OVERVIEW

The West Africa Regional Technical Assistance Center (AFRITAC West) of the International Monetary Fund (IMF) celebrated its 20th anniversary on November 8, 2023, by organizing a virtual event to highlight its key achievements, the lessons learned from its 20 years in operation, and the challenges that lie ahead.

The event opened with remarks by representatives of the Ministries of Finance of Côte d'Ivoire and Mauritania, joined by the Director of the IMF’s Institute for Capacity Development (ICD), Mr. Desruelle. Beneficiary countries and regional institutions looked back on the Center’s national and regional contributions through the ongoing implementation of capacity development activities. Presentations by member countries covered a wide range of topics, including the situation of fragile and conflict-affected states, banking supervision, debt management, tax administration, statistics, and public financial management. More information here: https://www.linkedin.com/.../en-vingt-ans-le-d%25C3%25A9.

CONTENTS

Overview ............................................................................................................................................ 2
Activities by area ................................................................................................................................... 4
IMF online courses ................................................................................................................................. 16
Mission reports posted on the IMF website .......................................................................................... 16
Upcoming activities ................................................................................................................................ 18
In staff news, during the period from November 2023 to January 2024, the Center welcomed Mr. Francis Gahizi, who was hired as Regional Government Finance Statistics Advisor.

In addition, the Director of AFRITAC West, Mr. Oral Williams, paid a working visit to Mauritania in January 2024 to meet with the Mauritanian authorities, including Mr. Isselmou Ould Mohamed M’badhy, Minister of Finance, Chair of the AFRITAC West Steering Committee, and the key directorates receiving technical assistance. He also met with the authorities of the Central Bank of Mauritania (BCM), including the Governor, former Minister of Finance, Mr. Mohamed Lemine DHEHBY, and the Minister of Economy and Sustainable Development, Mr. Abdessalam Ould Mohamed Saleh.

During this time, the Director also took part in the retreat for the directors of the IMF’s 17 technical assistance centers from around the world at Fund HQ in Washington, D.C.
CUSTOMS ADMINISTRATION

AFRITAC supports customs authorities in their efforts to improve risk management and the selective targeting of audits, supervision of the import tax base, dematerialization to secure and simplify the customs clearance chain, and strengthening of the control and monitoring of exemption arrangements and customs suspension regimes.

Resident Customs Administration Advisor

Prior to joining AFRITAC West in September 2019, Mr. Ahmed Boilil served as Resident Customs Techniques Advisor in Togo as part of an African Development Bank (AfDB) project. He had also previously served as Resident Customs Administration Advisor at AFRITAC West from January 2009 to December 2012 and, before that, he was Deputy Director General of Customs in Mauritania.

Mauritania – Automated risk management for the selective targeting of audits, December 6–15, 2023. The mission revealed that the Selectivity and Technical Committees, the governance bodies for the automated risk management project, are fully committed to its monitoring and success. Substantial progress has been made by Mauritanian Customs toward the adoption of an automated risk management system for the selective targeting of audits. Selectivity has improved and is gradually being introduced for the inspection of declarations of releases for consumption. However, the overall rate of declarations in the channel for physical (red channel) or document-based (yellow channel) inspection remains high. The reform of all customs practices related to selectivity has already helped improve results within Mauritania’s customs administration. The Committee’s awareness-raising activities, together with IT changes to the inspection certificate, have strengthened the monitoring of auditors’ actions and increased the reliability of the database on inspection results.

Guinea-Bissau – Development of capacities in the customs valuation function, November 20–December 1, 2023. The mission’s main objectives were to: (1) assess the implementation of the measures recommended by the March 2021 AFW mission; and (2) finalize the operationalization of decision support tools for the implementation of transaction value. It was recommended that the activities of anti-fraud staff be strengthened to detect irregularities related to customs value, which must include a subsequent record of the amount to be paid and the penalties to be applied, in accordance with the legislation in force. For its implementation, a tax report model on the application of the transaction value method was developed for post-clearance inspection. To ensure the integrity and accuracy of the database and to facilitate risk management, specific instructions have been given for the proper recording of the ASYCUDA++ inspection certificate in terms of irregularities found during customs clearance.

Burkina Faso – Assessment of progress made under the transaction value action plan, January 15–26, 2024. The work revealed that statistical analyses and studies are almost nonexistent and will require greater attention. In addition, some statistics or data on declared
values, adjusted values, and disputes are not available, making it impossible to assess whether the measures put in place result in higher revenues. The list of interval discrepancies was provided so that action could be taken to correct these dysfunctional discrepancies. Collaboration between a number of units must also be strengthened to optimize the measures put in place. The annual plan should include enterprises that import goods covered by tariff specification codes to confirm or dispel suspicions of the identified risk, that is, false value, and thus enrich risk analysis services.

TAX ADMINISTRATION

AFRITAC West conducts its technical assistance activities in close cooperation with the IMF’s macroeconomic surveillance and programs to help member countries overcome their weaknesses and align their revenue collection with their economic potential. In conjunction with the IMF’s Fiscal Affairs Department (FAD), the Center focuses on improving the control of noncompliance risk and consolidating the core functions of tax administrations in the subregion.

Resident Tax Administration Advisor

Mr. Nicolas Hioi has been providing support to the tax administrations of Guinea, Niger, and Togo since 2017. Previously, as a member of the IMF’s panel of experts, he had the opportunity to lead various technical assistance missions in the subregion, Burkina Faso, Guinea, and Mauritania.

Guinea – Support to the working group in charge of preparing the DGI strategic plan, October 23–December 8, 2023. The mission’s objective was to assist the group in fulfilling its mandate by successfully developing the first DGI Strategic Plan. Drafted according to FAD guidelines, this Strategic Plan covers the period from 2024 to 2026. The mission initially provided support to improve the methodology. Building on the work already carried out by the DGI, the experts then helped the team to streamline the diagnostic component of the draft Strategic Plan through the proper identification of strengths and weaknesses. They also held meetings with socio-professional groups, donors, and technical assistance providers to gather their comments on this initiative. The partners with whom the experts met were (i) the EU, (ii) the World Bank, (iii) the African Development Bank (AfDB), and (iv) the French Development Agency (AFD).

Lastly, the experts reached an agreement with the authorities on the governance terms for the Strategic Plan, including a steering committee, the monitoring methodology, and the assessment rules.
**Resident Tax Administration Advisor**

**Mr. Olivier Sanz** has been Resident Tax Administration Advisor at AFRITAC West since 2021. Previously, he spent 25 years working in the French tax administration, where he held many positions of responsibility in both central administration and operational departments. Before rejoining AFRITAC West, where he had served as Resident Advisor from 2017 to 2019, Olivier Sanz was an international consultant and member of the Fund’s panel of experts. In this capacity, he led numerous technical assistance missions in the Maghreb and in West and Central Africa.

**Benin – Assessment of the tax administration’s performance, November 15–28, 2023.** This second assessment, carried out using the Tax Administration Diagnostic Assessment Tool (TADAT) methodology, measured the progress made by the Directorate General of Taxes since the first assessment in 2019, particularly in terms of risk management and the promotion of tax compliance. Led by the IMF’s FAD, the mission comprised, in addition to the Center’s resident advisor, experts from GIZ (German cooperation), Expertise France, and the African Tax Administration Forum (ATAF). As a result of the reforms undertaken, 13 of the 32 indicators in the tool will see their score improve between 2019 and 2023.

**Resident Tax Administration Advisor**

**Mr. Roland Atanga Fongue**, Senior Tax Inspector and Doctor of Public Law, worked for two decades in the Cameroon tax administration. In various positions of responsibility, he contributed to the implementation of numerous tax administration reforms and the densification of the international tax cooperation network. A member of the IMF’s panel of experts since 2011, he has led many short-term missions to provide assistance to tax administrations in some 15 countries. Before joining AFRITAC West in October 2022, he led long-term technical assistance missions for Chad, the Central African Republic (CAR), and the Democratic Republic of the Congo (DRC) between 2019 and 2022.

**Mali – Strengthening of the administration of medium-sized enterprises in Bamako, January 8–12, 2024.**

This mission strengthened the portfolio expansion process and improved tax compliance among taxpayer centers dedicated to medium-sized enterprises (*Centres des moyennes entreprises* – CIMEs). The mission’s work provided a supported explanation of the pattern of information retrieval and cross-referencing that led to proposals for the reclassification of taxpayers to the CIME in Bamako. The authorities’ support was marked on transfers of files from the VAT annex. The need to involve the Audit Consulting Office in the physical transfer and final validation of IT transfers was also established.

Actions to strengthen tax compliance among medium-sized enterprises. These actions focused on making the electronic payment obligation widely applicable in Bamako CIMEs and on unifying the monthly declaration to simplify taxpayer action and post-declaration follow-up by DGI staff.
Mali – Study visit by the Malian DGI to the Moroccan tax administration, Bamako, January 15–19, 2024.

During this visit, pragmatic measures adapted to the Malian context were identified through the observation of good practices and the experience of the Moroccan tax administration. These measures initially covered the following areas: (1) data processing, risk analysis, and monitoring of large enterprises; (2) internal control and system for monitoring the integrity of senior officials; and (3) identifying, planning, and monitoring institutional risk mitigation activities. However, other topics of great importance for the Malian tax administration emerged during the mission, including the performance contract, the reimbursement of VAT credits, the recovery of unpaid tax debts from importers, the categorization and certification of certain large enterprises, the supervision of middle managers, assistance for the management of digitalization projects, and the institutional framework for dialog between the DGI and its partners. The participants studied these topics in depth during the visit with the support of the mission team. This analytical work resulted in key measures for swift implementation.

As part of the implementation of its 2023–2025 Strategic Plan, the Malian DGI is pursuing ambitious reform objectives, the achievement of which will require sustained, long-term support. The technical assistance needs, identified and validated by the authorities during the visit, cover several key elements of the post-TADAT action plan developed in June 2023 during a remotely conducted FAD visit. The logical framework of the new Global Public Finance Partnership project, which was discussed and approved by the authorities during the study visit, covers the following areas: (i) identifying, analyzing, and addressing operational and human resources risks; (ii) developing capacities among middle managers and implementing performance contracts, (iii) promoting tax compliance among large enterprises; (iv) strengthening the functions of control and recovery of unpaid sums; and (v) modernizing the VAT refund system.


The mission noted significant progress, particularly in the process of identifying risks related to underreporting. It provided concrete observations and actions to improve risk mapping and implement substantial system-level improvements. These improvements will refine automated scheduling for fiscal year 2024 and, in the short term, consolidate the automated audit scheduling system within the DGI.

The main results of this technical assistance mission can be summarized in detail as follows: (i) optimization of algorithms (grouping of indicators into a single algorithm, development of a single coloring script, syntax use switch); (ii) presentation of the main points of web mining and OCR processing; (iii) presentation of an automated form template; and (iv) preparation of the guidance note on tax audits.
PUBLIC FINANCIAL MANAGEMENT

In this area, AFRITAC seeks to improve the capacities of individuals and institutions with public expenditure management responsibilities. On the budget side, the program of activities aims to strengthen overall budgetary management, including preparation, execution, and control. In terms of cash management, the activities aim to enhance accounting and cash management processes.

Resident Public Expenditure Management Advisor – Budget

Ms. Ha Vu has held a number of positions within the IMF, including as Senior Economist in FAD, and within the World Bank. She has 20 years of experience in government finance. She contributed to the development of the IMF’s Public Investment Management Assessment (PIMA) framework.

Senegal – Awareness-raising among stakeholders regarding the new decree on public investment management (PIM) – January 29, 2024. The new decree is part of the dynamic of bringing solutions to tackle shortcomings noted during Public Investment Management Assessments (PIMAs) and Climate-Public Investment Management Assessments (C-PIMAs) in 2023. For its effectiveness, the Directorate General of Budget organized a workshop with technical support from AFRITAC to share, with all stakeholders, the provisions that will govern the public investment project management cycle from now on, marked by the integration of the climate resilience dimension in terms of mitigation and adaptation, from planning to ex-post assessment. The workshop was attended by all stakeholders in the PIM process, totaling close to 150 participants. The short-term challenge continues to be the ownership of innovations by stakeholders and the adoption of implementing legislation. AFRITAC will support the authorities in developing and improving project selection and preparation guides.

Resident Public Expenditure Management Advisor – Treasury

Mr. Naby Abraham Ouattara worked for 21 years at the Burkina Faso Treasury, where he successively held senior positions of responsibility, including Director of Monetary and Financial Affairs, Central Treasury Accountant, and Director General of Treasury and Public Accounting. He undertook several technical assistance missions as a short-term expert for the IMF’s FAD. Before joining AFRITAC West, Mr. Ouattara spent three and a half years in Conakry as Public Financial Management Advisor for the IMF.

Mauritania – Continued support for the preparation of the first opening balance sheet in accrual and asset-based accounting, November 6–17, 2023. The mission (i) examined the implementation of recommendations from previous missions and (ii) organized working sessions with a number of units to take stock of the account consolidation work and the development of the 2024 balance sheet and to identify the challenges to be addressed with a view to formulating the appropriate technical solutions and recommendations.

The mission also conducted a workshop on two themes: 1- The government’s opening balance sheet; and 2- The linkage between materials
accounting and accrual and asset-based accounting.

Guinea – Support for the implementation of the State Integrated Accounting System (Système Comptable Intégré de l’État – SCIE), December 4–15, 2023. The mission’s aim was to assist staff from the Directorate General of the Treasury and Public Accounting (Direction Générale du Trésor et de la Comptabilité Publique – DGTCP) in operating the SCIE and in analyzing the 2022 trial balance for consolidation purposes. The mission: (i) assessed the progress made in implementing recommendations from previous AFRITAC West missions; (ii) organized working sessions with technical staff to take stock of SCIE implementation and account consolidation, (iii) analyzed the Treasury trial balance as at December 31, 2022, on the basis of a tool developed by the mission; and (iv) provided training to Balance Sheet Committee members and consolidation section staff on the use of the balance sheet analysis tool.

Togo – Support for the operationalization of the internal accounting control (IAC) mechanism, January 8–19, 2024. The mission developed and made available to the authorities the deployment (1-Risk mapping; 2-Action plan; 3-Process mapping; 4-Nominal functional organization chart) and assessment (1-Ex-post supervision controls; 2-Risk Management Maturity Scale) tools of the IAC approach. It also organized a capacity development workshop for about 30 resource persons in charge of IAC implementation.

DEBT MANAGEMENT AND FINANCIAL MARKET DEVELOPMENT

AFRITAC West supports the formulation and implementation of debt management strategies and cash flow planning. The Center also assists authorities in their efforts to strengthen the organizational framework for debt management, helps improve information on public debt, and builds capacity for public debt analysis and management. Lastly, it supports regional institutions in the development of the regional market for WAMU government bonds.

Resident Debt Management and Financial Market Development Advisor

Prior to his return to AFRITAC West in September 2023, Mr. Oumar Dissou spent the last four years in Libreville, Gabon, where he assisted AFRITAC Central member countries in modernizing their institutional frameworks for public debt management, supported the implementation of government securities market development reforms, and strengthened the analytical capacities of public debt management staff.

Burkina Faso – Development of the public debt management procedures manual, December 12–22, 2023. The mission supported the development of a draft procedures manual in collaboration with the Directorate of Public Debt (Direction de la dette publique), the Directorate of Monetary and Financial Affairs (Direction des affaires monétaires et financières), and the Directorate General for Cooperation (Direction générale de la coopération). The proposed procedures take into account the institutional debt management framework and the administrative arrangements in place. The preparation of the manual afforded the opportunity to suggest improvements to various working methods and to propose working procedures for reducing risks that have been overlooked until now.
Guinea Bissau – Capacity development for the preparation of the Medium-Term Debt Management Strategy, October 23–November 3, 2023. The mission developed the analytical capacity of officials of the Ministry of Economy and Finance in the process of preparing the Medium-Term Debt Management Strategy (MTDS) and guided them in its application to the debt data of the Republic of Guinea-Bissau projected at end-2023, the macro-fiscal environment, and the interest rate and exchange rate conditions for the period 2024–2027. It also provided guidance for the finalization and ownership of the 2024–2027 strategy document, the successful implementation, and the monitoring of the strategy to be chosen.

Banking Supervision

AFRITAC West’s actions in the field of financial supervision and regulation seek to enhance the soundness of the financial system by aligning regulations and practices with the principles defined by the Basel Committee. They include the Basel II/Basel III prudential framework and the consolidation of results achieved in the area of risk-based supervision.

Resident Banking Supervision Advisor

Mr. Jean-Charles Normand joined AFRITAC West in January 2021 after more than 30 years of experience with Banque de France, particularly in banking supervision. Since 2004, he has been head of on-site review missions with the main French banks and with insurance companies, working on behalf of the Prudential Supervision and Resolution Authority (Autorité de contrôle prudentiel et de résolution – ACPR) or the European Central Bank (ECB).

Central Bank of Mauritania (BCM) – Supervision methodologies, December 5–15, 2023. The mission’s objectives were to improve effective supervision procedures through the implementation of a risk-based approach.

In a context marked by the enhancement of banks’ governance requirements, the BCM has defined an annual reporting format with AFRITAC West support specifically addressing governance issues, which allows the central bank to have regular, up-to-date information. One of the mission outcomes was to formalize the methodology for monitoring this new report in an internal manual.

In addition, the BCM’s off-site and on-site banking supervision teams received training on governance issues, particularly with regard to the on-site control methodology developed during a previous mission.

Lastly, a review of bank ratings was conducted using the new tool, notably taking into account expert opinion, and the roadmap for the supervision of institutions with special legal status was updated.

Central Bank of the Republic of Guinea (BCRG) – Regulation of large exposures and implementation of the liquidity coverage ratio, November 7–17, 2023. The mission’s objectives were to review Guinea’s regulations on large exposures and to support the BCRG in its communication with the banking community regarding the planned implementation of the liquidity coverage ratio.
A review of the current regulations revealed deviations from the Basel Framework, which post-dates it. Changes were proposed, and a draft instruction was drawn up in collaboration with BCRG teams.

With regard to the future implementation of the liquidity coverage ratio, a workshop was organized in which all Guinean banks participated. It included a presentation of the general principles governing this ratio in the Basel Framework, the options selected at this stage by the BCRG, and the support file for the impact study to be conducted at the beginning of the year.

**GOVERNMENT FINANCE STATISTICS**

The main thrust of the technical assistance involves supporting the implementation of the IMF’s *Government Finance Statistics Manual (GFSM) 2001/2014* methodology and the production and dissemination of government finance statistics (GFS) in tabular format. These mainly concern statistics pertaining to the budgetary central government, such as: (i) the Government Financial Operations Table (TOFE), the main GFS summary document, (ii) the cash flow situation, (iii) the financial balance sheet; and (iv) the debt situation.

**Resident Government Finance Statistics Advisor**

**Mr. Gahizi** is an expert in finance and public financial management systems. He has worked at the Rwandan and South Sudanese Ministries of Economy and Finance, respectively, as an advisor on public financial management reforms and as an advisor on integrated public financial management systems for the UNDP and USAID. He joins AFRITAC West after approximately eight years in a similar position within AFRITAC Central (Central Africa region).

**Resident Government Finance Statistics Advisor**

**Mr. Millogo François** had spent 15 years as Financial Services Manager at the Permanent Secretariat for Financial Policy and Program Monitoring and then at the Directorate General of the Treasury and Public Accounting of Burkina Faso, before joining AFRITAC West in 2022. He worked mainly in the field of government finance statistics (GFS), in particular the Government Financial Operations Table (TOFE).

**Guinea – Expansion of TOFE institutional coverage and production of public sector debt statistics in accordance with GFSM 2014 and the 2011 PSDS Guide, January 15–26, 2024.**

The mission truly kick-started work on expanding TOFE coverage to administrative public entities (*établissements publics à caractère administratif* – EPAs) and local governments (*collectivités locales* – CLs). Financial data were collected for a sample of EPAs and CLs, contributing to the development of TOFs for these two subsectors. This mission
also collected data and produced the debt situation for the budgetary central government and a sample of State-owned enterprises for Guinea’s participation in the joint World Bank/IMF database on public sector debt statistics.

The mission’s recommendations included accelerating the operationalization of the new GFS unit within the Directorate General of Budget and of the GFS Committee as well as continuing to collect financial data from EPAs, CLs, and State-owned enterprises.

**REAL SECTOR STATISTICS**

AFRITAC West supports the authorities in the implementation of the System of National Accounts (SNA) 2008 and the change of the base year in all of its member countries. The Center is helping Benin, Côte d’Ivoire, Mali, and Niger to implement quarterly national accounts (QNAs).

Resident Real Sector Statistics Advisor

**Mr. Sébastien Manzi** first worked as an economist within the IMF’s Statistics Department in Washington and then as Resident Advisor to AFRITAC Central based in Libreville, Gabon.

**Togo – Mission report on national accounts, October 23–November 3, 2023.** The mission supported Togo’s National Institute of Statistics and Economic and Demographic Studies (INSEED) in preparing the financial accounts for 2019–2020 in accordance with the 2008 System of National Accounts (2008 SNA) with the aim of publishing the accounts by October 2024. All data sources for the 2019–2020 financial accounts were collected and processed during the mission.

For nonfinancial enterprises and a number of financial corporations (financial auxiliaries in particular), data from the statistical and tax return (gross financial assets, liabilities) for 2019–2020 were used to compile the 2020 financing flows. The mission recommended finalizing the data cleansing and processing the data on the financial assets of insurance companies before finalizing the financial accounts.

The mission also supported the INSEED team in developing the fund flow matrix and related interconnectedness (“de qui à qui”) tables with the increased involvement of different members of the national accounts team.

Gross fixed capital formation (GFCF) for other deposit-taking enterprises and microfinance institutions was not calculated for 2020, and the amount was low for insurance companies. The mission proposed a GFCF estimation methodology for these three institutional sectors and recommended a significant reduction in the estimated amounts of dividends paid to households for nonfinancial enterprises.

**Guinea – National accounts statistics, October 30–November 3, 2023.** Preliminary estimates for the new base year (2018) of the National Accounts (NA) according to the System of National Accounts 2008 (2008 SNA) were presented by Guinea’s National Institute of Statistics (Institut national de la statistique – INS) during a five-day peer review workshop. Several issues were discussed and specific
recommendations were made to improve the final estimates for agriculture, livestock, fishing, and mining, using the Supply-Use Table (SUT) framework. The mission noted significant efforts in the implementation of the recommendations of the technical assistance mission organized in April 2023 on the update of the base year from 2006 to 2018 and the migration from the 1993 SNA to the 2008 SNA.

**Senegal – Real sector statistics, November 27–December 8, 2023.** The mission’s objective was to assist the National Agency for Statistics and Demography (*Agence nationale de la statistique et de la démographie* – ANSD) in setting up the contemporary series of annual national accounts (ANAs) and the seasonal adjustment of the monthly series of the various indicators that could also be useful in implementing quarterly national accounts (QNAs).

The mission noted the efforts made in launching the project to change the base year for Senegal’s national accounts. The willingness to overhaul the basis for calculating GDP every five years and the adverse effects of the COVID-19 pandemic are the main reasons behind choosing 2021 as the new base year, which will replace the current base year of 2014.

**Guinea – National accounts statistics, December 11–22, 2023.** The mission’s objective was to assist the INS in finalizing the final annual accounts for 2021 and the provisional annual accounts for 2022 according to the 2006 base year, while supporting the implementation of the recommendations from the peer review to improve the accounts prepared under the new base year (2018) in line with the 2008 SNA.

The mission’s work entailed using updated data, particularly balance of payments and general government data, revising the initial estimates of the final accounts for 2021, and estimating the provisional accounts for 2022 according to the 2006 base year.

**Senegal – Inter-regional seminar on real sector statistics organized jointly by the IMF Regional Technical Assistance Centers for West and Central Africa (AFRITAC West and Central), January 22–26, 2024.**

The main aim of the seminar was to guide national accountants from AFRITAC Central (AFC) and West (AFW) countries on the use of data from administrative sources to develop good quality national accounts (NAs).

This seminar had several objectives:

(i) First, to train participants on the implications of the new features in SYSCOHADA on the analysis of statistical and tax returns and its annexes for inclusion in the ANAs according to the 2008 SNA;

(ii) Second, to set up working models to facilitate the processing of statistical and tax returns by national accountants, particularly the clearance and processing techniques applicable to these returns in connection with specific points under the 2008 SNA;

(iii) Third, to increase cooperation between producers of national accounts and producers/users of enterprise statistics through the management of a business register; and

(iv) Lastly, to encourage the sharing of good practices through the presentation of national statements.
MACRO-BUDGETARY ANALYSIS

The activities program prioritizes the integration of macroeconomic and budgetary framework processes, the deepening of macroeconomic forecasting tools, and the strengthening of tax revenue forecasting systems. Commitments also include medium-term global budget allocation processes, the preparation of multiyear budgetary and economic programming documents, and the revitalization of institutional systems for validating macroeconomic and budgetary frameworks.

Resident Macro-Budgetary Analysis Advisor

Mr. Djoret Biaka Tedang worked for several international organizations in the field of macroeconomic and budgetary modeling and framing before joining AFRITAC West in 2018. Mr. Djoret was also head of the Economic Climate and Forecasting Division in Chad.


The mission, organized jointly with the Resident Budgetary Management Advisor, sought to strengthen the management, tools, and techniques for quantifying fiscal risks. It led a training workshop on the fiscal risk analysis framework, international good practices in fiscal risk analysis, and the issue of integrating fiscal risk management into the budget cycle. The mission also discussed the findings with technical and financial partners involved in the economic governance sector in Burkina Faso. The avenues for further strengthening of the fiscal risk management system were discussed with them.

Togo – Strengthening of the technical mechanism for macroeconomic and fiscal frameworks and fiscal risk management, January 10–23, 2024.

The purpose of the mission was to strengthen the technical mechanisms for macroeconomic and fiscal frameworks, particularly to identify avenues for improving the PRECOMAT3 model and providing training on fiscal risk analysis.

The mission had in-depth discussions with key macroeconomic and fiscal framework players regarding the tools used and the link between the two processes.

It then facilitated a workshop on macroeconomic risk analysis. The mission provided comments and suggestions on a draft decree establishing a macroeconomic framework committee.

The resident advisor took part in facilitating a hybrid seminar on public policy evaluation as part of a FAD mission. The aim of the seminar was to train trainers with a view to strengthening institutional public policy evaluation capacities and providing participants with the methodological elements to enable them to carry out such evaluations operationally.

Both remote and in-person facilitation was provided over the course of five days, with the in-person component being held in Ouagadougou. In all, 39 participants attended: advisors from the Court of Auditors, technical advisors from the Ministry of Finance, inspectors from the Inspectorate General of Finance, senior officials from the directorates general of budget, cooperation, public procurement and financial commitment audit, territorial development, economy, and planning, and senior officials from the directorates general of sector studies and statistics within the ministries in charge of national education, infrastructure, finance, health, water, and agriculture.

Webinar on the economic climate in the second half of 2023 and forecasts for 2023–2026 in member States and in Cape Verde, November 28–30, 2023.

The purpose of the seminar, co-organized by the WAEMU Commission, AFRISTAT, and AFRITAC West, was to allow participants to discuss the economic situation in the second half of 2023 and the macroeconomic forecasts for 2023–2026 with a view to identifying a consistent medium-term trajectory of the economies of the participating countries.

It was attended by representatives of AFRITAC West member States and regional institutions.

The resident advisor gave a presentation on the regional economic outlook and the risks weighing on that outlook.
**IMF ONLINE COURSES**

General information is available at [https://www.edx.org/school/imf](https://www.edx.org/school/imf).

Registration for online courses, which are open to civil servants and, in some cases, to the public, can be accessed at [http://imf.smartcatalogiq.com](http://imf.smartcatalogiq.com).

The IMF Institute offers online training courses for officials from member countries and the general public. Short training videos are available at [https://www.youtube.com/c/IMFInstituteLearningChannel/featured](https://www.youtube.com/c/IMFInstituteLearningChannel/featured).

**MISSION REPORTS POSTED ON THE IMF WEBSITE**

The following reports have been posted on the IMF’s Partners Connect website. Country Steering Committee members and donors who have signed a confidentiality agreement with the IMF can access the reports at the following address: TA Reports (imfconnect.org).

<table>
<thead>
<tr>
<th>BENEFICIARY</th>
<th>SUBJECT AREA</th>
<th>TITLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mauritania</td>
<td>Customs administration</td>
<td>“Mauritania: Automated risk management for selectivity of front-line controls (December 6–15, 2023), December 2023 (French)”</td>
</tr>
<tr>
<td>Benin</td>
<td>Tax administration</td>
<td>“Benin: tax administration diagnostic assessment tool (November 15–28, 2023), January 2024 (French)”</td>
</tr>
<tr>
<td>Burkina Faso</td>
<td>Debt management</td>
<td>“Burkina Faso: Developing a debt management procedures manual (December 12–22, 2023), January 2024 (French)”</td>
</tr>
<tr>
<td>Guinea-Bissau</td>
<td>Macro-budgetary analysis</td>
<td>“Guinea-Bissau: Establishment of a budgetary and economic programming document (DPBEP) (October 16–20, 2023), November 2023 (French)”</td>
</tr>
<tr>
<td>Guinea-Bissau</td>
<td>Debt management</td>
<td>“Guinea-Bissau: Capacity building for preparing the medium-term debt strategy (October 23–November 3, 2023), December 2023 (English)”</td>
</tr>
<tr>
<td>Mauritania</td>
<td>Government finance statistics</td>
<td>“Mauritania: Mission in government finance statistics to improve the production of the State Financial Transactions Table according to the 2014 GFSM (July 3–14, 2023), December 2023 (French)”</td>
</tr>
</tbody>
</table>

16
| Mali | Real sector statistics | “Mali: National Accounts Statistics (October 9–20, 2023), October 2023 (French)” |
UPCOMING ACTIVITIES

The main activities planned for the period from February 2023 to April 2024 are summarized with indicative dates in the following table.

### PUBLIC EXPENDITURE MANAGEMENT

<table>
<thead>
<tr>
<th>Beneficiary</th>
<th>Topic</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benin</td>
<td>Technical assistance mission on the implementation of a reform under the Resilience and Sustainability Facility (RSF) arrangement</td>
<td>February 26–March 8, 2024</td>
</tr>
</tbody>
</table>

### DEBT MANAGEMENT AND FINANCIAL MARKET DEVELOPMENT

<table>
<thead>
<tr>
<th>Beneficiary</th>
<th>Topic</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>AFW member States</td>
<td>Communication with investors in the government securities market</td>
<td>February 19–24, 2024</td>
</tr>
<tr>
<td>Benin</td>
<td>Training on the use of the debt sustainability framework</td>
<td>February 26–March 8, 2024</td>
</tr>
</tbody>
</table>

### TAX ADMINISTRATION

<table>
<thead>
<tr>
<th>Beneficiary</th>
<th>Topic</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>AFW member States + Madagascar and the Union of Comoros</td>
<td>Regional seminar, “The levers of digitalization in the face of the objective to control the tax population in West Africa”</td>
<td>March 18–22, 2024 Lomé, Togo</td>
</tr>
<tr>
<td>Guinea-Bissau</td>
<td>Strengthening ownership and use of KONTAKTU by DGCI staff</td>
<td>April 2024</td>
</tr>
<tr>
<td>Mauritania</td>
<td>Support for the modernization of collection procedures</td>
<td>April 2024</td>
</tr>
<tr>
<td>Côte d’Ivoire</td>
<td>Participation in HQ mission (FAD)</td>
<td>February–March 2024</td>
</tr>
<tr>
<td>Mali</td>
<td>Mission to monitor the implementation of the post-TADAT plan</td>
<td>April 2024</td>
</tr>
</tbody>
</table>

### CUSTOMS ADMINISTRATION

<table>
<thead>
<tr>
<th>Beneficiary</th>
<th>Topic</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mauritania</td>
<td>Improved management and monitoring of customs commitments and customs debt recovery</td>
<td>March 25–April 5, 2024</td>
</tr>
</tbody>
</table>

### GOVERNMENT FINANCE STATISTICS

<table>
<thead>
<tr>
<th>Beneficiary</th>
<th>Topic</th>
<th>Date</th>
</tr>
</thead>
</table>

### BANKING SUPERVISION

<table>
<thead>
<tr>
<th>Beneficiary</th>
<th>Topic</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beneficiary</td>
<td>Topic</td>
<td>Date</td>
</tr>
<tr>
<td>-------------</td>
<td>-------</td>
<td>------</td>
</tr>
<tr>
<td>Guinea-Bissau</td>
<td>Operationalization of the medium-term budget allocation tool and improvement of the fiscal risk analysis</td>
<td>February 19–March 1, 2024</td>
</tr>
<tr>
<td>Member countries</td>
<td>Inter-regional webinar on the validation of the “General Government Financial Operations Table Projection Guide” (TOFAPU Guide)</td>
<td>March 6–8, 2024</td>
</tr>
</tbody>
</table>
### Members

<table>
<thead>
<tr>
<th>Flag</th>
<th>Country</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image1" alt="Flag" /></td>
<td>Benin</td>
</tr>
<tr>
<td><img src="image2" alt="Flag" /></td>
<td>Burkina Faso</td>
</tr>
<tr>
<td><img src="image3" alt="Flag" /></td>
<td>Côte d’Ivoire</td>
</tr>
<tr>
<td><img src="image4" alt="Flag" /></td>
<td>Guinea</td>
</tr>
<tr>
<td><img src="image5" alt="Flag" /></td>
<td>Guinea-Bissau</td>
</tr>
<tr>
<td><img src="image6" alt="Flag" /></td>
<td>Mali</td>
</tr>
<tr>
<td><img src="image7" alt="Flag" /></td>
<td>Mauritania</td>
</tr>
<tr>
<td><img src="image8" alt="Flag" /></td>
<td>Niger</td>
</tr>
<tr>
<td><img src="image9" alt="Flag" /></td>
<td>Senegal</td>
</tr>
<tr>
<td><img src="image10" alt="Flag" /></td>
<td>Togo</td>
</tr>
</tbody>
</table>

### Partners

- European Union
- Norad
- Banque européenne d’investissement
- Belgique