centers;
• Acquisition and management of school supplies, teaching and edutainment materials;
• Development of the school map;
• Recruitment and management of contractual teachers.

The situation of the Ministry of Primary Education is as follows:

Resources to be transferred: 64 647 974 160
Budget of the MEP (excluding salaries): 74 348 613 530
Appropriation transfer rate: 89.41%

The sector’s total resources to be transferred to communities do amount to 93.562 billion are allocated as follows: 12.250 billion of investments that will generate 10.600 billion recurring charges and 73.973 billion of current transfers.
However, the following has been observed:

- The powers relating to the construction and maintenance of infrastructures as well as the school supplies and materials for vocational education remain under the responsibility of the central services of the Ministry, unlike other levels of education. A possible amendment of the provisions of the decrees relating thereto would be desirable in the future.
- The school supplies and materials are still under the responsibility of the central level of the Ministry of Secondary Education. This deficiency in the provisions of Decree 076 of January 26, 2016 may be addressed possibly along the lines of primary education.
- The inclusion in the secondary education’s recurrent charges, of school supplies as a competency to be transferred is justified insofar as the construction and maintenance of a class is a set of interrelated elements: construction, equipment and school supplies.
- The taking into account the appropriations for cleaning products to be transferred as recurring charges to the communities.

4.2. Environmental sector

The powers to be transferred are:

- Development of fisheries and stocking ponds and reservoirs;
- Development of forest, wildlife, fish and beekeeping farms and the promotion of the related chains;
- Development and implementation of development and management plans restored sites;
- Creation of regional and departmental and communal protected areas;
- Fight against invasive terrestrial and/or aquatic plants and their valorization;
- Vulgarization of new techniques and technologies for the production and conservation of fish;
- Land restoration operations;
- Safeguarding of the perimeters of restored land;
- Development and design of tools for information, public awareness and promotion of ecotourism;
- Organization and supervision of operators in the promotion of forest and wood products;
- Implementation of policies on sustainable development;
- Communication for behavior change on urban cleanliness and the preservation of landscapes.

The transfer of such powers will induce the concomitant transfer of the following resources from the Ministry of Environment according the below mapping...
For the Municipalities

The following powers can be divided under Decree 2016-075 of January 26, 2016 and their costs according to the following allocation:
• Fight against invasive aquatic and terrestrial plants and their valorization;
• Sustainable management of natural resources in peripheral areas of parks and reserves;
• Restoration of land, safeguarding of the perimeters of the restored and reforested lands;
• Creation of municipal protected areas;
• Organization and supervision of operators in the promotion of non-timber forest products.

Recurring charges: 74 925 545
Grants: 980 721 000
Investments: 2 796 691 414

The total amount transferred to municipalities is 3.852 billion

For the Regions

The following powers are transferred to regions as communities, as well as the corresponding budgetary appropriations. These are:
• The development of actions for the development of fisheries and for stocking ponds and reservoirs;
• The development of forest, wildlife, fish and beekeeping exploitations and promotion of related chains;
• The creation of regional and departmental protected areas;
• The development and implementation of development and management plans of restored sites;
• Design of tools for information, advocacy, communication for behavior change and adoption of the relevant texts.

Appropriations proposal for regions:
Recurring charges: 15 643 933
Grants: 45 192 894
Investments: 1 849 359 600

At the level of the Environment Ministry, taking into account the transferred powers specified in the decrees relating thereto, the resources that will be concomitantly transferred are estimated at 4.646 billion for investments, 90 million of recurring charges and 1.026 billion of expenditures of current transfers.
Annual estimated appropriation: 5 762 541 386
M Environment Budget: 10 490 415 829
Rate of credits to be transferred to territorial communities: 54.93%

- Ministry of Hydraulic

For the commune

The following powers are listed under the municipalities, these are:
THE TRANSFERRED POWERS BY LAW TO DECENTRALIZED TERRITORIAL COMMUNITIES

The country case study: Niger

- Creation and rehabilitation of water and sanitation infrastructures;
- Integrated management of water resources in the context of inter-communal relations;
- Monitoring and control of construction works and or rehabilitation of water and sanitation infrastructures;
- Realization of feasibility studies on the construction and or development of water and wastewater facilities;
- Development, updating and implementation of local plans for water and sanitation.

In the region/community

At the level of the region/community
- Management of public water supply in pastoral areas on the basis of delegation contracts and conventions of public water supply;
- Creation and rehabilitation of pastoral water infrastructures;
- Integrated management of water resources in the context of interregional relations;
- Preparation of terms of reference and tender files relating to pastoral pumping stations;
- Monitoring and control of construction works of pastoral pumping stations;
- Realization of feasibility studies on the mobilization of surface water and groundwater resources.

Annual estimated appropriation: 53 872 261 947 CFA Francs.
Budget MH: 54 531 314 492 CFAF
98.79% of the Ministry’s credits

Regarding the hydraulics sector, the analysis of the resource situation concludes that the transfer process is already advanced. Most facilities built generate resources for their maintenance. Therefore, the annual allocation will only include investment appropriations.

- Minister of Public Health

The main powers to be transferred are:
- Construction and rehabilitation of regional and district hospitals, municipal health units, integrated health centers, mothers and children centers and other specific health centers the regions;
- Maintenance and management of these centers or health care facilities;
- Free health care operations;
- Chairmanship of the communities’ regional health committee.

It follows that the powers of Municipalities are covered by the provisions of Decree 075 of January 26, 2016 and include:
- Construction, maintenance and management of municipal health units;
The country case study: Niger

- Construction, maintenance and management of integrated health centers;
- Construction, maintenance and management of district hospitals.

For regions, one must include the following powers to be transferred to the regions/communities:
- Construction, maintenance and management of regional hospitals, mothers and children centers and other specialized regional centers;
- Management of staff made available;
- Presidency of the regional health committee;

Annual estimated appropriations of the MPH: 12,380,819,443
Total MPH budget (excluding salaries): 36,184,425,487
Rate of credits transferred: 34.22%

The Ministry of Public Health is one of the ministries that cover the entire country. To identify the resources, the appropriations were selected for the constructions mentioned in the decrees and the relevant appropriations for the elements that can make these centers work.

The average percentage of transferable appropriations by Ministry represents a variation of 34.22% to 98.79%. That is an average of 77.20%.

Restitution workshop in Niger
Africa Mall (16 August 2016)
## Table 6: Financial transfers per Ministries

<table>
<thead>
<tr>
<th>Ministries</th>
<th>Ministry’s budget</th>
<th>Transferable</th>
<th>% Transferred</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Primary education</strong></td>
<td>74 348 613 530</td>
<td>64 647 974 160</td>
<td>96.25</td>
</tr>
<tr>
<td>Municipalities</td>
<td></td>
<td>64 647 974 160</td>
<td></td>
</tr>
<tr>
<td>Region / Territorial communities</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Secondary education</strong></td>
<td>33 326 028 472</td>
<td>28 744 769 749</td>
<td>86.25</td>
</tr>
<tr>
<td>Municipalities</td>
<td></td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Regions / Territorial communities</td>
<td></td>
<td>28 744 769 749</td>
<td></td>
</tr>
<tr>
<td><strong>Vocational/Technical education</strong></td>
<td>8 365 428 625</td>
<td>3 311 106 574</td>
<td>43.16</td>
</tr>
<tr>
<td>Municipalities</td>
<td></td>
<td>164 232 574</td>
<td>1.96</td>
</tr>
<tr>
<td>Regions / Territorial communities</td>
<td></td>
<td>2 950 874 000</td>
<td>35.27</td>
</tr>
<tr>
<td><strong>Public health</strong></td>
<td>36 184 426 487</td>
<td>12 380 819 443</td>
<td>34.22</td>
</tr>
<tr>
<td>Municipalities</td>
<td></td>
<td>7 656 920 231</td>
<td>21.16</td>
</tr>
<tr>
<td>Regions / Territorial communities</td>
<td></td>
<td>4 739 146 969</td>
<td>13.09</td>
</tr>
<tr>
<td><strong>Hydraulic</strong></td>
<td>54 531 314 492</td>
<td>53 872 261 947</td>
<td>98.79</td>
</tr>
<tr>
<td>Municipalities</td>
<td></td>
<td>38 392 265 461</td>
<td>70.41</td>
</tr>
<tr>
<td>Regions / Territorial communities</td>
<td></td>
<td>15 480 501 486</td>
<td>28.39</td>
</tr>
<tr>
<td><strong>Environment</strong></td>
<td>10 490 415 829</td>
<td>5 762 541 386</td>
<td>54.93</td>
</tr>
<tr>
<td>Municipalities</td>
<td></td>
<td>3 852 337 959</td>
<td>36.72</td>
</tr>
<tr>
<td>Regions / Territorial communities</td>
<td></td>
<td>1 910 196 427</td>
<td>18.21</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>217 246 227 435</td>
<td>168 719 473 259</td>
<td>77.7%</td>
</tr>
</tbody>
</table>
It appears in the table that this power transfer process to territorial communities will cause a transfer of significant resources to territorial Communities. More than 2/3 of the resources managed by sectoral ministries will be managed by territorial communities. The table below shows the trend in the 2016-2020 projections made for the targeted ministries as part of the powers to be transferred. Thus for the period, the total amount is 189.9 billion against 163.5 billion, an increase of 26.4 billion over five years, corresponding to an annual average of 5.28 billion.
### Table 7: Forecasts of the Ministries’ transfers to territorial communities 2016-2020

<table>
<thead>
<tr>
<th>Provisional appropriations</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Primary education</strong></td>
<td>62 204 280 737</td>
<td>64 647 974 160</td>
<td>67 091 667 583</td>
<td>69 627 732 618</td>
<td>72 259 660 911</td>
</tr>
<tr>
<td>Municipalities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Regions / Territorial communities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Secondary education</strong></td>
<td>27 658 217 452</td>
<td>28 744 769 749</td>
<td>29 831 322 046</td>
<td>30 958 946 019</td>
<td>32 129 194 178</td>
</tr>
<tr>
<td>Municipalities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Regions / Territorial communities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Vocational/Technical education</strong></td>
<td>3 185 946 746</td>
<td>3 311 106 574</td>
<td>3 747 571 502</td>
<td>3 889 229 705</td>
<td>4 036 242 588</td>
</tr>
<tr>
<td>Municipalities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Regions / Territorial communities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Hydraulic</strong></td>
<td>51 835 890 445</td>
<td>53 872 261 947</td>
<td>55 908 633 449</td>
<td>58 021 979 793</td>
<td>60 215 210 629</td>
</tr>
<tr>
<td>Municipalities</td>
<td>38 392 265 461</td>
<td>39 843 493 095</td>
<td>41 349 577 134</td>
<td>42 912 591 150</td>
<td></td>
</tr>
<tr>
<td>Regions / Territorial communities</td>
<td>15 480 501 486</td>
<td>16 065 664 442</td>
<td>16 672 946 558</td>
<td>17 303 183 938</td>
<td></td>
</tr>
<tr>
<td><strong>Environment</strong></td>
<td>5 544 717 322</td>
<td>5 762 541 386</td>
<td>5 980 365 450</td>
<td>6 206 423 264</td>
<td>6 441 026 064</td>
</tr>
<tr>
<td>Municipalities</td>
<td>3 852 337 959</td>
<td>3 997 956 334</td>
<td>4 149 079 083</td>
<td>4 305 914 273</td>
<td></td>
</tr>
<tr>
<td>Regions / Territorial communities</td>
<td>1 910 196 427</td>
<td>1 982 401 852</td>
<td>2 057 336 642</td>
<td>2 135 103 967</td>
<td></td>
</tr>
<tr>
<td><strong>Public health</strong></td>
<td>11 912 824 468</td>
<td>12 380 819 443</td>
<td>12 848 814 418</td>
<td>13 334 499 603</td>
<td>13 838 543 688</td>
</tr>
<tr>
<td>Municipalities</td>
<td>7 656 920 231</td>
<td>7 946 351 816</td>
<td>8 246 723 914</td>
<td>8 558 450 078</td>
<td></td>
</tr>
<tr>
<td>Regions / Territorial communities</td>
<td>4 739 146 969</td>
<td>4 918 286 724</td>
<td>5 104 197 963</td>
<td>5 297 136 646</td>
<td></td>
</tr>
<tr>
<td><strong>Total (Appropriations per year)</strong></td>
<td>162 341 877 170</td>
<td>168 719 473 259</td>
<td>175 408 374 448</td>
<td>182 038 811 002</td>
<td>188 919 878 058</td>
</tr>
</tbody>
</table>

These resources transferred to the territorial communities are very important representing 8.9% of the central government’s budget in 2016. This trend will continue as long as the financial and budgetary situation of the country does not evolve.
1. The legal framework of decentralization

Law No. 33/PR/2006 of 11 December 2006 on the division of powers between the central government and decentralized territorial communities provides in its Article 1 that the division of powers between the central government and decentralized territorial communities is determined in consideration of national and local interests.

Article 5 of that law provides that the transfer of powers must be accompanied by a transfer of resources. In the event that insufficient resources of decentralized territorial communities may jeopardize the exercise of powers, the central government can intervene by granting special funds to the communities.

Articles 6 to 56 of Law 33 indicate the transfer areas and for each one of them the powers transferred to each of the different levels of the decentralized territorial communities that are the Region, the Department and the Municipality and the Rural Community.

These are the thirteen following areas: National education; Health and Social Welfare; Cultures, Youth, Sports and leisure; Agriculture and livestock; Environment and natural resources; Town planning and housing; Planning, economic development and town planning; Trade, industry, crafts and tourism; Transport; civil protection, assistance and rescue; Funeral and cemeteries; Electricity-water and sanitation, Police, and Civil Registry.

2. The regulatory framework

Law 33 is a classification of activities transferred by distinguishing, for each of the three levels of decentralization, education across all three levels of education (primary, middle and secondary), literacy, promotion of national languages and vocational and technical training.
2.1. National education

In the region

- **Education**: Participation in the establishment of regional part of the national school map; Participation in the equipment, care and maintenance of public schools; Recruitment and management of support staff in schools; Participation in the purchase of textbooks and school supplies; Participation in the management and administration of public schools with the help of dialogue and consultation structures; Design and material organization of examinations and competitions, in accordance with applicable laws.

- **Literacy**: Development and coordination of the regional scheme and literacy maps; Recruitment of literacy teachers; Training of trainers and literacy teachers; Design and production of teaching materials; Authorization to work as an operator; Construction of infrastructure and educational facilities; Monitoring and evaluation of literacy plans; Resource mobilization; Equipment and maintenance of educational facilities.

- **Promotion of national languages**: Identification of needs in term of the promotion of national languages; Promotion, dissemination of national languages and development of linguistic map; Participation in the collection and translation of the elements of the oral tradition in order to facilitate its publication; Participation in the promotion of a literate environment through the development of publications in national languages; Participation in the update of a catalog of publishers, authors and works in national languages; Organization of the competition in national languages; Participation in infrastructure and equipment; Resource mobilization.

- **Vocational and technical training**: Exhaustive census of regional trades and development of a directory of existing vocational trainings indicating the skills required, curricula and training courses; Development of a regional scheme of integration into the world of work of young people in consultation with the Departments, Municipalities and Rural Communities; Identification and implementation of school/business partnership contracts for a real dual training in cooperation with the Departments, Municipalities and Rural Communities.
In the department

- **Education**: Participation in the establishment of the departmental part of the national school map; Participation in the equipment, care and maintenance of public colleges and primary schools; Recruitment and management of college support staff; Participation in the purchase of textbooks and school supplies; Participation in the management and administration of public schools with the help of dialogue and consultation structures.

- **Literacy**: Recruitment of literacy teachers; Participation in the design and production of teaching materials; Monitoring and evaluation of the implementation of literacy plans; Resource mobilization; Equipment and maintenance of facilities; Construction of infrastructures and educational facilities.

- **Promotion of national languages**: Participation in the collection and translation of the elements of the oral tradition in order to facilitate its publication; Participation in the promotion of a literate environment through the development of publications in national languages; Participation in the establishment of infrastructure and equipment; Resource mobilization.

- **Vocational and technical training**: Participation in the exhaustive census of trades and the development of a directory of existing vocational training indicating the skills required, curricula and training courses; Development of a provisional training plan for business sectors adapted to the department; Participation in the care and maintenance of schools and other education centers; Participation in the recruitment and management of support staff; Participation in the management and administration of training centers with the help of dialogue and consultation structures.

In the municipality

- **Education**: Participation in the maintenance of public elementary schools and preschools; Recruitment and management of support staff in public schools and preschools; Participation in the purchase of textbooks and school supplies; Participation in the management and administration of public schools and preschools with the help of dialogue and consultation structures.

- **Literacy**: Development and implementation of municipal literacy plan; Recruitment of literacy teachers; Construction of infrastructure and educational facilities; Resource mobilization; Maintenance of infrastructure and educational facilities.
**Promotion of national languages**: Participation in the collection and translation of the elements of the oral tradition in order to facilitate its publication; Participation in the promotion of a literate environment through the development of publications in national languages; Participation in the establishment of infrastructure and equipment; Resource mobilization.

**Vocational and technical training**: Development of a provisional training plan of business sectors adapted to the municipality; maintenance of technical and vocational training facilities; Participation in the recruitment and management of support staff for vocational and technical training structures; Support for micro-projects aiming at creating small units of professional and technical workshops; Development of a municipal plan the integration into the world of work of young people; Help for the identification and establishment of school-business partnership contracts for better part-time training.

### 2.2. Public health

**In the region**
Participation in the management and maintenance of regional hospitals; Recruitment and management of support staff; Application of the regulation on public hygiene; Participation in the development of the regional health map.

**In the department**
Participation in the management and maintenance of departmental hospitals; Recruitment and management of support staff; Application of the hygiene and sanitation regulations; Participation in the development of the departmental health map; Participation in national actions and the implementation of local initiatives for motherly and child protection.

**In the municipality**
Construction, equipment, management and maintenance of dispensaries; Recruitment and management of support staff; Application of the hygiene and sanitation regulations; Participation in national actions and the implementation of local initiatives for motherly and child protection; Participation in the development of the health map.

### 2.3. Social action

**In the region**
Participation in the maintenance and management of promotion and social reintegration structures; Management of all legal welfare benefits; recruitment and management of support staff.
In the department
Participation in the maintenance and management of promotion and social reintegration structures; Organization and management of assistance to needy people.

In the municipality
Participation in the maintenance and management of promotion and social reintegration structures; Organization and management of assistance to the poor; Identification, monitoring and evaluation of productive micro-projects for the poor.

2.4. Culture, youth and sport

In the region
Identification of needs in terms of culture, sports and leisure; Promotion, organization and facilitation of cultural and sporting events; Creation, management and maintenance of artistic activity centers; Granting of subsidies to cultural and sports associations; Protection of the regional cultural heritage; Management of the staff that has been made available to it.

In the department
Identification of needs in terms of culture, sports and leisure; Promotion, organization and management of departmental cultural and sporting events; Construction, equipment and management of cultural and sports facilities; Establishment, organization and functioning of departmental museums; Management and maintenance of departmental learning centers of music, dance and drama; Granting of subsidies to cultural and sports associations; Management of personnel made available.

In the municipality
Identification of needs in terms of culture, sports and leisure; Promotion, organization and management of municipal cultural and sports events; Construction, equipment and management of cultural and sports facilities; Establishment, organization and functioning of local museums; Granting of subsidies to cultural and sports associations; Participation in the equipment of sports and cultural associations.

2.5. Agriculture and livestock

In the region
Definition and positioning of transhumance corridors in consultation with the Departments and Rural Communities; Recognition of pre-cooperative village groups with a forest-agro-pastoral nature in
consultation with the Departments, Municipalities and Rural Communities; Approval of rural development projects; Supervision of rural development activities.

**In the department**

Approval of rural development projects; Supervision of development activities.

**In the municipality**

Approval of urban development projects; Supervision of urban development activities.

### 2.6. Environment and natural resources

Although some powers seem to duplicate at the different levels of territorial communities, the fact remains that the powers are specific.

**In the region**

Creation, management, protection and maintenance of forests, parks and other protected areas and natural sites of regional interest; Participation in the determination of deferred grazing area and other local measures for the protection of nature; Participation in the protection of fauna and flora; Participation in the protection and management of groundwater resources and surface waters; Development of plans for the fight against bushfires and their control in consultation with the Departments, Municipalities and Rural Communities; Allocation of regional quotas for logging between departments; Development, monitoring and evaluation of the regional action plan for the environment.

**In the department**

Creation, management, protection and maintenance of forests, parks and other protected areas as well as departmental natural sites; Participation in the protection of fauna and flora; Participation in the protection and management of ground and surface water resources; Distribution of departmental quotas for logging between the Municipalities and Rural Communities; Development of plans to fight against bushfires and their control in consultation with the Departments, Municipalities and Rural Communities; Issuing of authorizations for hunting boundaries after consulting the Rural Council and approval of the central government’s representative; Mobilization of volunteer brigades to fight against bush fires, natural calamities and poaching; Issuance of authorization for land clearing after consulting the Rural Council; Issuance of authorization for the assessment of the departmental...
action plan for the environment in cooperation with the Municipalities and Rural Communities.

In the municipality

Creation, management, protection and maintenance of forests, parks and other protected areas and natural sights of municipal interest; Participation in the protection of fauna and flora; Participation in the protection and management of ground and surface water resources; Development and implementation of the common plan of action for the environment; Issuance of authorization before any cut within the municipal boundary; Fight against the divagation of domestic animals; Advisory jurisdiction of the installation of industries.

2.7. Land planning

In terms of land planning, the powers comply with the principle of proximity, the higher levels such as the Department and the Region giving opinions, while Municipalities are fully empowered.

In the region

Opinion on the reference urban plans (PUR) and the Master Development and Town Planning Schemes (SDAU); Priority setting of the region in terms of urban planning and housing in consultation with Departments, Municipalities and Rural Communities; Acquisition and disposal of real estate assets and land property.

In the department

Participation in the development of reference urban plans (PUR) and the Master Development and Town Planning Schemes (SDAU); Assistance to Municipalities and rural communities in urban planning and housing; Issuance of building permits (excluding municipalities); Allocation of plots (excluding municipalities); Issuance of occupancy permits for property (excluding Municipalities); Acquisition and disposal of real estate and land property.

In the municipality

The development of reference urban plans (PUR) and Master Development and Town Planning Schemes (SDAU) and detailed urban plans; Issuing building permits; Allocation of plots; Issuance of public domain occupancy permits; Application of the regulations on nuisance-causing facilities; Acquisition and disposal of real estate assets and land property; Naming of streets.
2.8. Planning and economic development

In the region

Participation in the development of the national socio-economic development plan; Creation of databases necessary for any planning in cooperation with Departments, Municipalities and Rural Communities; Design and implementation of a regional program of economic, social, health, cultural and scientific development.

In the department

Support for basic social services in rural areas; Design and implementation of a departmental program of economic, social, health, cultural and scientific development.

In the municipality

Development and implementation of Municipal Investment Plans (CIP); Development and implementation of inter-municipal development charters; Design and implementation of a municipal program of economic, social, health, cultural and scientific development.

2.9. Commerce, industry, crafts and tourism

In the region

Participation in the development of sectoral policies in consultation with Departments, Municipalities and Rural Communities; Development, monitoring and evaluation of the regional scheme in consultation with the Departments, Municipalities and Rural Communities; Creation and organization of industrial, commercial and tourist public institutions; Promotion of commercial, industrial, crafts and tourist activities.

In the department

Implementation of the regional scheme outside municipalities; Creation and organization of industrial, commercial, crafts and tourist public institutions; Promotion of commercial, industrial, crafts and tourist activities.

In the municipality

Implementation of the regional scheme; Creation and organization of industrial, commercial, crafts and tourist public institutions; Creation of any merchant urban equipment; Promotion of commercial, industrial, crafts and tourist activities.
2.10. Transport

It the region
Development and monitoring of the regional transport plan in consultation with the Departments, Municipalities and Rural Communities; Participation in the development of the national transport plan.

In the department
Implementation of the regional transport plan; Regulation of intercity transport; Participation in the construction and maintenance of rural roads.

In the municipality
Development and implementation of the municipal transport plan; Construction of urban roads; Construction and maintenance of bus stations; Regulation of urban transport.

2.11. Electricity, Water and Sanitation

In the region
Provision and maintenance of water retention basins; Participation in the development of master plans of water and electricity in collaboration with departments, Municipalities and rural municipalities

In the department
Regulation of intercity water and electricity networks; Provision and maintenance of standpipes, boreholes and wells outside Municipalities; Definition of the regime and conditions of access and use of water points of any kind.

In the municipality
Provision and maintenance of standpipes, boreholes and wells; Provision of water and electricity networks; Definition of the regime and the conditions of access and use of water points of any kind.

2.12. Protection, rescue and support

In the region
Coordination and implementation of rescue operations developed at the national level.

In the department
Participation in the implementation of rescue operations developed at the national level.

In the municipality
Development of regulations on assistance and relief; Assistance to deprived people.

2.13. Funeral, cemeteries

In the department
Regulatory power (outside municipalities); cemeteries management (outside municipalities); Monitoring of compliance with current legislation.
In the municipality
Regulatory power; cemeteries management; Monitoring of compliance with current legislation.

2.14. Police, civil registry

In the region
Publication and implementation of laws and regulations;

In the department
Participation in law enforcement and security of property and people; Publication and implementation of laws and regulations.

In the municipality
Participation in law enforcement of security of property and people; Administrative police; Development and application of special regulations; Issuance of civil status documents and celebration of official ceremonies; and Publication and enforcement of laws and regulations.

3. The costs of powers transferred

Total resources to be transferred annually to the Decentralized Territorial Communities amount to 201 844 565 600 CFA Francs. This amount represents 24.56% of the 2014’ budget of the ministries concerned by the transfer areas (821,779,548,423 CFA Francs) and 11.59% of the central government’s general budget for the same year (1.742.720.500.423 CFA Francs. – based on the initial budget law).

The table 8 below gives the weight (in terms of resources to be transferred) of each area of power transferred in relation to the 2014’ budget of the ministerial department that manages this area. According to the levels of Territorial Communities, the basic Municipalities weigh nearly half of all financial transfers (49%), Regions 30% and Departments 22%. The four sectors of Commerce, Industry, Crafts and Tourism; Civil Protection, Assistance and Rescue; Police and Civil Registry; Funeral; decentralized territorial communities do not receive any financial transfer. In other words, these are powers for which the central government did not devote any resource.

The transport sector is the one that weighs the most on all financial transfers, around 40% of all transfers. The transport sector is the one whose transfers include the most investments, 68%. Sectors of Agriculture and Livestock on the one hand and Health and Social Action on the other hand weigh 17% and 15% of all transfers. Of course, the above transfer figures reflect only the costs of the powers transferred at the time of their evaluation.
In the field of National Education, about 77% of the transfers will be done towards basic municipalities and 90% of these transfers to all levels of territorial Communities will concern operation, investment weighing only 10% For many powers, financial transfers do not involve any investment; this includes Health and Social Welfare, Agriculture and Livestock, Urbanism and Housing, Development Planning.

**Table 8:** Financial transfers according to the powers

<table>
<thead>
<tr>
<th>Ministries</th>
<th>Regions</th>
<th>Departments</th>
<th>Municipalities</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. National Education</td>
<td>2 751 979 494</td>
<td>2 596 408 394</td>
<td>17 719 448 112</td>
<td>23 067 836 000</td>
</tr>
<tr>
<td>Operation</td>
<td>1 786 480 000</td>
<td>2 492 240 000</td>
<td>16 682 080 000</td>
<td>20 960 000 000</td>
</tr>
<tr>
<td>Investment</td>
<td>965 499 494</td>
<td>104 168 394</td>
<td>1 037 368 112</td>
<td>2 107 036 000</td>
</tr>
<tr>
<td>2. Health and Social Welfare</td>
<td>19 912 000 000</td>
<td>15 109 004 400</td>
<td>35 021 004 400</td>
<td>71 042 004 400</td>
</tr>
<tr>
<td>Operation</td>
<td>19 912 000 000</td>
<td>15 109 004 400</td>
<td>35 021 004 400</td>
<td>71 042 004 400</td>
</tr>
<tr>
<td>Investment</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>3. Culture, youth and sport</td>
<td>10 260 500 000</td>
<td>0</td>
<td>0</td>
<td>10 260 500 000</td>
</tr>
<tr>
<td>Operation</td>
<td>4 877 500 000</td>
<td>0</td>
<td>0</td>
<td>4 877 500 000</td>
</tr>
<tr>
<td>Investment</td>
<td>5 383 000 000</td>
<td>0</td>
<td>0</td>
<td>5 383 000 000</td>
</tr>
<tr>
<td>4. Agriculture and Livestock</td>
<td>19 912 000 000</td>
<td>15 109 004 400</td>
<td>35 021 004 400</td>
<td>71 042 004 400</td>
</tr>
<tr>
<td>Operation</td>
<td>19 912 000 000</td>
<td>15 109 004 400</td>
<td>35 021 004 400</td>
<td>71 042 004 400</td>
</tr>
<tr>
<td>Investment</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5. Environment and natural resources</td>
<td>675 000 000</td>
<td>1 655 000 000</td>
<td>265 000 000</td>
<td>2 595 000 000</td>
</tr>
<tr>
<td>Operation</td>
<td>595 000 000</td>
<td>1 050 000 000</td>
<td>240 000 000</td>
<td>1 885 000 000</td>
</tr>
<tr>
<td>Investment</td>
<td>80 000 000</td>
<td>605 000 000</td>
<td>25 000 000</td>
<td>710 000 000</td>
</tr>
<tr>
<td>6. Urbanism and Housing</td>
<td>173 535 000</td>
<td>0</td>
<td>0</td>
<td>173 535 000</td>
</tr>
<tr>
<td>Operation</td>
<td>173 535 000</td>
<td>0</td>
<td>0</td>
<td>173 535 000</td>
</tr>
<tr>
<td>Investment</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>7. Planning and economic development</td>
<td>1 867 600 000</td>
<td>460 000 000</td>
<td>1 529 053 200</td>
<td>3 856 653 200</td>
</tr>
<tr>
<td>Operation</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Investment</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>8. Commerce, industry, crafts and tourism</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>9. Transport</td>
<td>0</td>
<td>6 684 000 000</td>
<td>73 525 000 000</td>
<td>80 209 000 000</td>
</tr>
<tr>
<td>Operation</td>
<td>0</td>
<td>6 684 000 000</td>
<td>18 613 000 000</td>
<td>25 297 000 000</td>
</tr>
<tr>
<td>Investment</td>
<td>0</td>
<td>0</td>
<td>54 912 000 000</td>
<td>54 912 000 000</td>
</tr>
<tr>
<td>10. Civil protection, support and rescue</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>11. Electricity, Water and Sanitation</td>
<td>4 088 000 000</td>
<td>7 187 000 000</td>
<td>5 024 000 000</td>
<td>16 299 000 000</td>
</tr>
<tr>
<td>Operation</td>
<td>2 088 000 000</td>
<td>5 187 000 000</td>
<td>3 024 000 000</td>
<td>10 299 000 000</td>
</tr>
<tr>
<td>Investment</td>
<td>2 000 000 000</td>
<td>2 000 000 000</td>
<td>2 000 000 000</td>
<td>6 000 000 000</td>
</tr>
<tr>
<td>12. Police, civil registry</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>13. Funeral and cemeteries</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>59 614 414 494</td>
<td>44 037 649 794</td>
<td>98 192 501 312</td>
<td>201 844 565 600</td>
</tr>
<tr>
<td>Operation</td>
<td>51 185 915 000</td>
<td>41 328 481 400</td>
<td>40 218 133 200</td>
<td>132 732 529 600</td>
</tr>
<tr>
<td>Investment</td>
<td>8 428 499 494</td>
<td>2 709 168 394</td>
<td>57 974 368 112</td>
<td>69 112 036 000</td>
</tr>
</tbody>
</table>
Furthermore, it is important to note that the transfer of the costs of powers transferred alone will not guarantee their proper conduct; one needs also to ensure equipping CTD with resources needed to cover fixed costs, including personnel in charge of these attributions and operational costs of these various services provided by Decree 529.

A study could be conducted to determine, for a period of three to five years, the budget type of each CPC level according to an indicative activity program and an organizational chart defining staffing needs, developed from the powers of the services provided by Decree 529 and taking into account the provisions of Decree No. 528 of 1 May 2011 establishing the terms and conditions of provision to CTD State deconcentrated services (in particular Articles 2.3 and 11).

This work is expected to identify the needs for additional resource and ways to address them (subsidies, allocations of taxes and levies, mobilizing local taxes...).

From exchanges with the managers of different areas of transfer concerned, it appeared that the needs are actually beyond the only implementing provisions of Law 33. In fact, it feels the need not only to amend the law itself and Decree 529 on the organization of CTD services, but also to modify specific laws governing certain areas object of transfers. It turns out that these texts, with a legal or regulatory nature, prior or subsequent to the legislation on transfers, are openly antagonistic to law 33 with which they seem to have ignored completely, resulting in inconsistencies or defects of complementarity identified between them. A harmonization is necessary.

In addition, new addition or enforcement texts of law 33 and other sectoral provisions must be enacted in order to ensure applicability, which was lacking before. To illustrate, Law 33 has never had enabling texts since its publication in 2006. This exercise highlighted the need for new texts that cover amendments to the existing texts and the development of new provisions to supplement or implement them.

The needs for amendment of existing texts cover the following texts:

- The Law 33: it omits the transfer of a number of powers and activities that, in the opinion of the
managers of the areas concerned should be under the responsibility of Decentralized Territorial Communities. These omissions include Non Formal Basic Education, Technical and Professional Education Centers... in the field of National Education...Moreover, some of the provisions of this law are clearly in disharmony with the fundamental provisions of other prior legislations; they should accordingly be revised; this is so for the issuance of land clearing authorizations in the field of Environment and Natural Resources.

- The Decree 529 on the organization of CTD services: this text does not provide for structures to support a number of activities transferred that are relatively substantial. For example Culture, Youth and Sports, the management of water-related services...
- The Laws and regulatory texts governing specific sectors among those subject to transfers, texts with conflicting or parallel provisions to those on decentralization. These provisions should be amended to be consistent with Law 33.

Meeting of the Interministerial Committee for the preparation of Texts of decentralization in Chad (12 July 2016)
1. The legal framework for decentralization

The first legislation consecrating the transfer of powers in Côte d’Ivoire is Law No. 85-582 of July 29, 1985 transferring powers from the Central government to the Municipalities. As the decentralization process evolved and expanded, new types of local governments were created in 2001, and the above-mentioned law was adapted to the new context. In order to take into account the five (05) levels of local and subnational governments set up by Law No. 2001-476 of August 09, 2001, a new law on the transfer of powers was adopted, namely Law No. 2003-208 of July 07, 2003 on the transfer and distribution of powers from the Central Government to local and subnational governments.

This law is based on the principles of subsidiarity, dedication as of right, possibility of delegating the exercise of powers to the associations of local and subnational governments of which they are members, prior consultation of the community prior to the construction of facilities on its territory by the Central government or by another community, as well as prioritization and complementarity of powers. This law distributes the powers of the Central government in sixteen (16) domains, and stipulates in Article 16 that the powers transferred to local and subnational governments require the Central Government to provide accompanying measures in terms of human, financial and material resources.

To this end, and in accordance with Article 90 of Law no. 2003-489 of December 26, 2003 on the financial, tax and estate regime of local and subnational governments, «the Central Government allocates annually to local and subnational governments a general decentralization allowance for the financing of the costs resulting from the transfer of powers». In addition to the aforementioned laws, and concerning the legislative framework, one should take into account Order No. 2007-586 of October 04, 2007 repealing some provisions of Law No. 2003-208 of July 07, 2003 establishing the transfer and distribution of powers from the Central Government to local and subnational governments.
of powers from the Central Government to local and subnational governments with regard to the management of household refuse and waste, the fight against unhealthiness, pollution and nuisance. One should also take into account Order No. 2013-481 of July 02, 2013 laying down the rules for the acquisition of ownership of urban land.

2. The regulatory framework

In accordance with the provisions of the law on the transfer and distribution of powers from the Central Government to local and subnational governments, several decrees were issued. The first ones date back to 2005, including the following decrees:

- Decree N° 2005-249 of July 07, 2005 laying down detailed rules, in terms of youth empowerment, for the implementation of Law No 2003-208 of July 07, 2003 establishing the transfer and allocation of powers from the Central Government to subnational governments;

- Decree N° 2005-250 of July 07, 2005 laying down the detailed rules, in the field of animal production and fishery resource, for the implementation of Law No. 2003-208 of July 07, 2003 establishing the transfer and distribution of powers from the Central Government to subnational governments;

- Decree N° 2005-261 of 21 July 21, 2005 laying down detailed rules for the implementation of Law No. 2003-208 of 7 July 2003 on town planning and housing for the transfer and allocation of powers from the Central Government to subnational governments;

- Decree N° 2005-262 of 21 July 21, 2005 laying down detailed rules for the implementation, in the field of sports and leisure, of Law No 2003-208 of July 07, 2003 on the transfer and distribution of powers from the Central Government to subnational governments;

- Decree N° 2005-263 of July 21, 2005 laying down, as regards civil protection, the procedures for implementing Law No. 2003-208 of 07 July 2003 on the transfer and distribution of powers from the Central Government to local and subnational governments;

- Decree N° 2005-264 of July 21, 2005 laying down detailed rules for the implementation, in terms of family, women and children empowerment, of Law No 2003-208 of July 07, 2003 on the transfer and the division of powers between the Central Government and local and subnational governments;

- Decree N° 2005-265 of July 21, 2005 laying down detailed rules for the implementation of Law No 2003-
208 of July 07, 2003 on the transfer and distribution of powers from the Central Government to local and subnational governments;

- Decree 2005-266 of July 21, 2005 laying down the procedures, in terms of fight against AIDS, the terms of implementation of Law N° 2003-208 of July 07, 2003, establishing the transfer and allocation of powers from the Central Government to subnational communities;

- Decree N° 2005-267 of July 21, 2005 laying down, in terms of promotion of industry and private sector, the detailed rules for the implementation of Law No 2003-208 of July 07, 2003 on the transfer and allocation of powers from the Central Government to local and subnational governments;

- Decree N° 2005-268 of July 21, 2005 laying down, in terms of environmental protection and natural resources management, the detailed rules for the implementation of Law No 2003-208 of July 07, 2003 on the transfer and distribution of powers from the Central Government to local and subnational governments;

- Decree N° 2005-304 of September 22, 2005 laying down, in terms of higher education, the rules for the implementation of Law No 2003-208 of July 07, 2003 on the transfer and distribution of powers from the Central Government to subnational governments;

- Decree N° 2005-307 of September 29, 2005 laying down, in terms of agricultural development, the detailed rules for the implementation of Law No 2003-208 of July 07, 2003 on the transfer and allocation of powers of the Central Government to local and subnational governments.

As measures to accompany the transfer of powers, these various decrees provide for the provision by the Central Government of human resources and financial resources.

If the financial resources in question are indicated in the law establishing a financial, tax and estate regime of local and subnational governments, the effectiveness of the Central Government’s support in terms of human resources can be reflected in Decree No. 2013-479 of July 02, 2013 laying down the terms for making available to the Regional Councils and to the Municipalities respectively the Director General of the Regional Administration and the Secretary General of the City Council by the supervisory authority and defining their powers.
For their operationalization, these decrees need the issuance of ministerial or interministerial orders.

3. The powers transferred

As stated above, Law No. 2003-208 of July 07, 2003 on the transfer and distribution of powers from the Central Government to local and subnational governments concerns the five (05) levels of local and subnational governments set up in 2001, including the “Department” level. After the socio-political crisis, the Council of Ministers of September 28, 2011 issued a guidance order on the general organization of the Ivorian administration. According to its provisions, the Order that was issued adopts three substantive changes which concern: the abolition of the Department as a decentralized entity and hence the abolition of the “general councils”, the abolition of districts as decentralized entities; The abolition of cities as decentralized entities; and the establishment of a new type of deconcentrated subnational entity known as the district, consisting of a grouping of regions. The region (subnational level) and the municipality are now the two types of local governments responsible for ensuring the full involvement of the populations in the management of their affairs.

The powers transferred to the region (subnational level) are:

- **Land planning**:
  The development and implementation of the master plan for the use of the subnational territory in line with the national development policy guidelines; The coordination of the development actions of the governments that make up the region.

- **Development planning**:
  The development and implementation of the regional development plan in line with the national development plan; the coordination of local development plans.

- **Urban planning and housing**:
  The issuing of advisory opinions within the framework of the preparation of the detailed master plans for the development of the Municipalities and of the Autonomous Districts of the region (subnational government); the support and coordination of actions in the areas of town planning, housing and topographical work of local and subnational governments that are included in the region; the production of low-income housing; the harmonization of the sewage master plans of the municipalities as well as the urban restructuring plans of the localities that are part of the region.
• Communication channels and various networks: The support in the implementation of plans for the development of communication channels and various networks of local and subnational governments that belong to the region; the creation, management and maintenance of communication channels and various networks of regional interest as well as of the rural roads.

• Transport: The issuance of transportation authorizations of regional interest; the management of ports and docks of regional interest; the policy for the conservation and management of coastal areas, shorelines, lagoons and river basins presenting a regional interest (construction and management of lagoon and river infrastructures: lagoon parking stations, landing wharfs, marinas, and seaside resorts); the promotion and regulation of regional road safety; the management and control of the good condition of road signs; supporting the actions of the Municipalities in the development of docking facilities for small vessels.

• Health, public hygiene and quality: The development and implementation of the regional plan in terms of health, hygiene and quality control, in line with the national plan; the issuance of opinions on the prospective development of the national health map; the construction, management and maintenance of general hospitals and regional hospitals; and the adoption of regional hygiene prevention measures.

• Environmental protection and natural resource management: The development, implementation and monitoring of regional action plans for the environment and natural resources management in line with the national plan; the management, protection and maintenance of forests, areas, parks and natural sites presenting a subnational interest; the establishment and management of forests, natural parks and protected areas of regional interest; the management of inland waters, excluding rivers of national or international status; regional policy for the control of bush fires and other disasters.

• Civil protection and security: The issuance of advisory opinions on the national security policy in the local and subnational governments in the region; the development, implementation and monitoring of regional civil protection plans in harmony with the national plan; the establishment and management of regional civil protection centers; support for the actions of the regional police and gendarmerie services and fire brigades; the construction, equipment and maintenance of the premises that will accommodate
police districts, police headquarters, gendarmerie brigades, gendarmerie companies and legions, and fire brigades in the regions.

- **Education, scientific research and vocational and technical training**: The development, implementation and monitoring of subnational education and vocational training plans in harmony with the national school map; the construction and management of high schools and colleges of general education, technical and vocational high schools and colleges, technical vocational training centers, regional universities, as well as engineering and business schools; support for the promotion of literacy in local and subnational governments in the region; support for scientific research and technological innovation.

- **Social, cultural and human promotion**: The development and implementation of the regional plan for social, cultural and human advancement in harmony with the national plan; the establishment, equipment and management of regional centers for social, cultural and human advancement; support for the promotion of poverty eradication activities by local and subnational governments in the region; support and support for regional actions to combat major pandemics, including AIDS.

- **Sports and leisure**: The development and implementation of the regional action plan on sports and recreation, in line with the national plan; the establishment, equipment and management of regional sports and recreational infrastructures; the promotion, at the regional level, of sports and recreation.

- **Promotion of economic development and employment**: The development and implementation of the regional plan for the promotion of economic development and employment in line with the national development plan; the adoption and implementation of regional incentives for the promotion of agriculture, trade, industry, crafts and other services; the collection and dissemination of information relevant to the development of businesses; participation in private undertakings established in the region, in accordance with legal provisions; the establishment and management of artisanal regional centers; and job promotion and creation.

- **Tourism promotion**: The development and implementation of the regional tourism development plan in line with the national development plan; the support for actions to promote tourism of regional interest; the creation, equipment and management of tourist sites and tourist promotion infrastructures presenting a regional interest.
The following powers are attributed to municipalities:

- **Regional planning**: The drawing up and implementation of the master plan for the management of the municipal territory in harmony with the development policy of the region; the coordination and implementation of the development actions of the districts and villages comprising the municipality.

- **Development planning**: The development and implementation of the municipal development plan in harmony with the development policy of the region; the coordination and implementation of the development plans of the districts and villages comprising the municipality.

- **Urban planning and housing**: The preparation and implementation of the town-planning master plans and detailed town-planning plans for the municipality, after consultation with the region to which such a municipality reports to; the preparation and implementation of the subdivision project in accordance with the relevant legal and regulatory provisions; the proposal for the degazettement of administrative reserves and of the communal public domain; the authorization for the installation of miscellaneous work sites in the municipal perimeter; the construction of low-income housing; the initiation, investigation and issuance of a permit for the construction of dwelling-houses and buildings.
• **Communication channels and various networks**: The development of the implementation of the communal plan for the development of communication channels and various networks, in line with the development plan of the Autonomous District or of the region; the creation, management and maintenance of the communication channels and various networks of common interest as well as rural roads.

• **Transport**: The issuing of transport authorizations within the limits of the municipal perimeter; and the construction and management of small vessel docking infrastructures.

• **Health, public hygiene and quality control**: The development and implementation of the communal development program in the field of health, public hygiene and quality control in accordance with the development plan of the Autonomous District or of the region; the construction, management and maintenance of health centers, health facilities and public and food hygiene entities; the adoption of municipal of prevention measures in the field of health and public and food hygiene; the issuance of opinions on the prospective development of the health map.

• **Environmental protection and natural resource management**: The preparation, implementation and monitoring of communal action plans for the environment and the management of natural resources in accordance with the development plan of the Autonomous District or of the region; the management, protection and maintenance of forests, protected areas, parks and natural sites of common interest; the establishment and management of communal forests, natural parks and protected areas of common interest; the management of inland waters, excluding the rivers belonging to the Autonomous District, to the region, or having a national or international status; the beach special police with regard to the hygiene, health and safety of swimmers and the marking of bathing areas up to a limit of one hundred (100) meters; the municipal policy against bush fires and other disasters; maintenance of gutters, public roads and areas, green spaces and markets.

• **Security and civil protection**: Issuing advisory opinions on the national security policy within the municipality; the preparation, implementation and monitoring of municipal crime prevention and civil protection plans, in line with the national security policy; supporting the actions of the national Police and Gendarmerie services operating on the municipal territory; the creation and organization of the Municipal Police in accordance with the legal provisions; the construction, equipment and maintenance of the premises aimed at housing Police Stations and National Gendarmerie Brigades operating in the municipal territory.
• **Education and vocational training**: The development, implementation and monitoring of communal plans for the development of education and vocational training in line with the national programs; the construction and management of primary and nursery schools, kindergartens, women’s education institutions and learning centers, in line with the school map; literacy programs, in line with the national action plan.

• **Social, cultural and human promotion**: The development and implementation of a communal plan of social and cultural activities and human promotion, in line with the development plan of the Autonomous District or of the region; the creation, equipment and management of the Centers for Social, Cultural and Human Promotion of Communal Interest; assistance to the indigent and vulnerable; support and support for actions to combat major pandemics, including AIDS.

• **Sports and leisure**: The development and implementation of a municipal action plan on sports and recreation in line with the development plan of the Autonomous District or of the region; the creation, equipment, maintenance and management of the communal infrastructures related to sports and recreation; the promotion of sports and recreation at the municipal level.

• **Promotion of economic development and employment**: The development and implementation of the communal plan for the promotion of economic development and employment, in line with the development plan of the Autonomous District or of the region; the adoption and implementation of municipal incentives for the promotion of agriculture, trade, industry, crafts and other services; the collection and dissemination of information relevant to the development of businesses; the taking of interest in private undertakings located in the territory of the Municipality in accordance with the legal provisions; promoting action to eradicate poverty; job creation incentives; the creation, management and administration of markets, halls and fairs of municipal interest.

• **Tourism promotion**: The development and implementation of a communal tourism development plan in harmony with the development plan of the Autonomous District or of the region; support for the municipal tourism promotion actions; the creation, equipment and management of tourist sites and infrastructures for the promotion of tourism at the municipal level.

• **Communication**: The development and implementation of a communal development plan for communications in line with the development plan of the Autonomous District or of the region; the adoption and implementation of municipal incentives for the promotion of agriculture, trade, industry, crafts and other services; the collection and dissemination of information relevant to the development of businesses; the taking of interest in private undertakings located in the territory of the Municipality in accordance with the legal provisions; promoting action to eradicate poverty; job creation incentives; the creation, management and administration of markets, halls and fairs of municipal interest.
or of the region; the equipment of the communal territory with communication infrastructures: print press, radio, television and telecommunications; the development of communal awareness-raising, information, education and entertainment programs; the collection, conservation and transmission of archives of municipal interest; and the promotion of new information technologies at the local level.

- **Hydraulic, sewage and electrification:**
  The development and implementation of the communal water, sewage and electrification plan, in line with the development plan of the Autonomous District or of the region; the maintenance and extension of works in the field of hydraulics, sewage and electrification.

- **Empowerment of the families, youth, women, children, the disabled, and the elderly:**
  The implementation of social activities and empowerment of families, youth, women, children, the disabled and the elderly at the municipal level; awareness-raising, information and education.

### 4. The costs of transferred powers

The retrospective analysis of the cost of transferred powers relates specifically to the years 2011, 2012, 2013, 2014 and 2015. It should be noted that the assessment will concern two types of resources:

- the resources effectively transferred to local and subnational governments, are referred to in this study as «transferred»;
- the resources managed by the sectoral ministries on powers transferred to the territorial governments, are called «transferable».

The following table shows the transferred and transferable resources per type of subnational government, per year, and per powers transferred.

Moreover, some resources relating to projects having a national scope or concerning several types of subnational governments, or those for which the data in our possession do not make it possible to relate them specifically to a type of subnational government, are grouped under the term «national».

It should also be noted that powers 3, 4 and 15 (urban planning and housing, communication channels and various networks, as well as and hydraulics, sewage and electrification) are grouped into «economic infrastructures».

In addition, it is important to bear in mind in this retrospective study that the reference years, from 2011 to 2015, are post-crisis years.
From 2011 to 2015, resources devoted to powers transferred from the Municipalities but implemented by sectoral ministries represented about 72% of the resources. It should be noted that Power 8 (civil protection and security) and Power 9 (education, scientific research, and vocational and technical training) represent respectively 54.60% and 32.87% of the said resources.

This could be explained in particular by the emphasis placed on security by the Central Government in the light of the post-election crisis situation, and by the projects aiming at the rehabilitation of the infrastructure of the education system that are co-financed by the PTFs and the Government of Côte d'Ivoire.
### Table 10: Summary of resources intended for the powers transferred to municipalities from 2011 to 2015

<table>
<thead>
<tr>
<th>Powers</th>
<th>Municipalities from 2011 to 2015 per power transferred</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Transferred</td>
</tr>
<tr>
<td>1. Regional planning</td>
<td>1,333,715,949</td>
</tr>
<tr>
<td>2. Development planning</td>
<td>1,333,715,949</td>
</tr>
<tr>
<td>Economic Infrastructures</td>
<td>36,819,718,543</td>
</tr>
<tr>
<td>(3. Urban planning and housing; 4. Communication channels and various networks; 15. Hydraulic, sewage and electrification)</td>
<td>36,819,718,543</td>
</tr>
<tr>
<td>5. Transport</td>
<td>7,134,232,006</td>
</tr>
<tr>
<td>6. Health, public hygiene and quality control</td>
<td>7,134,232,006</td>
</tr>
<tr>
<td>7. Environmental protection and natural resource management</td>
<td></td>
</tr>
<tr>
<td>8. Security and civil protection</td>
<td>855,421,230</td>
</tr>
<tr>
<td>9. Education and vocational training</td>
<td>25,106,750,389</td>
</tr>
<tr>
<td>10. Social, cultural and human promotion</td>
<td>15,569,116,725</td>
</tr>
<tr>
<td>11. Sports and leisure</td>
<td>1,071,904,543</td>
</tr>
<tr>
<td>12. Economic development and employment</td>
<td>4,464,263,372</td>
</tr>
<tr>
<td>13. Tourism</td>
<td></td>
</tr>
<tr>
<td>14. Communication</td>
<td></td>
</tr>
<tr>
<td>16. Youth, families, women, children, the disabled, and the elderly</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>75,714,101,489</td>
</tr>
</tbody>
</table>

**IVORY COAST**
The country case study: IVORY COAST

Over the 2011 – 2015 period, a total of 75.71 billion CFA Francs was transferred to the Municipalities, i.e. an average of 15.14 billion CFA Francs per year.

The resources managed by the Ministries and dedicated to the powers transferred to the Municipalities amount to 195.43 billion CFA francs, i.e. an average of 39.09 billion CFA francs per year.

Table 11: Share of resources transferred and transferable in the resources intended for the powers transferred to the Municipalities from 2011 to 2015

<table>
<thead>
<tr>
<th>Municipalities</th>
<th>Amounts</th>
<th>Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transferred</td>
<td>75,71</td>
<td>27.92%</td>
</tr>
<tr>
<td>Transfers</td>
<td>195,43</td>
<td>72.08%</td>
</tr>
<tr>
<td>Total</td>
<td>271,14</td>
<td>100%</td>
</tr>
</tbody>
</table>

The resources allocated to the powers transferred to the Municipalities amount to 271.14 billion CFA francs, including 75.71 billion CFA francs managed by the Municipalities, i.e. 27.92%, and 195.43 billion CFA francs managed by the Ministries, i.e. 72.08%.

Figure 1: Share of resources transferred and transferable to the Municipalities from 2011 to 2015
The resources allocated in 2011 to the powers transferred of the regions and implemented by the sectoral ministries represent 19.06% of the resources. The total amount of resources devoted to skills is quite low. It should be noted that 2011 started in the midst of a post-election crisis. For 2012, the total amount and the share of transferable resources have increased, compared to 2011. There is a proliferation of projects funded solely by the Central Government of Côte d’Ivoire and others co-financed by the Central Government and the PTFs.

The year 2013 is characterized by the dissolution of the fifty-four (54) General Councils in favor of the creation of thirty-one (31) Regions. They are new decentralized entities whose implementation of the bodies takes time. This could explain the implementation by the Central Government entities of 65% of the powers normally assigned to the Regions.

### Table 12: Summary of resources intended for the powers transferred to the Regions from 2011 to 2015

<table>
<thead>
<tr>
<th>Powers</th>
<th>Transferred</th>
<th>% per power</th>
<th>Transfers</th>
<th>% per power</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Regional planning</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Development planning</td>
<td>2,358,418,615</td>
<td>100%</td>
<td></td>
<td></td>
<td>2,358,418,615</td>
</tr>
<tr>
<td>Economic Infrastructures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Urban planning and housing</td>
<td>59,343,527,063</td>
<td>69.94%</td>
<td>25,500,007,046</td>
<td>30.06%</td>
<td>84,843,534,109</td>
</tr>
<tr>
<td>4. Communication channels and various networks; 15. Hydraulic, sewage and electrification</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Transport</td>
<td></td>
<td></td>
<td>25,665,999</td>
<td>100%</td>
<td>25,665,999</td>
</tr>
<tr>
<td>6. Health, public hygiene and quality control</td>
<td>22,029,158,774</td>
<td>33.10%</td>
<td>44,521,216,993</td>
<td>66.90%</td>
<td>66,550,375,767</td>
</tr>
<tr>
<td>7. Environmental protection and natural resource management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Security and civil protection</td>
<td>2,003,268,019</td>
<td>100%</td>
<td></td>
<td></td>
<td>2,003,268,019</td>
</tr>
<tr>
<td>9. Education and vocational training</td>
<td>49,970,448,468</td>
<td>61.99%</td>
<td>30,643,309,117</td>
<td>38.01%</td>
<td>80,613,757,585</td>
</tr>
<tr>
<td>10. Social, cultural and human promotion</td>
<td>40,130,374</td>
<td>0.52%</td>
<td>7,736,209,983</td>
<td>99.48%</td>
<td>7,776,340,357</td>
</tr>
<tr>
<td>11. Sports and leisure</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. Economic development and employment</td>
<td>4,460,637,910</td>
<td>9.93%</td>
<td>40,474,480,205</td>
<td>90.07%</td>
<td>44,935,118,115</td>
</tr>
<tr>
<td>13. Tourism</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Communication</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16. Youth, families, women, children, the disabled, and the elderly</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>140,205,589,223</strong></td>
<td><strong>48.50%</strong></td>
<td><strong>148,900,889,343</strong></td>
<td><strong>51.50%</strong></td>
<td><strong>289,106,478,566</strong></td>
</tr>
</tbody>
</table>
After a slight improvement in 2014 with 56% of the resources managed by the regions, the situation again deteriorated in 2015 because in 2015, the Central Government implemented 61.36% of the powers transferred to the regions, with a significant share for the health sector (Power 6). In practice, this corresponds to the construction and equipment of several operating rooms in different subnational governments of Côte d’Ivoire. Overall, transferable resources are still high due to expenses related to the health sector (Power 6 for $10 billion). It should be noted that the high cost of a single investment can increase the transferable resources. This is the case here with the construction and equipment of an operating room by the Government services.

Table 13: Summary of resources intended annually for the powers transferred to Regions from 2011 to 2015

<table>
<thead>
<tr>
<th>Years</th>
<th>Transferred</th>
<th>%</th>
<th>Transferable</th>
<th>%</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>23 255 208 919</td>
<td>80,94%</td>
<td>5 474 889 410</td>
<td>19,06%</td>
<td>28 730 098 329</td>
</tr>
<tr>
<td>2012</td>
<td>25 626 379 594</td>
<td>54,77%</td>
<td>21 160 683 955</td>
<td>45,23%</td>
<td>46 787 063 549</td>
</tr>
<tr>
<td>2013</td>
<td>25 795 937 126</td>
<td>54,77%</td>
<td>47 789 219 648</td>
<td>45,23%</td>
<td>73 585 156 774</td>
</tr>
<tr>
<td>2014</td>
<td>36 030 327 681</td>
<td>56,59%</td>
<td>27 640 829 219</td>
<td>43,41%</td>
<td>63 671 156 900</td>
</tr>
<tr>
<td>2015</td>
<td>29 497 735 903</td>
<td>38,64%</td>
<td>46 835 267 111</td>
<td>61,36%</td>
<td>76 333 003 014</td>
</tr>
<tr>
<td>Total</td>
<td>140 205 589 223</td>
<td>48,50%</td>
<td>148 900 889 343</td>
<td>51,50%</td>
<td>289 106 478 566</td>
</tr>
</tbody>
</table>
In total, from 2011 to 2015, the total resources managed by the sectoral ministries and intended for the powers transferred are of the order of 149 billion CFA Francs, i.e. 52% mainly in the areas of health and education.

During the 2011-2015 period, a total amount of 140.21 billion CFA Francs was transferred to the regions, i.e. an average of 28.04 billion CFA francs per annum. The resources managed by the Ministries and for the powers transferred to the regions amounted to 148.90 billion CFA francs, i.e. an average of 29.78 billion CFA Francs per annum.

The resources intended for the powers transferred to the regions amounted to 289.11 billion CFA francs of which 140.21 billion CFA Francs were transferred to the regions, namely 48.50%, and 148.90 billion CFA francs managed by the sectoral ministries, namely 51.50% implemented primarily in the areas of health and education.
Finally, over the 2011 – 2015 period, in addition to the above, 494 billion Francs were managed by the sectoral ministries. However, the information at our disposal does not allow for desegregation of that amount in the various types of communities.
Table 15: Resources dedicated to the powers transferred to local governments from 2011 to 2015 (national projects or projects that could not be allocated accurately between types of local governments)

<table>
<thead>
<tr>
<th>Powers</th>
<th>Transferable resources</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Regional planning</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Development planning</td>
<td>212 422 135</td>
<td>117 163 249</td>
</tr>
<tr>
<td>Economic Infrastructures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Transport</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Health, public hygiene and quality control</td>
<td>45 491 600 706</td>
<td>4 093 533 843</td>
</tr>
<tr>
<td>7. Environmental protection and natural resource management</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Security and civil protection</td>
<td>1 846 700 000</td>
<td></td>
</tr>
<tr>
<td>9. Education and vocational training</td>
<td>12 556 545 409</td>
<td>30 348 278 461</td>
</tr>
<tr>
<td>10. Social, cultural and human promotion</td>
<td>57 517 330</td>
<td>273 455 153</td>
</tr>
<tr>
<td>11. Sports and leisure</td>
<td>24 937 105</td>
<td>163 229 817</td>
</tr>
<tr>
<td>12. Economic development and employment</td>
<td>3 742 364 196</td>
<td>21 454 989 667</td>
</tr>
<tr>
<td>13. Tourism</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Communication</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16. Youth, families, women, children, the disabled, and the elderly</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>65 023 969 116</strong></td>
<td><strong>66 706 500 986</strong></td>
</tr>
</tbody>
</table>
The country case study: Ivory Coast

In the absence of official estimates for 2016 to 2020 in the areas that within the purview of the powers transferred to local governments, a projection was made based on budget allocations in terms of overall operating subsidy and capital grant for years 2015, 2016 and 2017 provided by the DGBF. For these 03 years, an average increase of resources transferred to local governments of 5.5% was calculated, that we have applied to the years 2018, 2019 and 2020.

The resources intended the powers transferred and managed by the sectoral ministries were determined by applying to the resources transferred to local and subnational governments the average rate of 82.9%. This rate represents the average rate of the resources managed by the sectoral ministries from 2011 to 2015.

Table 16: Projection of resources dedicated to the powers transferred over the 2016-2020 period

<table>
<thead>
<tr>
<th>Years</th>
<th>Transferred</th>
<th>Transferable</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>61 237 018 023</td>
<td>296 874 198 486</td>
<td>358 111 216 509</td>
</tr>
<tr>
<td>2017</td>
<td>63 267 844 002</td>
<td>306 719 547 823</td>
<td>369 987 391 825</td>
</tr>
<tr>
<td>2018</td>
<td>66 736 384 595</td>
<td>323 534 870 348</td>
<td>390 271 254 943</td>
</tr>
<tr>
<td>2019</td>
<td>70 395 081 405</td>
<td>341 272 061 314</td>
<td>411 667 142 720</td>
</tr>
<tr>
<td>2020</td>
<td>74 254 359 388</td>
<td>359 981 660 427</td>
<td>434 236 019 816</td>
</tr>
</tbody>
</table>

1 Source: DGBF (http://dgbf.gouv.ci/)  
2 Source: Idem.

Over the 2016-2020 period, the projected resources for the powers transferred are 1.964 billion CFA Francs, i.e. on average 392.9 billion CFA Francs at the rate of an average of 67.2 billion CFA francs managed by local and subnational governments versus 325.7 billion managed by the sectoral ministries.
PUBLIC-PRIVATE PARTNERSHIPS

At the service of Africa’s development
Meridiam is a French investment company, created in 2005 by Thierry Déau, specializing in the development, financing and management of long-term public infrastructure projects (25 years). It intervenes before the implementation of the projects with key technical and financial partners to accompany them until the stage of commissioning and remains most of the time a majority or reference shareholder in the project. The company manages today five billion Euros of assets invested in 50 projects around the world, mainly in Europe and North America.

In 2015, Meridiam put in place an African fund with the goal of investing 300 million Euros in a dozen investments (€ 10 to 40 million each) in social infrastructures, transport or clean energy projects. It very quickly found that funding is not a problem on the African continent. Nonetheless, even if the need for infrastructures is indisputable, the lack of projects is blatant.

Meridiam is positioned on the continent as a partner and supplier of proven and competitive solutions, aimed at supporting in the long term sustainable development from the economic, social and environmental standpoints. It therefore intervenes at a very early stage in Greenfield projects, before the construction of the facilities. Most investors are looking for «turnkey» projects that are built or under construction, but before getting there, the road is fraught with pitfalls and this company sometimes lacks support in the development phase. Some players such as Proparco, who accompanies it en Africa, have understood this and are trying to fulfill this role. Today, this investment company has already invested in three projects, two solar ones in Senegal and an airport project in Madagascar.

1. The role of an investor in infrastructures

Given the constraints on their budgets, governments increasingly ask for the services of the private sector to finance and manage public infrastructures, in particular through two schemes:

- The concession: the concessionaire is entrusted with the design, construction, financing, maintenance and operation of the infrastructure. Its revenues come from infrastructure users.
- The public-private partnership (PPP): the private partner is responsible for the design, construction,
financing and maintenance of the infrastructure. Its revenues consist of rental rents paid by the public partner.

In both these schemes, in addition to the financing provided by the banking sector (debt), investors are expected to play an increasing role in financing infrastructure.

Most investors often approach infrastructure in their «brownfield» portion, i.e. once the assets are operational and revenues start being generated and cashed. “Greenfield» projects, which include the construction phase, attract significantly fewer investors.

2. The challenges associated to the financing a PPP Infrastructure Project

The main challenges associated to the financing of a project in infrastructures are of a technical, financial, and contractual order, but also relating to sustainable and societal development.

In a project developed in a PPP format, the private partner is in charge of a wide range of responsibilities including the design and construction, financing and maintenance. The existence of a single contract between the public authority and the project company leads to an approach based on the overall cost.

• Optimization of total costs over the life of the project;
• Taking in consideration the maintenance specifications in the design (level of service);
• Taking in consideration the construction specifications in the maintenance.

This cooperation between the builder, the operator and the project company is formalized in particular by the signing of an “interface contract”.

Secondly, annual rents or the level of payments are set at the time of signing the contract. They cannot be increased but may be deducted if the performance parameters are not met. The private partner therefore commits to the costs of (i) construction (ii) operation / maintenance and (iii) financing.

Moreover, contractual structuring requires a balanced distribution of risks between public and private partners. It is important to surround yourself with legal experts, right from the genesis of the project.
During construction:
• The Lenders (Banks) and the Investors shall provide to the Project Company (PC) with the sums necessary for the construction.
• The Project Company pays these sums to the builder as the work progresses.

Upon receipt of the built structures:
• The builder shall make the structures available.
• The Project Company, the Operator, and the Public Client confirm that they are compliant.
• The Client may start paying the rents.

Operating period:
• The Public Client pays the rents to the Project Company;
• The Project Company pays:
  - The operating / maintenance costs to the maintainer;
- The interest and repayment of debt;
- The taxes and duties;
- The dividends to investors.

- In the event of a malfunction (operating / maintenance problem), the Public Client reduces part of the rents. As a result, the Project Company will reduce the amounts paid to the operator.

**At the end of the operation:**

The Project Company shall return, free of charge, the structures to the Public Client, in good condition. Finally, long-term investment in infrastructures necessarily includes an assessment of the ESG (Environmental, Social and Governance) criteria that are specific to this infrastructure. The acceptability of infrastructures from the environmental and societal standpoint at all stages of their development is one of the critical elements of the analysis of the sustainability of the infrastructure over the long term.

**3. The case studies on PPP**

**3.1. The Senergy project in Senegal**

With a capacity of 30 megawatts (MW), the Senergy power plant located in Méouane, in the region of Thiès, is one of the largest solar projects in West Africa. Its commissioning is expected to take place in 2017.

One year after the Senergy project was taken over by the Meridiam investment fund (majority stake with 53% of the capital), the financing of this solar power plant in the amount of €34.5 million in the form of a loan from a total investment of €43.2 million was fully completed with Proparco, a French Development Agency (AFD) subsidiary dedicated to the private sector.

Besides Meridiam, the project brings together the Senegalese public fund Foncis (32%) and the local developer Senergy SUARL (15%). Its construction was entrusted to the French companies Solaire Direct, subsidiary of Engie, and Schneider Electric. Located in Méouane, in the region of Thiès, this site totaling 30 MW is one of the most important solar projects in West Africa. Construction work has started, with commissioning planned to take place in the first quarter of 2017.

In Senegal, where the cost of electricity is very high, the Senergy power station must deliver energy at a competitive price of 65 CFA Francs (XOF) (0.1 euro) per kilowatt-hour compared to that provided by thermal power stations, which together account for 90% of the energy mix. The
site will provide in volume the equivalent of the annual consumption of 226,500 inhabitants.

3.2. The Ravinala Airports in Madagascar

The Ravinala Airports consortium, formed by the ADP Group, Bouygues Bâtiment International, Colas Madagascar, and Meridiam, will operate the airports of Tananarive and Nosy Be, in Madagascar. It is a 28-year concession for each of the two airports, including the financing, design and construction of a new international terminal at Ivato airport in Tananarive and the extension of the Fascene airport in Nosy Be.

After signing a concession agreement in July 2015 with the government of the Republic of Madagascar and setting up the financing of the concession, Ravinala Airports, formed by the ADP Group (35% of the shareholders through its subsidiary ADP Management), Bouygues Bâtiment International (10%), Colas Madagascar (10%) and Meridiam (45%), will soon operate the international airports of Ivato in Antananarivo and Fascene in Nosy Be, in Madagascar.

These airports respectively received 900,000 and 132,000 passengers in 2015, including nearly two thirds of international passengers. They should benefit from an annual average growth in passenger traffic of more than 5% over the next few years.

Under the terms of the concession contract, the concession company, Ravinala Airports, will initially design, build and operate the following infrastructures:

- **In the Ivato airport, in Antananarivo**: A new 17,500 square-meter international terminal with an initial capacity of 1.5 million passengers; The renovation of the existing terminal to accommodate domestic traffic; The reinforcement of the runway; The technical and environmental compliance of the facilities.

- **On the Fascene airport, in Nosy Be**: The renovation of the existing terminal, the reinforcement of the runway and the technical and environmental compliance of the facilities.

In a second phase, “Ravinala Airports” will develop the two platforms based on traffic growth and in particular the implementation of a new terminal in Nosy Be which should increase the airport’s capacity to almost 1 million passengers.

The total amount of the project will total € 215 M in the first three years of the concession. The financing of the project through debt, amounting to € 130 M, is provided by the IFC - World Bank within the framework of a consortium grouping together several international banks.
Public-Private Partnerships have emerged over the past decade as one of the best ways to promote development, due to insufficient investment, growing pressure on the Central government budget, and a real need for quality infrastructure and services.

In Africa, PPPs have developed, essentially in economic infrastructures, such as electric power, transportation, telecommunications, water and sanitation. Most of these infrastructures, however, have been carried out by means of «conventional» contracts such as concession contracts and public procurements. Nonetheless, the will to achieve more efficiency and better services, and the limited amount of public resources available to fund such services, bring more and more governments to improve their approach to Public-Private Partnerships.

Indeed, Africa’s infrastructure spending needs have been estimated at $ 93 billion a year for 10 years, i.e. 15% of Africa’s GDP, 44% for energy, 23% for water and 20% for transport, 10% for ICT and 3% for irrigation). Actual investments amount to only $ 45 billion per year, more than half of which is financed by the public sector that is constrained by its limited resources. Yet infrastructure has contributed to more than half of Africa’s growth performance improvement (about 5% per year between 2001 and 2010).

According to the World Bank: Given the lack of public resources, private sector participation is an alternative contribution to finance infrastructure. The use of PPPs is an infrastructure development lever for bringing together the strengths of the public and private sectors to provide innovative solutions to current challenges, «said Fatuma Ibrahim, Regional Manager for West and Central Africa at the Public-Private Infrastructure Consulting Fund.

Hailed by international financial institutions, encouraged by private investors, public-private partnerships open up new prospects for public entities to build their infrastructures. From their overall presentation, the value of using PPPs will be deduced, while not excluding a certain number of guarantees in order to ensure their success.


1. Presentation of PPPs

The term «Public-Private Partnership» does not include any legal category that is legally defined. It is however recognized that contracts falling within this category come as:

• A global contract that includes at least four elements:
  - The private financing of investments required for public service over a long period;
  - The construction or transformation of structures or equipment or other investments (including intangible investments);
  - Their maintenance and / or operation or management thereof;
  - The sharing of risks relating to the different phases of the project, equitable sharing between the public person and the private person according to their capacity to bear the identified risk.

• A long-term contract:
  the public-private partnership only makes sense over a certain period of time, determined according to the amortization period of the investments or according to the financing modalities used. Indeed, there can be an economic justification for resorting to such a contract only over a certain period by:
  - reducing the cost of the service expected from the design, construction, operation / maintenance by the same person;
  - better maintenance of the structures which prolongs their life and increases their asset value;
  - the freedom left to the partners to choose a duration taking into account the characteristics of the financing of the project.

• A contract with original compensation terms:
  - The compensation is spread over the entire duration of the contract (the PPPs allow a compensation in which the initial investments are not necessarily settled upon «receipt» but may give rise to payments throughout the operating phase).
  - The compensation is linked to performance targets (the primary purpose of the contract is to improve the service provided to users; it is therefore legitimate that compensation takes into account the results obtained in connection therewith. matter.
Public-private partnerships, a conditional development tool

This performance-based logic makes it possible to impose on the private owner of the contract outcome goals, especially in terms of servicing and maintenance, so as to ensure the availability of the work under the contract. Failure to comply with these objectives leads to a financial penalty of the counterparty, under the form of a reduction in its compensation.

Covering both various contractual arrangements associating private players to the activities of public entities and institutional partnerships, the main contractual systems utilized are: delegation of public service (concession, leasing), contract / partnership contract, administrative long-term lease (which involves both private and public entities and institutional partnerships) (LLL) the Build-Operate-Transfer (BOT), the DBFO (Design-Build-Finance-Operate)\(^5\), or the PFI (Private Finance Initiative).

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\(^5\) The BOT is a type of contract combining different expertise: construction, operation and maintenance and funding arrangements; The DBFO adds to these missions,
In their operational dimension, PPPs rely on an alliance between public and private entities that work together to achieve a collective goal: improving the management of a public interest project, under the mutual responsibility of a public player and a private operator. PPPs also have the advantage of addressing an infrastructure deficit by accelerating the pace of projects and responding to a need for private funding for the public sector.

2. The interest in resorting to PPPs

Various factors encourage the public sector to use PPPs:

• the underperformance of public service companies, often associated to the opacity in the financing of structures and to the inefficient or corrupt procurement methods;

• insufficient public sector resources in the technical field and in terms of management;

• some needs in terms of investments that are higher than the public resources available, particularly in view of the high initial costs associated to large investments in infrastructures and in view also of the unequal costs of the periodic maintenance activities;

it may be simply that the public sector does not have the necessary resources.

The goals of public-private partnerships are therefore to:

• simplify the task of public entities in the contractual management of their public equipments by integrating in a single procedure contracts that are normally separated. The single contract enables the acceleration of the achievements which corresponds to the fact that in the presence of budgets of an equal amount, the public entity may build faster a structure or provide a service to be made available to the public. In addition to the budgetary advantage, there is a resulting socio-economic benefit.

• integrate expertise and the operating methods of the private sector and allow for the use of innovative solutions, through spontaneous offers (or unsolicited offers).

• have the modes of intervention of public entities evolve from direct operators to a role as an organizer, regulator and controller, so as to finally allow for the construction of a facility by improving the price/quality ratio of its construction and operation.
enable private funding while ensuring control of the public entity.

It is thus possible to note a certain number of successes:

- In Tanzania, with better access to electricity, non-farm income increased by 61%.
- South Africa uses PPPs to finance the construction of toll roads.
- The Senegal highway between Dakar and Diamniadio was conducted through a Public Private Partnership\(^6\) : it has reduced the time and cost of transportation.
- Similarly, in Uganda, the construction of a hydroelectric dam at Bujagali, carried out as part of a PPP, has reduced production costs per KWh by two, to obtain additional tax revenues, and to create 1,100 jobs directly.
- In Côte d’Ivoire, it was in the form of PPP that the Henri Konan Bédié bridge project, a construction of 270 million Euros, was structured.

Nonetheless, though this innovative mode of public procurement meets the short-term fiscal constraints of public entities, PPPs cannot however solve all financial difficulties and can even generate strong long-term constraints. This type of partnership is therefore justified with a significant amount of investment, fiscal sustainability and demonstrated good control by the public authorities of the procedures for awarding and monitoring of contracts\(^7\).

3. The supervision of the use of PPPs

PPPs often benefit from favorable prior opinion, especially when the investment project is complex: PPP is thus often preferred to the conventional formulas in terms of public procurements whereas further to a comparative analysis with other contractual methods (public procurement, concessions of public services, and others), the budgetary sustainability, and a legal and financial risk analysis must be seriously considered before any contract is entered into.

It is therefore preferable to establish a stable and transparent legal and institutional framework (legislation, specific support organization for the implementation of PPPs) before embarking on the implementation of PPPs; to strengthen operational capacities and good governance; and to improve the business climate. It is also important to identify who will be at the origin of PPPs (public administrations, ministries, decentralized local authorities, public institutions and private partners (spontaneous offers).

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The selection of the project is also an important step: it must correspond to a genuine need of the public entity in terms of infrastructures, equipments or services. As such, the draft contract can be extracted from a catalog of PPP projects as is the case in some countries (e.g. Burkina Faso).

Then, considering the issues at stake, it is desirable to start the projects for which a PPP is envisaged by a preliminary analysis at the evaluation phase itself; the analysis is carried out internally, if necessary with the support of experts. This feasibility study must make it possible to justify the economic, financial and social interest of the project vis-à-vis the expectations and needs of the public entity and to ensure the best possible result for the general interest, in view of the benefits, costs and risks generated over the life of the project.

**This feasibility study must therefore include:**

- a detailed presentation of the project presenting its context and its issues, as well as key data on its sizing and timing;
- the means to be put in place during the operational phase and the level of performance to be achieved to meet the needs required to serve the general interest;
- the project costs (costs of infrastructures, operational costs, financing costs...), as well as the available resources and guarantees likely to be contributed;
- the capacity of the project to make a major contribution to local, national and regional development and to have a positive impact on sustainable development (both environmental and social).

- the risk assessment.

In this respect, the identification and analysis of risks (commercial, legal, political ...) are essential: the success of the PPP will also depend on the good evaluation of these risks and their sharing between the private and public partners that are best able to take such chances. Any deficiency in this regard may result in additional costs to the project and to the public authority.

This analysis will then fit within an appraisal of the project which, by going beyond the feasibility study, will confirm - after a cost-benefit analysis and a comparative study in legal and financial terms - the final choice of the use of a PPP.
Oftentimes, this previous appraisal report is accompanied by a budgetary sustainability study to assess the consequences of the contract on public finances and the availability of credits.

At the end of these various demonstrations of the efficiency of using a PPP scheme, the public entity will select its private partner through a competitive bidding process conducted in accordance with the rules of public procurements.

Appropriate and transparent selection will help reassure investors and strengthen competition. In order to ensure the sustainability of a PPP over the long term, it is essential to respect these different preliminary steps and, above all, to ensure their monitoring and assessment on a regular basis.
THE CONTRIBUTION OF CHIEF FINANCIAL OFFICERS OF CITIES AND TERRITORIES OF AFRICA

Members of « Africa FiNet » Network of UCLG Africa
In Mauritius, all immovable properties are assessed by the Valuation Department of the Ministry of Finance for the purpose of calculating general rate (Property tax) which is a percentage of the Net Annual Value of immovable properties in the rating area. This was a requirement of the Local Government Act 1989 of Mauritius. The latter Act has now been repealed and replaced by The Local Government Act 2011 which provides that the cadastral value of a property should be calculated for the purpose of determining general rate (known as local rate). Section 95 (6) of the new Act also provides that until the cadastral values of the properties is determined, the Net Annual Value as provided in the repealed Act should continue to be used for the purpose of levying general rate.

However, the cadastral values of properties in Mauritius have not yet been calculated yet as it is a time-consuming exercise, coupled with other technical problems. So we have to continue using the Net Annual Value of properties.

We faced a problem in Mauritius whereby the Valuation Office is not able to assess properties in all municipal areas in time. There all lots of delays, some properties have never been evaluated since years. Hence, in the year 2012, the Central Government came with a new scheme known as “Self-Assessment” with respect to general rates. The owners of all immovable properties which have never been assessed, may make a voluntary written declaration and at the same time pay the amount of general rate calculated in accordance with a formula. The formula shall be: $X = a \times b \times c$

$X$: is the amount of general rate payable;

$a$: is the floor area in square metres of the immovable property with a building thereon, or is the area of the land in square metres where there is no building thereon;
b: is the multiplication factor in Mauritian Rupees as specified in the form of declaration; and
c: is the percentage at which the general rate is charged as specified in the form of declaration.

The multiplication factor referred to above shall be determined by the Chief Government Valuer taking into account, in respect of the immovable property, its location and whether it is residential, commercial, industrial or bare land. The City or town is broken into different zones namely Red, Blue, Orange, Yellow and Green. The Red zone is the most developed area where the multiplication factor is the highest while the Green zone is mostly bare lands or less developed areas where the multiplication factor is the least. Hence, the different zones have got different multiplication factors.

The “Self-Assessment” scheme has allowed my Council and all other Municipal Councils in Mauritius to raise general rates from property owners voluntarily and quickly even though the Valuation Office has not yet assessed those properties. In order to increase efficiency in this revenue collection, Council’s officers are carrying a survey since 2013 in order identify properties which have never been assessed in the past. After data is collected via the survey, the amount of general rate is calculated and the necessary claim is sent to the property owners. It should be noted that eventually all ‘self-assessment’ cases are then referred to the Valuation Office for actual assessment of properties. Any general rate paid in excess or short-paid is adjusted at the time of payment of general rate after assessment of the property by the Valuation Office.

The self-assessment scheme works in the same manner as returns for Income Tax purposes. That is, the amount of revenue earned during the year is declared in the Income Tax form and income tax is computed and paid to the Government. On the whole, the ‘self-assessment’ scheme is a quicker way to raise revenues from property owners.
The participatory budget, a step towards local democracy in Tunisia: The experience of the municipality of Sfax

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Member of the Steering Committee on participatory budgeting

Participatory budgeting is often defined as a process of direct democracy through which citizens decide; in a sovereign and independent manner, with the approval of the municipality, on a portion of the budget and expenditures of their municipality. It improves the relationship between citizens and the municipality and helps build a relationship of trust between them. The work performed through the Participatory Budget responds directly to the priority needs of citizens and improves the infrastructure and amenities of a municipality.

Participatory budgeting improves local governance because it reforms the management of local finances and introduces local democracy through citizens’ participation in budget decisions. Tunisian municipalities are used to deciding on the municipal budget behind closed doors. As far as citizens are concerned, they had little interest in the affairs of the municipality and were not involved anymore, neglecting at the same time to pay their local taxes and justifying generally their non-compliance by the lack of transparency in the financial management of the municipality and the poor quality of services provided locally.

Democracy through representation has reached its limits and citizens have the feeling that elected councilors are disconnected from reality and that the public interest is rarely respected. Participatory Budgeting helps overcome these challenges by letting the municipality and citizens learn about the general interest. Public debates and democratic political representation find in this way their real meaning. The municipality that volunteers fora Participatory Budget implements the principles of: fairness, accountability, transparency, sustainability, efficiency and civic engagement.

The participatory budgeting experience consists mainly in launching a communication and awareness-raising campaign concerning the concept before organizing meetings in residential areas called «fora of residential areas» where citizens have the opportunity to discuss between themselves and decide on projects they feel
meet their needs and expectations. Citizens will have also the opportunity to elect delegates who will speak on their behalf and who will monitor the other phases regarding the implementation of projects selected during a review meeting called «forum of delegates» within the limits of the budget reserved in advance by the municipality.

The participatory budgeting experience of the municipality of Sfax began in 2015. The preliminary phases of the fora of residential areas, mainly those relating to the regulatory and organizational preparation and the awareness-raising and communication campaign. The later represents an important phase that usually determines the success of the whole process, especially in terms of citizen participation.

All the stages of the fora are presented in the second part of this article, making an interpretation of statistics from reports established in all public fora. These reports prepared by local facilitators have helped to establish a database on citizens present (by gender, age, address). The exploration of this database allows an analysis of this first experience and gives a real idea of the status of citizens’ participation in the city of Sfax.

1. The preliminary phases of the fora of residential areas

As part of the new guidelines on decentralization and in line with the provisions of Chapter 7 of the new Tunisian Constitution of 2014, and more specifically Article 139, the municipality of Sfax has embarked in 2015 on the participatory budgeting experiment to include the projects chosen by the citizens in the 2016 draft budget which was voted at the 3rd ordinary session of the council held on July 28, 2015 in plenary session.

With the support of the German cooperation agency GIZ and in partnership with civil society organizations, the council expressed its strong political commitment to begin this experience seen as a preparation for the implementation of the participatory approach introduced by Chapter 7 of the new Tunisian constitution.

1.1. Preparation and regulatory framework

At its first ordinary session of 2015 held on February 25, 2015, the municipal council approved the decision to allocate a budget of 3 million dinars from the

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(8) Article 139 stipulates that: "Local authorities adopt the mechanisms of participatory democracy and the principles of open democracy to ensure the widest participation of citizens and civil society in the preparation of development and planning projects and the monitoring of their implementation, in accordance with the law."

(9) Postponed for the moment until the enactment of the implementing regulations thereunder
investment budget in the road, public lighting and construction of sidewalks and paving sections.
To make official this decision, the President of the special delegation of the municipality of Sfax enacted a decree to that effect. Subsequently, the municipality launched through a press release a call for expressions of interest to active associations in the municipal territory to support the process.

In response to the call for expressions of interest, more than 40 associations responded. To formalize the partnership agreement between the municipality and the associations, an agreement whose articles have been negotiated between the parties was signed. The agreement determines on the one hand the role of the municipality and on the other hand the role of associations. A meeting moderated by a professional ombudsman was held to negotiate the terms of the agreement on March 15, 2015.

The Convention sets the implementing rules governing the implementation of participatory budgeting. These rules mainly concern:

- The role of local authorities, associations and local facilitators in the fora of residential areas;
- The principles for appointing delegates of residential areas;
- The distribution of citizens’ fora, places, dates of meetings, and duration of the fora;
- The delegates’ fora: roles of the different stakeholders.

The fora of residential areas are run by local facilitators proposed by the associations that have signed the agreements as volunteers. A three-day training session is organized for the benefit of these facilitators to provide them with the necessary knowledge to facilitate meetings in terms of the general principles of a local budget, conflict management and communication techniques.

To comply with the methodology of the participatory budget, the municipality has broken down the municipal territory in residential areas that will each have a citizen forum during 2 days necessarily at the end of the week, that is to say on Saturdays and Sundays.

The breakdown into residential areas was inspired by the administrative breakdown of the municipality into 7 districts by halving densely populated districts (3 districts of more than 50,000 inhabitants). In total 10 residential areas will be subject

(10) A first day dedicated to finance and local investment issues, and a second one for project proposals.
to citizens’ participation fora budget of 3 million Tunisian Dinars for the road, sidewalks and street lighting sectors. The choice of the budget was decided following the international best practices that allocate between 5 and 15% of the municipal budget (all sections taken together...). For this purpose, the municipality chose to allocate 3 million dinars for the participatory budget that represents 5% of its original budget of 2015 and 15% of the investment budget of the same year\(^{11}\).

Similarly, the municipality has set a goal to organize meetings of the citizens’ fora in location within a radius of 5 km\(^{12}\) from the places of residence of citizens in order to ensure the participation of various categories of the population and especially marginalized groups such as women, the elderly and the disabled who find difficulty in attending meetings that require traveling a long distance.

Similarly, the municipality has opted for meeting locations that are accessible to disabled people to ensure their participation in line with the consecration of the principles of non-exclusion from the participatory budget. Also, considering the needs of the deaf, the municipality, in partnership with an association specialized in the field, provided a sign language specialist who did the translation of the various statements concerning local finances and local investments. It should be noted that another association specialized in defending the interests of disabled people organized a presentation of the Law on the obligation to take into consideration the needs of disabled people in road construction projects (The 2005 framework law on the promotion and protection of disabled people).

### 1.2. Awareness and communication campaign

Communication and awareness is the most important phase that determines the success of the PB experience. There is therefore a strong positive correlation between the effectiveness of the communication and awareness campaign and the participation rate in citizen fora\(^{13}\).

Obviously, a good communication and awareness-raising campaign usually results in a respectable participation in fora of residential areas. Considering this hypothesis proven by the foreign experience in this area, the municipality of Sfax, with a funding from GIZ through the Tunisian NGO “Action Associative”, spent a relatively large budget on communication and awareness-raising.

In order to make this belief come true, a communication strategy has been developed by an international

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\(^{11}\) The proposed budget for the municipality of Sfax for 2015 is 60 million Tunisian Dinars (27.5 million Euros). The investment section is about 20 million Dinars.

\(^{12}\) Agreed with the associations that are partners of the experience.

\(^{13}\) According to the international experience identified in the UN-Habitat’s 2005 study entitled «72 frequently asked questions on participatory budgetings.»
expert in communication within technical assistance from the donor.

The communication strategy recommends the use of all possible communication channels. As such, the municipality planned to use the twelve channels of communication as follows:

- Distribution of 100,000 leaflets (see photo # 1) by door-to-door canvassing and by the distribution in public places receiving lots of visitors (hypermarkets, daily marketplaces, commercial compounds).
- Distribution of leaflets in mailboxes.
- Displaying 30 banners in high-traffic areas (figure 6).
- Diffusion of spots in the local state radio station and one private radio station (Express FM) with lots of listeners in the Sfax region.
- Installation of 3 booths with facilitators in areas of high traffic for 3 days before the effective date of the fora.
- Placing of posters in areas that are sensitive and which receive lots of listeners.
- A car with loudspeakers circulates twice daily for 3 days prior to the citizens’ forum. The car circulates in alleys and even in dead ends.
- Publication in newspapers
- Use of social networks to communicate about the event.
- Dispatch by mailing
- Direct communication with local authorities in the districts and in the city hall.
- Direct communication with associations.

Figure 5: Leaflet distributed within the framework of the Participatory Budget
After each forum, facilitators hold a meeting to assess the efforts made during the corresponding communication period to make the necessary adjustments if necessary. The goal of the municipality is to reach the entire population by this campaign by making use of all the possible communication channels.

The municipality has tried to measure the effect of different communication channels used in its awareness campaign. In order to do this, the municipality organized an opinion poll on a sample of 100 people of all the participants in the various fora, with about 10 people being randomly selected per forum.

The poll is made during the first day of each week and not on the second day in order to neutralize the effect of mobilization of citizens by their counterparts present during the first day. Thus the results of the opinion poll have shown that the five largest means of communication used in descending order were the car loudspeakers (23.3%), the leaflets distributed (20.8%), the posters (20%), the radio spots (15%), and direct contact with associations (14.2%). It should be noted that in three residential areas, radio spots were the most efficient channel for citizen sensitization (Médina, Cité Habib 2, Rabat). Similarly, the car loudspeakers and the distributed leaflets were each in two residential areas the most used channel.

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(14) The municipality has set a goal to target at least 100,000 inhabitants of the municipality of Sfax that has 300,000 inhabitants.

(15) The opinion poll consists in asking every citizen interviewed the following question: "Through which communication channel(s) have you heard of the participatory budget of the municipality of Sfax?"
The maximum number of communication channels used in all residential areas barely exceeded 7 among the 12 used by the municipality during its campaign. This number is recorded in 4 residential areas. The channel of direct contact with associations was the most cited channel in different areas. As such, this channel is present in 9 residential areas of the 10 planned. Radio spots, banners, posters and distributed leaflets were present or mentioned in 8 residential areas.

2. Format of the fora in residential areas

2.1. Description of the fora in residential areas

The citizen forum lasts two days, the first day, a Saturday, is devoted to the presentation of local finances and investment achievements in areas related to roads, sidewalks and street lighting. The purpose of this meeting is to create a culture of transparency and accountability among local government officials and to restore the lost trust between the citizen and his local administration.\(^{16}\)

During this day, color posters illustrating a citizen budget\(^ {17}\) developed by experts were exhibited. These posters show aggregates relating to the financial management of the municipality, mainly the structure of revenues and expenditures, and the changes in these aggregates since 2012, the evolution of key resources and expenditure as well as structures ratios relating to the debt to the investment effort and the flexibility of the municipal spending.

The language used in the fora is very simple and PowerPoint presentations were animated largely by histograms and pie charts. The purpose was to simplify the concepts of local finance and investment. The municipality has also produced a video for the same purpose. The video\(^ {18}\) lists the 11 municipal powers, resources, expenditure and terms of citizen participation in local affairs.

During the second day of the citizen forum, the citizens’ contribution becomes more apparent. In order for the floor not to be monopolized by the most skilled speakers or persons endowed with cultural capital, the municipality recruited a neutral professional to lead the discussions and distribute the floor during the day. Divided in groups of 10 to 15 people, citizens discuss together and propose projects (by specifying their locations and their summary technical compositions). The members of each working group interact later to propose three ideas to be selected as their contribution to the overall proposals of the forum. These proposals will be subject to a vote by the participants.

The group designates one of its members to present

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\(^{16}\) The low level of citizen involvement in the various meetings of the municipality and the remarkable fiscal non-compliance prove this fact.

\(^{17}\) A draft design of a citizen budget is being finalized.

\(^{18}\) The video was made in Tunisian dialect so as to simplify to a maximum the concepts of municipal management.
project ideas to the public stating its selection criteria. After collecting all the project proposals from the different groups, the proposals will be numbered and displayed to the public that is in a queue to begin the vote. It is noteworthy that the project ideas that do not fall within the categories determined by the municipality early in the process will be rejected and will not be subject to voting.

During each forum, participants are asked to apply to be the delegate of a district and therefore mandated by citizens to defend their interests. After consulting the participants, and in order to preserve the neutrality of the process from political interference, candidates wishing to become a district delegate and are known by participants to be active members of a political party (simple members are not subject to this prohibition) are not accepted. Also, delegates from residential areas must necessarily be a man, a woman and a young person (ranging in age between 18 and 35 years) to have a representation from all sections of society among the delegates of each residential area.

Elected delegates must attend meetings pertaining to the forum of delegates to contribute to the prioritization of projects and the selection of ideas that will be included in the participatory budget. Delegates from residential areas must also attend meetings to prepare the procedures for the award of public procurements and implementation of the projects selected.

There are even plans to allow delegates to attend meetings of the Procurement Commission and have badges to even access work sites. In order to optimize the election, participants had the opportunity to expand their choices to 4 projects without giving an order of priority.

Figure 7: ballots used for voting on projects and delegates

(19) This is the same definition of the young person used by central authorities for sectoral public policies
(20) The adoption of multiple choices in the voting of project ideas can increase electors’ leeway. This method was already experienced in the same framework in Czech municipalities in 2013.
At the end of each forum, participants vote for 3 projects and delegates (Figure 8).

Among the delegates who had the confidence of their citizens, we can mention the choice of a disabled delegate during the forum of the residential area Markez Chaker 2. This choice is a proof of the inclusiveness of our approach and the solidarity of our society (figure 9).

The district representatives shall make a report on the meetings they attend to their citizens in order to build a culture of accountability. To ensure the transparency of elections, the electoral process is observed and controlled by the Tunisian Association for Integrity and Democracy in Elections (ATIDE)\(^\text{21}\), which attests that the principles of democratic elections are respected.

\(^{21}\) It has also observed the parliamentary and presidential elections in 2014.
2.2. Interpretation of results

Citizen participation during the first day of citizen fora was very satisfactory since the recorded participation rate have far exceeded those made in other Tunisian municipalities that have started the process in 2014. The number of participants during the second day in all the fora is greater than the one of the first day dedicated to the presentation of local finance and municipal investment projects. The recorded increase in the number of participants between the 2 days is explained by the intensification of the communication effort during the Sunday morning and also thanks to the positive effect of ear-to-ear oral communication and citizen mobilization present during the first day in their districts. In total, nearly 2000 citizens attended the citizen fora, which shows a very satisfactory participation rate for a city during its first year of participatory budgeting. The second day saw the participation of almost 70% of citizens present in the fora, versus 30% during the first day.
The participatory budget, a step towards local democracy in Tunisia: The experience of the municipality of Sfax

24.53% of the participants were young persons (between 18 and 35 years). 26.77% of the participants were women and 73.23% were men. In the residential areas Cité Habib 2 and the Medina, the participation of women was the highest of all the foras, with 42.38% and 36.36% respectively, knowing that the inhabitants of the municipality of Sfax comprise 49.84% of women\textsuperscript{22}.

This participation rate is considered as satisfactory compared to the participation rate of women at the registration in the electoral lists of the last parliamentary elections in 2014\textsuperscript{23} and the participation in the management of local affairs according to several studies in this context by the Ministry of Women and specialized research centers.

\textsuperscript{22} According to the general census of the population in 2014
\textsuperscript{23} According to the results of the higher independent election body
The arithmetic average age of the participants in all public fora is almost 46 years, which gives an idea about the age group interested in the management of municipal affairs. Similarly, the median age of participants is about 47 years, which makes the average value meaningful. It must be observed that we saw the participation of an 8-year-old boy and a 90-year-old senior.

In the same context, it should be noted that in making a comparison between the average ages of the participants of the first day with the one of the second day of the forum, the later is lower in all residential areas. This decrease can be explained by the increase of the young participants on the second day. This is confirmed by the increase in the participation rate of young people to 27% during the second day against only 16% during the first day. The total participation is approximately 24.53% over the two days.

This respectable number of women and young people in terms of percentage in the fora confirms the inclusive nature of the experience especially through the very noticeable participation of deaf people in the first forum of the Medina and especially through the presence of a sign language specialist in partnership with a specialized association.

Citizen engagement of the different categories of the population of Sfax in the process is also evident through the analysis of the total number of candidates.
for the delegate position. During the various fora of residential areas, there was the candidacy of 95 people for 30 delegate positions across all categories, more than 3 times the number of open positions. Thus the number of candidates for delegate positions in both categories of young people and women was almost two and a half times the number requested.

Through a partnership with the international NGO «Democracy 2.1»[^25], which provided to us an IT platform, an elections satisfaction rate has been calculated. During the first forum of the Medina district, a satisfaction index of 74% is recorded. This index indicates the degree of satisfaction of the citizens who participated in the vote of their choice of projects. This satisfaction index was 33% in the case of a single choice (each citizen having only one choice of project) and not multiple (each citizen having four choices without an obligation to prioritize).

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**Figure 14: Extract of the platform relating to the Medina area of residence**

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<th>NoV 1+0</th>
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<td>4</td>
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<tr>
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<td>5</td>
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<td>2-pavage rue slim charfi</td>
<td>0</td>
<td>0</td>
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</tbody>
</table>
At the end of the fora of residential areas, the forum of delegates was organized on June 13, 2015. It brings together the elected delegates in the ten fora. Meanwhile, the municipality's technical services have assessed the various proposals after organizing a visit involving all the delegates to the locations of the various proposed projects (figure 15). A bus with a driver was provided to the delegates to facilitate their travel to visit the 30 projects derived from the fora (3 projects for each forum). During the forum of delegates, the various participants discussed the selection criteria according to which they will prioritize projects.

After a rich debate and exchange of opinion with full respect of the principles of dialogue and tolerance towards each other, the delegates, among themselves, have studied together the list of projects within the limits of the envelope budget allocated to the participatory budget using the financial assessments prepared by the municipality's technical services mentioned on label stuck on each project card. It should be noted that the scheduled visit prior to the forum of delegates to the various project sites selected from the 10 fora of residential areas has led to a consensus on the priorities to be adopted instead of a vote, thus materializing the primacy of collective interest over the cramped individual interest.

At the end of the forum of delegates led by a professional team of facilitators, 25 projects were selected among the 30 proposed after setting priority criteria (figure 16).
The cost of all the projects selected during the forum of delegates consensually (25 projects) is of the order of 3.01 million Tunisian dinars, distributed as follows: 2.706 million dinars for road projects and 304.000 dinars for public lighting. Note that the municipality has committed to provide an additional 10,000 dinars compared to the amount allocated beforehand to the Participatory Budget (3,000,000). The projects selected during the citizen forum covered all residential areas with a minimum of 2 projects per zone. Solely in the forum of the area of North Sfax, we do not find a public lighting project; the other areas having all a street lighting component in the projects selected during the forum of delegates.

The municipality, meanwhile, has integrated the cost of the 25 projects selected in the 2016 draft budget which was voted at the third ordinary session of the council for the month of July 2015, on July 28, 2015, with the presence of delegates from residential areas. Delegates of residential areas are invited to attend the municipal council and see concretely the integration of projects selected from the participatory budget in the 2016 draft budget. This very significant act by the commune makes it possible to restore trust between citizens who participated with the commune in the various fora and thus move to a new phase in terms of relationships with their municipality.

It consists for delegates of residential areas not only in being involved in administrative meetings on budget issues, but also in actually taking part in the decision, in the different levels of design and in the implementation of projects. International experience has shown that many delegates, provided they were sufficiently invested in the process, become more informed as a result of their participation experience, acquiring technical, political and practical knowledge they had not before.

The momentum created by this experience encourages the municipality to continue this project and replicate it next year with a larger budget and other fields of intervention. Citizens supported by an active civil society can as of now start advocacy in this regard.
With the aim of strengthening its credibility in financial management and consecrating its transparency policy, the municipality of Sfax made in 2015 a commitment in 2015 to assess the performance measure for the management of local finances according to the PEFA methodology through joint funding from the French Development Agency (AFD), in partnership with PPIAF.

The project is the result of a successful partnership between the municipality and AFD and the culmination of a negotiation process that started since 2013 following the acceptance by donors of the request for funding made by the municipality for the implementation of the assessment.

In order to be consistent with its commitment to be transparent and accountable, the municipality made a commitment (since the acceptance of the PEFA exercise financing and even before knowing the results of the assessment and the scores assigned for each indicator), as is the case for several local authorities all over the world, to publish the final report on the PEFA secretariat’s website.

1. Preparation of the mission

After the appointment of the consultancy firm that will be responsible for the development of the assessment following a request for proposals on the basis of terms of reference established in advance and listing precisely the tasks to be performed by experts as well as their qualifications and references on the subject, the municipality is informed of the results of the request for proposals organized for the selection of the members of the assessment team and their contact information.

Through an exchange of e-mails with the experts designated for the assessment, the municipality receives the list of documents required for the assessment. Generally, the documents requested are the different accounting statements (budgets, management accounts, and administrative accounts), the legal texts governing the municipal sector (local finance, local taxation, loans, investment...), the accounting statistics, and others.

[27] The PPIAF is a multi-donor fund providing technical assistance to Governments in developing countries to facilitate an enabling environment for private investment (http://alsf.afdb.org/fr/other_organisations/fonds-de-conseil-en-infrastructure-publique-priv%C3%A9e-ppiaf)
Similarly, the experts send a list of people to be met in order to organize a series of meetings with them during the field mission.

On the municipality side, and in order to prepare the mission, a steering committee is created. It consists of the stakeholders involved in the management of local finances, namely:

- The Secretary General of the municipality.
- The CFO.
- The Director of Administrative Affairs and Human Resources.
- The regional controller of public expenditures in charge of the prior control of commitment proposals and who reports to the Presidency of the Government.
- The public accountant of the Ministry of Finance.
- The President of the regional chamber of the Court of Auditors.

To facilitate the mission of the team of experts, the municipality appointed the CFO as a focal point for the mission and he will be the interlocutor of the experts throughout the mission. The role of the steering committee is the monitor the mission in all its phases. It steps in to resolve any difficulties that may arise. Municipal by-laws must be enacted by the Mayor for the establishment of the steering committee and the appointment of the CFO as the focal point.

These by-laws must be communicated to the various departments and services of the municipality accompanied by a circular note on the PEFA assessment that explains the purpose of the mission with a brief description of the methodology and a recommendation to the various heads of departments and services to facilitate the mission of the experts and to provide all the documentation requested for the conduct of the assessment.

Before the start of the field mission, the focal point should provide the team of experts with the flowchart of the municipality translated in the working language of the report, as for example in Tunisia since 1996 all the documents used in the Tunisian administration are in Arabic while the report is written in French.

Similarly, the focal point should prepare a collection of the different texts governing the functioning of the municipality (the texts must be updated by the various amendments to facilitate the experts’ understanding of the context of decentralization).

The legal documents must cover all aspects of municipal action namely, the functioning of the local
community, local taxation, finance and local budget, loans, and local investment financing.

Regarding the assessment period, discussions should be held with the team of experts over the work period; this period must be based on closed fiscal years according to the applicable legislation on the settlement of the municipal budget. In Sfax, the chosen work period was 2011-2013 despite the beginning of the mission in April 2015.

The year 2014 was not taken into account because the settlement of the budget of this year (called in Tunisia “financial account” and synthesizing the administrative account and management account) is not yet voted by the municipal council (the organic law of local authorities stipulates that the municipal council deliberates on the financial account related to the settlement of year N during the regular session of the month May N + 1).

The municipality must prepare in advance a presentation of demographic, economic and social aspects of the community. This is a kind of monograph to help the experts understand the context of the mission.

2. The field mission

The beginning of the field mission starts normally by an assessment kick-off workshop chaired by the Mayor. All internal and external stakeholders involved in the management of local finances must be invited. During the meeting, the experts expose the PEFA methodology while presenting the difference with other types of assessment stressing that this exercise is not an inspection or audit and that it is rather an assessment of systems and subsystems.

During the meeting, the Mayor must give instructions to the various stakeholders to facilitate the mission of the experts and to provide all the necessary documentation. The conduct of the assessment mission also requires the mobilization of at least two executives of the finance department during the period of the mission. Their tasks consist mainly in the collection of information concerning the central government’s transfers in various forms (unconditional and conditional endowments, ordinary subsidies, exceptional subsidies, credits transferred from departmental budgets...), statistics relating to the rejection of commitment proposals, statistics on refusals of mandates, the number of amendments and
Undertaking an assessment of the management of local finances according to the PEFA methodology: view of the structure subject to assessment (case of the municipality of Sfax / Tunisia)

changes to the budget, amounts of back pays and deadline for payment of wages in arrears, the dates of meetings of municipal boards and councils, the dates of transfers of draft budgets, and other items.

Experts must also meet, in addition to the various stakeholders involved in the management of local finances, active members of civil society in the region. Civil society includes primarily associations interested in local governance, financial transparency, the fight against corruption, and any other topic that has a relationship with the communal work. Likewise, experts can meet with employers’ associations and professional organizations interested in communal work. Generally, these meetings aim at evaluating the participation and involvement of civil society in the process of municipal decision making with regard to funding and essentially the preparation of the budget.

Some measures undertaken by the community, even if they are beyond the assessment period, can be mentioned in the report and motivated by the documentation required by local authorities. For example, the municipality of Sfax started since the beginning of 2015 a large participatory budgeting experience (allocation of a budget of three million Tunisian Dinars from the investment section for citizens’ participation in the decision-making process) relating to the preparation of the 2016 budget. The evaluators have deemed useful to mention this project in the final report, in a section entitled «Reform prospects and processes».

The field mission will end with a feedback on the assessment in the form of a briefing of the preliminary results which must be taken with caution given the fact that those results might change later. This is why we must avoid distributing the paper version of the preliminary report. At this stage it is better to make just a PowerPoint presentation in the presence of all stakeholders who have contributed to the various works.

After the end of the field mission, the relationship between the municipality and the experts continues on a remote basis through an exchange of information and of clarifications that are often requested by the teams of experts. After submitting the preliminary report, the municipality must react quickly to the content of the report and provide the necessary comments especially those related to the narrative of the indicator that is the subject of scoring, inside the steering committee set up for this purpose, the narrative being the explanation of the motivation for the scoring.
Undertaking an assessment of the management of local finances according to the PEFA methodology: view of the structure subject to assessment (case of the municipality of Sfax / Tunisia)

The steering committee may also seek the opinion of other partners as well as the opinion of the central authorities.

Generally, the PEFA assessment can make it possible to detect sectors and potential solutions that deserve support in various forms (training, computerization, reengineering, and other forms.). The diagnosis according to the PEFA methodology is not useful only to the municipality. Indeed, several indicators assess the practices of central authorities, the provisions of the regulatory and legal framework, the practices of the oversight and external audit bodies, and the practices of donors. This diagnosis represents an opportunity for the municipality and the central authorities to initiate reform and modernization projects that will enable them to get closer to international best practices in terms of management of local finances.

It is in this context that the municipality and its partners have insisted on the assessment to be accompanied at the same time by an action plan resulting from the diagnostic established. This requirement was even part of the terms of reference that served for the selection of experts. The action plan includes proposals for reform and modernization projects classified according to the six dimensions of the assessment indicators in order to highlight the link between the proposed measure and the inadequacy detected by the diagnosis. These actions have the same references as the ratings assigned to the various assessment indicators that are the ratings for the best practices observed on the international scene.

In conclusion, the PEFA exercise is an exciting experience despite the fact such an exercise required efforts in terms of time and energy in the preparation phase or during the field mission or even after the publication of the reports. The prior knowledge by the focal point (within the entity that is the subject of a PEFA assessment) of the assessment methodology as well as of its approach and logic represents a prerequisite for the good conduct of the mission. This knowledge often results in a preliminary preparatory work that consists mainly in the gathering of the documentation required for the assessment, through an effective coordination between the various stakeholders as well as for the guarantee of awareness-raising on behalf all stakeholders concerned by the assessment of the usefulness of such an exercise, with a view to a subsequent buy-in and good implementation of such an exercise by each party.

On average, a PEFA assessment lasts 4 years, and beyond that period a repeated assessment or a self-assessment makes it possible to measure the progress made by the municipality in the different dimensions of the assessment. Self-assessment is considered the most appropriate method for judging the performance of the actions undertaken after an initial assessment.
Like all municipalities of the world, and of those of Benin in particular, the major concern is the mobilization of sufficient resources to provide their populations with well-adapted infrastructures and services. To achieve this, the municipalities must make the most of their privileged proximity with the population and of the accurate information on the land situation. The spatial planning prerogatives of these municipalities are powers which are not always used properly to carry out the tasks of any commune. In this regard, the Urban Land Registry (ULR) established in Cotonou and several other towns in Benin due to the non-existence of the cadaster illustrates well how land information can be used by local authorities lacking this instrument to mobilize financial resources for municipal management.

1. Definition and goals

2.1. Definition

The Urban Land Registry (ULR) is an information system based on an addressed parcel map, serving as a structure for thematic files, assigning to each parcel the information needed to develop an application on a data layer. It is therefore a multi-purpose urban management tool adapted to the need for communal development and based on:

- A digitized plot map;
- A system for locating parcels, materials, people and urban objects;
- An urban database.

As a result, the ULR tool relies on two main elements: mapping and database files where the parcel represents the central unit.

2.2. Goals

Three main goals have been assigned to the tool and can be summarized as follows:

- Controlling, increasing and consolidating local tax resources;
- Improved knowledge of land tenure;
- Production and management of the urban data needed for the planning and management of urban infrastructures, as well as and the production of urban information systems to facilitate decision-making.

These three goals are reflected in the three components of the tool, namely the tax component, the land inventory component and the urban management component.
2. Achievements

2.1. Installation and development of the tool in the Cotonou Commune

The ULR tool was installed in Cotonou in 1991 thanks to technical and financial support from the French cooperation agencies. Indeed, the first censuses of the fiscal matter carried out during the implementation of the tool made it possible to have a summary mapping and the first tax databases files (the taxpayers, plots, buildings, housing units and economic activities files).

Since the ULR tool is a dynamic tool par excellence, early on, the need for its updating has been imposed on users of data, whether tax or urban data. But from 1991 to 2003, i.e. twelve years after the implementation of the tool, the first base generated by the first surveys and operated solely by the Tax Services was not cleaned up for lack of financial resources. The lack of updating of this database has caused many problems making the use of the tool very difficult. These include issues such as: wrong name matches (homonymies), data overlays, misallocations or material assignments, inadequacy or inadequacy of the ULR software to certain technical applications for tax purposes.

It took the involvement of the World Bank through the Decentralized Urban Management Project (PGUD), the financial support of the municipal budget, the intervention of the French Cooperation from 2003 to 2005 from the Priority Solidarity Fund (FSP), and a sizeable funding from the French Development Agency from 2006 to 2012 with the Cotonou Agglomeration Support Project (PAACO) to carry out major operations that affected the three components of the tool. These various financings have favored the realization of several operations allowing for the:

- restoration of the communal database: this activity led to the realization and updating of the files of the various applications of the ULR (tax, land and urban applications);
- establishment of the Land Information System (LIS);
- acquisition of the Map info software for communal mapping;
- preparation of parcel maps for offices and lands for various works or operations;
- updating on a regular basis of the mapping and of the land and tax database through targeted tax surveys;
- accurate knowledge of the tax potential of the city;
• production of urban information with thematic maps for the Authorities and Municipal Services on their request to better accompany them in decision-making for the management and development of the City. Also, the restored database was put online in 2012 in the computer cells of the Departmental Directorate of Taxes of the Atlantic and Littoral Areas (DDIAL) and of the Small and Medium Enterprises Tax Centers (CIPEs) of Cotonou. It is this new base that is exploited for the mobilization of local tax resources and is updated on a regular basis through tax investigation operations.

2.2. City addressing
Addressing is the process of designing, realizing and installing (signage) of a system in order to locate a parcel, an urban object, an individual, an activity or a network on the ground. The addressing provided for in the ULR is dual-entry addressing: the cadastral locating system (District, Plot and Parcel) and the postal tracking system (Street, Parcel Entrance). Only the cadastral system was developed and used until a very recent past, but the second system had not evolved because of its incoherence which made it difficult to apply it. In order to correct this situation and to equip the ULR with its second addressing leg, the Authorities of the second term of the decentralization era received significant funding.

It is a financial and technical support from the French Embassy through the Support to Decentralization and Deconcentration (PA2D) project in its Component 2: Strengthening and consolidation of the Cotonou ULR through an addressing operation. The Cotonou addressing operation scheduled for a two-year period began on the ground in October 2013. From an initial cost of CFA francs 260 million, including CFA 27 million from the local budget. The scope of the operation was nonetheless extended by the partner; and the end of the project initially scheduled for December 2015 was postponed to December 2016.

The work has evolved normally and covered all 13 boroughs of the city with respect to the numbering of occupancy unit entries and the signage (numbering of street entrances). It is important to note that most of the city’s obligations contained in the project’s master agreement have been met. These include the:
• final recruitment by the city of 18 out of the 31 employees recruited at the beginning of the project for the perpetuation of the postal addressing system;
• creation of the Municipal Addressing Unit (CMA) and its hierarchical reporting to the ULR service in order to allow the tool to fully serve its complementary addressing systems;
• current design of the address file;
• publishing and offering for sale of the city’s first addressing plans;
• current docking of the two systems to the ULR software.

• taking of a Municipal Decree for the management of postal addressing: this is the Order Year 2013 / No. 183 / MCOT / SG / DSEF / DST creating the Municipal Commission for Addressing and Baptism of the streets of the City of Cotonou of July 03, 2013;

• awareness-raising before, during and after the execution of the addressing operation;

• training under way to the reading of the addressing plan on behalf of the various users and concessionaires of municipal services.

The field work currently under way involves the updating and completing areas that are difficult to access due to flooding. The realization of the postal addressing thus enables the ULR tool on the one hand to fully serve its two addressing systems and on the other hand to close the loop of all applications of the ULR in the Commune of Cotonou.

2.3. ULR, resource mobilization tool for the Commune of Cotonou

Operations or activities carried out within the framework of the sustainability and development of the tool are split over several stages spread over the whole year. Indeed, at the beginning of each year, the City of Cotonou signs a Memorandum of Understanding with the Directorate General of Taxes (DGI) for the purpose of mobilizing tax resources within the framework of the ULR. The Directorate of Economic and Financial Services (DSEF) and the Departmental Directorate of Taxes of the Atlantic and Littoral Areas (DDIAL) are responsible for the implementation of this protocol, which defines for each financial year the actions to be implemented, and the contributions of each party, all of it supported by an action plan. Since 2005, a review of the Memorandum of Understanding for the previous year has been carried out and the lessons learned are used to improve the quality of work between the stakeholders.

Thus, the main activities undertaken within the framework of the Memorandum of Understanding are:
• Monitoring of the activities contained in the Memorandum of Understanding
The Director of Economic and Financial Services and the Departmental Director of Taxes of the Atlantic and the Littoral Areas, surrounded by employees involved in the mobilization of local tax resources, meet every week for the monitoring of the tasks assigned to each partner in the Memorandum of Understanding and, on the other hand, the evolution of tax collections by type of local taxes and per decade. Also, on a periodic basis, this meeting is extended to the Directorate General of Taxes, to the Designer of the ULR Software (NG-SOFT firm), to the Heads of the Tax Base and Revenues Collection Service of the CIPEs (Tax center for Small Business) of Cotonou, and to the Department of Land Affairs of the City.

- Census of tax matters or tax investigations
  It generally takes place during the first half of the year and is comprehensive or targeted. It consists in having the work teams of the Tax Base and Revenues Collection Services of the CIPEs (Tax Centers for Small Businesses), supported by an auxiliary staff of the Municipality, crisscross the districts selected according to the goals that have been set, to tackle new matters or the modifications that have taken place in the existing stock after the last census. The information to be collected concerns either land or economic activities. The ultimate goal is to broaden the tax base and update land and urban data by integrating new information into the files.

- Mass distribution operations of tax notices.
  The distribution of tax notices is a major step in making taxpayers aware of the amount of taxation charged to them for the fiscal year considered.

- The retail distribution of tax notices
  It is a qualitative operation which allows for the placing of the notices that became discarded during the mass distribution. Priority is often given to large taxpayers. The goal here is to improve the rate of distribution of tax notices and to achieve the goals set for the financial year. At the end of these two distribution operations, a list of the undistributed tax notices is drawn up and a copy of this list is made to the Inspectors and Tax
Collectors of the three tax centers as well as to the ULR Head of the City of Cotonou. Each Tax Base Unit Service Chief who receives this list is obliged to use it to improve the quality of the information in his or her database.

The two distribution operations are conducted by the Heads of the Revenue Service (Tax Collectors), the ULR Service and the occasional staff made available to them by the Municipality within the context of these operations.

- Marketplace taxation operations
These operations are organized for the second half of the year with the support of the city provided to the three CIPE tax centers, through the provision of office supplies and support staff. These operations generate for the budget of the city of Cotonou a rather significant sum each year.

From the foregoing, the table below gives an overview of the efforts made by the City of Cotonou within the efforts aimed at mobilizing the local tax resources over the 24 years of existence of the ULR.
Sharing the experience of the increased mobilization of tax revenues by the city of Cotonou in Benin:
The Urban Land Registry (ULR)

Table 17: The notices of taxes and realizations of tax revenues from 1991 to December 31, 2015

<table>
<thead>
<tr>
<th>Years</th>
<th>Notices of taxes</th>
<th>Forecasts</th>
<th>Realizations</th>
<th>Rate of realization compared to forecasts</th>
<th>Rate of increase or regression</th>
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<td>1991</td>
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<td>1992</td>
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<td>9.48%</td>
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<td>2,471,997,982</td>
<td>123.60%</td>
<td>33.06%</td>
</tr>
<tr>
<td>1999</td>
<td>3,770,786,606</td>
<td>2,906,440,229</td>
<td>2,350,624,313</td>
<td>80.88%</td>
<td>-4.91%</td>
</tr>
<tr>
<td>2000</td>
<td>3,864,263,917</td>
<td>3,818,172,582</td>
<td>2,906,440,229</td>
<td>76.12%</td>
<td>23.65%</td>
</tr>
<tr>
<td>2001</td>
<td>4,405,762,392</td>
<td>3,786,000,000</td>
<td>3,618,172,582</td>
<td>100.85%</td>
<td>31.37%</td>
</tr>
<tr>
<td>2002</td>
<td>6,103,423,325</td>
<td>4,550,000,000</td>
<td>5,086,338,216</td>
<td>111.79%</td>
<td>33.21%</td>
</tr>
<tr>
<td>2003</td>
<td>5,360,039,923</td>
<td>5,606,000,000</td>
<td>4,812,412,179</td>
<td>85.84%</td>
<td>-5.39%</td>
</tr>
<tr>
<td>2004</td>
<td>7,072,806,606</td>
<td>6,424,000,000</td>
<td>5,012,841,115</td>
<td>78.03%</td>
<td>-4.16%</td>
</tr>
<tr>
<td>2005</td>
<td>6,439,001,707</td>
<td>7,299,786,000</td>
<td>4,628,059,454</td>
<td>63.39%</td>
<td>-7.68%</td>
</tr>
<tr>
<td>2006</td>
<td>8,178,516,524</td>
<td>7,411,000,000</td>
<td>5,567,538,261</td>
<td>75.12%</td>
<td>20.30%</td>
</tr>
<tr>
<td>2007</td>
<td>8,445,546,068</td>
<td>6,414,736,051</td>
<td>5,567,309,779</td>
<td>86.79%</td>
<td>0.00%</td>
</tr>
<tr>
<td>2008</td>
<td>9,554,485,028</td>
<td>5,680,256,000</td>
<td>6,367,054,930</td>
<td>112.44%</td>
<td>14.72%</td>
</tr>
<tr>
<td>2009</td>
<td>9,642,089,984</td>
<td>7,690,637,498</td>
<td>5,693,570,028</td>
<td>74.03%</td>
<td>-10.86%</td>
</tr>
<tr>
<td>2010</td>
<td>10,364,302,098</td>
<td>7,690,637,489</td>
<td>5,436,849,773</td>
<td>70.69%</td>
<td>-4.51%</td>
</tr>
<tr>
<td>2011</td>
<td>9,544,630,945</td>
<td>7,071,017,634</td>
<td>5,519,003,961</td>
<td>78.05%</td>
<td>1.51%</td>
</tr>
<tr>
<td>2012</td>
<td>8,816,210,842</td>
<td>6,716,726,004</td>
<td>5,679,711,150</td>
<td>87.53%</td>
<td>6.54%</td>
</tr>
<tr>
<td>2013</td>
<td>9,988,055,733</td>
<td>6,755,545,000</td>
<td>7,061,116,376</td>
<td>104.52%</td>
<td>20.09%</td>
</tr>
<tr>
<td>2014</td>
<td>11,049,000,000</td>
<td>7,645,000,000</td>
<td>7,521,593,249</td>
<td>98.38%</td>
<td>6.52%</td>
</tr>
</tbody>
</table>
From this table, it turns out that the annual achievements compared to the forecasts have been steadily increasing but disrupted by a few gap years. Indeed, these achievements have been multiplied by more than eight (8) in twenty-four (24) years, moving from CFAF 917 850 794 in 1991 to FCFA 7 665 771 911 in 2015. This significant feat accomplished by the ULR tool in the mobilization of the local tax resources does not live up to the expectations of the city as indicated by the low level of tax collections in comparison with the Notices of Taxes issued that almost approach the tax potential of the City.

This situation reveals several tens of billions of CFA Francs in terms of sums remaining to be collected, a situation which needs to be corrected because it constitutes, for the City, a real handicap within the framework of the mobilization of the external resources that are necessary to ensure the financing of its development. In order to increase, consolidate and strengthen the local tax resources based on a better collection rate in relation to the Notices of Taxes issued, the following prospects are open to the city.

3. Prospects

In terms of prospects, one can note the:

- continuation of the work aimed at updating and cleaning up taxpayer files to correct loopholes identified in the block mergers;
- effective networking of the main players, namely the Departmental Directorate of Taxes of the Atlantic and Littoral Areas (DDIAL), the Directorate of Domains, Registration and Revenue Stamps (now called the National Domain and Land Estate Agency), the Department of Land Domain Affairs, and the ULR Service of the City of Cotonou;
- realization of the marketplace tax throughout the territory of the City of Cotonou and the computerization of the land registries of the Department of Land Estate Affairs;
- signing and strengthening the partnership between the city and the various municipal service concessionaires for better urban management;
- continuation of training sessions on reading and using the Cotonou addressing plan.
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