



**AFRICA CENTER
FOR STRATEGIC STUDIES**

Session 3: Budgeting and Resource Mobilization

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Session 3: Budgeting and Resource Management

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Overview

- Strategic Frameworks
- Fiscal and Governance Constraints
- Budget Systems and Institutions
- Expanding Sources of Revenue

Strategic Frameworks

- The National Security Strategy
 - Identifying Drivers of Conflict
 - Assessing Risk of Disasters
- Instruments of Security
- The National Budget
 - Open Budgeting
 - Parliamentary Oversight
- Integrating the Security Sector and National Budgets

The Fiscal Context

- Sources of funding
 - Domestic resources and tax revenue
 - Direct foreign investment, borrowing, and aid
- Stability of funding
 - Fluctuations in aid and investment flows
 - Commodity price volatility and uncertain fiscal flows

The Governance Context

- Security forces accountable to elected civilian authority;
- Security forces adhere to international and domestic constitutional law;
- Security sector adheres to principles of public expenditure management, including transparency;
- Clear hierarchy of authority between civil authorities and security forces, and a clear statement of the mutual rights and obligations of civil authorities and security forces;
- Civilian authorities have capacity to exercise oversight.

Budget Systems

- Line Item Budgeting
- Program Budgeting
- Planning Programming Budgeting System
- Medium-Term Expenditure Frameworks

Building Institutions

- Defining roles and interactions
- Determining overall security spending
- Allocating resources within the sector
- Monitoring and evaluation

Expanding Sources of Revenue

- Domestic Taxation
 - Value Added Tax (VAT); Excise Taxes
 - Corporate Income Tax; Personal Income Tax
- Other Revenues
 - Royalties
 - Production sharing
 - Tariffs; customs duties
 - Tolls; User fees
- Taxing Multinationals

Questions?
Comments?



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