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Planning that matters: Medium-term expenditure frameworks and performance budgeting in Africa



Executive summary

Medium-term expenditure frameworks (MTEFs) and programme-based budgeting (PBB) have become near-universal features of African budget systems. Across the 18 countries covered by the 2025 CABRI Budget Practices and Procedures (BPP) Survey, 16 have an approved MTEF, 17 use programme classification when formulating the budget, 14 have adopted some form of PBB, and 15 include multi-year expenditure estimates in the annual budget submission to parliament. These are concrete institutional foundations, and they reflect sustained public financial management (PFM) reform over the past few decades.

The more consequential question, and the central finding of this brief, is whether the planning process is decision-shaping in practice. This brief reads the 2025 evidence across three tiers: (1) basic adoption (is the tool in place?); (2) elaborated practice (stronger or deeper versions of the same architecture); and (3) decision-shaping use (does the tool actually inform or constrain subsequent allocation decisions?).

On basic adoption, most countries score well. Coverage thins on elaborated practice and thins again on decision-shaping use. Eight of 18 countries (44%) report that the MTEF automatically determines the next year's expenditure ceilings; only 5 of 18 (28%) include multi-year estimates at programme level; 4 of 18 (22%) report that the ministry of finance imposes both an overall ceiling and binding sub-ceilings on line ministries – a configuration that is one of several legitimate design choices, not a universal benchmark; and 5 of 18 (28%) approve multi-year capital projects through a multi-year appropriation that locks in the full project cost. The last two indicators measure different things and, in our data, do not overlap: no country reports both.

Performance information illustrates a depth-of-use gradient clearly. Ministries of finance widely report using it to inform allocation between ministries, prioritise programmes within ministries, support accountability reporting (i.e. reporting on government performance) and include performance targets in budget documents submitted to the legislature. Use declines as the decision becomes more demanding: 11 of 18 countries (61%) say performance information is used to revise or re-sequence programmes when delivery gaps arise, but only 3 of 18 (17%) report that it actually drives reallocation between programmes. The gradient captures the depth of integration of performance information into the budget cycle.

The trend analysis shows substantial movement on several planning indicators between 2015 and 2025. Across the ten countries surveyed in both rounds, the share reporting that the MTEF 'automatically' determines next year's expenditure ceilings rose from 0 of 10 in 2015, to 5 of 10 in 2025 (+50 percentage points in the top category); the share publishing multi-year estimates at the most granular level available – programme level in 2025, line-item level in 2015 – rose from 2 of 10 to 4 of 10 (+20 percentage points). Burkina Faso, Côte d'Ivoire, The Gambia and Kenya all moved into the top category on these two indicators between the rounds. One analytical input weakened over the same period: the share of countries reporting a comprehensive (rather than partial or absent) fiscal sensitivity analysis fell from 6 of 10 to 5 of 10 (-10 percentage points).

1. Context

Planning tools sit at the front end of the budget cycle. When functioning effectively, they translate policy priorities into a multi-year resource envelope, set credible ceilings that line ministries can plan against and align programme-level performance information with allocation decisions – so that public resources flow to activities that deliver the services citizens need most effectively. When weakly implemented, they become parallel documents: produced because international frameworks expect them but disconnected from the decisions that shape the annual appropriation.

The 2025 BPP Survey shows that African countries have largely closed the adoption gap on planning instruments. The architecture is in place: MTEFs are approved, programme classifications are used and performance information is produced. The more important question is whether these tools are binding in the decisions made at the cabinet table and at the line-ministry submission stage. Where they are not, planning documents can coexist with annual allocations that still follow incremental and sector-negotiated logic.

2. Architecture of planning tools

Figure 1 summarises the 2025 evidence on the planning architecture using a three-tier classification. Basic adoption captures whether the tool is in place – for example, whether an MTEF exists, whether programme classification is used, whether performance budgeting is adopted. Elaborated practice captures stronger or deeper versions of those same architectural commitments – for example, whether the MTEF is approved by both the executive and the legislature, whether multi-year estimates are produced at programme level or whether fiscal sensitivity analysis is comprehensive rather than partial.

Decision-shaping use captures whether the tool meaningfully informs or constrains subsequent allocation decisions – for example, whether the MTEF automatically determines the annual ceiling, whether the ministry of finance imposes both overall and sub-ceilings on line ministries and whether reallocation between programmes follows from programme performance. We take no normative position here on the optimum form of constraint: in some PFM systems binding ministry sub-ceilings underpin discipline, while in others aggregate ceilings paired with stable programme baselines play the equivalent role, and the latter has been emphasised by recent PFM writing (e.g. Marc Robinson's work on baseline-based budgeting). The pattern across tiers is nonetheless clear: most basic-adoption indicators sit at 14 of 18 or above, elaborated-practice indicators fall to a wider range (5 to 14) and decision-shaping indicators sit at the lower end (3 to 8).

2.1. Medium-term expenditure framework: Adoption is near-universal, authority is uneven

The MTEF is the central planning instrument in the 2025 BPP Survey. Sixteen of 18 countries (89%) have an MTEF approved by government, only South Sudan and Guinea-Bissau do not, both reflecting wider political-transition contexts. Of the 16 with an MTEF, 11 are approved by both the executive and the legislature, while five (Malawi, The Gambia, Guinea, Burkina Faso, Côte d'Ivoire) are approved by the executive only – meaning parliament's formal influence is confined to the annual appropriation within ceilings it had no role in setting. MTEF documents are publicly available in 16 of 18 countries (89%), making the MTEF the most consistently disclosed planning instrument in the survey.

Authority over annual ceilings, however, varies sharply. Only 8 of 18 countries (44%) report that the MTEF is automatically used as the ceiling for the next year's budget. Seven (39%) use it 'partially', i.e. the framework informs but does not determine ceilings, leaving room for incremental adjustment in the year-on-year process.

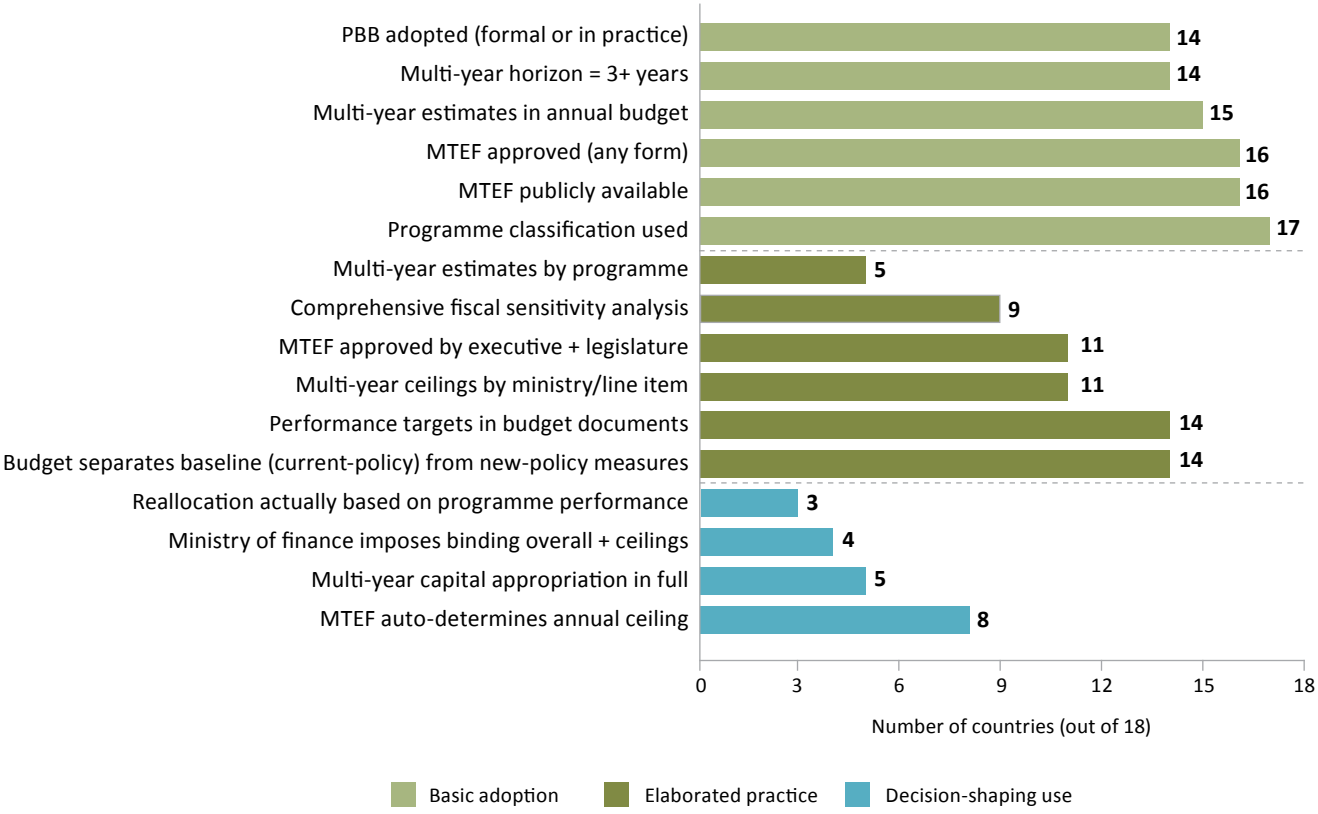
The 2015–2025 panel confirms substantial movement on this dimension. Across the ten countries surveyed in both rounds, the share reporting that the MTEF 'automatically' becomes the next year's expenditure ceiling rose from 0 in 2015 to 5 in 2025 (+50 percentage points in the top category): Burkina Faso, Côte d'Ivoire, The Gambia, Kenya and Mauritius all moved up. The figure is the change in the share of panel countries selecting the top response option, computed directly from raw survey responses to Q16.5 (2015) and Q58 (2025). The instrument has become more decision-shaping on average, though the cross-section confirms that fewer than half of countries have made it automatically binding.

2.2. Multi-year estimates and ceilings

Fifteen of 18 countries (83%) include multi-year expenditure estimates in the annual budget submitted to parliament. The most common horizon is three years (13 of 16 with a horizon), and 15 of 18 countries (83%) update their estimates annually. Only Namibia updates only once every three years. These practices are broadly consistent with common medium-term budgeting norms on horizon and updating frequency.

What varies sharply is the granularity of those estimates. Only 5 of 18 countries (28%) publish multi-year estimates at the programme level – the form most useful for strategic allocation between competing policy priorities. Eight (44%) publish only at ministry level, two (11%) only as aggregates, and three (17%) do not publish multi-year estimates at all.

Figure 1: Planning tools — basic adoption, elaborated practice and decision-shaping use



Source: 2025 BPP Survey.

On the 2015–2025 panel, the share reporting multi-year estimates at the most granular level available – programme level in 2025 and line-item level in 2015 – rose from 2 of 10 (Mauritius, Namibia) to 4 of 10 (Burkina Faso, Côte d'Ivoire, The Gambia, Kenya), a +20 percentage point change in the top category.[1]

Multi-year ceilings show a parallel pattern. Nine of 18 countries (50%) have multi-year ceilings by ministry, and two (Liberia, Côte d'Ivoire) reach the more stringent line-item level. Three countries (South Sudan, The Gambia, Mauritius) have no multi-year ceilings and one (Mozambique) maintains only an indicative MTFF that is explicitly not binding. The capital-budget side is even thinner: only 5 of 18 countries (Liberia, The Gambia, Burkina Faso, Senegal, Côte d'Ivoire) approve multi-year capital projects through a multi-year appropriation locking in the full project cost, while four countries fund capital projects incrementally each year, a pattern that might increase project-extension and stop-start risks for infrastructure delivery.

2.3. Programme-based and performance budgeting: Depth of integration

Performance-based budgeting (PBB) has been widely adopted in the 2025 sample: 14 of 18 countries (78%) report some form of PBB: six with formal legal or decree-based adoption (The Gambia, Mauritius, Burkina Faso, Ghana, Kenya, Côte d'Ivoire) and eight reporting use of performance indicators in annual budget decisions without a formal mandate (South Sudan, Lesotho, Rwanda, Liberia, Malawi, Senegal, Nigeria, Namibia). Three countries are partial adopters (Guinea, Mozambique, South Africa) while Guinea-Bissau does not link performance information to budgeting. Notably, in this area the formal-precedes-practice sequence is reversed: more countries use performance indicators in practice than have a formal legal framework for PBB.

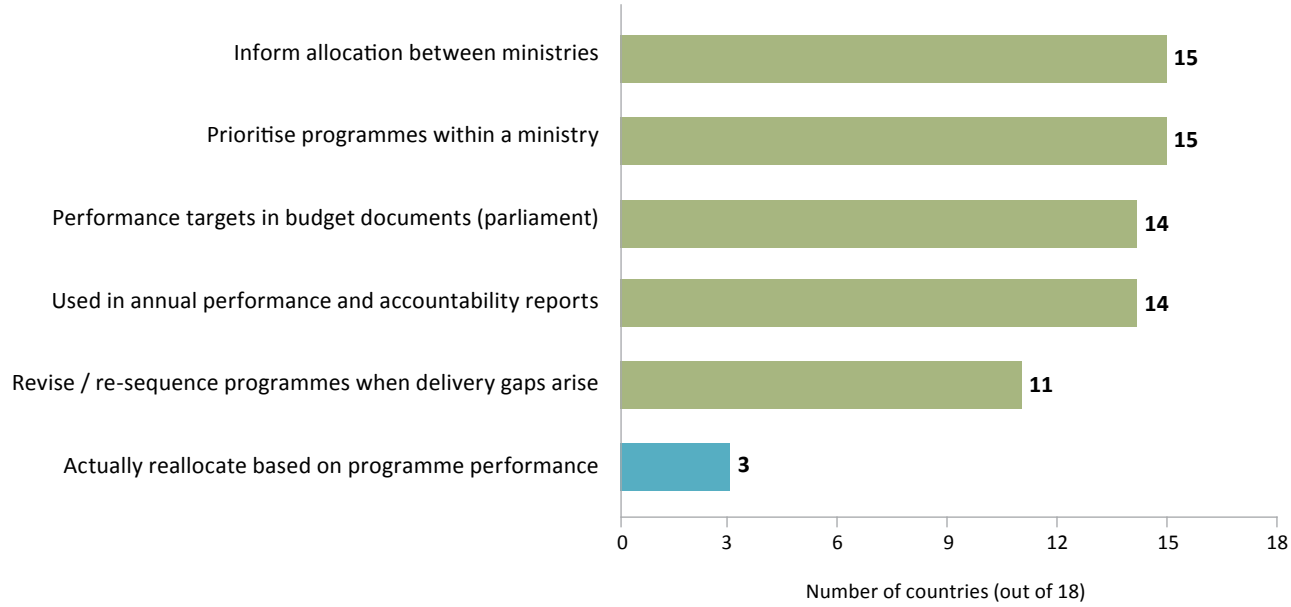
What the survey reveals most sharply is a depth-of-integration gradient in how performance information is used across the budget cycle (Figure 2). At the lower-intensity end

1 The taxonomy of responses changed between rounds (2015 distinguished aggregate / ministry / line item; 2025 distinguishes aggregate / ministry / programme), so the comparison aligns the highest available granularity in each round rather than a fixed label. There has been progress, but the deepening has come more from countries reaching ministry-level disclosure than from advances to programme-level detail.

of the gradient, 15 of 18 countries (83%) say performance information is used to inform allocation between ministries, and the same number say it is used to prioritise programmes within ministries. Slightly fewer say it is used to support accountability reporting on government performance (14 of 18) or that performance targets appear in budget documents submitted to parliament (14 of 18). At a more demanding stage of integration, 11 of 18 countries (61%) say it is used to revise or re-sequence programmes when delivery gaps arise. At the most consequential stage, actually reallocating budgets between programmes based on programme performance, only 3 of 18 countries (Rwanda, Kenya, Lesotho) report doing so.

The contrast between the above indicators shows a hierarchy of depth-of-use across stages of the budget cycle. Performance information is reported as widely used at earlier, informational stages of allocation and accountability reporting, and progressively less so as the use becomes more demanding – culminating in a single indicator (reallocation between programmes) on which only Rwanda, Kenya and Lesotho register. This pattern suggests that producing performance information is technically easier than using it consequentially in budget negotiations; reallocation between programmes, in particular, requires both credible performance evidence and enough flexibility in the ceiling structure to permit a shift away from the incumbent programme. Where ceilings are very tight on each ministry, reallocation can also become harder.

Figure 2: Performance information – depth of self-reported integration across the budget cycle



Source: 2025 BPP Survey.

2.4. Cabinet ceiling-setting process: Where MTEF authority is made or unmade

An MTEF is only as decision-shaping as the ceiling-setting process that translates it into operational figures for line ministries. This is the upstream step that determines whether the planning stage holds, or whether sector-by-sector negotiations reopen the envelope each year. How tightly that envelope binds line ministries is itself a design choice that this policy brief does not take a normative view on: some systems pair binding aggregate ceilings with stable programme baselines that protect continuity, while others impose binding sub-ceilings on each ministry. Both approaches are widely practised, and recent PFM commentary cautions against treating hard ministry-level sub-ceilings as the unambiguous best practice; the analytical question is whether the planning stage retains its arbitrating role, however the envelope is enforced.

Only 4 of 18 countries (22%) report that the ministry of finance imposes both an overall and binding sub-ceiling on line ministries. Seven countries (39%) impose ceilings by category (typically wage bill, capital and recurrent). The remaining seven countries (39%) impose only indicative ceilings on line ministries during budget formulation. Indicative ceilings are not, in themselves, a failure: in many systems they reflect



a deliberate cabinet-led process that arbitrates competing claims through stable programme baselines rather than fixed envelopes, and binding sub-ceilings can be too rigid where new priorities must displace existing ones. But where indicative ceilings combine with weak cabinet discipline, the MTEF is more likely to become a parallel document with little load-bearing role in the allocation that follows. Notably, the five countries with multi-year capital appropriations (Liberia, The Gambia, Burkina Faso, Senegal, Côte d'Ivoire) do not overlap with the four countries that have binding overall plus sub-ceilings on line ministries: it appears these are two distinct forms of multi-year commitment, and in the 2025 sample they are reported by entirely different countries.

3. Implications

The main reform challenge is no longer adopting planning tools but giving them a load-bearing role in the decisions that determine where the money actually flows. In most countries the basic architecture is now in place. The weaker links are deeper programme-level detail, stronger automatic translation of MTEFs into annual ceilings, and the authority of the ministry of finance and cabinet process to hold line-ministry bids within a credible envelope.

Performance budgeting should therefore be judged less by the existence of indicators than by their consequential use. The survey suggests that ministries of finance can produce and report performance information much more readily than they can use it to support difficult reallocations, and that reallocation itself requires both credible evidence and enough flexibility in the ceiling structure to shift resources away from underperforming programmes. The next reform step is not to expand the toolkit further, but to strengthen its use in negotiations with line ministries, in cabinet decisions on programme priorities and in reallocations away from underperforming programmes.

The decline in fiscal sensitivity analysis is a quieter but important finding. In shock-prone economies, stress-testing budget assumptions is a basic condition for credible medium-term ceilings. Without it, multi-year estimates rest on point forecasts that are more likely to require revision when shocks occur. Restoring and deepening sensitivity analysis – covering commodity prices and exchange rates as well as growth – should therefore be a priority for the next phase of analytical-capability investment.

These same planning weaknesses also limit the decision-relevance of companion reforms such as gender and climate budgeting. Where the underlying planning architecture is not binding, transversal priorities are less likely to shape core allocation decisions.

At stake is not only technical coherence but the predictability of service delivery over time. Where planning processes neither inform allocation decisions strongly nor anchor them through reliable baselines, governments are less able to commit credibly to multi-year programmes, capital projects and service improvements.

4. Conclusion

Africa's planning architecture has matured substantially since 2015. The 2025 BPP Survey shows that MTEFs, programme classification and performance budgeting are now widespread as basic structures, and the ten-country panel records meaningful gains in several planning indicators.

The next reform frontier is not further adoption, but stronger authority: giving ceilings a more load-bearing role (whether as overall envelopes paired with stable programme baselines or as binding sub-ceilings on line ministries, according to system design); improving the programme-level detail of multi-year estimates; strengthening multi-year capital commitment; and using performance information more consequentially at the point of reallocation. These reforms are technical in form but institutional in substance. The tools largely exist; the challenge is whether ministries of finance and cabinet processes are able to make them load-bearing in the decisions that determine where the money actually flows.

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