

Analytical Capabilities of a Functional PBO

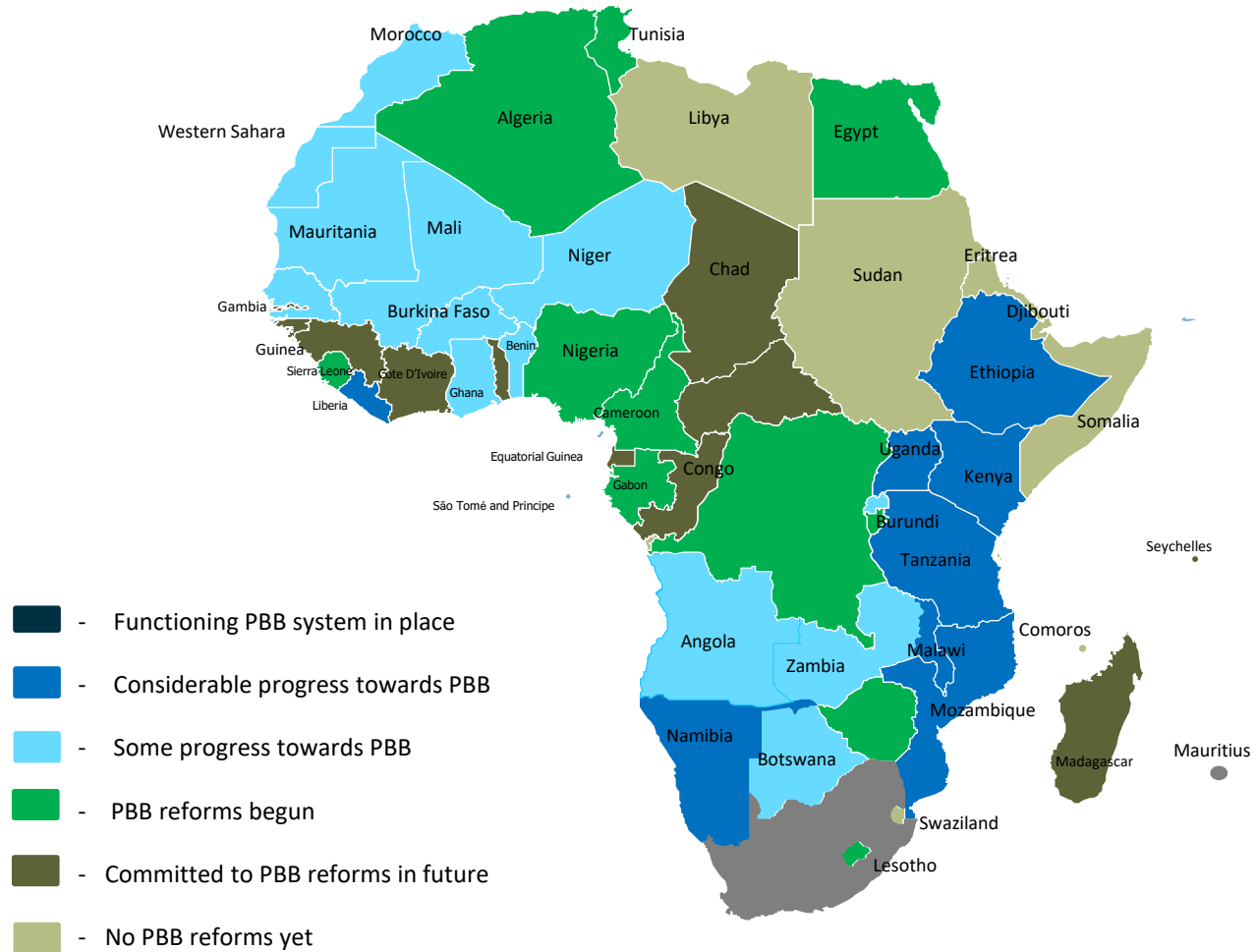
Programme-Based Budgeting

Introduction of Programme-Based Budgeting

A form of performance budgeting in which budget expenditure is planned and managed by programme. The objectives of each budget programme are clearly specified and formally approved by the government and the legislature.

- Ensure accountability – governments need to assure taxpayers that public resources are allocated, spent and managed efficiently.
- Improve resource allocation and management
 - Ensure value for money and that public expenditure is effective.
 - A closer alignment between socio-economic planning with annual budgets and the integration of a culture of performance.
- Enhance efficiency in the delivery of public services.

PBB Footprint in Africa



Source: 2012 CABRI Survey

Three Types of PBB Systems

Type	Linkage between performance information and funding	Planned or actual performance	Main purpose in the budget process
Presentational	No link	Performance targets and/or performance results	Accountability
Performance-informed budgeting	Loose/ indirect link	Performance targets and/or performance results	Planning and/or accountability
Direct/formula performance budgeting	Tight/ direct link	Performance results	Resource allocation and accountability

The Roll Out of a Complex Reform in Africa

Challenges in Implementation

- Reporting and evaluation challenges.
- Limited buy-in or resistance from critical stakeholders- MDAs, Parliament.
- Technical challenges – costing of programmes, definition of clear and measurable policy objectives, development indicators.
- Alignment of organisational structures to the PBB framework.
- In Ghana a study shows that "the reform failed to overcome procedural inertia and the persistent culture of non-performance and lack of accountability in the civil service".



Implementation Landscape

- Adopt a new budget system law.
- Ownership of the PBB system by parliament.
- Ownership of the PBB system by the government.
- Comprehensive macro-fiscal framework with medium-term fiscal targets and reliable projections.
- Annual budget that integrates current and investment spending...
- Enhance budget management responsibilities in spending ministries.
- Establish meaningful expenditure ceilings early in the annual budget preparation process and assure their respect during budget execution.
- Ensure that expenditure controls are functioning well.
- Planning framework at both national and sector levels.
- Functional auditing of financial compliance

Lessons from Burkina Faso

- Strong internal initiative must be evident
 - PBB reform also led by Parliament
 - Parliamentary budget commission input in key reference documents
- Budget reform committee or specialised reform unit
- Establishment of broad representative and technically proficient technical secretariat which provides support to ministries and institutions in:
 - preparing PBB by means of training awareness programmes and breakdown of programmes into actions
 - preparing annual programme performance projects
 - preparing experimental programme based budgets



Implications for Parliamentary Oversight

- Change in the level of authorisation - Parliament approves budget at more aggregate level.
- Change in information content of the budget.
 - Access to timely, accurate information on the budget.
 - Extensive information on budgetary inputs, expected outputs and outcomes.
- Change in discourse :
 - What do we want to achieve?
 - What will we do to achieve it?
 - What will be the cost of our efforts?

Programme-Based Budget of Kenya - 2018–2019

PART D. Programme Objectives	
Programme	Objective
0501000 Primary Education	To enhance access, quality, equity and relevance of Primary Education.
0502000 Secondary Education	To enhance access, quality, equity and relevance of Secondary Education.

PART E. SUMMARY OF PROGRAMME OUTPUTS AND PERFORMANCE INDICATORS FOR 2018/2019 - 2020/2021					
Programme: 0501000 Primary Education					
Outcome: Improved access, equity, quality and relevance in basic education					
Sub Programme: 0501010 Free Primary Education					
Delivery Unit	Key Output (KO)	Key Performance Indicators (KPIs)	Targets 2018/2019	Targets 2019/2020	Targets 2020/2021
1066001500 Directorate of Basic Education	Pupils enrolled in public primary schools.	Number of pupils enrolled	9,150,000	9,150,000	9,150,000
		Number of Free Primary Education monitoring reports prepared	3	3	3
	Capitation disbursement to free primary education.	Number of pupils in schools receiving top up capitation disbursement on free primary	9,150,000	9,150,000	9,150,000
1066100100 School Infrastructure in North Nyamira/ Borabu	Infrastructure improved in schools affected by 2008 post election violence	Number of primary and secondary schools covered	7	7	7



1066 State Department for Early Learning & Basic Education

PART A. Vision

A globally competitive quality education, training and research for Kenya's sustainable development.

PART B. Mission

To provide, promote and co-ordinate quality education, training and research for empowerment of individuals to become caring, competent and responsible citizens who value education as a lifelong process.

PART C. Performance Overview and Background for Programme(s) Funding

The State Department for Early Learning & Basic Education is mandated to undertake the following; Education policy management, management of alternative provision of basic education and training, management of education standards, management of national examinations and certification, curriculum development, quality assurance in education, special needs education management, adult education management, teacher education and management, school administration and programmes of training Institutions, primary and secondary education institutions management and representation of Kenya in United Nations Education Science and Cultural Organisations.

Summary of Expenditure by Programme

Programme	Baseline	Estimates	Projected Estimates	
	2017/2018	2018/2019	2019/2020	2020/2021
	KShs.	KShs.	KShs.	KShs.
0501010 Free Primary Education	-	18,110,013,974	17,031,416,651	17,364,635,885
0501020 Special Needs Education	-	1,001,293,790	1,026,657,440	974,561,205
0501040 Early Child Development and Education	-	24,548,547	28,078,900	28,245,004
0501050 Primary Teachers Training and In-servicing	-	657,384,101	727,443,730	809,610,706

Programme-Based Budget of The Gambia – 2019

Ministry of Trade

1. Trade Development

- 1.1 Trade Facilitation and Promotion
- 1.2 Support to Legal Metrology
- 1.3 Competition and Consumer Welfare
- 1.4 Industrial Development
- 1.5 Promoting Regional Integration

2. Industrial and Enterprise Management

- 2.1 Industrial Development
- 2.2 Investment, Enterprise and Export Development
- 2.3 National Quality Infrastructure Development

3. Employment Creation and Labour Administration

- 3.1 Support Employment Creation
- 3.2 Strengthening Labour Administration System

4. Strategy, Policy and Management

- 4.1 General Administration
- 4.2 Planning and Provision of Statistics

19	Ministry of Trade, Indus, Reg Integ & Empl	72,832,377	100,250,047	104,062,020
1910	Trade Development	18,490,414	23,072,600	24,479,568
1910003	Trade facilitation and Promotion	1,121,843	2,650,000	2,184,000
221101	Travel Expenses	883,674	400,000	500,000
221501	Conferences, Workshop and Seminars	0	780,000	200,000
221609	Advertisements and Publications	0	165,000	100,000
221701	Consultancy	110,000	500,000	450,000
221902	Training	128,169	375,000	150,000
222131	Expenses of Committees	0	330,000	584,000
222144	Studies and Surveys	0	100,000	100,000
232240	Office Equipment	0	0	100,000
1910004	Support to Legal Metrology	1,368,571	1,422,600	2,005,250
221101	Travel Expenses	721,737	150,000	195,000
221301	Purchase of fuel and lubricants	300,000	400,000	600,000
221401	Maintenance of Buildings and Facilities	100,000	300,000	195,000
221404	Maintenance of Equipment	15,300	50,000	110,250
221501	Conferences, Workshop and Seminars	51,800	122,600	210,000
221602	Stationery	56,550	50,000	95,000
221603	Miscellaneous office expenses	73,200	50,000	100,000
221804	Uniforms and Protective clothing	49,984	50,000	100,000
221902	Training	0	250,000	400,000
1910005	Competition and Consumer Welfare	16,000,000	19,000,000	18,765,318
251101	Subve To Non-Fin Public Corp./Instit-	11,500,000	9,632,749	9,961,117
251102	Subve To Non-Fin Public Corp./Instit- PE	4,500,000	9,367,251	8,804,201
1910006	Industrial Development	0	0	525,000

Thank you