BUDGET PRACTICES AND PROCEDURES IN AFRICA 2015

PROBING FINANCE MINISTRY POWERS AND SIZE

CABRI

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ACKNOWLEDGEMENTS

CABRI would like to thank the involved countries and development partners for their availability time and inputs which made these reports possible. Special thanks are due to the senior government officials of Benin, Botswana, Burkina Faso, Burundi, Central African Republic, Comoros, Côte d'Ivoire, Ghana, Guinea, Kenya, Lesotho, Madagascar, Mali, Mauritius, Namibia, Niger, Seychelles, Sierra Leone, South Africa, The Gambia, Tunisia, Uganda and Zanzibar. The research and the reports were funded with the kind support of the African Development Bank, the UK aid from the British people and the Swiss State Secretariat for Economic Affairs. The findings and conclusions contained within do not necessarily reflect their positions or policies.

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ABOUT THIS SURVEY

The Collaborative Africa Budget Reform Initiative (CABRI) is an intergovernmental organisation that provides a platform for peer learning for African finance and planning ministries. The availability of comparative information on how budget systems work across the African continent enriches this knowledge exchange.

The Budget Practices and Procedures (BPP) survey provides CABRI with an overall picture of the state of budgeting in Africa. It contributes to CABRI's PFM Knowledge Hub, through which the organisation is building an evidence base on public finance management in Africa.

The first BPP survey took place in 2008, when CABRI partnered with the Organisation for Economic Cooperation and Development (OECD) to survey 26 African countries. CABRI undertook a second survey in 2015, adapting the 2008 survey to relate it more closely to the African context.

The survey, conducted from January to September 2015, involved 23 participants: Benin, Botswana, Burkina Faso, Burundi, Central African Republic, Comoros, Côte d'Ivoire, Ghana, Guinea, Kenya, Lesotho, Madagascar, Mali, Mauritius, Namibia, Niger, Seychelles, Sierra Leone, South Africa, Tanzania (Zanzibar), The Gambia, Tunisia and Uganda. This group forms 60 percent of the countries that actively participate in CABRI activities.

The survey was completed by senior officials within each country's ministry of finance. On completion, a team of independent reviewers verified the country responses.[1] Comments made by the reviewers were shared with the responding countries before a validation workshop, which was held in July 2015. Countries that did not attend the workshop were able to discuss the reviewers' comments via email. This series of papers reflects data reported and agreed to by the responding countries, unless otherwise noted.

While the sample of 23 countries allows us to compare country practices and identify correlations between indicators of fiscal performance, there is limited scope for using statistical regressions. The correlations highlighted in the reports do not necessarily establish causal relationships between budget practices and fiscal outcomes.

More detailed research could shed more light on the relationship between budget practices and procedures, and budget policies and outcomes.

THE SURVEY ANALYSIS IS REPORTED IN SEVEN BRIEFS:

1. The executive budget process: Longer, but better?
2. Understanding fiscal management practices in Africa
3. Insights into expenditure practices in Africa
4. The legislatures' challenge: Powers without information, information without powers
5. Probing finance ministry powers and size
6. Managing aid in an environment of data scarcity
7. Cross-country analysis on PFM system status and reforms

[1] Mokoro Limited assisted with the administration of the survey, cleaning the data and providing preliminary analysis of the results.

PROBING FINANCE MINISTRY POWERS AND SIZE

Public finance management (PFM) is at the core of how governments manage the economy, execute their policies and direct their administrations. Since the mid-twentieth century, the scope and size of PFM has expanded significantly, driven by growth of public revenue and expenditure relative to countries' economies and a larger role played by the state (Allen *et al*, 2015). Greater demands are now placed on finance ministries for transactional processing, regulation, analysis and oversight. Their ability to fulfill their mandate is a key determinant of public finance outcomes.

Determining and enhancing the capability of finance ministries has recently emerged as an area of research in PFM. Studies show that capability refers to more than capacity. Dressel and Brumby (2009, p. 2) explain that capacity "refers to the volume or scope of Central Finance Agencies inputs of an appropriate quality (determined, for example, by the IT or human resource base), while [capability] is about converting that volume into performance". Allen and Krause (2013, p. 98) discuss how the structure, internal management and business processes of a finance ministry determine its capability, while Allen *et al* (2015) note the significance of centralised or decentralised functions, formal and informal institutions, and staffing. These findings are corroborated by CABRI's recent research, which found that finance ministries' ability to coordinate capital and recurrent expenditure depended on their mandate; structure; internal culture; staff numbers, retention and skills (particularly analytical skills); and capacity to offer training and support to other government actors. Thus, the ability of finance ministries to convert capacity into performance is dynamic and determined by institutional factors (such as leadership and organisation), technical factors (such as the rules and processes of the budget system), and external factors (such as political developments, the political economy of their society and the capability of other government institutions).

This brief, the fifth in a series of seven, focuses on survey questions relating to the mandate, powers and size of finance ministries in Africa. It can be read alongside the findings of briefs 1, 2, 3 and 6, which discuss the rules and processes implemented by finance ministries. Brief 4, on transparency and accountability, provides further insight into the governance context in which finance ministries operate.

Key findings of this brief are as follows:

- African finance ministries have control, at least formally in terms of mandate, over most key PFM functions. Even where there is a separate ministry for economy or planning (15 out of 23 countries), the bulk of budget formulation functions still lie with the ministry of finance.
- Across phases, but particularly in the budget execution, reporting and accounting phase, finance ministries in countries with a Francophone administrative heritage are responsible for more functions than those in Anglophone countries.

- Budget reforms over the last decades have encouraged more inclusive decision-making in the budget process. Between 2008 and 2015, there was a shift to more collegial mechanisms for resolving budget disputes. In 2015, in only four of the responding countries did the finance minister hold sole responsibility for resolving disputes.

- The power of finance ministries in budget execution was strengthened in most cases by the use of single treasury accounts to control cash and limit borrowing cost, and the use of centralised ex ante controls, including the ability to stop payments and limit the release of cash, to control expenditure.

- Francophone countries have larger ministries of finance than countries with an Anglophone administrative heritage. Seven out of 10 ministries of finance with more than 600 employees have a Francophone heritage. Anglophone countries cluster around 200 and 400 staff members. The size of a ministry of finance does not appear to be determined by population, GDP or the number of mandates the ministry holds.

- Analysis indicates that none of the aspects of organisational structure measured show a significant correlation with performance. This confirms qualitative study findings that capacity is not equivalent to capability. How well a finance ministry functions is determined by factors such as staff skills, internal culture and the soundness of budgetary processes.

THE MANDATE AND POWER OF FINANCE MINISTRIES

Extensive research has been done on how centralised PFM functions within the finance ministry lead to better fiscal performance. Harden and von Hagen maintain that excessive fiscal deficits could be reduced through centralisation of the budget process. They define centralisation as "institutional structures that strengthen a comprehensive view of the budget over the particularistic view of the spending ministers and the members of parliament" (Gollwitzer, 2010, p. 10). Alesina and Perotti distinguish between hierarchical procedures, where the minister of finance is more powerful, and collegial procedures, where line ministries play a greater role. They find that more hierarchical systems are associated with greater fiscal discipline.

In sub-Saharan Africa, similar findings have been made. Prakash and Cabezon (2008, p. 32) note that "a hierarchical budget or PFM system, as in Francophone Africa, where the Minister of Finance is more powerful, leads to better fiscal discipline". In a 2010 study involving 46 sub-Saharan countries, Gollwitzer found that higher centralisation correlated with lower external debt.

These studies focused on discipline as a performance measure for fiscal systems and did not pay attention to allocative efficiency, which may require budget responsibilities to be more decentralised. Finance ministries' ability to ensure that aggregate expenditure is affordable over the medium to long term remains critical for countries' macro-economic stability and growth.

The BPP survey tested whether key fiscal and budget management mandates rested with the finance ministry, the power of the finance minister to resolve budget disputes, and the degree to which top-down budget processes are used to enforce fiscal discipline.

THE MANDATE OF FINANCE MINISTRIES

The survey responses suggest that African finance ministries have strong mandates in all phases of the budget process, as well as for the core cross-cutting finance functions of the state. Even where countries have divided financial, economic and planning functions between ministries – as signalled by having a separate ministry of economy and/or planning – most core functions remain with the ministry of finance or equivalent. This section uses survey data to describe African finance ministries in terms of mandate and size, and to explore relationships between these factors, administrative heritage, economy size, and performance.

Allen and Grigoli (2012) list 16 functions that can be considered as core finance functions of a modern state. Allen and Krause (2013) develop a similar list of 18 items, although with variation in how functions are named and grouped. The 2015 CABRI BPP Survey drew on these lists and CABRI's own experience to develop lists of state functions relating to core budget formulation; budget execution, accounting and reporting; and cross-cutting finance functions.

Table 1 below shows how the country responses are distributed across structures of state by function that was tested. Not all 23 countries indicated who is responsible for each mandate, resulting in some of the lines not adding up to 23.

The survey results show how frequently other entities take responsibility for functions that typically fall under the finance ministries. By phase of the budget process, these entities are as follows:

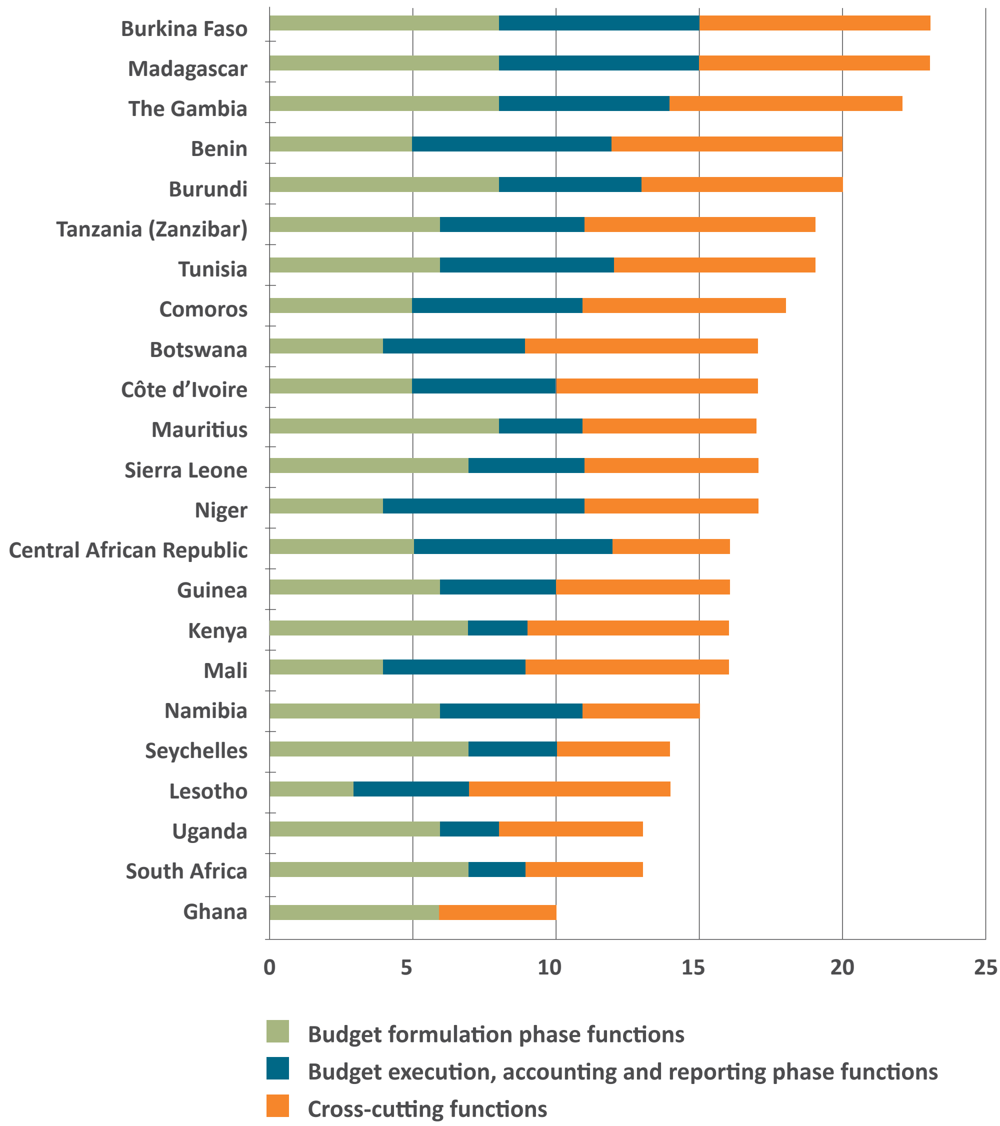
- In the budget formulation phase: ministries of economy and/or planning.

TABLE 1 Distribution of country responses across structures by function[2]

	Ministry of finance or equivalent	Ministry of economy/ Planning	President's office	Prime Minister's office	Central bank	Revenue authority	MDAs	Other
Percentage of cases for budget formulation phase functions	77%	12%	0%	0%	1%	5%	1%	4%
Macro forecasts	12	7	0	0	0	0	0	4
Revenue forecasts	15	1	0	0	0	6	0	1
Macro-fiscal policy	16	5	0	0	0	0	0	1
Fiscal risk analysis	21	0	0	0	1	0	0	0
Tax policy	18	1	0	0	0	4	0	0
Capital investment planning	14	6	0	0	1	0	0	1
Expenditure planning	20	1	0	0	0	0	1	1
Budget formulation coordination	23	0	0	0	0	0	0	0
Percentage of cases for budget execution, accounting and reporting functions	66%	0%	1%	1%	0%	9%	16%	7%
Treasury and cash management	20	0	0	0	0	0	0	3
Internal control	17	0	0	0	0	0	6	0
Public procurement administration	13	0	1	1	0	0	5	3
Civil service pay	15	0	1	1	0	0	2	4
Tax, revenues and customs administration	9	0	0	0	0	14	0	0
Consolidated accounting & reporting, accounting policy	22	0	0	0	0	0	0	1
Accounting and reporting at MDA level	11	0	0	0	0	0	12	0
Percentage of cases for cross-cutting functions	79%	2%	0%	3%	2%	0%	3%	10%
Debt management	21	0	0	0	0	0	0	2
Contingent liability management	22	0	0	0	0	0	1	0
Management of financial assets	17	0	0	0	3	0	1	0
Management of non-financial assets	15	0	0	1	1	0	4	1
Intergovernmental fiscal relations	18	0	0	1	0	0	0	3
Public procurement regulation and oversight	15	0	1	2	0	0	0	5
Financial framework for managing state-owned enterprises	15	1	0	2	0	0	0	4
PFM reform coordination	23	0	0	0	0	0	0	0
Aid management[3]	14	4	0	0	0	0	0	5

[2] Capital investment and expenditure planning referred to typical functions of a coordinating central agency.
[3] A separate question was formulated on the mandate for aid management. Responses to this question have been aligned to the format of the main question on mandates.

FIGURE 1 Number of functions lying with the finance ministry, by country



Many countries assign responsibility for the macro-fiscal functions to these ministries. In this phase, revenue authorities also play a significant role, particularly for the three revenue functions tested.

- In the budget execution, accounting and reporting phase: line ministries, departments and agencies (MDAs). This allocation of responsibility is due to many states – particularly Anglophone countries – having decentralised financial management systems.

- For functions across the budget phases: offices of the president and prime minister.[4] This is driven particularly by oversight over public procurement and state-owned enterprises.

[4] Note that in all cases, except for Lesotho, when countries indicated that they have an office of the prime minister, they also had a president's office. In Lesotho, however, this office (the equivalent of the president's office elsewhere) did not have a mandate for any one of the functions tested. This means that for all cases where the prime minister's office has a mandate, it is as an office below the president's office.
[5] The aid management function is not included in this analysis.

Where countries selected the "other" category, in most cases this was because a function is jointly performed by the finance ministry and one of the other structures listed.

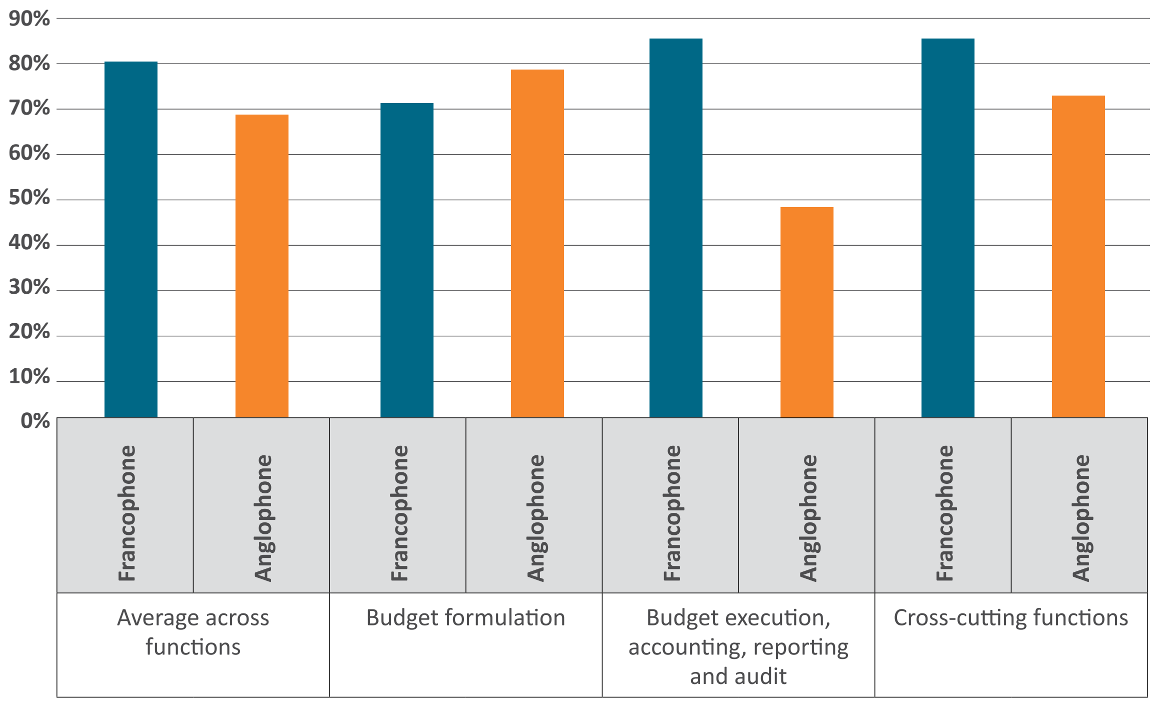
Of particular interest to CABRI was how responsibilities in budget formulation are distributed between ministries of finance and ministries of economy and/or planning, and what this may mean for functional PFM. The survey results indicate that even where separate ministries of economic and/or planning are in place (in 15 countries), the bulk (68 percent) of budget formulation functions still lie with the ministry of finance. Macro-fiscal forecasting and policy and capital investment planning are functions that the ministry of economy and/or planning is most often responsible for.

As depicted in Figure 1, the number of functions that the finance ministry is responsible for differs widely from country to country.[5]

A calculation was made of how often on average a function was the mandate of the finance ministry, for each function across countries by their heritage. This was followed by a calculation of the weighted average by phase. Clustered at the top of the graph are countries with a Francophone administrative heritage, where more functions lie with the finance ministry, while below are those of Anglophone heritage, where fewer functions lie with the finance ministry. Particularly notable is the larger difference between these two groups of countries in the budget execution, accounting and reporting phase (see Figure 2). This reflects differences in historical practices in France and Britain. Only in 2001 did France decentralise expenditure management functions to line ministries.

With the worldwide shift in the responsibilities of finance ministries, it has become common for delivery (or operational) functions such as expenditure management and payments to be decentralised, and for policy/analytical functions to be handled by the ministry of finance (Allen *et al*, 2015).

FIGURE 2 Percentage of times a function lies with the finance ministry, by budget phase and administrative heritage (Ministry of finance or equivalent)



FORMAL POWERS OF FINANCE MINISTRIES

The rules of the budget system, and the power that these allow the finance ministry, can support or detract from finance ministries' capability to fulfill their mandates. For example, the finance ministry may formally be responsible for fiscal outcomes, but weak expenditure controls may make it difficult for it to fulfill this mandate.

A number of questions in the CABRI survey ask whether formal institutions of the budget process support powerful finance ministries. Three of these questions are examined here: what powers the finance minister has when there is a budget dispute; whether expenditure controls are centralised; and whether a finance ministry has greater means to control cash in government, evidenced through the existence of a single treasury account.

Powers in budget disputes. Most responding countries (14 out of 22) use cabinet to resolve budget disputes. The finance minister assumes this responsibility in only four countries.

Between 2008 and 2015, African cabinets played an increasingly active role in resolving budget disputes. In four of the 14 countries that completed the survey in both rounds – Benin, Burkina Faso, Lesotho and Sierra Leone – the responsibility to resolve disputes shifted from the finance minister to cabinet or a committee of ministers. In Mali, the responsibility shifted from the prime minister to cabinet. In no case was the shift away from cabinet or a committee of ministers. These shifts are shown in Figure 3.

It is difficult to say whether the shift would support or detract from the capability of finance ministries to manage the budget. While the sole responsibility to resolve disputes can add to the power of a finance minister, his/her decision can easily be reversed in practice by more powerful ministers. Budget reforms over the last decades have encouraged more political involvement in the budget process on the assumption that more collegial, cooperative ways of making budgetary decisions will build consensus on the final decisions taken and prevent rogue spending by any one minister (Allen *et al,* 2015).

Control over cash through use of single treasury accounts. Although there was no comparable question in the 2008 survey, it is safe to assume that at least some shift would also have been apparent in the use of single treasury accounts. As shown in Table 3, 20 out of the 22 countries that responded to the question use a single treasury account. Fourteen of these reported that the coverage of these accounts is complete.

The use of single treasury accounts is prevalent across Africa. In other words, there are no discernible differences in prevalence across region, administrative heritage or income group.

TABLE 2 **Who resolves budget disputes? Country responses in 2015**

The issue is resolved by	No. of countries	Countries
Minister of finance	4	Kenya, Madagascar, Mauritius, The Gambia
Prime minister	1	Niger
President	0	
Cabinet	14	Benin, Botswana, Burundi, Central African Republic, Côte d'Ivoire, Ghana, Guinea, Mali, Namibia, Seychelles, Sierra Leone, South Africa, Tunisia, Uganda
Ministerial committee	2	Burkina Faso, Lesotho
Other	1	Tanzania
Did not answer	1	Comoros

FIGURE 3 **How are budget disputes resolved?**

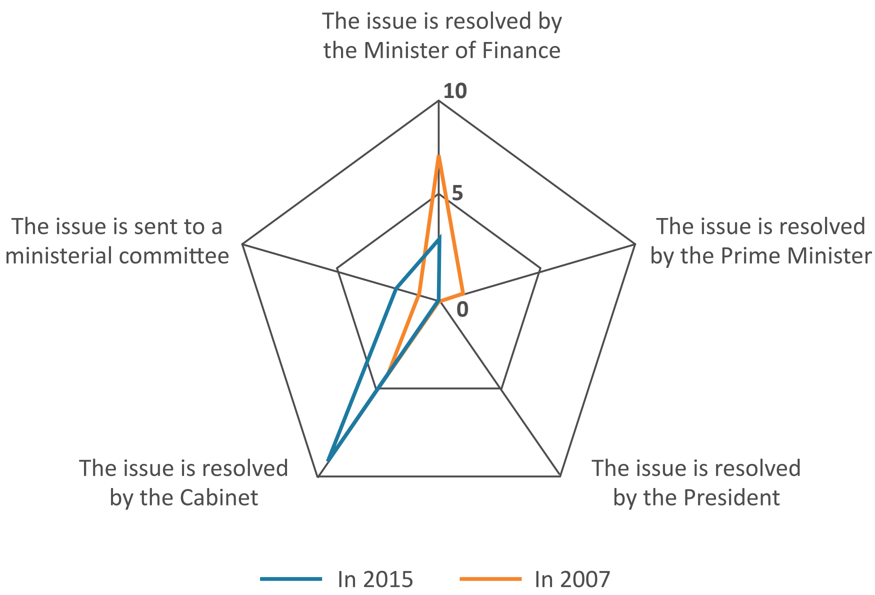


TABLE 3 **Use of single treasury accounts**

Options	No. of countries	Countries
No, the balances of government accounts are not consolidated	2	Comoros, Guinea
No, the balances of only some government accounts are consolidated	6	Burundi, Kenya, Lesotho, Namibia, Niger, Sierra Leone
Yes, the balances of all government accounts are consolidated	14	Benin, Burkina Faso, Botswana, Central African Republic, Côte d'Ivoire, Ghana, Mali, Madagascar, Mauritius, Seychelles, South Africa, The Gambia, Tunisia, Uganda
Did not answer	1	Zanzibar

Whether the use of single treasury accounts strengthens the ability of the finance ministry to control cash across government and limit borrowing costs also depends on how comprehensive the coverage of the single account is. All six countries that noted that some accounts are not consolidated indicated that their single treasury accounts excluded foreign currency accounts opened by MDAs or accounts used for donor funds. Special treasury accounts and extra-budgetary accounts were reported in three cases each.

Control over expenditure. A third indicator of the power of finance ministries is the degree to which extra-budgetary funds are used and expenditure controls centralised.

Control over public expenditure has historically been a core function of finance ministries (see, for example, Krause, 2013). In modern budgeting, states' expenditure control regimes are organised along a continuum. At the one end are more centralised, ex ante expenditure controls, which require pre-permission by the finance ministry to commit and/or spend money; at the other end are more decentralised ex post expenditure controls, which rely on the accountability of decentralised actors to manage expenditure regularly. As revealed in the 2015 BPP survey, most countries can mix the two types of control. These descriptive statistics provide an incomplete view of a finance ministry's powers at different points in the budget process; they do, however, signal the degree to which African countries are following the international trend towards decentralisation discussed above.

Figure 4 illustrates how the responding countries combined centralised and decentralised expenditure control. It arranges countries in the rows by the number of controls that are used at the central level, indicating to the right of the country name which controls the country has in place (a grey cell colour). The column to the left of the country name shows whether the country (also) has decentralised expenditure controls.

The figure shows that expenditure control in the responding countries is still largely centralised. Almost all the countries have used at least one centralised ex ante expenditure control. Only South Africa and Mauritius reported using no ex ante internal controls at the central level, and relying entirely on MDAs to exercise control. In both cases (although this is not reflected in the table), the ministry of finance uses ex post internal reporting and auditing as its main control mechanism. In South Africa, MDAs are also required to submit a cash flow plan (revised month by month), which is approved up front and for which funds are disbursed.

The figure shows how countries that have fewer centralised controls opt for more decentralisation, as can be expected. An exception is Zanzibar, which reported only one centralised control (limiting the release of cash), without clearly indicating that control responsibilities rest with MDAs. At the other end of the scale is Ghana, which reported using all four ex ante controls tested, but also required line ministries to exercise control. The ex ante control used most often is the ability to stop payments.

FIGURE 4 **Centralising expenditure control – ex ante controls used by finance ministries**

Line ministries control expenditure (13 countries)	Country	Prior ministry of finance approval of commitments (11 countries)	Prior ministry of finance approval of payments (11 countries)	Limiting cash releases (12 countries)	Ministry of finance can stop payments (16 countries)	
	Comoros					4 ex ante expenditure controls used by ministry of finance (4 countries)
	Ghana					
	Niger					
	Sierra Leone					
	CAR					3 ex ante expenditure controls used by ministry of finance (5 countries)
	Guinea					
	Madagascar					
	Mali					
	The Gambia					
	Benin					2 ex ante expenditure controls used by ministry of finance (7 countries)
	Burkina Faso					
	Burundi					
	Côte d'Ivoire					
	Kenya					
	Seychelles					
	Tunisia					
	Botswana					1 ex ante expenditure control used by ministry (5 countries)
	Lesotho					
	Namibia					
	Uganda					
	Zanzibar					
	Mauritius					0 controls used by ministry of finance
	South Africa					

SIZE OF FINANCE MINISTRIES

Although the size of a finance ministry on its own does not reveal much about its capability, CABRI included a question on size in the survey because in combination with other information – such as on skill profiles, mandates and functioning – such data could prove valuable.

Respondents were asked to select one of five options to correspond with the number of people currently employed by the ministry itself: in other words, excluding budget and PFM staff in finance ministry agencies, line ministries and tax administration agencies. As shown in Table 4, the 21 countries that responded to the question cluster around the 400 and 1 000+ marks. Nine countries employ between 200 and 600 people, and eight employ more than 1 000. Seychelles reported a staff complement of below 200, while only Zanzibar and Benin reported a complement of between 601 and 1 000.

Neither population nor GDP is a particularly strong predictor of ministry of finance size (a correlation coefficient of 0.43 and 0.33, respectively). However, there is a stronger association between countries' administrative heritage and the size band into which they fall (0.56). This is illustrated by the radar graph in Figure 5, which plots the percentage of ministries for each administrative heritage group falling in one of the six size bands, from the smallest band on the top right, to the largest band on the top left. The distributional footprint of Anglophone countries is more towards smaller staff sizes (top right of the graph) than larger sizes (top left), which is dominated by Francophone heritage ministries.

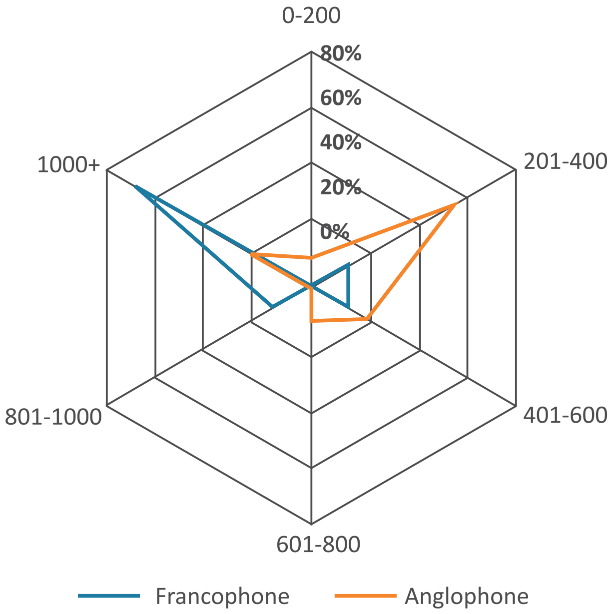
Allen et al (2015) note that one of the trends shaping the organisation and size of finance ministries is the decentralisation of the responsibility for some PFM functions to line ministries or specialised agencies. For responding countries, this observation may explain some of the differences in finance ministry size between Francophone and Anglophone countries.

Figure 6 shows the distribution of countries by finance ministry size (X axis) and the number of mandates they hold (y axis, of the mandates tested in the survey). The graph is approximate: in order to plot the size bands

TABLE 4 Countries by approximate number of staff employed in core finance ministry

Size band	Countries
0-200	Seychelles
201-400	Botswana, Mauritius, Namibia, Niger, Sierra Leone, The Gambia, Uganda
401-600	Burundi, Lesotho
601-800	Tanzania (Zanzibar)
801-1 000	Benin
1 000+	Burkina Faso, Central African Republic, Côte d'Ivoire, Guinea, Kenya, Madagascar, South Africa, Tunisia
Did not reply	Comoros, Mali

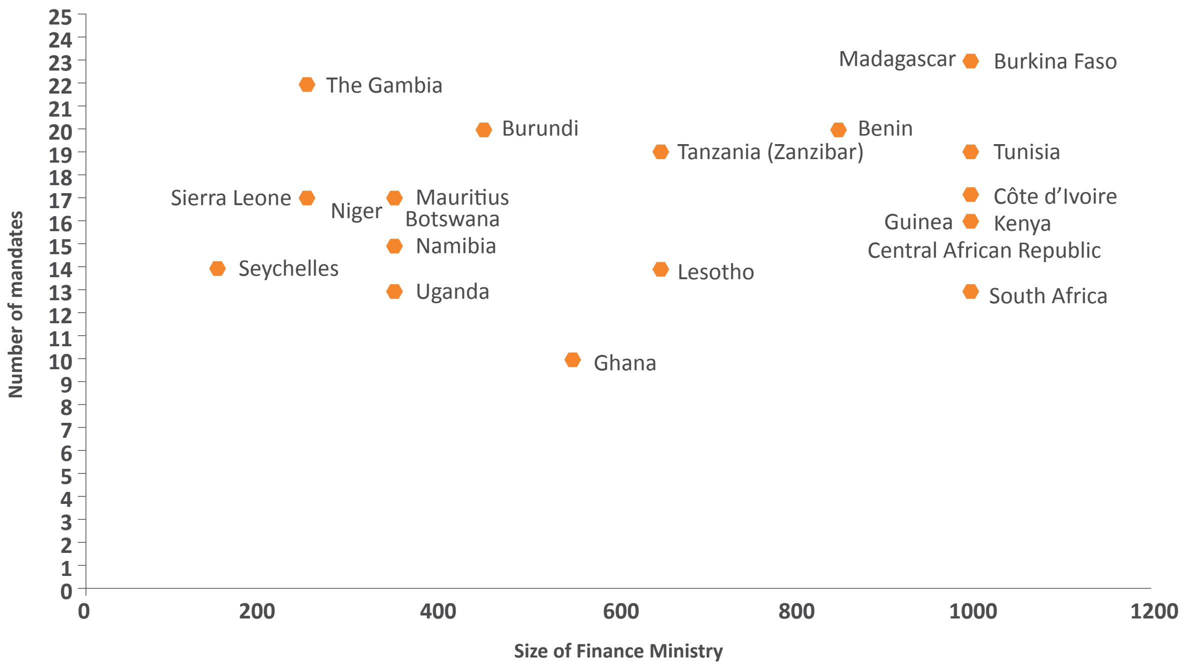
FIGURE 5 Core staff employed by the finance ministry (By administrative heritage)



tested in the survey, the middle point of the band in which a country falls was assumed to be its size. The graph clearly shows that while most of the countries that have fewer mandates are Anglophone, of the seven countries that have 17 or more mandates assigned to the finance ministry, five are Francophone, and four of these have a staff complement of more than 700.

Overall, however, there is a weak correlation between size and number of mandates, with a correlation coefficient of 0.2.

FIGURE 6 Finance ministry size versus number of mandates



FUTURE RESEARCH AND ANALYSIS

This brief has been largely descriptive. It sets out key features of the mandate, power and size of finance ministries in responding countries, but this information in itself cannot say much about whether and to what extent these features matter for capability. Analysis of the correlations between these factors and indicators of performance, such as the Country Policy and Institutional Assessment framework of the World Bank, confirmed CABRI's understanding that the significance of individual factors in isolation is negligible.

For example, there is almost no correlation between the number of functions resting with finance ministries and country performance. Nor, taken alone, does it matter whether functions are split between the ministry of finance and ministry of economy/planning, or which institution undertakes functions. Similarly, the size of finance ministries is by itself not a predictor of performance or of the power of the finance minister to resolve disputes.

A key question for future research and analysis is, therefore, how these factors are significant in combination with each other, and with finance ministry skill profiles, cultures and the technical arrangements of the budget process. The survey data presented here provides a good starting point for this research.

ANNEX

TABLE 5 Mandates of finance ministries by country

	Macro forecasts	Revenue forecasts	Macro-fiscal policy	Fiscal risk analysis	Tax policy	Capital investment planning	Expenditure planning	Budget formulation coordination
Budget formulation phase functions								
Benin	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Revenue authority	Ministry of Economy and/or Planning	Ministries/ Depart-ments and Agencies	Ministry of Finance or equivalent
Botswana	Ministry of Economy and/or Planning	Ministry of Economy and/or Planning	Ministry of Economy and/or Planning	Ministry of Finance or equivalent	Ministry of Economy and/or Planning	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Burkina Faso	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Burundi	Ministry of Finance and Economic Development Planning	Ministry of Finance and Economic Development Planning	Ministry of Finance and Economic Development Planning	Ministry of Finance and Economic Development Planning	Ministry of Finance and Economic Development Planning	Ministry of Finance and Economic Development Planning	Ministry of Finance and Economic Development Planning	Ministry of Finance and Economic Development Planning
Central African Republic	Ministry of Economy and/or Planning	Ministry of Finance or equivalent	Ministry of Economy and/or Planning	Ministry of Finance or equivalent	Revenue authority	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Comoros	Other	Ministry of Finance or equivalent		Ministry of Finance or equivalent	Ministry of Finance or equivalent	Central Bank	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Côte d'Ivoire	Ministry of Economy and/or Planning	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Revenue authority	Ministry of Economy and/or Planning	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Ghana	Ministry of Finance or equivalent	Revenue authority	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent		Ministry of Finance or equivalent	Ministry of Finance or equivalent
Guinea	Ministry of Economy and/or Planning	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Economy and/or Planning	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Kenya	Ministry of Finance or equivalent	Revenue authority	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Lesotho	Other	Other	Other	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Other	Other	Ministry of Finance or equivalent

	Macro forecasts	Revenue forecasts	Macro-fiscal policy	Fiscal risk analysis	Tax policy	Capital investment planning	Expenditure planning	Budget formulation coordination
Madagascar	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Mali	Ministry of Economy and/or Planning	Revenue authority	Ministry of Economy and/or Planning	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Economy and/or Planning	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Mauritius	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Namibia	Other (please specify names below)	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Economy and/or Planning	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Niger	Ministry of Economy and/or Planning	Ministry of Finance or equivalent	Ministry of Economy and/or Planning		Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Economy and/or Planning	Ministry of Finance or equivalent
Seychelles	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Revenue authority	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Sierra Leone	Ministry of Finance or equivalent	Revenue authority	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
South Africa	Ministry of Finance or equivalent	Revenue authority	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Tanzania (Zanzibar)	Ministry of Economy and/or Planning	Ministry of Finance or equivalent	Ministry of Economy and/or Planning	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
The Gambia	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Tunisia	Other (please specify names below)	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Economy and/or Planning	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Uganda	Ministry of Finance or equivalent	Revenue Authority	Ministry of Finance or equivalent	Central Bank	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent

	Treasury and cash management	Internal control	Public procurement administration	Civil service pay	Tax, revenues and customs administration	Consolidated accounting and reporting, and accounting policy	Accounting and reporting at ministry/ department and agency level
Budget execution, accounting and reporting phase functions							
Benin	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Botswana	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Revenue authority	Ministry of Finance or equivalent	Ministries/ Departments and Agencies
Burkina Faso	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Burundi	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Revenue authority	Ministry of Finance or equivalent	Ministries/ Departments and Agencies
Central African Republic	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Comoros	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Other	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Côte d'Ivoire	Ministry of Finance or equivalent	Ministries/ Departments and Agencies	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Revenue authority	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Ghana	Other	Line Ministries	Other	Other	Revenue authority	Other	Ministries/ Departments and Agencies
Guinea	Ministry of Finance or equivalent	Ministry of Finance or equivalent	President's Office	Ministry of Finance or equivalent	Revenue authority	Ministry of Finance or equivalent	Ministries/ Departments and Agencies
Kenya	Ministry of Finance or equivalent	Ministries/ Departments and Agencies	Ministries/ Departments and Agencies	Ministries/ Departments and Agencies	Revenue authority	Ministry of Finance or equivalent	Ministries/ Departments and Agencies
Lesotho	Other	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Revenue authority	Ministry of Finance or equivalent	Ministries/ Departments and Agencies
Madagascar	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Mali	Ministry of Finance or equivalent	Ministries/ Departments and Agencies	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Revenue authority	Ministry of Finance or equivalent	Ministry of Finance or equivalent

	Treasury and cash management	Internal control	Public procurement administration	Civil service pay	Tax, revenues and customs administration	Consolidated accounting and reporting, and accounting policy	Accounting and reporting at ministry/ department and agency level
Budget execution, accounting and reporting phase functions							
Mauritius	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministries/ Departments and Agencies	Other	Revenue authority	Ministry of Finance or equivalent	Ministries/ Departments and Agencies
Namibia	Other	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Prime Minister’s Office	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Niger	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Seychelles	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Other	Other	Revenue authority	Ministry of Finance or equivalent	Ministries/ Departments and Agencies
Sierra Leone	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministries/ Departments and Agencies	Ministry of Finance or equivalent	Revenue authority	Ministry of Finance or equivalent	Ministries/ Departments and Agencies
South Africa	Ministry of Finance or equivalent	Ministries/ Departments and Agencies	Ministries, departments and agencies	Other	Revenue authority	Ministry of Finance or equivalent	Ministries/ Departments and Agencies
Tanzania (Zanzibar)	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Revenue authority	Ministry of Finance or equivalent	Ministries/ Departments and Agencies
The Gambia	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	President's Office	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Tunisia	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Prime Minister’s Office	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Uganda	Ministry of Finance or equivalent	Ministries/ Departments and Agencies	Ministries/ Departments and Agencies	Ministries/ Departments and Agencies	Revenue Authority	Ministry of Finance or equivalent	Ministries/ Departments and Agencies

	Debt management	Contingent liability management	Management of financial assets	Management of non-financial assets	Inter-governmental fiscal relations	Public procurement regulation and oversight	Financial framework for managing state-owned enterprises	Aid management
Cross-cutting functions								
Benin	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Botswana	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Burkina Faso	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Other
Burundi	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Other	Ministry of Economy and/or Planning
Central African Republic	Ministry of Finance or equivalent	Ministry of Finance or equivalent		Prime Minister's Office	Ministry of Finance or equivalent	Prime Minister's Office	Prime Minister's Office	Ministry of Finance or equivalent
Comoros	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Other	Ministry of Finance or equivalent	Ministry of Economy and/or Planning
Côte d'Ivoire	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Prime Minister's Office	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Other
Ghana	Ministry of Finance or equivalent	Ministry of Finance or equivalent			Ministry of Finance or equivalent	Other		Ministry of Finance or equivalent
Guinea	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Central Bank	Ministry of Finance or equivalent	Ministry of Finance or equivalent	President's Office	Ministry of Finance or equivalent	Ministry of Economy and/or Planning
Kenya	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Other	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Lesotho	Other	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Madagascar	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Mali	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent		Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Economy and/or Planning

	Debt management	Contingent liability management	Management of financial assets	Management of non-financial assets	Inter-governmental fiscal relations	Public procurement regulation and oversight	Financial framework for managing state-owned enterprises	Aid management
Cross-cutting functions								
Mauritius	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Other	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Other	Ministry of Finance or equivalent
Namibia	Other	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministries/ Departments and Agencies	Other	Ministry of Finance or equivalent	Prime Minister's Office	Ministry of Economy and/or Planning
Niger	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Other	Ministry of Finance or equivalent	Ministry of Economy and/or Planning	Ministry of Economy and/or Planning
Seychelles	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Central Bank	Ministries/ Departments and Agencies	Ministry of Finance or equivalent	Other	Other	Ministry of Finance or equivalent
Sierra Leone	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Central Bank	Central Bank	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
South Africa	Ministry of Finance or equivalent	Ministries/ Departments and Agencies	Ministries/ Departments and Agencies	Ministries/ Departments and Agencies	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Other	Ministry of Finance or equivalent
Tanzania (Zanzibar)	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
The Gambia	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent
Tunisia	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Prime Minister's Office	Ministry of Finance or equivalent	Other
Uganda	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministry of Finance or equivalent	Ministries/ Departments and Agencies	Other	Other	Ministry of Finance or equivalent	Ministry of Finance or equivalent

TABLE 6 Existence of institutions in countries

Do the following institutions exist in your country?						
	Ministry of finance or equivalent	Ministry of economy and/or planning	President's office	Prime minister's office	Central bank	Revenue authority
Benin	Yes	Yes				Yes
Botswana	Yes	Yes	Yes		Yes	Yes
Burkina Faso	Yes	Yes	Yes	Yes	Yes	Yes
Burundi	Yes		Yes		Yes	Yes
Central African Republic	Yes	Yes	Yes	Yes	Yes	Yes
Comoros	Yes	Yes	Yes		Yes	Yes
Côte d'Ivoire	Yes	Yes	Yes	Yes	Yes	Yes
Ghana	Yes		Yes		Yes	Yes
Guinea	Yes	Yes	Yes	Yes	Yes	Yes
Kenya	Yes	Yes	Yes		Yes	Yes
Lesotho	Yes	Yes		Yes	Yes	Yes
Madagascar	Yes	Yes	Yes	Yes	Yes	
Mali	Yes	Yes	Yes	Yes	Yes	Yes
Mauritius	Yes		Yes	Yes	Yes	Yes
Namibia	Yes	Yes	Yes	Yes	Yes	
Niger	Yes	Yes	Yes	Yes	Yes	
Seychelles	Yes		Yes		Yes	Yes
Sierra Leone	Yes		Yes		Yes	Yes
South Africa	Yes	Yes	Yes		Yes	Yes
Tanzania (Zanzibar)	Yes		Yes		Yes	Yes
The Gambia	Yes		Yes		Yes	Yes
Tunisia	Yes	Yes	Yes	Yes	Yes	Yes
Uganda	Yes	Yes	Yes	Yes	Yes	Yes

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