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RECURRENT COSTS IN THE SAHEL

OVERVIEW AND PROSPECTS

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RECURRENT COSTS IN THE SAHEL

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DEFINITION OF RECURRENT COSTS

The working group on recurrent costs (RC) of CILSS and of the Club du Sahel has proposed an operational definition of recurrent costs taking into consideration as initial framework of observation the micro-economic unit, the development project (1).

By recurrent costs is meant: the set of annual flows of gross expenditure of the government and its agencies, in local currency or foreign exchange, undertaken in order to generate socio-economic benefits in connection with the operation and maintenance of a unit of installed capacity, regardless of the source of finance of the expenditure in question, domestic or foreign.

I. HISTORICAL BACKGROUND: FROM DEVELOPMENT STRATEGY (1977) TO THE COLLOQUIM OF OUAGADOUGOU (JANVIER, 1982)

In 1976-77 a working group of the Club du Sahel, headed by the coordinating Minister of CILSS, established a long-term strategy of development for the region.

The central objective of the strategy was the realization by the year 2000 of food self-sufficiency, an achievement which would base itself principally upon the development of rain-fed crops, the establishment of hydro-agricultural facilities, the extension of the transportation network, the increased protection of crops and of the environment and the growth of health and education facilities.

The Club du Sahel rapidly became concerned with the possible tensions which might be created by insufficient financing of recurrent costs for operating and maintaining (O and M) projects implemented within the framework of the strategy at a time when the donors would have met their commitments and would have turned toward the financing of other projects. Thus a working group composed of Sahelian and non-Sahelian experts was formed at the 3rd conference of the Club du Sahel and CILSS held in Amsterdam in 1978. In the final comunique:

(1) Recurrent Costs in the development programs of the Sahelian Countries, Sahel D(81)108.

The Conference expressed the desire that "the work undertaken (by the group) be pursued on the macro-economic level (the budgetary equilibrium of the countries) as well as on the micro-economic level (at the level of development projects)" asking that the experts direct themselves toward discovering practical solutions to the problems posed by financing recurrent costs.

Two years later the working group submitted its final report (Recurrent Costs of Development Programs in Sahelian Countries: Analysis and Recommendations, 1980). The experts had studied the problems related to the O and M of 29 Sahelian development projects belonging to the sectors of agriculture, rural water supply, cattle raising, fishing, forestry, health, education and the transportation infrastructure. In addition, they had examined the operating budget of each country (except Chad) and questioned themselves on the policies of public, bilateral and multi-lateral aid agencies in matters of financing recurrent costs. The report concluded with a set of 21 recommendations made to Sahelian countries, to international financing institutions, to CILSS and to the Club du Sahel.

Concerning the Micro-economic analysis of operations, the report underlined that:

1. The lack of financing of recurrent costs is not necessarily the cause of the low rate of project implementation, the technical errors in the designing and implementation of projects, the over-dimensioning of certain projects often being at the source of failures and delays;
2. If the "classic" symptom of insufficient financing of recurrent costs is the lack of upkeep of infrastructures, which itself explains low project returns (impossible secondary roads, badly drained irrigation canals) another symptom is the low level of schooling and health which is explained by the weakness (in absolute terms, not necessarily in relative terms) of the budgets which the countries can allocate toward paying qualified personnel and buying supplies;
3. Certain national policies of the Sahelian countries (too low agricultural producers' prices, free health care and education) slow down the implementation of the processes which would permit generating recurrent income which could be collected from the direct beneficiaries of the projects;

4. The practices of certain international financing organizations (adoption of inappropriate technology, the "taste" for megaprojects, the employing of over-qualified foreign personnel, notably in projects of primary health care, ...) diminish the capacity of Sahelian countries to collect current revenues;
5. "Successful" projects are those which adopt flexible forms of operation (for example, of a cooperative nature) or those where implementation was preceded by a pilot project.

Regarding the macro-economic aspects of recurrent costs, the report concerned itself with identifying, on one hand, the allocation by the countries of their current income for purposes other than those of O and M of socio-economic programs and projects and, on the other hand, the possibility of increasing the returns of national fiscal systems. Regarding these two points, the report concluded:

1. Current income of Sahelian countries is mobilized principally by the funding of operational deficits of public enterprises and the salary payments to civil servants whose number increases at the rate of the quasi-automatic hiring of new graduates by the government;
2. Given the existence of fiscal legislation generally as severe as that of the most "fiscalist" of the industrialized countries, and taking into account their level of development and the structure of their tax revenues, the Sahelian countries have already attained a rate of fiscal pressure which, in these conditions, can be considered as maximum;
3. The increase of fiscal revenues is not related to an increase in the tax rates or to the creation of new non-earmarked taxes, but to a growth of the fiscal pie which would be determined by an increase of economic activity based more on private initiative than on state intervention. This private initiative, nevertheless is, in general, discouraged by the present system of factor prices: the low (real) rates of interest, virtually negative, create an excess demand for credit and discourages national savings, small

and medium-sized private businesses suffering the most from this situation; the over-valuation of the national currency diminishes the incentives to export;

4. to the insufficiency of government revenues and their mobilization for purposes other than those of the O and M of programs and projects of a socio-economic nature, is added the reluctance of donors to take over in matters concerning the financing of recurrent costs except in particular cases (road maintenance, rehabilitation of the infrastructure and budgetary supports coming from the former colonial powers).

From these micro and macro economic diagnoses, the report brought forth a set of recommendations which are expressed in the following general proposals:

1. better technical preparation of projects from the point of view of taking into consideration alternatives of implementation and operation and of the research for the alternatives which are the most appropriate to the physical and human environment of the Sudano-Sahelian region;
2. the necessity of changing the dimensions of certain existing projects and of future projects being preceded by pilot studies;
3. increased reliance, in the financing of projects, upon a decentralized tax collection (for example, under the responsibility of parents associations in the case of schools) and on a scientific tariff structure (at marginal cost) of public services such as the distribution of water, primary health care and veterinary services;
4. the necessity of reconsidering the importance taken by the public enterprises in the economic activity of the countries as well as the practice of the almost automatic hiring of new graduates by the public sector;
5. to see to the promotion of the growth of a non-government structure of production based, on one hand, on a greater adequacy of prices

(vérité des prix) - not only agricultural prices but factor prices such as capital and foreign exchange - and, on the other hand, on the creation in the near future of a supporting fund which would be financed by the international community with the goal of permitting the internal reforms which must be adopted by the Sahelian governments in order to implement this enlargement of the private sector of their economies;

6. the necessity for the donors to re-evaluate their reluctance to finance recurrent costs, opening themselves to the idea of sectoral budgetary aids (for example, in the social sectors) and to that of an increased financing of local investment costs in the perspective of freeing revenues mobilized by such expenditures for the purpose of financing recurrent costs.

In Kuwait, at their 4th Conference in November 1980, the CILSS and the Club du Sahel received the report of the working group. It was decided to organize, as soon as possible, and in a Sahelian country, a technical colloquium in order to submit the results of the report not only on a political level (Ministers from CILSS member countries, presidents of financing institutions) but also on a technical level (directors of Ministries, chiefs of divisions of public credit institutions). The results of the report should, according to the decision of Kuwait be accompanied by more detailed studies of certain of the recommendations.

Such was the spirit and the objective of the Ouagadougou Colloquium on Recurrent Costs of January 1982 where the participants received, in addition to the report of 1980, specific studies on direct financing of recurrent costs and sectoral budgetary aids, the system of user charges and of the "contract-programmes" in Senegal, the impact of the para-public sector on public finances and the credit circuits of Mali, the employment policy in the Malian public sector, the financial markets in Mali and Senegal and, finally, the role of the IMF vis-a-vis the Sahelian countries. The Colloquium of Ouagadougou, a meeting of sensitization and study, financed by the EEC while recognizing the existence of a common denominator to the problems of recurrent costs of the various countries recommended(1):

"the organization at the national level, in cooperation with the Secretariats of CILSS and the Club du Sahel, workshops to improve the specific knowledge of problems posed in their countries and to propose actions to be taken".

This recommendation conformed to the reality: the problem of water tariffs and of animal health services, for example, might be different in the Saharian environment of Mauritania than in the Sudano-Sahelian environment of Upper Volta and Senegal; the payment of user costs or of user taxes diverges from a common norm depending on the relative importance given by the countries to the objectives of social equality and regional development; the return to a policy of adequacy of prices (*vérité des prix*) in agriculture is viewed differently for cash or export crops than for staple crops, these two types of crops having relatively different importance in the various countries, etc... Even before the Colloquium of Ouagadougou, in November 1981, the Cape-Verde Islands had already called upon the experts of the Club du Sahel to establish in cooperation with the "Secretaria de Estado de Cooperacao e Planeamento", a detailed national forecast of the recurrent costs of the programs and projects included in their first economic and social development plan (1982-1985) (2).

II. THE NATIONAL WORKSHOPS: 1982-83

Until now, two countries have organized national workshops on recurrent costs following the recommendations of Ouagadougou: Mauritania (Nouakchott, September 13-15, 1982) (3) and Niger (Niamey, June 6-10, 1983) (4). The participation of non-Sahelian experts in these workshops was financed respectively by the Canadian International Development Agency and the US Agency for International Development.

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- (1) CILSS - Club du Sahel: the Recurrent Costs in the Countries of the Sahel: How to evaluate finance and control them. Acts of the Ouagadougou Symposium, 11-15 January 1982.
 - (2) A short description of the Cape-Verdian experience was presented in Ouagadougou in January 1982 (*op.cit.*, pp 372-382)
 - (3) Ministère du Plan et de l'Aménagement du Territoire de la RIM: Actes du Séminaire National sur les dépenses récurrentes de fonctionnement et d'entretien des projets et programmes de développement en République Islamique de Mauritanie, avec la participation du CILSS et du Club du Sahel et en collaboration avec le Centre de recherche en développement économique de l'Université de Montréal, Nouakchott, 13-15 septembre 1982.
 - (4) The proceedings of the Recurrent Costs workshop in Niger are in print.

Upper Volta and Mali have established national groups to prepare similar workshops, the financing of the experts having been offered by the Netherlands and the EEC in the case of Upper Volta and by USAID in the case of Mali. Interest in the organization of a national workshop, with possible financing by France, has been expressed by Senegal, among others. On the other hand, in the Gambia, the Cape Verde Islands and Chad, nothing has been planned. The first two countries, it seems, prefer to discuss recurrent costs problems related to their programs and projects directly with the donors during meetings in Banjul and Praia destined to assure financing of national development plans.

The organization of National workshops has benefited and benefits from a Program Project (Club du Sahel, November, 1982) which suggests a set of elements to the organizers destined to bring out the important points related to micro-economic, sectoral and macro-economic problems of recurrent costs in the preparation of communications made at the workshop. This program project was drawn up by an ad hoc group of Methodological Reflection on Recurrent Costs which met twice in 1982 at the Secretariat of the Club du Sahel in Paris and of which the principal activity is to Study the Modalities for putting into practice the recommendations of Kuwait and of Ouagadougou(1).

The national workshops of Mauritania and of Niger had varying results.

The first national workshop on Recurrent Costs, the workshop of Nouakchott was not only a national experience for Mauritania but also a "launching pad" for future workshops to be organized by other countries of the Sahel. In addition to the national civil servants, the representatives of the Secretariats of the Club du Sahel and of CILSS, the CILSS national

(1) As its name indicates, this group is informal being a working group supporting a "Comité Restreint CILSS/Club du Sahel on Recurrent Costs". It consists of representatives of the Secretariates of CILSS and of the Club du Sahel and certain resource persons of financing and research institutions as well as Sahelian staff.

correspondants of Upper Volta, Chad and Senegal as well as the resident staff of several financing agencies, took part in the workshop as observers. It is to be noted that this workshop was conceived before all the recommendations emanating from the Ouagadougou Colloquium were known. The workshop produced a set of 14 specific recommendations for Mauritania and 3 recommendations concerning future workshops which would be held in other countries (1). The communications presented by local staff were essentially circumscribed to micro-economic (projects) and strictly sectoral aspects of recurrent costs to the exclusion, in general, of macro-economic aspects which were neither the object of a communication nor of a systematic discussion. The discussion, like the recommendations, were then especially sectoral and technical although certain of the latter were particularly radical and courageous given the Mauritanian context, such as the increased reliance on the tariffication of government services for cattle raising and the adoption of a more decentralized school fiscal policy. It is difficult, almost one year after the seminar, to see what is the degree of political acceptance for the implementation of the 14 national recommendations which were submitted to the Minister in charge of the department having organized the workshop which was the Ministry of Planning.

The workshop organized by the government of Niger was highly successful.

The principal factors responsible for the success were: the organization of the workshop by the Ministry of Planning in the hands of the Director of the Plan and his associates; the participation of local representatives of aid agencies who provided the workshops concrete examples of the problems encountered in their projects resulting from insufficiently taking into account, among other things, recurrent costs; the dynamic participation of staff of Niger in discussions during the workshop; the obligation in which the government of Niger found itself to reduce the costs of operating and maintaining investments and social services.

Right from the beginning of the preparatory work, those in charge found themselves obliged to revise the definition of recurrent costs to make it more operational. Indeed, to respond to the needs, the notion of recurrent costs must be applied as much to the development phase as to the phase following the installation of the capacity.

(1) Actes, op.cit. pp. 267-271

It was agreed that henceforth the recurrent costs had to be taken into account before any investment decision was made in order to be aggregated in budgetary forecasts. To set in motion this policy a preliminary dialogue would have to be organized among the various ministries. The problem of employment in the civil service was also brought up. The government of Niger confirmed its policy for the following years: to give preference to consolidating existing projects rather than establishing new projects, necessary measures for minimizing recurrent costs. The participants of Niger have also asked donors to be more flexible in taking into account recurrent costs incurred by projects.

At the sectoral and project levels, the workshop examined reports on education, public health, livestock rain-fed and irrigated crops and rural water supply. To various degrees, elements of solutions were proposed, notably, and increased participation of the population as much in the conception and the realization of projects as in the financing of recurrent costs. The problems of conception of projects, of appropriate technology, the socio-cultural problems, etc... were also examined.

The follow-up to the workshops will include: a large diffusion of the documents and exchanges of viewpoints of the workshop; the institutionalization in the Ministry of Planning of a working group responsible for pursuing the reflection on recurrent costs and implementing the recommendations resulting from the workshop; the scheduling of another workshop in June, 1984 in order to assess the progress following the workshop of June 1983.

III. PROSPECTS

III.1. The conditions have changed since 1980

Since the 4th Conference of CILSS and the Club du Sahel (1980) the Sahelian economic data have evolved in several respects and, in certain cases, in agreement with the general recommendations of Kuwait and of Ouagadougou.

Indeed:

1. the depreciation of the major currency of the region (the CFA) and of the Malian franc, led by the successive devaluations of the French franc since 1982, while rendering the exportations of the countries more competitive outside the "Zone Franc" also aggravated the deterioration of the terms of exchange;
2. at least one of the countries, in an effort to "by-pass" the situation of over-valuation of its national currency, introduced a system of export subsidies;
3. several countries closed public enterprises (among them, enterprises in charge of commercializing agricultural products) and proceeded to detailed studies of the financial and management situation of the para-public and public sectors, studies which led to the establishment of "contrats-programmes" between the enterprises concerned and the central administration of the government;
4. controls were put on the unrestricted growth of the civil service and on the non-discriminatory granting of scholarships to secondary school students;
5. in several cases, the producer prices of agricultural staple products were adjusted to a level more attractive to the peasants and experiments were made to use foreign food aid to realize a better balance between producers' and consumers' prices;
6. it seems that the Sahelian countries, like the international financing institutions, are making a greater effort to identify, at the time of evaluation, recurrent costs of O and M which would be brought about by an implementation of projects and programs.

It would be presumptuous to entirely credit such an evolution to the recommendations of Kuwait and Ouagadougou. It would be, of course, erroneous in the case of the depreciation of the CFA and Malian francs. At the macro-economic level, the approaches suggested, among others, by the

World Bank and the IMF have many elements in common with those underlying the general economic policy recommendations which were made at the meetings of the Club du Sahel and of CILSS in 1980 and 1982: indeed several countries of the region turned to (or expect to turn to) the loan programs of the IMF and the structural adjustment loans of the World Bank. Finally, the raising of agricultural producer prices and a more efficient use of food aid are rather to be credited to another initiative of CILSS and the Club du Sahel (1)

Even if things seem to be "moving" it remains nonetheless that CILSS and the Club du Sahel, privileged mobilizers of human and material resources of the international community for the Sahel, must continue their efforts in the search for solutions to the problem of recurrent costs.

III.2. Possible Lines of Intervention

We identify the following needs to which CILSS and the Club du Sahel could associate concrete initiatives.

1. The Accounting of Recurrent Costs

If the report of 1980 proposed a definition of recurrent costs and of modalities of application of this definition (see chapter II of the report), nevertheless there does not exist a practical guide which would permit national and international staff, when confronted with a project evaluation to compute such expenses with accuracy and in detail. The danger is that, even if a greater desire of taking recurrent costs into consideration exists, the risk of incoherence and of misunderstanding in accounting continues. We suggest then that a practical guide be drawn up for the accounting of recurrent costs for the purpose of evaluating projects and this, taking into account the work already done by the Club du Sahel in the designing of a standard document for a project submission.

(1) Cereals Policy in Sahel Countries - Acts of the Nouakchott Colloquy, 2-6 July 1979.

2. The Centralization of Information on Recurrent Costs

It frequently occurs that a particular Sahelian country engages itself in a development project in which it has absolutely no experience when such experience exists in another Sahelian country. Thus it would be desirable that a (permanent) data bank on recurrent costs by project description be implemented. Such a bank, with access guaranteed for all those involved in the Sahel, would normally be situated at an international financing institution such as the World Bank, whose area of application covers the largest number of projects and sectors in the largest number of countries.

3. Sectoral Recovering of Recurrent Costs

The report of 1980 identified several sectors existing in the Sahel with possibilities as yet unexploited, in certain cases, of recovering recurrent costs from the beneficiaries of the projects (distribution of water, supply of livestock services, health and education services, for example). The problem is as much at the level of the basis for tarification (marginal cost, full cost) as at the level of the methods of collecting (centralized or decentralized). To the extent that the situation is not homogenous in this respect for the different countries, it would be profitable to study the most efficient and fair sectoral collection procedures, to even improve sectoral collection procedures already existing in local conditions.

4. Macro-Economic Budgeting of Recurrent Costs

The accounting of recurrent costs in the framework of macro-economic projections (plans, annual or pluri-annual budgets) if it is done, in general, at the present time, is the result of an adding up of costs identified at the level of existing projects and of projects to be implemented. If the plan or the budget is modified during a high level discussion or during implementation, one often has great difficulty to revise the basic macro-economic balances (savings,

investment balance, foreign exchange revenues and expenditures, balance of government accounts, etc...). To correct such a situation requires that macro-economic projection techniques be improved. Such an improvement requires the design of formalized and computerized macro-economic analytical systems(1) where the equilibrium and behavioral relationships among the various macro-economic aggregates give a global and exhaustive quantitative description of the national economy.

5. The Analysis of Macro-Economic Problems Related to the Management of the Public and Parapublic Sector

The public and parapublic sector in the Sahel poses macro-economic problems to the extent that it has mobilized resources for purposes other than project O and M, problems already sufficiently mentioned and linked to the public enterprise - central administration relationship, to the recruitment in the civil service and to the interest rates and rate of exchange policies. We suggest that a deeper reflection, both at the regional level and the national level in order to fully cover each of the points mentioned and that the results be submitted in workshops.

6. Knowledge of Donor Attitudes Regarding the Financing of Recurrent Costs

The report of 1980 included relatively precise recommendations with respect to: direct financing, sectoral budgetary assistance, even participation in a support fund. Only emerging at the present time are indications of a growing interest on the part of the donors, in recurrent costs problems(2). But have they overcome their initial reluctance to the financing of such expenses. It would be useful to put together a detailed questionnaire which would be distributed to the financing institutions operating in the Sahel and which would

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- (1) See as an example the PACNM model used by the Mauritanian planners
(2) Some of the conclusions of the report of CILSS and of the Club du Sahel are quoted in the 1982 DAC report on the aid efforts of the OECD countries.

make it possible to measure the evolution in donor attitudes since 1980, if there has been one.

III.3. Short and medium term program

The possible lines of intervention identified in the previous sub-section constitute an ambitious program which can be implemented only in the long run.

All the same, at the present time, it is possible to identify short term actions for which the order of priority remains to be established.

The reflection group which will meet in September 1983 should give its advice on these various proposals and, consequently, it is possible that proposals other than the following be suggested and submitted at the Fifth Conference of the Club du Sahel in October 1983.

1. Support for National Workshops

Maintain as a priority the CILSS and Club du Sahel support for the organization of national workshops on recurrent costs as well as for follow-up to the recommendations which result. These workshops should have as an objective the seeking of concrete and operational solutions.

2. Concern with Recurrent Costs at all Levels of Implementation and Operation

To establish concrete measures which would sensitize the countries and the donors, at the national level, to the importance of taking into account the recurrent costs in drawing up a national budget. This could be done in the framework of a dialogue with the World Bank and the IMF.

3. Budgeting of Recurrent Costs at the Micro and Macro-Economic Levels

3.1. Practical Guide

Establish a simple, practical guide of recurrent costs accounting for the planning and monitoring of projects and to ensure its distribution to planners, lenders and national services.

3.2. Methodology Guide

To draw up a methodology guide on the techniques to be used for calculating and budgeting recurrent costs at the project and national budget levels.

Subsequently workshops and national training programs could be organized with the support of aid agencies to benefit the staff responsible for national budgeting. This activity could be done parallelly with the activity mentioned (3.1) above.

4. Centralization of Information on Recurrent Costs

Create a permanent data bank by types of data and types of projects and foresee the computerization of the treatment of data. This bank could be located at the Executive Secretariat of CILSS.

5. Sectoral Methods for a Better Control of Recurrent Costs

In collaboration with government authorities and using the very important knowledge provided by the studies already done by the CILSS, the Club du Sahel and the Sahel countries, seek concrete measures to reduce the government in different sectors.

The privileged sectors are those related to the strategy for food self-sufficiency, i.e.

- rural water supply
- forestry
- irrigated crops
- rain-fed crops
- education
- public health

National and regional workshops could be organized in order to examine the results of the various studies.

The Sectoral groups existing within CILSS and the Club du Sahel should be associated to these endeavours.

6. Macro-Economic Policy

The macro-economic problems were up to now identified in a theoretical manner and essentially assessed by outside experts. The reflection could be continued by a small group of specialists in direct contact with the responsible authorities and national economists.

Among possible themes might be suggested that of a progressive fiscal reform capable of increasing the revenues of the government with three essential aspects:

- correlating tax collection and the use of tax revenues i.e. fiscal decentralization ;
- the taxation of non-wage income ;
- the suppression of more or less hidden tax collection .

Another possible theme is that of macro-economic problems related to the management of the public and parapublic sector.

7. The Action of Sahelian Economists

To promote in the Sahelian countries, the creation of a regional association, and eventually of national chapters, of Sahelian economists. This association open to a free participation with no institutional affiliation could receive the support of CILSS and the Club du Sahel at the organizational stage.

The establishment and follow-up of initiatives related to the lines of intervention would constitute the working program of the Group of Methodological Reflection on Current Costs of CILSS and of the Club du Sahel. On the condition, of course, of the existence of a minimum budget permitting it to be operational and the international community taking charge of concrete actions foreseen in the short term.

The role of the Group of Methodological Reflection is, in a general manner, to bring maximum support to countries which have undertaken or are undertaking the drawing up or implementing the indispensable reforms necessary for the control of recurrent costs.

The group of reflection ought to make use of the very important acquired knowledge of studies done by CILSS and the Club du Sahel either within the framework of the program on recurrent costs or in other programs. It is also necessary to take into consideration the work begun either on the occasion of national workshops on recurrent costs, in the framework of structural aid projects or by the revision of projects in progress which are having recurrent costs problems.

The responsible authorities at the national level and the Sahelian economists should be directly associated to all the actions of the Group of Methodological Reflection.

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